

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2015–16 (Fiscal Year 2016)



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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) 2016.¹ 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 2015–16 (Fiscal Year 2016)* (NCES 2018-301) (Cornman, Zhou et al. 2018) 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 “LEA” and “school district” 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 2015–16 (FY 16),³ there were 18,708 school districts on the F-33 file in the 50 states and the District of Columbia.⁴ SEAs reported finance data for 18,090 or 96.7 percent of school districts on the F-33 file.⁵

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 through FY 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 include these mixed districts. (For FY 16, there were 664 mixed districts operating at least one charter school that are now accounted for in table 4; approximately 9.0 million students were enrolled in these districts for FY 16.)

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 16 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 school districts for the states that reported finance data for both types of school districts. Appendix D includes the final FY 15 tables that include all revisions since the tables were originally published as provisional data in the report entitled *Revenues and Expenditures for*

³ School year 2015–16 and FY 16 are used interchangeably throughout this report. See page A-5 for more detailed information.

⁴ The universe of LEAs on the FY 16 F-33 file is derived from the School Year 2015–16. CCD LEA Universe Survey Directory file, which is based on universe information submitted by SEAs through the ED*Facts* submission system.

⁵ In addition to reported finance data, the F-33 file includes records for all LEAs in the CCD LEA Universe Survey Directory file for which SEAs did not submit finance data. All finance data items for these LEAs are reported as missing or nonapplicable as appropriate.

Public Elementary and Secondary School Districts: School Year 2014–15 (Fiscal Year 2015)
(Cornman, Ampadu et al. 2018).

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

Selected Findings: Fiscal Year 2016

- In FY 16, current expenditures per pupil in the 100 largest public school districts by enrollment ranged from a low of \$6,175 in Jordan School District, Utah to a high of \$24,109 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 \$11,669 in Boston City Schools, Massachusetts (\$22,082); Howard County Public Schools, Maryland (\$15,476); and Montgomery County Public Schools, Maryland (\$15,195) (table 2).
- In FY 16, current expenditures per pupil from the two largest school districts within each state in the Northeast were highest in New York City Public Schools, New York (\$24,109) and Boston City Schools, Massachusetts (\$22,082); in the South were highest in District of Columbia Public Schools, District of Columbia (\$20,699), and Christina School District, Delaware (\$18,047); in the Midwest were the highest in Cleveland Municipal School District, Ohio (\$16,313) and St. Paul Public School District, Minnesota (\$16,046); and in the West were highest in Laramie County School District #1, Wyoming (\$15,785), and Matanuska-Susitna Borough School District, Alaska (\$14,763) (table 2).
- The national median of total revenues per pupil across all LEAs was \$12,953 in FY 16, which represents an increase of 3.2 percent from FY 15, after adjusting for inflation⁶ (table 3). The national median of current expenditures per pupil among all LEAs was \$10,881 in FY 16, an increase of 2.4 percent from FY 15. On a national basis, in the absence of any geographic cost adjustment, in FY 16 median current expenditures per pupil were \$10,143 in cities, \$12,091 in the suburbs, \$10,056 in towns, and \$11,129 in rural areas.
- Median current expenditures per pupil in independent charter school districts were lower than median current expenditures per pupil in noncharter and mixed⁷ school districts in 21 out of the 25 states that met reporting standards for reporting finance data for independent charter school districts (tables 4 and C-1). Three of the 4 states where median current expenditures were higher for independent charter school districts had policies that affect charter school spending.
- In FY 16, school districts received \$55.6 billion from the federal government for public elementary and secondary education, which is a slight increase of 1.0 percent from the federal revenue received in FY 15, after adjusting for inflation (derived from tables 5 and D-5). In FY 16, Title I funds⁸ accounted for \$14.0 billion, or 25.2 percent, of federal revenues for education; special education programs received \$11.2 billion, or 20.1 percent; child nutrition programs accounted for \$16.1 billion, or 29.0 percent; and Impact Aid funds accounted for \$1.3 billion or 2.4 percent (figure 1).

⁶ Whenever comparisons were made between FY 15 and FY 16 data, the FY 15 data were adjusted to FY 16 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 2016*, Table 106.70, https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp, retrieved September 18, 2018. The FY 15 amount adjusted to FY 16 dollars is equal to the FY 15 amount multiplied by the 2015–16 CPI (238.276) and then divided by the 2014–15 CPI (236.677).

⁷ Mixed districts include both noncharter and charter schools.

⁸ In FY 16, Title I funds increased by 2.1 percent from FY 15 (\$13.7 billion) after adjusting for inflation (tables 5 and D-5).

- On a national basis, \$249.7 billion, or 36.5 percent, of total revenues for public and elementary/secondary school districts were derived from local property taxes and parent government contributions⁹ in FY 16 (derived from table 6). The percentage of revenues derived from local property taxes and parent government contributions exceeded 40 percent in 17 states and the District of Columbia; fell between 30 and 40 percent in 10 states; fell between 20 and 30 percent in 13 states; and was lower than 20 percent in 10 states (figure 2).
- On a national¹⁰ basis, there was a -3.5 percent difference¹¹ in FY 16 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 poverty¹² (table 7). The difference between total revenues per pupil in high-poverty districts and low-poverty districts was negative in 9 states, with the negative percentage difference exceeding 5 percent in 5 states.
- In FY 16, total capital outlay expenditures for public elementary and secondary school districts were \$58.3 billion. Construction accounted for \$44.6 billion, or 76.6 percent, of capital outlay expenditures; total equipment accounted for \$10.0 billion, or 17.1 percent; and land and existing structures accounted for \$3.7 billion, or 6.3 percent (derived from table 8). Instructional equipment accounted for \$2.1 billion, which comprised 21.4 percent of total expenditures on equipment and 3.7 percent of all capital outlays.

⁹ 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).

¹⁰ 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.

¹¹ Percentage 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.

¹² 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 2015 and 2016—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 2015 (in 2016 dollars) ²	Fiscal year 2016 (in 2016 dollars) ²	Percentage change	Total current ³	Instruction and instruction-related	Fiscal year 2015 (in 2016 dollars) ²	Fiscal year 2016 (in 2016 dollars) ²	Percentage change
Anne Arundel County Public Schools ⁴	Maryland	80,387	1,206,658	55,404	441,426	709,828	15,046	15,011	-0.2	1,062,339	724,210	13,309	13,215	-0.7
Long Beach Unified School District ⁴	California	77,812	1,075,291	110,337	745,326	219,628	11,930	13,819	15.8	882,878	600,059	10,201	11,346	11.2
Alpine School District	Utah	76,938	603,204	32,485	351,092	219,627	7,080	7,840	10.7	482,435	349,172	5,763	6,270	8.8
Greenville County School District ⁴	South Carolina	76,315	855,902	72,818	428,494	354,590	10,898	11,215	2.9	685,181	419,477	8,627	8,978	4.1
Loudoun County Public Schools ⁴	Virginia	76,202	1,089,781	21,500	295,049	773,232	14,955	14,301	-4.4	1,020,646	716,087	12,806	13,394	4.6
Milwaukee School District ⁴	Wisconsin	75,749	1,186,209	178,749	650,346	357,114	15,929	15,660	-1.7	963,101	564,759	12,514	12,714	1.6
Fresno Unified School District ⁴	California	73,460	998,861	120,771	754,367	123,723	11,569	13,597	17.5	903,265	592,649	10,774	12,296	14.1
Guilford County Schools	North Carolina	73,151	692,064	88,862	391,139	212,063	9,630	9,461	-1.8	674,105	439,208	9,358	9,215	-1.5
Fort Bend Independent School District 907	Texas	73,115	758,885	45,181	274,154	439,550	9,641	10,379	7.7	621,105	420,318	8,436	8,495	0.7
Katy Independent School District 914	Texas	72,952	835,819	45,898	264,587	525,334	11,140	11,457	2.8	638,130	449,354	8,835	8,747	-1.0
Brevard County School District ⁴	Florida	72,704	724,781	75,416	331,552	317,813	9,377	9,969	6.3	620,138	434,663	8,382	8,530	1.8
Davis County School District	Utah	71,721	565,357	44,924	320,903	199,530	7,451	7,883	5.8	463,936	327,998	6,232	6,469	3.8
Pasco County School Board ⁴	Florida	70,566	698,805	72,438	374,593	251,774	9,486	9,903	4.4	618,572	401,518	8,387	8,766	4.5
Aldine Independent School District 902	Texas	70,417	758,420	101,027	407,653	249,740	10,482	10,770	2.7	669,264	433,694	8,997	9,504	5.6
Granite School District	Utah	70,100	557,620	62,079	294,401	201,140	7,408	7,955	7.4	490,611	333,600	6,860	6,999	2.0
Virginia Beach City Public Schools ⁴	Virginia	69,777	792,261	58,564	337,173	396,524	11,337	11,354	0.2	761,938	508,724	11,004	10,920	-0.8
North East Independent School District 910	Texas	67,779	733,799	55,786	183,757	494,256	10,501	10,826	3.1	576,250	393,004	8,759	8,502	-2.9
Seminole County School District ⁴	Florida	66,996	636,054	54,132	298,229	283,693	9,033	9,494	5.1	553,153	372,119	8,175	8,257	1.0
Douglas County School District Re 1 ⁴	Colorado	66,896	682,388	18,449	311,583	352,356	10,089	10,201	1.1	574,185	358,534	8,365	8,583	2.6
Washoe County School District ⁴	Nevada	66,504	661,369	71,496	228,429	361,444	9,989	9,945	-0.4	604,043	372,976	8,908	9,083	2.0
Mesa Unified School District	Arizona	63,387	542,277	64,742	256,023	221,512	8,450	8,555	1.2	488,715	302,998	7,697	7,710	0.2
Arlington Independent School District	Texas	63,210	666,458	75,712	270,925	319,821	9,854	10,544	7.0	540,603	379,270	7,986	8,552	7.1
Volusia County School District ⁴	Florida	62,928	624,595	66,211	269,206	289,178	9,699	9,926	2.3	523,293	358,107	8,632	8,316	-3.7
Elk Grove Unified School District ⁴	California	62,767	736,543	58,357	534,755	143,431	10,103	11,735	16.2	654,172	454,276	9,570	10,422	8.9
Osceola County School District ⁴	Florida	61,893	602,465	72,832	303,405	226,228	9,282	9,734	4.9	510,077	352,902	8,184	8,241	0.7
Knox County School District ⁴	Tennessee	60,308	538,759	54,877	189,776	294,106	9,200	8,933	-2.9	506,815	342,316	8,580	8,404	-2.1
El Paso Independent School District 902	Texas	60,047	643,516	111,553	332,239	199,724	10,184	10,717	5.2	564,122	386,984	9,122	9,395	3.0
Chesterfield County Public Schools	Virginia	59,659	718,087	33,520	305,877	378,690	10,436	12,037	15.3	550,675	377,490	9,265	9,230	-0.4
San Francisco Unified School District ⁴	California	58,865	1,019,158	53,514	246,546	719,098	14,855	17,313	16.5	687,406	464,026	10,781	11,678	8.3
Conroe Independent School District 902	Texas	58,239	591,849	35,023	163,723	393,103	9,854	10,162	3.1	445,418	304,703	7,796	7,648	-1.9
Mobile County School District	Alabama	57,581	564,939	78,217	310,545	176,177	9,696	9,811	1.2	520,339	300,975	9,076	9,037	-0.4
Garland Independent School District 909	Texas	57,517	597,799	54,476	335,560	207,763	9,837	10,393	5.7	486,609	329,844	8,623	8,460	-1.9
Pasadena Independent School District 917	Texas	56,019	607,584	71,419	356,685	179,480	10,464	10,846	3.7	515,582	347,527	9,136	9,204	0.7
Santa Ana Unified School District ⁴	California	55,909	784,643	83,062	522,884	178,697	11,664	14,034	20.3	650,841	435,596	9,941	11,641	17.1
Forsyth County-Winston Salem Schools	North Carolina	54,984	503,819	62,956	303,855	137,008	8,771	9,163	4.5	487,754	340,624	8,765	8,871	1.2

