

**Table 7.7**  
**ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, BY STATE**  
**(In millions of dollars)**

State	Actual fiscal 2013				Actual fiscal 2014				Estimated fiscal 2015						
	General fund	Other state funds	Bonds	Total	General fund	Other state funds	Bonds	Total	General fund	Other state funds	Bonds	Total			
<b>Total.....</b>	\$187,206	\$42,388	\$34,584	\$1,513	\$265,691	\$196,044	\$42,661	\$35,145	\$1,431	\$275,281	\$202,702	\$43,197	\$36,586	\$1,578	\$284,063
Alabama (a).....	3,773	967	273	0	5,013	4,017	919	181	0	5,117	4,109	1,396	187	0	5,692
Alaska.....	1,364	209	32	0	1,605	1,359	210	33	0	1,602	1,500	228	31	0	1,759
Arizona.....	3,465	1,119	544	0	5,128	3,662	1,075	592	0	5,329	3,835	1,082	633	0	5,550
Arkansas.....	2,056	519	767	0	3,342	2,103	520	816	0	3,439	2,181	534	761	0	3,476
California (b).....	37,979	6,307	1,27	872	45,285	39,221	6,190	74	407	45,900	45,878	7,061	37	37	53,048
Colorado (c).....	3,015	614	3,918	0	7,547	3,199	594	4,169	0	7,962	3,358	585	4,513	0	8,456
Connecticut.....	\$2,880	\$484	\$3	\$563	\$3,930	\$3,039	\$475	\$2	\$628	\$4,144	\$3,265	\$489	\$2	\$528	\$4,284
Delaware.....	1,194	211	681	141	2,227	1,243	208	700	168	2,319	1,278	209	747	98	2,332
Florida.....	9,106	1,893	1,004	0	12,003	10,020	1,950	1,116	0	13,086	10,174	1,730	1,317	0	13,221
Georgia.....	7,380	2,353	334	167	10,234	7,597	2,385	349	239	10,570	8,139	2,411	360	273	11,183
Hawaii.....	1,444	287	63	0	1,794	1,537	470	376	0	1,889	1,582	241	68	0	1,891
Idaho.....	1,299	243	80	0	1,622	1,327	232	86	0	1,645	1,398	286	96	0	1,780
Illinois.....	6,539	2,128	34	0	8,701	6,681	2,217	41	0	8,939	6,555	2,977	268	0	9,800
Indiana.....	7,452	1,057	171	0	8,680	7,625	980	120	0	8,725	7,705	968	142	0	8,815
Iowa.....	2,731	444	51	0	3,226	2,864	439	67	0	3,370	3,006	460	77	0	3,543
Kansas (d).....	3,092	479	171	0	3,742	2,963	470	376	0	3,809	3,172	478	928	0	4,578
Kentucky.....	4,141	846	34	0	5,021	4,202	797	35	0	5,034	4,300	802	35	0	5,227
Louisiana.....	3,370	1,042	847	0	5,259	3,514	1,049	601	0	5,164	3,520	1,086	725	0	5,331
Maine (e).....	1,087	202	8	0	1,297	1,150	194	30	0	1,374	1,137	192	30	0	1,359
Maryland.....	5,552	969	437	0	6,958	5,690	1,044	406	0	7,140	5,864	1,101	406	0	7,371
Massachusetts.....	4,742	1,072	687	0	6,501	4,919	1,086	733	0	6,738	4,992	934	698	0	6,624
Michigan (f).....	313	1,743	10,841	0	12,897	185	1,900	11,288	0	13,373	73	1,911	11,848	0	13,832
Minnesota.....	8,865	745	38	1	9,649	8,430	737	40	3	9,210	8,188	835	46	0	9,069
Mississippi.....	2,011	705	324	0	3,040	2,059	639	324	0	3,022	2,154	798	370	0	3,322
Missouri.....	2,914	957	1,358	0	5,229	2,922	943	1,426	0	5,291	3,141	958	1,405	0	5,504
Montana.....	697	162	77	0	936	721	163	86	0	970	758	167	82	0	1,007
Nebraska.....	1,088	328	72	0	1,488	1,142	303	77	0	1,522	1,209	322	610	0	1,610
Nevada.....	1,214	384	382	0	1,980	1,298	257	291	1	1,846	1,371	289	293	0	1,953
New Hampshire.....	0	199	959	14	1,172	0	186	954	1	1,141	0	179	946	1	1,126
New Jersey.....	11,754	856	20	0	12,630	11,713	782	19	0	12,514	12,047	852	16	0	12,915
New Mexico.....	2,455	414	1	0	2,870	2,556	414	2	0	2,972	2,715	414	5	0	3,134
New York.....	19,070	3,407	3,164	16	25,657	19,279	3,927	3,310	17	26,533	20,534	3,433	3,344	15	27,326
North Carolina (g).....	7,740	2,040	24	0	9,804	7,768	2,035	23	0	9,826	8,047	2,174	24	0	10,245
North Dakota.....	660	141	57	0	858	841	127	74	0	880	880	115	69	0	1,064
Ohio (h).....	6,831	2,000	751	312	9,894	7,128	1,912	1,045	201	10,286	7,617	1,871	1,098	378	10,964
Oklahoma.....	2,007	616	851	0	3,474	2,046	628	817	0	3,491	2,104	638	857	0	3,599
Oregon.....	2,527	560	593	0	3,680	3,356	593	1,852	0	5,801	3,408	648	399	0	4,455
Pennsylvania.....	9,705	2,423	618	0	12,746	9,847	2,386	614	0	12,847	10,287	2,541	847	0	13,675
Rhode Island.....	928	214	29	1	1,172	960	204	34	2	1,200	995	171	29	7	1,202
South Carolina.....	2,264	890	749	0	3,903	2,416	901	735	0	4,052	2,538	852	754	0	4,144

