

TABLE 7.7
Elementary and Secondary Education Expenditures (In millions of dollars)

State	Actual fiscal 2016				Total
	General fund	Federal funds	Other state funds	Bonds	
Total	\$272,975	\$52,122	\$43,230	\$2,781	\$371,108
Alabama (a)	4,157	1,008	189	58	5,412
Alaska	1,429	208	52	0	1,689
Arizona (b)	4,197	1,129	1,202	172	6,700
Arkansas	2,228	540	760	0	3,528
California	45,118	6,416	44	266	51,844
Colorado (c)	3,478	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 (d)	8,465	2,317	583	272	11,637
Hawaii	1,680	227	62	0	1,969
Idaho	1,500	278	78	0	1,856
Illinois (e)	6,971	2,323	59	17	9,370
Indiana	7,880	1,042	149	0	9,071
Iowa	3,094	458	72	0	3,624
Kansas	3,009	474	967	0	4,450
Kentucky	4,455	839	39	0	5,333
Louisiana	3,566	1,058	695	0	5,319
Maine	1,153	201	32	0	1,386
Maryland (f)	5,925	1,036	401	314	7,676
Massachusetts (g)	5,451	1,003	806	4	7,264
Michigan (h)	98	1,661	11,952	0	13,711
Minnesota	8,507	749	50	11	9,317
Mississippi (i)	2,236	724	339	0	3,299
Missouri	3,236	978	1,465	0	5,679
Montana	788	168	55	0	1,011
Nebraska	1,248	340	60	0	1,648
Nevada	1,389	267	316	0	1,972
New Hampshire	88	181	957	5	1,231
New Jersey	12,861	837	21	0	13,719
New Mexico	2,723	414	6	214	3,357
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 (j)	7,966	1,900	1,189	233	11,288
Oklahoma	1,717	690	1,097	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	6	1,295
South Carolina	2,688	951	739	0	4,378
South Dakota	432	164	5	0	601
Tennessee	4,467	1,078	122	0	5,667
Texas (k)	20,862	4,967	3,618	0	29,447
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	8,679	822	182	171	9,854
West Virginia	1,894	424	121	23	2,462
Wisconsin	6,177	763	253	0	7,193
Wyoming	1	0	806	0	807
Dist. of Columbia	1,795	258	19	318	2,390

See footnotes at end of table

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TABLE 7.7

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

State	Actual fiscal 2017				Total
	General fund	Federal funds	Other state funds	Bonds	
Total	\$282,732	\$52,091	\$44,264	\$2,322	\$381,409
Alabama (a)	4,373	1,010	193	60	5,636
Alaska	1,379	226	63	0	1,668
Arizona (b)	4,330	1,146	1,369	170	7,015
Arkansas	2,241	548	767	0	3,556
California	46,231	6,694	57	150	53,132
Colorado (c)	3,768	602	4,703	0	9,073
Connecticut	3,248	528	5	278	4,059
Delaware	1,415	195	795	133	2,538
Florida	10,939	1,722	1,319	0	13,980
Georgia (d)	9,083	2,319	388	252	12,042
Hawaii	1,709	256	55	0	2,020
Idaho	1,612	282	82	0	1,976
Illinois (e)	7,477	2,255	61	60	9,853
Indiana	8,039	1,042	157	0	9,238
Iowa	3,223	460	91	0	3,774
Kansas	3,097	489	1,014	0	4,600
Kentucky	4,974	879	42	0	5,895
Louisiana	3,575	1,163	491	0	5,229
Maine	1,193	213	29	0	1,435
Maryland (f)	5,998	1,052	498	337	7,885
Massachusetts (g)	5,535	1,010	826	18	7,389
Michigan (h)	220	1,699	12,093	0	14,012
Minnesota	8,901	775	51	2	9,729
Mississippi (i)	2,227	691	327	5	3,250
Missouri	3,297	1,013	1,505	1	5,816
Montana	819	175	47	0	1,041
Nebraska	1,268	324	54	0	1,646
Nevada	1,471	267	360	0	2,098
New Hampshire	87	190	967	12	1,256
New Jersey	13,312	920	17	0	14,249
New Mexico	2,671	414	6	244	3,335
New York	23,261	3,763	3,460	50	30,534
North Carolina	8,623	1,507	758	0	10,888
North Dakota	888	145	154	0	1,187
Ohio (j)	8,253	1,970	1,183	237	11,643
Oklahoma	1,725	674	1,041	0	3,440
Oregon	3,737	610	444	0	4,791
Pennsylvania	11,432	2,482	622	0	14,536
Rhode Island	1,113	194	32	3	1,342
South Carolina	2,978	976	907	0	4,861
South Dakota	522	168	6	0	696
Tennessee	4,715	1,124	159	0	5,998
Texas (k)	20,633	4,365	3,317	0	28,315
Utah	3,093	446	185	0	3,724
Vermont	417	129	1,269	1	1,816
Virginia	5,745	1,040	809	0	7,594
Washington	9,234	783	228	286	10,531
West Virginia	1,907	347	91	23	2,368
Wisconsin	6,744	809	276	0	7,829
Wyoming	0	0	891	0	891
Dist. of Columbia	1,909	248	19	410	2,586