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 2015 and 2016—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 2015 (in 2016 dollars) ²	Fiscal year 2016 (in 2016 dollars) ²	Percentage change	Total current ³	Instruction and instruction-related	Fiscal year 2015 (in 2016 dollars) ²	Fiscal year 2016 (in 2016 dollars) ²	Percentage change
Howard County Public Schools	Maryland	54,870	949,631	27,394	303,945	618,292	18,130	17,307	-4.5	849,176	604,750	15,820	15,476	-2.2
Cherry Creek School District 5 ⁴	Colorado	54,730	623,750	27,612	272,170	323,968	11,057	11,397	3.1	552,572	395,309	9,747	10,096	3.6
Plano Independent School District 910	Texas	54,570	707,660	31,851	56,481	619,328	12,229	12,968	6.0	485,652	341,118	8,674	8,900	2.6
Clayton County School District ⁴	Georgia	54,136	542,286	71,543	290,299	180,444	9,733	10,017	2.9	490,272	321,283	8,848	9,056	2.4
Boston City Schools	Massachusetts	53,885	1,481,699	77,195	370,331	1,034,173	26,045	27,497	5.6	1,189,870	793,083	21,698	22,082	1.8
Capistrano Unified School District ⁴	California	53,878	556,213	23,256	201,979	330,978	8,683	10,324	18.9	469,500	328,772	7,648	8,714	13.9
Lewisville Independent School District 902	Texas	53,490	615,597	32,773	120,397	462,427	11,256	11,509	2.2	462,344	317,033	8,667	8,644	-0.3
Corona Norco Unified School District	California	53,354	647,344	36,976	426,905	183,463	10,315	12,133	17.6	548,896	369,405	9,068	10,288	13.4
Seattle School District 1	Washington	53,317	881,789	52,833	422,596	406,360	15,748	16,539	5.0	712,723	465,565	12,403	13,368	7.8
San Bernardino City Unified School District ⁴	California	53,303	716,242	72,318	575,715	68,209	11,836	13,437	13.5	636,222	399,884	10,812	11,936	10.4
Frisco Indep School District 905	Texas	53,300	574,629	12,497	159,426	402,706	10,212	10,781	5.6	411,564	287,504	7,881	7,722	-2.0
San Antonio Independent School District 907 ⁴	Texas	53,069	650,765	136,019	307,165	207,581	11,603	12,263	5.7	533,201	355,247	9,938	10,047	1.1
Jordan School District	Utah	52,985	411,232	25,095	225,420	160,717	7,360	7,761	5.5	327,179	216,534	5,983	6,175	3.2
Omaha City School District 1	Nebraska	51,966	687,093	96,897	279,425	310,771	12,555	13,222	5.3	638,845	418,850	11,868	12,294	3.6
Henrico County Public Schools	Virginia	51,534	533,398	29,242	249,691	254,465	10,522	10,350	-1.6	481,164	321,771	9,301	9,337	0.4
Atlanta Public Schools ⁴	Georgia	51,500	903,489	82,444	192,398	628,647	16,774	17,543	4.6	694,492	426,929	13,745	13,485	-1.9
Cumberland County Schools	North Carolina	51,187	436,794	65,548	271,153	100,093	8,378	8,533	1.9	416,718	281,141	8,331	8,141	-2.3
Wichita Unified School District 259	Kansas	50,943	666,255	73,972	427,935	164,348	12,325	13,078	6.1	538,640	328,330	10,921	10,573	-3.2
Klein Independent School District 915	Texas	50,594	535,140	35,016	233,451	266,673	10,346	10,577	2.2	435,358	297,367	8,602	8,605	#
Columbus City School District ⁵	Ohio	50,028	840,528	94,651	229,404	516,473	16,298	16,801	3.1	729,498	431,203	13,762	14,582	6.0
San Juan Unified School District ⁴	California	49,564	610,436	47,157	395,071	168,208	10,698	12,316	15.1	497,244	342,603	9,341	10,032	7.4
Oakland Unified School District ⁴	California	49,098	688,124	65,125	363,217	259,782	12,634	14,015	10.9	541,592	356,757	9,801	11,031	12.5
Jefferson Parish Public Schools ⁴	Louisiana	48,389	611,400	72,132	216,419	322,849	11,986	12,635	5.4	544,105	313,121	10,972	11,244	2.5
School District of Manatee County ⁴	Florida	48,356	491,872	55,102	167,643	269,127	9,984	10,172	1.9	430,691	283,162	8,565	8,907	4.0
Portland Public Schools ⁴	Oregon	48,345	697,501	54,051	233,929	409,521	13,588	14,428	6.2	600,471	373,878	11,915	12,421	4.2

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.

²Data have been adjusted to fiscal year 2016 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, Final Version 2a and fiscal year 2016, Provisional Version 1a; *Digest of Education Statistics: 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_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 2016

[in thousands of dollars]¹

	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
United States	\$585,806,227	\$339,887,857	\$138,065,117	\$11,669	\$383,659,813	\$243,937,554	\$98,706,820	\$177,528,741	\$84,698,992	\$35,254,659	\$24,617,673
Northeast											
Connecticut	9,612,637	5,385,984	2,636,931	18,354	6,209,298	3,931,956	1,892,250	3,046,079	1,304,214	671,149	357,260
New Haven School District	404,286	205,317	111,408	18,690	278,900	163,134	88,759	105,962	33,504	17,730	19,424
Bridgeport School District	334,459	178,352	99,361	15,915	200,991	119,916	64,080	117,014	50,872	31,692	16,454
Maine	2,455,018	1,446,694	581,356	13,603	1,550,592	1,026,540	421,634	818,740	384,885	149,025	85,686
Portland Public Schools	105,525	65,896	23,997	15,432	68,215	47,882	17,376	34,172	16,830	6,309	3,138
Lewiston Public Schools	63,539	36,918	15,035	11,511	42,265	29,387	11,941	17,937	6,162	2,679	3,337
Massachusetts	14,945,656	9,420,753	3,580,482	15,503	10,141,580	6,997,840	2,819,204	4,358,180	2,127,691	704,593	445,896
Boston City Schools	1,189,870	745,675	270,232	22,082	793,083	556,915	218,308	346,628	166,992	47,350	50,159
Springfield Public Schools	403,530	246,618	94,154	15,708	265,491	180,589	75,276	114,683	54,444	16,115	23,356
New Hampshire	2,756,361	1,492,795	698,265	15,340	1,819,303	1,114,936	522,804	867,170	351,629	167,739	69,888
Manchester School District	170,579	94,727	45,112	11,849	122,601	76,904	36,809	42,589	15,468	7,490	5,389
Nashua School District	151,216	89,201	36,165	12,850	100,162	64,774	26,613	46,149	22,326	8,887	4,905
New Jersey	25,868,769	14,695,801	6,833,212	18,370	15,849,043	10,131,477	4,559,684	9,051,000	4,254,211	2,055,055	968,726
Newark Public School District	747,267	437,419	211,568	18,276	431,953	274,324	129,452	294,719	157,030	72,288	20,595
Jersey City School District	612,936	363,103	166,655	20,388	396,764	255,485	118,786	198,476	102,225	42,755	17,696
New York	58,079,775	31,954,183	16,779,177	21,418	42,316,116	25,175,104	13,621,716	14,495,285	6,083,850	3,058,092	1,268,374
New York City School District	23,666,714	11,912,977	7,141,127	24,109	18,413,248	10,063,853	6,270,175	4,687,581	1,482,178	866,671	565,885
Buffalo City School District	677,686	318,624	209,686	20,323	432,263	238,977	162,772	207,535	68,260	43,601	37,888
Pennsylvania	25,912,753	13,087,812	7,623,037	15,209	16,697,574	9,608,926	5,541,075	8,241,806	3,152,451	1,885,770	973,373
Philadelphia City School District	1,527,549	705,624	475,297	11,396	957,775	503,509	332,415	493,696	174,696	123,659	76,078
Pittsburgh School District	449,920	236,173	132,896	18,682	276,073	167,019	92,518	156,665	61,721	36,282	17,182
Rhode Island	2,250,990	1,291,764	588,362	15,873	1,405,088	929,916	411,533	786,670	358,953	176,018	59,232
Providence Public Schools	381,976	203,498	108,617	16,004	224,577	147,702	72,713	140,676	55,140	35,764	16,723
Cranston Public Schools	158,672	93,349	41,744	15,197	104,356	66,147	28,408	51,026	27,199	13,335	3,290
Vermont	1,587,455	901,720	394,389	18,348	1,028,718	636,556	286,320	512,277	246,261	102,286	46,460
Burlington School District	74,127	45,017	18,810	18,804	50,078	31,369	12,988	20,819	11,255	5,178	3,230
South Burlington School District	46,158	28,940	12,264	18,855	30,448	20,236	8,502	13,732	7,590	3,369	1,978
South											
Alabama	6,874,602	3,835,421	1,550,441	9,243	4,207,327	2,660,013	1,017,327	2,176,848	996,371	433,336	490,427
Mobile County Public Schools	520,339	284,363	119,121	9,037	300,975	191,868	74,532	178,515	78,275	36,290	40,849
Jefferson County Schools	317,442	184,880	74,169	8,795	191,295	125,282	47,125	100,702	49,792	21,627	25,445
Arkansas	4,821,884	2,797,711	798,461	9,798	3,107,245	2,001,892	566,976	1,449,270	705,524	203,388	265,369
Little Rock School District	316,983	183,773	58,864	12,783	206,283	132,339	42,169	95,023	45,409	14,677	15,677
Springdale School District	212,313	133,214	37,613	9,445	145,381	98,219	27,844	54,686	30,898	8,646	12,246
Delaware	1,954,288	1,034,001	531,015	14,493	1,241,998	755,444	394,942	619,913	240,008	128,946	92,377
Red Clay Consolidated School District	247,700	130,302	68,277	15,473	167,177	97,974	52,080	68,592	27,467	15,302	11,931
Christina School District	280,410	148,914	80,737	18,047	168,107	106,247	57,378	102,100	39,092	22,700	10,203
District of Columbia ⁸	1,730,519	1,057,566	212,835	20,749	1,002,519	724,890	145,336	661,736	327,999	67,001	66,264
District of Columbia Public Schools	1,000,495	657,377	115,320	20,699	634,306	482,222	80,011	329,221	174,434	35,159	36,968