See footnotes at end of table.

**ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, BY STATE — Continued**  
(In millions of dollars)

State	Actual fiscal 2013			Actual fiscal 2014			Estimated fiscal 2015		
	General fund	Federal funds	Other state funds	General fund	Federal funds	Other state funds	General fund	Federal funds	Other state funds
South Dakota.....	402	173	3	401	168	5	405	169	6
Tennessee.....	4,160	1,165	89	4,327	1,207	70	4,354	1,094	105
Texas.....	14,826	4,961	5,900	18,683	4,784	4,056	19,221	4,948	4,219
Utah.....	2,534	433	26	2,654	419	60	2,756	482	124
Vermont.....	357	121	1,103	370	116	1,176	387	117	1,212
Virginia.....	5,254	1,029	645	5,302	967	678	5,471	906	939
Washington (f).....	6,735	856	109	7,219	916	348	7,612	767	366
West Virginia.....	1,969	346	14	1,970	340	14	1,975	340	15
Wisconsin.....	5,915	782	238	6,080	875	253	6,277	842	257
Wyoming.....	2	28	964	0	3	763	1	0	933

Source: National Association of State Budget Officers, *State Expenditure Report* (Fiscal 2013–2015).  
Note: Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

Key:

- (a) Federal funds received directly by local school systems are not reported at the state budget level.
- (b) State funding for schools and community colleges is determined largely by a constitutional formula, enacted by Proposition 98 in 1988. The Proposition 98 funding level increased significantly in 2015 primarily due to increases in General Fund revenues.
- (c) 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.
- (d) Beginning in fiscal 2015, revenues generated from the state's 20-mill local property tax levy are deposited in the state treasury and distributed to school districts as state aid. Prior to fiscal 2015, these funds were collected and remitted by county treasurers and were not part of the state's budget. For fiscal 2015, from the 20-mill tax levy totaled \$579.0 million.

(e) The Elementary and Secondary Education expenditure category includes capital expenditures in amounts less than \$200,000 each fiscal year.

(f) Figures reflect K-12 education, the Michigan Department of Education, adult education and pre-school. Employer contributions to current employees' pensions and health benefits are reported for Department of Education employees and partially excluded for employees of K-12 schools. Effective for fiscal 2013, state funds partially offset employer-paid retirement obligations for employees of K-12 schools.

(g) Community college funding is now included in the higher education section, whereas in last year's edition of the State Expenditure Report it was included in the elementary and secondary education section.

(h) 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.

(i) Figures for Elementary and Secondary Education include Capital expenditures.