

## STATE FINANCE

TABLE 7.7

### Elementary and Secondary Education Expenditures (In millions of dollars)

State	Actual fiscal 2015				Total
	General fund	Federal funds	Other state funds	Bonds	
<b>Total</b>	\$264,202	\$51,181	\$43,386	\$2,636	\$361,405
Alabama (a)	4,109	964	185	0	5,258
Alaska	1,405	214	33	0	1,652
Arizona	3,780	1,141	692	0	5,613
Arkansas	2,181	534	761	0	3,476
California	46,212	6,519	-161	1,054	53,624
Colorado (b)	3,357	591	4,675	0	8,623
Connecticut	3,277	489	2	528	4,296
Delaware	1,278	209	747	98	2,332
Florida	10,229	1,838	1,297	0	13,364
Georgia	8,129	2,321	367	273	11,090
Hawaii	1,582	241	68	0	1,891
Idaho	1,397	282	92	0	1,771
Illinois (c)	6,563	2,123	242	0	8,928
Indiana	7,705	968	142	0	8,815
Iowa (d)	3,006	447	73	0	3,526
Kansas	3,132	471	950	0	4,553
Kentucky	4,390	802	35	0	5,227
Louisiana	3,543	1,031	651	0	5,225
Maine	1,137	192	30	0	1,359
Maryland	5,857	1,051	403	0	7,311
Massachusetts	4,993	980	769	0	6,742
Michigan (e)	72	1,686	11,669	0	13,427
Minnesota	8,188	753	42	0	8,983
Mississippi	2,144	650	388	4	3,186
Missouri	3,141	958	1,409	0	5,508
Montana	758	167	82	0	1,007
Nebraska	1,209	322	59	0	1,590
Nevada	1,304	256	316	0	1,876
New Hampshire	0	179	946	1	1,126
New Jersey	12,140	906	22	0	13,068
New Mexico	2,696	414	2	0	3,112
New York	20,534	3,433	3,348	15	27,330
North Carolina	8,047	1,522	676	0	10,245
North Dakota	891	131	69	0	1,091
Ohio (f)	7,617	1,871	1,098	378	10,964
Oklahoma	2,132	603	863	0	3,598
Oregon	3,408	648	399	0	4,455
Pennsylvania	10,287	2,439	850	0	13,576
Rhode Island	1,003	197	33	0	1,233
South Carolina	2,567	879	790	0	4,236
South Dakota	405	169	6	0	580
Tennessee (g)	4,336	1,140	106	0	5,582
Texas (h)	19,556	4,933	4,354	2	28,845
Utah	2,756	415	90	0	3,261
Vermont	388	117	1,210	10	1,725
Virginia	5,471	906	939	0	7,316
Washington (i)	7,647	828	374	250	9,099
West Virginia	1,958	402	129	23	2,512
Wisconsin	6,284	849	258	0	7,391
Wyoming (j)	1	0	806	0	807