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 2016—Continued

[in thousands of dollars]¹

	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee expenditures benefits	Current	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
				per pupil							
Indiana	10,224,959	5,608,052	2,979,203	9,770	6,305,430	3,890,635	2,011,276	3,406,548	1,491,975	903,651	512,981
Indianapolis Public Schools	391,521	206,069	106,436	12,480	223,747	137,350	70,844	146,478	60,445	32,571	21,296
Fort Wayne Community Schools	320,594	175,854	96,265	10,622	212,914	127,576	67,767	89,166	40,387	25,723	18,514
Iowa	5,664,461	3,618,055	1,195,061	11,150	3,774,172	2,614,048	846,274	1,651,795	896,709	316,073	238,494
Des Moines Independent Comm School	409,541	258,153	105,076	11,968	272,810	184,032	71,512	118,875	64,540	29,847	17,856
Cedar Rapids Comm School District	190,979	135,498	34,189	10,943	131,727	99,081	23,069	51,694	30,110	10,055	7,558
Kansas	4,935,450	2,915,210	873,151	9,953	3,198,582	2,048,744	608,348	1,491,414	781,308	234,094	245,454
Wichita Unified School District 259	538,640	330,905	122,374	10,573	328,330	226,272	84,470	186,384	95,444	35,303	23,926
Olathe Public Schools	292,907	185,014	60,712	9,953	192,800	135,014	45,272	87,520	45,924	13,810	12,587
Michigan	16,946,638	7,768,240	5,022,775	11,393	10,637,240	5,543,237	3,600,630	5,681,478	2,102,844	1,350,640	627,920
Detroit City School District	693,787	294,125	174,513	14,883	373,250	207,706	128,469	278,027	77,208	40,915	42,510
Utica Community Schools	278,514	152,748	94,947	9,989	205,708	120,921	76,121	65,525	29,896	17,763	7,281
Minnesota	10,632,779	6,545,131	2,282,839	12,332	7,436,374	4,902,948	1,752,389	2,693,837	1,182,927	391,123	502,568
Anoka-Hennepin Public School District	442,522	290,750	98,974	11,614	325,778	224,190	79,590	97,436	46,204	12,958	19,308
St. Paul Public School District	604,915	372,731	173,066	16,046	440,776	269,137	132,355	138,887	71,329	28,349	25,252
Missouri	9,458,998	5,867,362	1,810,212	10,291	6,054,099	4,105,259	1,243,418	2,983,685	1,506,993	482,509	421,214
St. Louis City Public Schools	331,984	173,691	80,154	11,464	177,194	112,242	51,860	136,781	49,410	21,928	18,009
Springfield Public School District R-XII	234,962	148,325	44,730	9,153	158,640	104,872	30,420	64,173	37,060	11,598	12,149
Nebraska	3,880,820	2,241,390	785,043	12,281	2,649,806	1,665,787	596,713	1,026,274	505,636	166,655	204,740
Omaha Public Schools	638,845	356,352	129,686	12,294	418,850	261,522	99,059	179,366	80,893	26,164	40,629
Lincoln Public Schools	432,785	272,389	85,247	10,863	304,304	206,672	62,679	103,043	58,207	19,250	25,438
North Dakota	1,449,404	871,136	319,540	13,343	917,556	618,153	232,276	424,773	212,995	76,369	107,075
Bismarck Public Schools 1	151,891	95,308	34,456	12,092	98,665	68,628	24,629	46,647	24,077	9,101	6,579
Fargo Public Schools 1	148,671	95,479	30,025	13,159	96,335	68,909	22,213	41,877	21,556	6,596	10,459
Ohio	20,433,496	11,462,240	4,448,463	11,904	12,747,763	7,957,327	2,942,880	6,985,378	3,169,889	1,352,205	700,355
Columbus City School District	729,498	427,803	185,124	14,582	431,203	272,255	109,594	270,590	142,022	68,846	27,705
Cleveland Municipal School District	642,892	360,675	147,277	16,313	395,066	243,131	99,523	225,550	106,512	42,083	22,276
South Dakota	1,229,962	731,349	215,719	9,175	764,426	523,101	150,650	394,661	180,409	56,086	70,875
Sioux Falls School District 49-5	203,560	128,597	41,035	8,436	132,429	90,084	28,858	56,197	30,546	9,829	14,934
Rapid City Area School District 51-4	116,677	70,986	20,609	8,537	74,712	52,056	14,158	36,004	16,989	5,429	5,961
Wisconsin	9,827,117	5,555,034	2,417,911	11,324	6,267,083	4,106,830	1,719,910	3,169,688	1,292,796	639,738	390,346
Milwaukee School District	963,101	507,839	244,832	12,714	564,759	351,228	169,396	346,115	134,592	63,910	52,227
Madison Metropolitan School District	365,792	231,834	100,727	13,492	241,851	162,158	68,892	112,960	55,629	26,795	10,981
West											
Alaska	2,319,669	1,103,575	662,484	17,510	1,433,374	757,927	440,882	802,241	319,278	206,490	84,054
Anchorage School District	695,716	367,144	231,279	14,397	435,466	255,570	150,219	238,997	105,269	75,990	21,253
Matanuska-Susitna Borough School	276,683	138,729	78,139	14,763	163,593	94,598	51,883	106,295	41,483	25,091	6,795
Arizona	8,399,282	4,866,227	1,493,663	7,652	4,902,770	3,341,115	994,475	3,033,451	1,408,525	460,311	463,061
Mesa Unified District	488,715	322,057	88,093	7,710	302,998	226,008	60,190	157,042	86,125	25,241	28,675
Tucson Unified District	386,958	227,303	75,098	8,171	212,430	139,778	44,570	153,923	81,163	28,457	20,605

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 2016—Continued

[in thousands of dollars]¹

	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee expenditures benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
California	71,474,081	41,455,777	17,346,190	11,507	46,868,371	29,072,281	11,870,280	21,778,466	10,810,592	4,807,732	2,827,244
Los Angeles Unified School District	8,458,479	4,555,251	2,241,567	13,230	5,537,545	3,230,939	1,551,118	2,507,074	1,161,780	572,489	413,860
San Diego City Unified School District	1,425,751	836,688	415,058	11,020	915,105	568,418	278,783	454,848	245,740	125,214	55,798
Colorado	8,548,529	5,344,887	1,588,285	9,541	5,355,497	3,678,605	1,035,341	2,867,125	1,519,186	438,564	325,907
Denver School District 1	1,010,524	698,722	175,764	11,199	596,127	446,568	67,819	374,459	234,933	36,495	39,938
Jefferson County School District No. R-1	776,552	508,586	146,928	8,954	490,198	349,302	99,906	250,623	140,220	41,364	35,731
Hawaii	2,502,118	1,380,838	567,825	13,748	1,548,495	994,045	401,287	821,057	335,663	145,347	132,566
Hawaii Department of Education	2,502,118	1,380,838	567,825	13,748	1,548,495	994,045	401,287	821,057	335,663	145,347	132,566
Idaho	2,069,018	1,225,421	440,418	7,082	1,335,988	893,500	314,004	624,699	296,428	110,146	108,331
Joint School District No. 2	227,413	137,881	47,986	6,073	149,423	104,893	36,086	68,225	29,642	10,412	9,765
Boise Independent District	224,058	142,958	50,662	8,651	151,223	104,438	36,190	62,711	33,481	12,203	10,124
Montana	1,648,229	954,386	295,081	11,345	1,033,642	681,122	205,030	538,631	251,229	81,516	75,956
Billings Public Schools	102,993	65,495	21,891	9,079	72,716	49,888	16,490	30,277	15,606	5,402	0
Great Falls Public Schools	68,276	43,049	12,481	9,424	44,049	31,955	8,786	20,122	9,622	3,231	4,105
Nevada	4,137,791	2,429,677	1,002,107	8,850	2,642,387	1,699,933	687,285	1,331,286	688,074	299,719	164,118
Clark County School District	2,806,524	1,675,661	687,202	8,609	1,819,910	1,182,445	475,142	865,144	464,723	202,184	121,470
Washoe County School District	604,043	369,093	149,061	9,083	372,976	245,965	99,510	207,861	115,849	46,974	23,206
New Mexico	3,240,853	1,913,091	670,367	9,654	1,890,789	1,316,993	456,868	1,191,178	550,447	195,304	158,886
Albuquerque Public Schools	841,296	520,934	179,127	9,289	506,843	364,763	123,858	296,969	144,252	50,804	37,484
Las Cruces Public Schools	217,304	131,191	48,673	8,865	132,215	91,524	33,852	73,208	36,022	13,180	11,881
Oregon	6,225,804	3,299,746	1,786,271	10,802	3,881,545	2,269,736	1,204,614	2,119,153	958,328	537,265	225,106
Portland School District 1J	600,471	342,807	160,621	12,421	373,878	228,758	109,088	208,817	105,934	47,126	17,776
Salem-Keizer School District 24J	447,192	243,293	133,626	10,875	295,232	174,781	94,979	135,419	67,623	38,213	16,541
Utah	4,438,419	2,534,964	1,199,632	6,851	3,003,743	1,826,213	848,238	1,179,764	595,152	275,626	254,912
Alpine School District	482,435	258,966	153,629	6,270	349,172	193,801	119,670	109,906	54,202	28,461	23,357
Davis School District	463,936	274,461	132,722	6,469	327,998	199,651	97,843	114,578	64,050	30,229	21,360
Washington	12,510,318	7,438,102	2,812,007	11,516	8,061,035	5,224,835	1,906,022	3,938,146	2,083,440	830,035	511,137
Seattle Public Schools	712,723	444,370	153,514	13,368	465,565	315,964	107,079	228,270	123,124	43,409	18,888
Spokane School District	354,948	218,206	81,456	11,663	239,069	160,374	57,294	100,070	52,836	19,745	15,809
Wyoming	1,553,948	909,417	407,837	16,406	1,009,962	633,663	277,038	497,232	258,215	121,486	46,754
Laramie County School District #1	221,447	130,757	56,919	15,785	145,701	91,643	38,170	69,243	36,954	17,403	6,503
Natrona County School District #1	198,038	117,477	57,963	14,760	130,843	81,661	39,015	61,569	34,086	17,712	5,626

