

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

First Look



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Introduction

This First Look report presents data on public elementary and secondary education revenues and expenditures at the local education agency (LEA) or school district level for fiscal year (FY) 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	Percentage change	Total current ³	Instruction and instruction-related	Fiscal year 2014 (in dollars) ²	Fiscal year 2015 (in dollars) ²	Percentage 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	Percentage change	Total current ³	Instruction and instruction-related	Fiscal year 2014 (in dollars) ²	Fiscal year 2015 (in dollars) ²	Percentage 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.

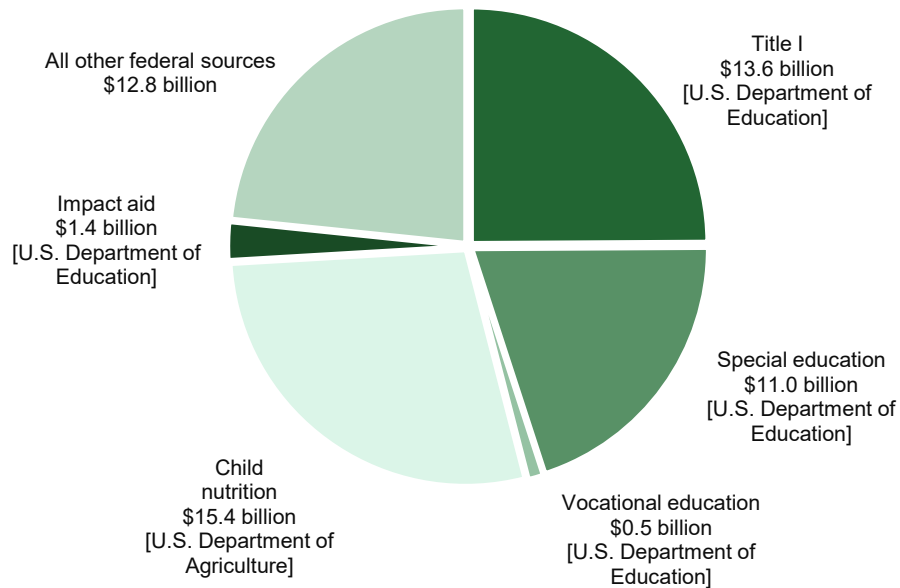
¹Includes instructional equipment, all other equipment, and nonspecified equipment.

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.

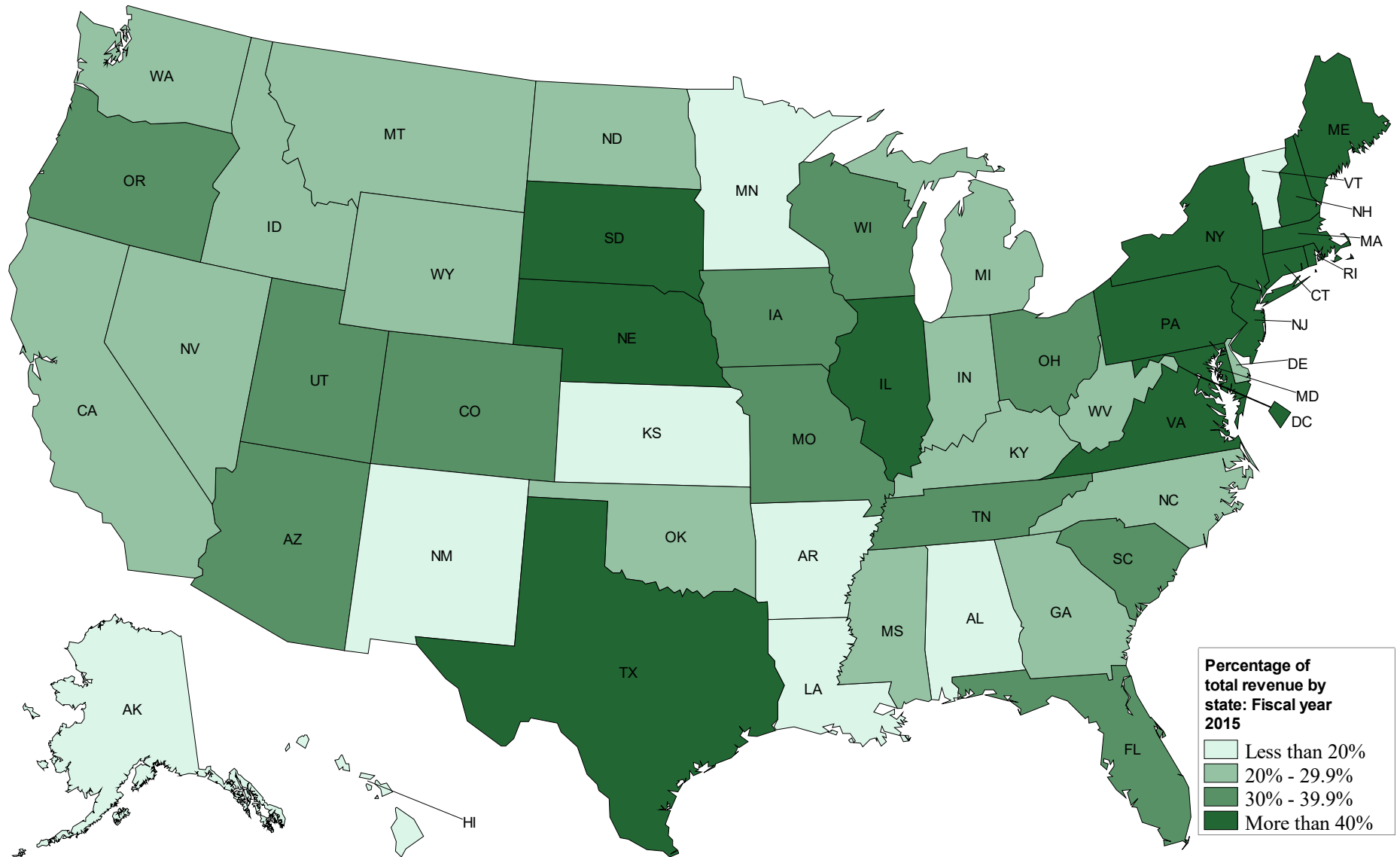
"All other" federal revenues include federal grants for math and science, safe and drug-free schools, bilingual education, 21st Century Community Learning Center programs, adult education, and other and unspecified federal revenues received through the state.

"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

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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]				Current expenditures [in thousands of dollars]			
			Total	Federal	State	Local	Revenues per pupil	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]				Revenues per pupil	Current expenditures [in thousands of dollars]			Current expenditures per pupil
			Total	Federal	State	Local		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 1 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			Current expenditures per pupil	Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ^{5,6}	Salaries and wages	Employee benefits		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			Current expenditures per pupil	Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ^{5,6}	Salaries and wages	Employee benefits		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 Pblc 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 Pblc 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			Current expenditures per pupil	Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ^{5,6}	Salaries and wages	Employee benefits		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			Current expenditures per pupil	Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ^{5,6}	Salaries and wages	Employee benefits		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 (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
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 (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
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.