See footnotes at end of table

TABLE 7.7

**Elementary and Secondary Education Expenditures (In millions of dollars) (continued)**

State	Actual fiscal 2016				Total
	General fund	Federal funds	Other state funds	Bonds	
<b>Total</b>	\$273,081	\$51,932	\$43,299	\$1,993	\$370,305
Alabama (a)	4,157	1,008	189	0	5,354
Alaska	1,383	208	52	0	1,643
Arizona	3,946	1,130	872	0	5,948
Arkansas	2,229	540	760	0	3,529
California	45,118	6,416	44	266	51,844
Colorado (b)	2,478	628	4,598	0	8,704
Connecticut	3,332	525	6	896	4,759
Delaware	1,337	200	763	102	2,402
Florida	10,639	1,774	1,141	0	13,554
Georgia	8,670	2,317	378	272	11,637
Hawaii	1,680	227	62	0	1,969
Idaho	1,499	278	78	0	1,855
Illinois (c)	6,525	2,324	488	0	9,337
Indiana	7,880	1,042	149	0	9,071
Iowa (d)	3,094	458	72	0	3,624
Kansas	3,009	472	968	0	4,449
Kentucky	4,455	839	34	0	5,328
Louisiana	3,566	1,058	695	0	5,319
Maine	1,153	201	32	0	1,386
Maryland	5,925	1,036	401	0	7,362
Massachusetts	5,128	981	805	0	6,914
Michigan (e)	98	1,661	11,952	0	13,711
Minnesota	8,507	749	58	11	9,325
Mississippi	2,236	724	339	0	3,299
Missouri	3,236	978	1,461	0	5,675
Montana	788	168	55	0	1,011
Nebraska	1,248	340	60	0	1,648
Nevada	1,389	267	771	0	2,427
New Hampshire	0	181	957	5	1,143
New Jersey	12,861	837	21	0	13,719
New Mexico	2,723	414	6	0	3,143
New York	22,254	3,906	3,299	17	29,476
North Carolina	8,344	1,502	645	0	10,491
North Dakota	823	140	184	0	1,147
Ohio (f)	7,966	1,856	1,231	230	11,283
Oklahoma	2,095	593	816	0	3,504
Oregon	3,736	636	258	0	4,630
Pennsylvania	10,766	2,467	622	0	13,855
Rhode Island	1,065	191	33	0	1,289
South Carolina	2,688	951	739	0	4,378
South Dakota	432	164	5	0	601
Tennessee (g)	4,467	1,078	122	0	5,667
Texas (h)	21,539	5,005	3,578	0	30,122
Utah	2,871	431	190	0	3,492
Vermont	402	125	1,246	0	1,773
Virginia	5,593	962	702	0	7,257
Washington (i)	8,679	757	182	171	9,789
West Virginia	1,894	424	121	23	2,462
Wisconsin	6,177	763	253	0	7,193
Wyoming (j)	1	0	806	0	807

See footnotes at end of table

## STATE FINANCE

TABLE 7.7

### Elementary and Secondary Education Expenditures (In millions of dollars) (continued)

State	Estimated fiscal 2017				Total
	General fund	Federal funds	Other state funds	Bonds	
<b>Total</b>	\$283,389	\$54,169	\$45,794	\$1,460	\$384,812
Alabama (a)	4,373	1,424	191	0	5,988
Alaska	1,356	239	57	0	1,652
Arizona	4,089	1,162	889	0	6,140
Arkansas	2,245	539	763	0	3,547
California	46,491	6,947	475	190	54,103
Colorado (b)	3,764	602	4,703	0	9,069
Connecticut	3,248	528	9	278	4,063
Delaware	1,415	195	795	133	2,538
Florida	10,958	1,735	1,359	0	14,052
Georgia	9,083	2,306	397	252	12,038
Hawaii	1,709	256	55	0	2,020
Idaho	1,613	284	87	0	1,984
Illinois (c)	7,226	2,255	293	0	9,774
Indiana	8,039	1,042	157	0	9,238
Iowa (d)	3,223	485	83	0	3,791
Kansas	3,099	503	1,014	0	4,616
Kentucky	4,974	879	38	0	5,891
Louisiana	3,579	1,122	700	0	5,401
Maine	1,193	213	30	0	1,436
Maryland	6,007	1,171	500	0	7,678
Massachusetts	5,210	986	749	0	6,945
Michigan (e)	227	1,839	12,155	0	14,221
Minnesota	8,916	827	55	2	9,800
Mississippi	2,260	805	366	0	3,431
Missouri	3,297	1,013	1,504	0	5,814
Montana	819	175	47	0	1,041
Nebraska	1,268	324	54	0	1,646
Nevada	1,471	291	523	0	2,285
New Hampshire	0	190	967	12	1,169
New Jersey	13,405	903	17	0	14,325
New Mexico	2,671	414	6	0	3,091
New York	23,261	3,763	3,460	50	30,534
North Carolina	8,623	1,507	758	0	10,888
North Dakota	879	133	154	0	1,166
Ohio (f)	8,253	1,901	1,250	239	11,643
Oklahoma	1,599	674	1,167	0	3,440
Oregon	3,737	610	444	0	4,791
Pennsylvania	11,432	2,602	624	0	14,658
Rhode Island	1,113	208	35	0	1,356
South Carolina	2,978	976	906	0	4,860
South Dakota	522	168	6	0	696
Tennessee (g)	4,765	1,118	122	0	6,005
Texas (h)	21,873	5,197	3,878	0	30,948
Utah	3,079	550	220	0	3,849
Vermont	417	129	1,269	1	1,816
Virginia	5,745	1,040	809	0	7,594
Washington (i)	9,234	783	228	280	10,525
West Virginia	1,907	347	91	23	2,368
Wisconsin	6,744	809	276	0	7,829
Wyoming (j)	0	0	1,059	0	1,059

See footnotes at end of table

TABLE 7.7

**Elementary and Secondary Education Expenditures (In millions of dollars) (continued)**

Source: National Association of State Budget Officers, *2016 State Expenditure Report*.