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

²Interschool system expenditures are excluded to prevent double counting.

³Includes instruction and instructional staff support services current expenditures.

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

⁵Includes food services and enterprise operations current expenditures.

⁶Funds 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.

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

⁸The "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. For this table, the ranking of two largest school districts in each state by enrollment excludes independent charter school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2016, 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 2015 and 2016

Region and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2015 (in 2016 dollars) ³	Fiscal year 2016 (in 2016 dollars)	Percentage change	Fiscal year 2015 (in 2016 dollars) ³	Fiscal year 2016 (in 2016 dollars)	Percentage change
United States	\$12,553	\$12,953	3.2	\$10,626	\$10,881	2.4
City	10,940	11,368	3.9	9,801	10,143	3.5
Suburban	14,214	14,674	3.2	11,878	12,091	1.8
Town	11,549	11,907	3.1	9,812	10,056	2.5
Rural	13,075	13,415	2.6	10,957	11,129	1.6
Northeast	19,200	19,509	1.6	16,434	16,502	1.6
City	16,615	16,633	0.1	14,873	14,659	1.2
Suburban	19,284	19,556	1.4	16,605	16,710	1.7
Town	18,995	19,206	1.1	16,191	16,347	1.0
Rural	19,857	20,387	2.7	16,636	16,794	1.0
South	10,629	10,797	1.6	9,264	9,384	1.3
City	10,517	10,710	1.8	9,171	9,265	1.0
Suburban	10,414	10,669	2.4	8,859	8,965	1.2
Town	10,279	10,484	2.0	9,039	9,193	1.7
Rural	10,836	11,010	1.6	9,504	9,660	1.6
Midwest	12,451	12,709	2.1	10,356	10,567	2.0
City	10,916	11,133	2.0	10,016	10,367	3.5
Suburban	12,555	12,899	2.7	10,461	10,676	2.1
Town	11,970	12,146	1.5	9,882	10,040	1.6
Rural	12,863	13,189	2.5	10,658	10,833	1.6
West	11,514	12,549	9.0	10,118	10,712	5.9
City	9,715	10,495	8.0	8,794	9,179	4.4
Suburban	10,468	11,716	11.9	9,211	9,765	6.0
Town	11,140	11,979	7.5	9,834	10,294	4.7
Rural	14,209	14,824	4.3	12,411	12,858	3.6

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 2015–16 CCD Local Education Agency Universe Survey file are included in national and regional totals.

³Data have been adjusted to fiscal year 2016 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 2015, Final Version 2a and fiscal year 2016, Provisional Version 1a; "Local Education Agency Universe Survey" 2014–15 and 2015–16, Provisional Version 1a; and *Digest of Education Statistics: 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that reported public elementary and secondary independent charter school districts, by district type and state: Fiscal year 2016

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	‡	\$11,137	‡	\$7,019	‡	\$3,618	3,044	11,449	2,520	10,679	1,546,677	38,757,009	1,398,370	38,720,467
Arizona	7,676	8,960	4,045	5,120	3,179	3,386	429	249	420	214	173,146	924,550	172,760	924,280
Arkansas	8,531	9,408	4,879	6,009	3,478	2,832	23	251	23	233	13,121	479,011	13,121	478,512
California	‡	11,031	‡	7,062	‡	3,478	27	1,078	1	971	7,427	6,204,074	823	6,202,837
Colorado	7,712	10,303	4,016	6,248	3,536	3,685	1	185	1	177	15,075	880,881	15,075	880,675
Connecticut	13,743	19,204	6,935	12,053	5,130	6,304	24	179	24	169	9,132	514,605	9,132	503,351
Delaware	12,519	14,613	6,799	9,502	5,547	4,245	29	19	26	19	13,622	121,225	13,622	121,225
District of Columbia	20,953	20,699	10,557	13,123	9,780	6,811	66	2	55	1	35,068	48,336	34,638	48,336
Georgia	8,460	9,737	4,823	6,398	3,118	2,711	20	187	20	179	29,100	1,727,971	29,100	1,726,919
Idaho	5,823	8,236	3,803	5,153	1,818	2,562	40	120	39	114	17,244	274,915	17,244	274,843
Illinois	—	11,924	—	7,267	—	4,157	5	944	0	849	2,153	2,032,855	†	2,030,075
Indiana	7,924	9,421	4,308	5,794	3,263	3,180	89	312	85	296	39,671	1,006,896	39,113	1,006,007
Louisiana	‡	11,004	‡	6,506	‡	3,603	98	80	40	74	21,812	665,067	21,812	663,579
Maine	10,719	13,315	5,811	8,473	4,484	4,450	7	203	7	191	1,518	178,346	1,518	178,301
Massachusetts	14,351	15,035	10,272	10,263	4,483	4,537	81	327	75	323	40,200	923,826	37,648	923,677
Michigan	8,987	9,719	4,735	6,414	3,873	2,870	308	599	297	541	145,743	1,341,659	144,805	1,341,458
Minnesota ⁸	11,604	11,010	7,137	7,487	3,587	2,960	176	374	162	332	50,722	811,500	50,722	811,291
Mississippi	—	8,841	—	5,425	—	2,801	2	155	0	144	226	486,940	†	486,245
Missouri ⁸	12,286	9,401	6,481	5,980	5,200	2,925	41	528	39	517	21,444	897,691	21,444	895,948
Nevada	6,916	12,154	4,495	6,858	2,362	4,653	1	18	1	18	25,748	441,779	25,748	441,779
New Hampshire	—	17,622	—	11,399	—	5,797	24	164	0	161	3,011	178,296	†	173,984
New Jersey	16,469	17,663	9,111	11,161	6,367	6,076	89	590	87	559	41,297	1,366,923	41,297	1,366,922
New Mexico	9,769	12,109	5,155	6,533	4,377	4,833	63	95	62	89	15,455	320,239	15,455	319,861
New York	—	20,746	—	14,212	—	6,028	256	767	0	682	117,710	2,593,967	†	2,591,989
North Carolina	7,757	9,183	4,845	5,922	2,637	2,661	171	118	158	116	82,521	1,462,413	82,521	1,462,245
Ohio	9,682	10,428	5,116	6,634	3,932	3,374	376	672	370	614	118,603	1,597,982	117,725	1,597,056
Oklahoma	6,964	8,600	3,891	5,054	2,590	2,835	32	519	32	516	19,893	672,985	19,893	672,777
Oregon ⁸	13,319	10,670	8,116	6,624	5,056	3,753	17	183	17	178	3,608	571,878	3,608	570,642
Pennsylvania	12,335	13,755	7,312	8,992	4,518	4,327	189	576	169	499	130,946	1,572,790	128,647	1,572,587
Rhode Island	15,020	16,043	7,861	10,128	6,819	5,497	19	41	19	38	6,270	135,540	6,270	135,475
South Carolina	‡	10,476	‡	6,317	‡	3,360	2	98	1	83	18,493	745,040	18,493	744,534

See notes at the end of table.

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that reported public elementary and secondary independent charter school districts, by district type and state: Fiscal year 2016—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
Texas	8,068	9,557	4,856	6,174	2,881	2,845	188	1,028	183	1,024	247,389	5,054,088	247,389	5,052,339
Utah	5,784	7,818	3,541	5,153	1,738	2,120	114	45	104	41	67,398	580,472	67,398	580,215
Washington	—	11,606	—	7,338	—	3,767	9	316	0	296	1,225	1,085,155	†	1,084,052
Wisconsin	‡	11,433	‡	7,251	‡	3,791	28	427	3	421	10,686	857,114	1,349	856,451

— 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 state's 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 10,785 school districts that have noncharter schools only (noncharter districts) and 664 school districts that have both charter and noncharter schools (mixed districts). Among these districts, 10,026 noncharter districts and 653 mixed districts reported data.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2016, Provisional Version 1a.