See footnotes at end of table

TABLE 7.7

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

State	Estimated fiscal 2018				Total
	General fund	Federal funds	Other state funds	Bonds	
Total	\$294,812	\$53,645	\$47,106	\$3,252	\$398,815
Alabama (a)	4,417	1,421	196	28	6,062
Alaska	1,389	249	58	0	1,696
Arizona (b)	4,542	1,164	1,618	170	7,494
Arkansas	2,259	543	771	0	3,573
California	49,209	6,956	108	713	56,986
Colorado (c)	4,080	595	4,804	0	9,479
Connecticut	3,084	540	5	518	4,147
Delaware	1,435	196	785	129	2,545
Florida	11,587	1,766	1,363	0	14,716
Georgia (d)	9,373	2,309	644	252	12,578
Hawaii	1,777	226	93	0	2,096
Idaho	1,713	283	96	0	2,092
Illinois (e)	8,212	2,166	61	14	10,453
Indiana	8,222	1,056	186	0	9,464
Iowa	3,254	483	96	0	3,833
Kansas	3,393	503	1,068	0	4,964
Kentucky	4,938	854	42	0	5,834
Louisiana	3,629	1,146	664	0	5,439
Maine	1,232	220	30	0	1,482
Maryland (f)	6,077	1,050	504	362	7,993
Massachusetts (g)	5,714	1,034	860	29	7,637
Michigan (h)	122	1,839	12,793	0	14,754
Minnesota	9,275	861	55	5	10,196
Mississippi (i)	2,221	835	366	5	3,427
Missouri	3,351	990	1,518	3	5,862
Montana	780	183	49	0	1,012
Nebraska	1,249	380	59	0	1,688
Nevada	1,636	286	368	0	2,290
New Hampshire	84	183	961	12	1,240
New Jersey	13,348	905	15	0	14,268
New Mexico	2,684	414	32	233	3,363
New York	24,209	3,394	3,580	111	31,294
North Carolina	8,893	1,510	731	0	11,134
North Dakota	724	126	303	0	1,153
Ohio (j)	8,402	1,848	1,204	420	11,874
Oklahoma	1,739	661	1,092	0	3,492
Oregon	4,253	639	426	0	5,318
Pennsylvania	11,858	2,613	626	0	15,097
Rhode Island	1,161	209	37	0	1,407
South Carolina	3,071	957	936	0	4,964
South Dakota	557	167	7	0	731
Tennessee	5,018	1,125	150	3	6,296
Texas (k)	21,874	5,114	3,999	0	30,987
Utah	3,298	542	284	0	4,124
Vermont	461	128	1,277	0	1,866
Virginia	6,021	1,034	791	0	7,846
Washington	10,263	788	231	222	11,504
West Virginia	1,920	351	8	23	2,302
Wisconsin	6,804	803	266	0	7,873
Wyoming	0	0	890	0	890
Dist. of Columbia	N/A	N/A	N/A	N/A	N/A

See footnotes at end of table

STATE FINANCE

TABLE 7.7

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

Source: National Association of State Budget Officers, *2018 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:

N/A—Not available

- (a) Alabama: Federal Funds received directly by local school systems are not reported at state budget level. Totals include capital expenditures.
- (b) Arizona: Elementary expenditures included Board of Charter Schools, Schools for the Deaf and Blind, Dept. of Education, and School Facilities Board—all numbers from Appropriation Reports. Regarding early education, Arizona does pre-K programs only for children with blind/deaf disabilities.
- (c) Colorado: 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. Regarding capital expenditures, some funding for school facilities certificates of participation are included.
- (d) Georgia: An adjustment was made to "Head start." The Department of Early Care and Learning uses state funds to match federal funds for the Early Head Start grant.
- (e) Illinois: The reason for the change in FY16 GF/OSF is the Fund for the Advancement of Education and the Budget Stabilization Fund are now General Funds. For last year's report, the funds were treated as OSF. FY16/FY17 have been restated everywhere in this report with these two funds and the Commitment to Human Services Fund as General Funds. FY16 FF adjusted down \$1M as last year incorrectly counted refunds toward the total expenditures. Payments to the Chicago Teacher's Pension Fund for normal pension cost are included in the FY18 estimate due to the fact it ran out of Illinois State Board of Education's appropriation in FY18. Historically, the appropriation has been part of the Teacher's Retirement System appropriations. Illinois Math and Science Academy is included. Non-appropriated lines are not included. Bond fund expenditures were incorrect in last year's report, these numbers now include spending from the School Construction Fund and the School Infrastructure Fund for construction projects as capital funding.
- (f) Maryland: The \$97 million increase in Elementary and Secondary Education Other State Funds from FY 2016 to FY 2017 is mostly due to increased Education Trust Fund revenues, generated by casino proceeds.
- (g) Massachusetts: Figures for FY16–FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.
- (h) Michigan: 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. FY 18 includes a one-time payment of \$200 million from restricted funds to reduce unfunded liabilities. General fund and state school aid fund resources are used interchangeably to support K–12 spending in Michigan.
- (i) Mississippi: Elementary and secondary education now included in Capital Expenditures. Amounts not captured in prior years.
- (j) Ohio: 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.
- (k) Texas: The figures provided for Elementary and Secondary Education have been adjusted to match the current actuals creating the difference from the previous submissions due to the timing of the report.