Notes: Small dollar amounts, when rounded, cause an aberration in the percentage determine the exact percentage increase. "State funds" refers to general funds plus other state fund spending. State spending from bonds is excluded. "Total funds" refers to funding from all sources—general fund, federal funds, other state funds, and bonds. Medicaid reflects provider taxes, fees, assessments, donations, and local funds in Other State Funds.

Key:

- (a) Amounts shown in fiscal years 2015 and 2016 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2017 amounts shown are equal to actual expenditures through 9 months (June 30, 2017) and then annualized for the year. The State of Alabama implemented a new ERP system in FY16. This affected the accuracy of some reports for the 13th Accounting period of FY15. Those issues have been resolved, but there will be some variance for FY15 reported expenditures between last year's survey and this survey. Federal Funds received directly by local school systems are not reported at state budget level. Totals include capital expenditures.
- (b) School personnel are paid at the school district level—state costs for employer contributions to employee pensions and health benefits only reflect Colorado Dept. of Education personnel. Funds library-related programs across the state.
- (c) Illinois ended Fiscal Year 2016 without a fully enacted General Funds budget in place. Certain areas of the budget did not receive funding at the same levels as seen historically, including state employee health insurance, some agency operational costs, certain social service programs, and higher education.
- (d) School personnel are paid at the school district level—state costs for employer contributions to employee pensions and health benefits only reflect State Department personnel. Funds for library-related programs only cover programs that are statewide.
- (e) Totals reflect K-12 education, the Michigan Department of Education (MDE), adult education, and pre-school. Employer contributions to current employees' pensions and health benefits are reported for MDE and partially included for employees of K-12 schools. State funds partially offset employer-paid retirement obligations for employees of K-12 schools.
- (f) Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This amounts to \$11,667.5 million in fiscal 2016. This will tend to make Ohio's GRF expenditures look higher and conversely make Ohio's federal expenditures look lower relative to most other states that don't follow this practice. Also, inherent in Ohio's budgetary accounting environment are significant overstatements of total state spending due to two phenomena. First, fiduciary fund expenditures represent the distribution of funds collected by the state on behalf of other entities. These are not operating, program, or subsidy expenditures of the state. Examples of this would be the collection and distribution of county and local permissive sales taxes or motor vehicle registration taxes. Fiduciary fund group expenditures totaled \$7,167.1 million in fiscal 2016. Second, "double counting" of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$761.4 million in fiscal 2016. These accounting practices will tend to make Ohio's "All-Other" expenditures look higher, on a dollar and percentage basis, and conversely make Ohio's other categories look lower, on a percentage basis, relative to other states that don't follow similar practices. Employer contributions to current employees' pensions are not directly appropriated, or fully funded, by the state; however, some of the unrestricted support provided to localities for elementary and secondary education is used to help cover these costs. There are no direct appropriations for employer contributions to health benefits, though it can be assumed that some of the unrestricted support provided for elementary and secondary education is used for these costs.
- (g) Tennessee collects personal income tax on income from dividends on stocks and interest on certain bonds. Tax revenue estimates do not include federal funds and other departmental revenues. However, federal funds and other departmental revenues are included in the budget as funding sources for the general fund, along with state tax revenues.
- (h) Funds generated at the local level and Federal Funds drawn down directly to the local governments are not reported as a part of the state's expenditures. General Fund and Other State Fund totals include TRS Funding.
- (i) Figures for Elementary and Secondary Education include Capital expenditures.
- (j) Part of Wyoming's yearly variation in expenditure totals is due to the fact that the state budgets on a two-year cycle.