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2016

[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
United States⁹	\$55,602,742	\$14,009,951	\$11,173,875	‡	‡	\$543,205	\$16,120,228	‡	\$7,386,597	\$1,325,119	‡
Alabama	803,907	227,474	170,794	34,937	14,177	11,414	307,333	3,615	17,871	2,309	13,983
Alaska	307,320	43,804	33,465	8,825	—	3,297	47,401	1,417	31,240	107,308	30,563
Arizona	1,302,010	307,438	149,129	30,773	23,753	17,136	355,208	12,262	235,391	155,532	15,388
Arkansas	606,946	160,912	132,133	21,267	—	7,045	189,582	3,055	59,750	—	33,202
California	7,709,275	1,798,207	1,821,197	263,042	1,218	55,153	2,155,602	137,544	978,205	81,672	417,435
Colorado	721,719	154,040	151,116	26,716	1	6,890	202,194	8,681	73,543	45,679	52,859
Connecticut	484,186	113,304	113,947	19,303	—	6,190	138,129	5,839	29,059	—	58,415
Delaware	144,707	43,904	29,892	—	—	3,662	48,511	—	18,738	—	—
District of Columbia	226,202	44,419	15,601	9,437	321	3,211	44,392	779	63,340	44,681	21
Florida	3,147,329	808,874	606,538	90,229	—	35,246	1,032,186	‡	322,930	7,332	‡
Georgia	1,815,242	537,960	323,744	62,138	—	15,485	701,652	15,383	92,900	22,535	‡
Hawaii	261,131	51,530	42,338	466	280	2,538	59,215	3,279	44,290	40,323	16,872
Idaho	248,546	59,261	50,441	10,350	3,520	3,155	79,325	1,685	26,068	6,220	8,521
Illinois	2,334,945	681,879	544,336	82,749	4	25,571	590,103	25,430	267,943	19,838	‡
Indiana	1,015,476	258,144	246,336	2,078	176	6,506	325,667	‡	157,832	858	‡
Iowa	464,852	91,089	124,868	16,851	444	4,698	133,475	4,072	73,945	363	15,047
Kansas	453,922	108,074	—	—	—	1,439	149,338	3,126	161,760	23,774	6,411
Kentucky	880,296	222,318	147,111	33,076	243	6,934	315,416	‡	84,814	‡	‡
Louisiana	1,115,619	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Maine	186,523	50,726	49,998	8,793	5	2,091	47,617	527	16,766	2,081	7,919
Maryland	823,599	199,198	194,929	29,913	—	7,171	251,762	9,689	49,585	16,955	64,397
Massachusetts	804,595	192,484	246,743	‡	‡	12,234	207,496	‡	101,961	—	‡
Michigan	1,731,034	457,643	377,892	60,402	6	18,007	419,505	4,572	201,344	7,536	184,127
Minnesota	685,055	141,667	170,753	26,923	—	5,954	217,385	—	71,237	21,742	29,394
Mississippi	690,724	192,037	112,135	‡	—	5,883	240,390	1,154	88,153	1,698	‡
Missouri	959,978	248,324	174,624	41,148	‡	12,464	284,846	5,347	137,502	24,765	30,958
Montana	220,340	52,316	32,958	6,202	—	2,683	37,713	‡	16,887	59,178	12,403
Nebraska	346,826	91,063	75,080	11,942	—	3,507	87,529	3,603	29,098	18,846	26,158
Nevada	405,789	122,113	65,202	9,116	83	5,245	128,253	8,618	37,758	2,865	26,536
New Hampshire	169,166	40,052	31,360	‡	‡	3,448	29,401	‡	57,681	‡	‡
New Jersey	1,249,741	317,629	367,208	‡	‡	7,878	337,815	‡	197,978	21,108	‡
New Mexico	516,289	115,206	73,713	‡	—	4,445	1,972	99	163,679	101,993	55,182
New York	3,374,794	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,587,976	428,541	329,164	47,880	‡	‡	526,923	14,632	70,107	13,214	157,515
North Dakota	155,453	35,717	29,052	8,310	2,351	73	26,948	622	7,426	25,380	19,574

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 2016—Continued

[in thousands of dollars]¹

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
Ohio	1,837,963	548,913	384,547	—	2	32,560	450,893	138	280,967	118	139,825
Oklahoma	703,225	163,205	137,768	25,922	7	12,295	235,529	4,783	45,515	36,459	41,742
Oregon	582,560	150,273	125,961	21,883	23	6,298	158,825	6,278	94,785	3,079	15,155
Pennsylvania	2,037,315	568,025	424,972	85,078	19,129	29,176	523,264	14,268	209,379	4,683	‡
Rhode Island	188,204	48,695	41,258	11,108	136	4,932	40,891	1,997	33,591	2,413	3,183
South Carolina	860,867	230,489	179,267	36,215	—	11,220	288,070	3,207	110,427	1,436	‡
South Dakota	196,644	43,698	30,649	9,825	—	1,202	31,680	624	5,161	61,114	12,691
Tennessee	1,096,182	289,968	226,684	—	11,265	15,937	423,820	4,955	74,148	4,001	—
Texas	6,194,317	1,347,799	847,121	173,452	168	50,544	2,003,925	2,070	1,167,457	126,675	475,106
Utah	419,642	67,569	107,738	14,911	10	6,835	134,844	4,027	37,507	6,303	‡
Vermont	111,891	31,630	25,116	9,834	—	2,358	25,896	333	14,298	590	1,836
Virginia	1,058,146	232,425	251,152	35,183	7	17,058	331,475	12,506	30,825	41,996	105,519
Washington	1,098,332	245,611	220,655	1,806	—	6,784	256,535	112	148,515	64,401	153,913
West Virginia	360,283	92,483	74,526	20,134	216	4,850	119,499	565	33,099	—	14,911
Wisconsin	782,647	199,483	170,949	‡	‡	5,286	206,754	‡	147,670	16,450	‡
Wyoming	123,012	34,001	22,947	11,273	2,998	2,100	20,106	346	3,299	25,830	112

— Not available.

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

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. Also includes federal revenues received through the state that were unable to be reported within any of the program-specific categories in this table.

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. Also includes direct federal revenues that were unable to be reported within any of the program-specific categories in this table.

⁹Federal revenues were missing for 3 percent of school districts in the 50 states and the District of Columbia for Title I, 3 percent for special education, 18 percent for math and science, 16 percent for drug-free schools, 5 percent for vocational education, 3 percent for child nutrition, 21 percent for bilingual education, 3 percent for other and unspecified revenues through state, 5 percent for Impact Aid, and 32 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 2016, 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 2016

[in thousands of dollars]¹

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	\$685,008,679	\$306,748,901	\$195,661,672	28.6	\$9,139,656	\$9,584,173	\$15,635,036	\$54,056,302	7.9	36.5	\$22,672,062
Alabama	7,605,597	2,652,926	1,155,945	15.2	53,359	815,393	347,378	†	†	15.2	280,851
Alaska	2,494,680	573,685	†	†	†	0	29,268	488,678	19.6	19.6	55,739
Arizona	9,907,041	3,937,492	3,051,544	30.8	0	289,903	266,950	0	0.0	30.8	329,095
Arkansas	5,500,090	2,012,428	401,703	7.3	923	10,593	160,095	†	†	7.3	1,439,114
California	86,563,909	27,944,520	20,607,205	23.8	617,265	1,490,453	1,145,404	992,466	1.1	25.0	3,091,727
Colorado	10,200,584	5,001,686	4,148,738	40.7	1,386	22,121	476,665	†	†	40.7	352,776
Connecticut	11,303,405	6,310,740	0	0.0	0	445,133	120,187	5,699,767	50.4	50.4	45,653
Delaware	2,159,892	735,180	569,196	26.4	0	0	13,874	†	†	26.4	152,110
District of Columbia	2,170,632	1,944,430	†	†	†	710,010	15,685	1,150,720	53.0	53.0	68,015
Florida	28,119,997	14,008,861	11,469,114	40.8	630,767	0	1,154,700	†	†	40.8	754,280
Georgia	19,607,214	8,834,423	5,789,703	29.5	1,784,015	396,031	520,550	†	†	29.5	344,124
Hawaii	3,030,519	59,027	†	†	†	0	36,621	0	0.0	0.0	22,406
Idaho	2,381,320	579,681	496,239	20.8	0	113	37,547	†	†	20.8	45,782
Illinois	32,174,501	18,429,232	16,485,434	51.2	0	260,653	588,347	†	†	51.2	1,094,798
Indiana	12,911,709	3,809,227	2,572,369	19.9	1,005	310,824	350,115	†	†	19.9	574,914
Iowa	6,644,950	2,596,964	2,099,097	31.6	181,958	5,663	177,398	†	†	31.6	132,848
Kansas	6,067,808	1,664,369	1,085,803	17.9	0	130,668	151,205	†	†	17.9	296,693
Kentucky	7,744,812	2,595,416	1,918,732	24.8	435,951	28,235	106,292	†	†	24.8	106,206
Louisiana	8,818,018	3,912,110	1,627,785	18.5	1,842,143	60,838	67,346	†	†	18.5	313,998
Maine	2,785,247	1,509,049	784,459	28.2	1,509,049	14,768	40,722	643,756	23.1	51.3	25,344
Maryland	14,405,532	7,246,982	†	†	†	0	125,599	6,995,049	48.6	48.6	126,334
Massachusetts	18,007,054	10,420,651	0	0.0	0	1,357,225	891,077	7,827,725	43.5	43.5	344,624
Michigan	19,893,938	6,225,735	5,271,563	26.5	0	32,549	568,493	†	†	26.5	353,130
Minnesota	12,737,803	3,548,043	2,281,963	17.9	0	240,841	544,888	†	†	17.9	480,351
Mississippi	4,743,998	1,641,653	1,344,750	28.3	18,510	17,562	168,493	2,524	0.1	28.4	89,814
Missouri	11,112,751	6,519,388	4,102,359	36.9	225,415	262,584	429,148	†	†	36.9	1,499,882
Montana	1,778,177	717,033	463,206	26.0	0	155,219	61,261	†	†	26.0	37,347
Nebraska	4,319,834	2,535,960	2,112,272	48.9	181,439	18,158	160,073	†	†	48.9	64,018
Nevada	4,668,889	2,597,002	1,164,377	24.9	3,747	2,169	34,811	†	†	24.9	1,391,898
New Hampshire	3,050,303	1,876,384	1,508,961	49.5	0	81	49,290	279,808	9.2	58.6	38,244
New Jersey	29,719,824	16,209,895	13,565,835	45.6	0	404,375	728,381	931,726	3.1	48.8	579,578
New Mexico	3,922,893	670,897	531,188	13.5	0	3,828	54,476	†	†	13.5	81,405
New York	66,714,485	35,899,932	18,475,336	27.7	34,769	266,035	464,984	13,807,122	20.7	48.4	2,851,686
North Carolina	14,128,774	3,802,012	†	†	†	240,264	270,966	2,968,960	21.0	21.0	321,822
North Dakota	1,749,290	608,472	389,613	22.3	0	43,257	67,525	†	†	22.3	108,077

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 2016—Continued

[in thousands of dollars]¹

State	Total revenue ¹	Total local revenue	Property taxes ²	Percentage of total revenue from property tax	Other taxes ^{2,3}	Revenue from cities and counties	Fees	Parent government contributions	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions	Other local revenue ⁴
Ohio ⁵	24,047,179	11,982,752	9,700,980	40.3	467,888	184,557	1,049,309	†	†	40.3	580,018
Oklahoma	6,235,875	2,518,398	1,902,723	30.5	13,013	172,137	317,755	†	†	30.5	112,770
Oregon	7,371,975	2,927,977	2,416,197	32.8	0	137,481	173,782	†	†	32.8	200,517
Pennsylvania	29,868,183	16,619,636	13,187,336	44.2	2,368,310	54,868	452,008	†	†	44.2	557,114
Rhode Island	2,482,583	1,265,247	110,112	4.4	0	0	29,016	1,113,386	44.8	49.3	12,733
South Carolina	9,424,023	4,061,013	3,079,890	32.7	240,702	274,822	251,811	†	†	32.7	213,788
South Dakota	1,452,424	817,151	698,960	48.1	26,843	1,796	52,942	†	†	48.1	36,610
Tennessee	9,559,722	4,067,783	64,545	0.7	0	424,464	490,868	2,965,779	31.0	31.7	122,127
Texas	60,593,251	30,271,679	27,852,664	46.0	0	66,374	1,211,207	0	0.0	46.0	1,141,434
Utah	5,408,870	2,045,817	1,739,172	32.2	0	8,951	193,437	†	†	32.2	104,257
Vermont	1,804,916	63,679	292	0.0	235	1,044	28,987	†	†	0.0	33,121
Virginia	15,977,316	8,621,583	†	†	†	0	280,374	8,178,983	51.2	51.2	162,226
Washington	14,861,883	4,545,199	3,829,074	25.8	5,052	13,388	354,995	†	†	25.8	342,690
West Virginia	3,406,717	1,156,857	1,083,459	31.8	1,624	2,320	31,228	†	†	31.8	38,226
Wisconsin	11,326,334	5,409,598	3,996,992	35.3	0	37,284	273,502	9,853	0.1	35.4	1,091,967
Wyoming	2,041,958	743,047	524,787	25.7	3,337	169,141	18,001	†	†	25.7	27,781

† 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 2016, Provisional Version 1a.

Table 7. Total revenues per pupil of public elementary and secondary school systems, by poverty quartile and state: Fiscal year 2016

State	Total revenues per pupil					Percentage difference between high- and low-poverty districts ¹	Percentage of students excluded from the analysis	Percentage of total revenues excluded from the analysis
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
United States²	\$13,639	\$14,016	\$12,118	\$14,760	\$13,543	-3.5	3.7	5.5
Alabama	10,227	10,281	10,090	10,123	10,340	0.6	0.0	0.0
Alaska	18,800	20,791	15,835	18,598	30,881	32.7	0.3	0.5
Arizona	9,022	8,645	8,575	9,941	9,898	12.7	16.1	16.8
Arkansas	11,046	10,665	10,857	11,575	11,578	7.9	2.6	4.1
California	13,473	12,957	13,439	13,320	14,563	11.0	1.6	7.7
Colorado	11,376	10,912	11,165	11,396	12,802	14.8	1.7	2.4
Connecticut	21,886	21,970	21,104	21,373	23,544	6.7	4.6	5.4
Delaware	16,482	16,585	18,372	15,223	15,199	-9.1	15.5	15.6
District of Columbia ³	27,510	†	†	†	†	†	42.0	38.7
Florida	10,128	10,070	10,088	10,468	9,954	-1.2	0.5	0.0
Georgia	11,184	10,893	11,036	11,116	12,258	11.1	1.7	1.5
Hawaii ³	16,652	†	†	†	†	†	0.0	0.0
Idaho	8,241	8,032	8,411	7,843	8,740	8.1	5.9	4.9
Illinois	15,637	17,036	14,575	14,924	13,954	-22.1	0.4	3.7
Indiana	12,563	12,206	12,549	12,690	13,987	12.7	4.2	4.2
Iowa	13,355	13,373	13,317	13,227	13,514	1.0	0.0	2.0
Kansas	12,248	11,953	12,229	12,448	12,921	7.5	0.1	0.0
Kentucky	11,284	10,605	11,765	10,791	11,643	8.9	#	0.0
Louisiana	12,712	12,350	12,637	11,565	14,910	17.2	8.7	8.2
Maine	15,585	15,846	15,278	15,777	15,165	-4.5	4.9	6.5
Maryland	16,389	16,992	15,453	16,261	16,871	-0.7	#	0.0
Massachusetts	18,812	17,821	19,650	17,451	23,639	24.6	7.4	7.6
Michigan	12,295	12,099	11,683	12,488	16,966	28.7	10.2	21.3
Minnesota	14,397	13,518	14,342	14,310	18,855	28.3	5.9	9.4
Mississippi	9,777	9,094	9,916	10,440	10,541	13.7	0.4	0.2
Missouri	11,737	12,245	10,889	11,027	12,599	2.8	3.0	6.6
Montana	12,216	11,706	12,155	11,376	15,493	24.4	0.1	1.5
Nebraska	13,462	12,945	13,247	14,495	14,221	9.0	0.3	3.6
Nevada	10,151	10,798	†	†	9,945	-8.6	5.5	4.0
New Hampshire	17,450	17,618	17,422	18,121	15,835	-11.3	0.0	0.5
New Jersey	21,134	20,648	19,945	21,864	25,826	20.0	4.7	8.0
New Mexico	11,771	12,454	11,133	11,512	13,092	4.9	4.7	4.2
New York	25,823	24,492	23,711	†	27,503	10.9	4.7	0.5
North Carolina	9,198	9,022	9,041	9,392	9,514	5.2	5.4	4.8
North Dakota	15,778	16,106	15,442	15,329	16,935	4.9	1.4	5.5
Ohio ⁴	13,792	13,037	13,377	14,894	17,257	24.5	7.1	11.8
Oklahoma	9,059	8,882	8,895	9,137	9,666	8.1	3.0	2.4
Oregon	12,110	11,879	12,497	11,714	12,530	5.2	0.4	6.3
Pennsylvania	18,095	17,615	17,546	18,105	21,552	18.3	7.7	13.4
Rhode Island	17,785	17,932	17,435	15,363	19,217	6.7	5.6	6.6

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 2016—Continued

State	Total revenues per pupil					Percentage difference between high- and low-poverty districts ¹	Percentage of students excluded from the analysis	Percentage 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	12,285	11,642	12,954	11,824	13,205	11.8	2.6	3.2
South Dakota	10,860	10,260	10,658	10,410	16,553	38.0	#	0.0
Tennessee	9,585	9,031	9,332	10,170	10,329	12.6	1.1	1.1
Texas	11,419	11,444	11,094	11,586	11,692	2.1	4.8	5.1
Utah	8,536	8,354	8,183	8,269	9,711	14.0	10.4	8.5
Vermont ⁵	24,694	24,462	25,572	23,727	25,276	3.2	5.0	4.8
Virginia	12,629	13,558	11,308	12,161	12,535	-8.2	#	0.3
Washington	13,529	13,755	13,079	13,305	13,945	1.4	0.2	2.1
West Virginia	12,059	12,197	11,861	12,391	11,749	-3.8	0.2	2.4
Wisconsin	13,615	13,038	13,686	14,107	15,849	17.7	1.2	0.2
Wyoming	21,634	20,951	18,177	21,320	27,309	23.3	0.2	0.0

† Not applicable.

Rounds to zero.

¹Percentage 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; 1,848,652 students and \$38.6 billion of total revenues in the F-33 were excluded from the analysis due to not meeting these criteria. Among these students, 187,399 were from regular local school districts, 4,273 were from local school districts that were components of supervisory unions, 29,751 were from regional education service agencies, 37,519 were from state-operated agencies, 1,569,876 were from charter agencies, and 19,834 were from other education agencies. Among these total revenues, \$10.2 billion was from regular local school districts, \$0.1 billion was from local school districts that were components of supervisory unions, \$12.6 billion was from regional education service agencies, \$0.2 billion was from state-operated agencies, \$15.4 billion was from charter agencies, and \$0.05 billion was from other education agencies.

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 2016, Provisional Version 1a; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2015–16, Provisional Version 1a.

Table 8. Capital outlay expenditures for public elementary and secondary school districts, by state: Fiscal year 2016

[in thousands of dollars]¹

State	Total capital outlay	Construction	Land and existing structures	Total equipment ¹	Instructional equipment	All other equipment	Nonspecified equipment ²
United States	\$58,263,487	\$44,604,346	\$3,668,112	\$9,991,029	\$2,141,021	\$7,425,302	\$424,706
Alabama	667,386	567,367	15,222	84,797	8,011	76,786	0
Alaska	255,041	184,301	42,542	28,198	6,898	21,300	0
Arizona	766,765	496,839	238,270	31,656	0	0	31,656
Arkansas	523,625	365,608	63,712	94,305	17,885	76,420	0
California	6,786,142	6,147,187	281,796	357,159	51,394	305,765	0
Colorado	893,920	575,045	112,679	206,196	55,326	150,870	0
Connecticut	636,927	509,254	0	127,673	56,625	70,878	170
Delaware	108,639	101,636	0	7,003	2,437	4,566	0
District of Columbia	404,616	369,818	1,839	32,959	9,742	21,973	1,244
Florida	1,983,363	1,272,144	100,556	610,663	0	610,663	0
Georgia	1,842,820	1,538,471	64,140	240,209	32,282	207,927	0
Hawaii	216,650	196,483	0	20,167	13,471	6,696	0
Idaho	81,123	38,297	0	42,826	10,952	31,874	0
Illinois	2,015,820	1,657,958	0	357,862	111,377	243,585	2,900
Indiana	1,088,754	411,872	205,986	470,896	44,779	282,539	143,578
Iowa	889,597	700,911	10,819	177,867	53,278	124,589	0
Kansas	964,098	731,140	32,052	200,906	122,972	77,934	0
Kentucky	736,079	579,310	9,105	147,664	48,666	98,998	0
Louisiana	‡	‡	‡	‡	‡	‡	‡
Maine	96,327	65,039	877	30,411	6,649	23,762	0
Maryland	1,055,665	850,544	9,391	195,730	27,577	168,153	0
Massachusetts	986,388	529,636	367,976	88,776	30,229	57,424	1,123
Michigan	1,114,903	688,181	66,515	360,207	34,705	325,502	0
Minnesota	1,806,674	1,469,665	0	337,009	68,265	268,744	0
Mississippi	335,067	172,525	0	162,542	51,845	91,606	19,091
Missouri	906,160	598,329	96,419	211,412	52,236	159,176	0
Montana	179,414	142,530	7,197	29,687	4,276	23,173	2,238
Nebraska	641,968	449,095	25,054	167,819	21,320	73,103	73,396
Nevada	268,261	149,885	33,444	84,932	2,533	82,399	0
New Hampshire	137,180	93,882	5,813	37,485	16,477	21,008	0
New Jersey	1,440,975	1,171,904	101,439	167,632	31,578	136,054	0
New Mexico	568,200	361,057	38,559	168,584	22,006	146,578	0
New York	‡	‡	‡	‡	‡	‡	‡
North Carolina	997,579	757,266	42,631	197,682	34,695	160,228	2,759
North Dakota	412,047	308,116	31,410	72,521	15,108	57,413	0
Ohio	1,890,354	1,374,670	9,430	506,254	179,615	256,025	70,614
Oklahoma	643,044	375,102	193,923	74,019	8,593	65,426	0
Oregon	686,104	618,489	2,499	65,116	5,699	59,417	0
Pennsylvania	1,866,372	1,211,107	127,243	528,022	130,188	397,834	0
Rhode Island	50,649	15,526	798	34,325	23,162	11,163	0
South Carolina	1,099,684	792,834	73,558	233,292	32,274	153,083	47,935
South Dakota	192,504	154,515	0	37,989	15,735	22,254	0
Tennessee	553,997	270,034	22,490	261,473	100,081	161,392	0
Texas	8,332,612	6,962,304	364,454	1,005,854	175,392	830,462	0
Utah	757,204	417,049	150,055	190,100	66,640	123,460	0
Vermont	43,278	16,503	2,483	24,292	7,549	16,743	0
Virginia	1,161,323	603,757	283,352	274,214	65,780	208,434	0
Washington	2,204,059	1,751,844	194,491	257,724	20,453	237,271	0
West Virginia	181,392	125,596	21,807	33,989	4,557	29,432	0
Wisconsin	1,082,849	789,558	51,127	242,164	50,844	163,318	28,002
Wyoming	454,302	390,529	24,680	39,093	8,086	31,007	0

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level. These revenues are included in the United States totals.

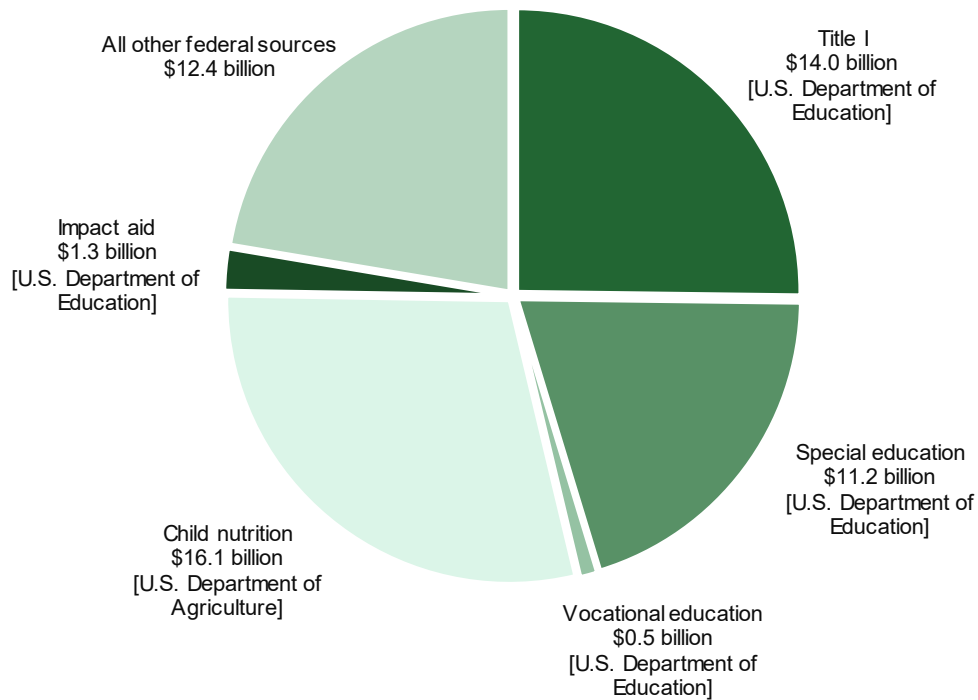
¹Includes instructional equipment, all other equipment, and nonspecified equipment.

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 2016, Provisional Version 1a.

Figure 1. Federal revenues received by local education agencies for public elementary and secondary education, by program: Fiscal year 2016

U.S. total for all reporting states: \$55.6 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.

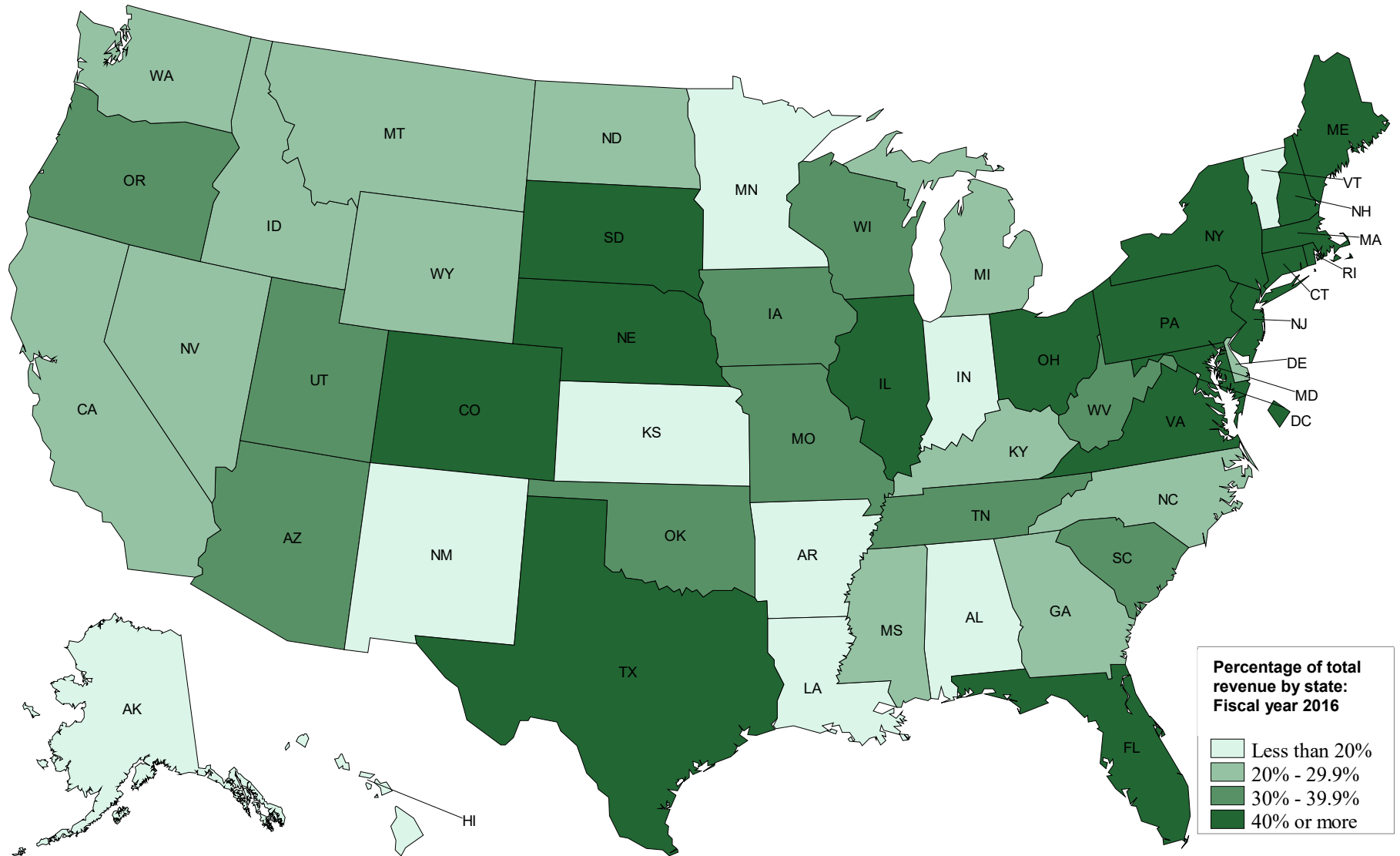
"All other" federal revenues include federal grants for math and science, safe and drug-free schools, bilingual education, 21st Century Community Learning Center programs, adult education, and other and unspecified federal revenues received through the state.

"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 3 percent of school districts in the 50 states and the District of Columbia for Title I, 3 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, 21 percent for bilingual education, 3 percent for other and unspecified revenues through state, 5 percent for Impact Aid, and 32 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 2016, 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 2016



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 nontax 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 2016, 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 (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 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) 16 F-33 collection opened on February 16, 2017, and closed on January 19, 2018. States report data to the Census Bureau either in 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 16 NCES F-33 survey documentation (Cornman, Ampadu, and Hanak 2019.)

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

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 16 NCES F-33 (Cornman 2019, Ampadu, and Hanak 2019) and NPEFS (Cornman et al. 2019) 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.

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

- 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 (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 16 corresponds to school year 2015–16.

For a more comprehensive explanation of the methodology utilized by the F-33, please see the FY 16 NCES F-33 survey documentation (Cornman 2019b).

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

⁴ See *Digest of Education Statistics 2016*, Table 106.70, https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp, retrieved September 18, 2018. The FY 15 amount adjusted to FY 16 dollars is equal to the FY 15 amount multiplied by the 2015–16 CPI (238.276) and then divided by the 2014–15 CPI (236.677).

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 comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures.

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. 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 2016

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	\$7,676	\$8,960	-\$1,283	-14.3
Arkansas	8,531	9,408	-876	-9.3
Colorado	7,712	10,303	-2,590	-25.1
Connecticut	13,743	19,204	-5,461	-28.4
Delaware	12,519	14,613	-2,095	-14.3
District of Columbia	20,953	20,699	254	1.2
Georgia	8,460	9,737	-1,277	-13.1
Idaho	5,823	8,236	-2,413	-29.3
Indiana	7,924	9,421	-1,497	-15.9
Maine	10,719	13,315	-2,596	-19.5
Massachusetts	14,351	15,035	-684	-4.5
Michigan	8,987	9,719	-733	-7.5
Minnesota	11,604	11,010	594	5.4
Missouri	12,286	9,401	2,885	30.7
Nevada	6,916	12,154	-5,238	-43.1
New Jersey	16,469	17,663	-1,195	-6.8
New Mexico	9,769	12,109	-2,340	-19.3
North Carolina	7,757	9,183	-1,426	-15.5
Ohio	9,682	10,428	-746	-7.2
Oklahoma	6,964	8,600	-1,636	-19.0
Oregon	13,319	10,670	2,649	24.8
Pennsylvania	12,335	13,755	-1,420	-10.3
Rhode Island	15,020	16,043	-1,023	-6.4
Texas	8,068	9,557	-1,488	-15.6
Utah	5,784	7,818	-2,034	-26.0

¹All associated schools are charter schools.

²Include school districts that have noncharter schools only and school districts that have 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 2016, Provisional Version 1a.

Appendix D. Final Fiscal Year 2015 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 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 2015 dollars) ²	Fiscal year 2015 (in 2015 dollars) ²	Percentage change	Total current ³	Instruction and instruction-related	Fiscal year 2014 (in 2015 dollars) ²	Fiscal year 2015 (in 2015 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	524,418	39,468	296,020	188,930	7,198	7,401	2.8	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	515,063	63,946	272,096	179,021	7,064	7,359	4.2	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 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 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 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 2015 dollars) ²	Fiscal year 2015 (in 2015 dollars) ²	Percentage change	Total current ³	Instruction and instruction-related	Fiscal year 2014 (in 2015 dollars) ²	Fiscal year 2015 (in 2015 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	382,134	26,451	212,440	143,243	7,261	7,310	0.7	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	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. 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.

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 years 2014 and 2015, Final Version 2a; *Digest of Education Statistics: 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.

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 2015

[in thousands of dollars]¹

State and reporting district	All functions ²			Current expenditures per pupil	Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits		Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
United States	\$566,335,991	\$328,021,214	\$131,409,788	\$11,313	\$369,222,894	\$236,328,307	\$93,794,752	\$173,235,268	\$81,692,882	\$33,773,132	\$23,877,829
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	14,793,345	9,089,149	3,466,107	15,477	9,974,345	6,748,472	2,735,258	4,385,097	2,052,227	676,552	433,903
Boston City Schools	1,170,559	719,704	257,038	21,552	770,921	535,102	208,106	347,183	161,657	44,362	52,455
Springfield Public Schools	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
New York City School District	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 School District	1,459,803	714,326	424,676	10,874	901,335	517,917	291,520	477,188	171,157	113,864	81,280
Pittsburgh School District	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	15,511	1,370,961	907,096	397,947	771,461	349,846	169,335	57,303
Providence Public Schools	387,108	201,862	105,204	16,192	222,062	143,667	69,576	149,226	57,613	35,526	15,820
Cranston Public Schools	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 Public Schools	522,046	287,687	120,049	9,015	300,267	195,095	75,356	179,989	78,522	36,459	41,790
Jefferson County Schools	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 District	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 ⁸	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

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 2015—Continued

[in thousands of dollars]¹

State and reporting district	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
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
Denver School District 1	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
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	1,593,714	924,154	284,809	11,030	1,001,177	659,330	198,203	521,715	243,557	78,592	70,822
Billings Public Schools	99,908	63,240	21,199	8,804	70,645	48,280	16,031	29,263	14,959	5,167	0
Great Falls Public Schools	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 School District 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 School District 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 School District	430,226	242,895	136,578	5,724	304,163	179,534	103,919	100,097	50,461	26,641	25,966
Davis School 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

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

²Interschool system expenditures are excluded to prevent double counting.

³Includes instruction and instructional staff support services current expenditures.

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

⁵Includes food services and enterprise operations current expenditures.

⁶Funds 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.

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

⁸The "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. For this table, the ranking of two largest school districts in each state by enrollment excludes independent charter school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Final Version 2a.

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, 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	\$10,554	1.7
City	10,604	10,866	2.5	9,566	9,736	1.8
Suburban	13,593	14,119	3.9	11,423	11,798	3.3
Town	11,158	11,472	2.8	9,599	9,747	1.5
Rural	12,760	12,987	1.8	10,737	10,884	1.4
Northeast	18,552	19,071	2.8	15,878	16,129	1.6
City	16,227	16,504	1.7	14,752	14,392	-2.4
Suburban	18,710	19,155	2.4	16,010	16,319	1.9
Town	18,212	18,867	3.6	15,584	16,082	3.2
Rural	19,127	19,724	3.1	16,242	16,524	1.7
South	10,300	10,557	2.5	9,143	9,202	0.6
City	10,395	10,446	0.5	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	12,777	1.7	10,433	10,586	1.5
West	10,890	11,436	5.0	9,669	10,050	3.9
City	8,822	9,650	9.4	8,298	8,735	5.3
Suburban	9,697	10,398	7.2	8,598	9,149	6.4
Town	10,587	11,066	4.5	9,374	9,768	4.2
Rural	13,523	14,114	4.4	12,363	12,327	-0.3

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 and regional 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 years 2014 and 2015, Final Version 2a; "Local Education Agency Universe Survey" 2013–14 and 2014–15, Provisional Version 1a; and *Digest of Education Statistics: 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.

Table D-4. Median current expenditures per pupil and numbers of districts and students for the states that reported 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
United States⁷	\$9,081	\$10,786	\$5,031	\$6,754	\$3,640	\$3,539	2,957	11,015	2,475	10,273	1,482,402	37,198,574	1,338,910	37,159,099
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	13,633	15,054	9,559	10,149	4,262	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 ⁸	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 ⁸	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

See notes at end of table.

Table D-4. Median current expenditures per pupil and numbers of districts and students for the states that reported 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
Oregon ⁸	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	10,005	6,727	5,553	18	41	18	39	5,445	136,375	5,445	136,300
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
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 state's 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 school districts that have noncharter schools only (noncharter districts) and 689 school districts that have both charter and noncharter schools (mixed districts). Among these districts, 9,597 noncharter districts and 676 mixed districts reported data.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Final Version 2a.

Table D-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
United States⁹	\$54,709,700	\$13,629,896	\$10,983,237	‡	‡	\$543,243	\$15,364,822	‡	\$7,753,291	\$1,395,421	‡
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	—	41,253
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
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

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 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
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	1,123,413	272,651	222,129	—	8,849	20,219	402,670	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.

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

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. Also includes federal revenues received through the state that were unable to be reported within any of the program-specific categories in this table.

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. Also includes direct federal revenues that were unable to be reported within any of the program-specific categories in this table.

⁹Federal revenues were missing for 3 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, Final Version 2a.

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 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	\$654,248,134	\$294,313,883	\$187,698,960	28.7	\$8,887,620	\$9,001,332	\$15,151,297	\$51,543,638	7.9	36.6	\$22,031,036
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	75,400,827	25,479,117	18,608,632	24.7	598,778	1,312,016	1,125,783	929,922	1.2	25.9	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	17,495,477	9,849,441	0	0.0	0	1,298,579	818,437	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 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 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	28,904,683	15,808,515	13,264,574	45.9	0	410,061	624,571	916,639	3.2	49.1	592,670
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	1,602,253	506,831	347,544	21.7	0	36,872	65,098	†	†	21.7	57,317
Ohio ⁵	23,716,881	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	28,751,807	16,166,648	12,862,103	44.7	2,257,599	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	8,949,419	3,836,045	2,932,246	32.8	185,603	265,349	247,575	†	†	32.8	205,272
South Dakota	1,412,443	779,976	661,778	46.9	29,513	3,078	52,296	†	†	46.9	33,311
Tennessee	9,433,434	4,032,640	63,204	0.7	0	402,575	476,078	2,968,024	31.5	32.1	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	4,885,309	1,834,198	1,599,005	32.7	0	322	101,686	†	†	32.7	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	3,493,561	1,122,807	1,046,714	30.0	1,609	3,016	31,348	†	†	30.0	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, Final Version 2a.

Table D-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					Percentage difference between high- and low-poverty districts ¹	Percentage of students excluded from the analysis	Percentage of total revenues excluded from the analysis
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
United States²	\$13,059	\$13,469	\$11,622	\$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	8.4
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	12,059	11,734	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	18,334	17,460	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	21,208	20,199	19,661	23,503	28,461	29.0	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	14,707	14,006	14,445	15,104	16,837	16.8	1.3	5.7
Ohio ⁴	13,467	12,821	12,952	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	17,454	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 D-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					Percentage difference between high- and low-poverty districts ¹	Percentage of students excluded from the analysis	Percentage 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	2.6
South Dakota	10,602	10,012	10,280	10,289	16,508	39.4	0.3	0.7
Tennessee	9,491	9,109	9,126	9,836	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	7,973	7,832	7,533	7,643	9,263	15.5	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	12,308	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.

¹Percentage 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; 1,771,278 students and \$36.7 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, 37,884 were from state-operated agencies, 1,474,733 were from charter agencies, and 18,363 were from other education agencies. Among these total revenues, \$9.8 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 education agencies.

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, Final Version 2a; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2014–15, Provisional Version 1a.

**Table D-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	\$52,938,256	\$39,861,374	\$3,417,586	\$9,659,296	\$2,278,509	\$6,935,402	\$445,385
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	296,683	166,775	0	129,908	42,022	74,573	13,313
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
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 included in the United States totals.

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, Final Version 2a.