

Descriptions of Categories, based on National Public Education Financial Survey

Revenue Category	Note
<i>LOCAL REVENUE</i>	Includes Property Tax, Other Taxes, Tuition & Activity Fees, Interagency Payments, Investment Earnings
<i>STATE REVENUE</i>	Includes all Dollars Collected through State Treasury
<i>FEDERAL REVENUE</i>	Includes Grants-in-Aid through State Agency, as well as Grants made directly to Local Agencies
<i>TOTAL REVENUE</i>	Includes All of Above, plus Small Share of Extra Dollars Collected through "Intermediate Sources"

Expenditure Category	Note
<i>INSTRUCTIONAL</i>	Teacher Salaries & Benefits, Instructional Materials, Classroom Supplies
<i>PUPIL & INSTRUCTIONAL SUPPORT</i>	Guidance Counselors, School Health / Vision / Hearing, Psychologists, Social Workers, Professional Development, Libraries & Media Centers, Student Assessment, Directors of Specific Instructional Services
<i>GENERAL & SCHOOL ADMINISTRATION</i>	Board of Education, Superintendent, Principal's Office, plus Direct Staff Support
<i>OPERATIONS & MAINTENANCE, TRANSPORTATION, FOOD SERVICE, OTHER</i>	Utilities, Custodial, Security & Traffic Control, Student Transportation, Food Service, School Clubs, Athletics
<i>CURRENT</i>	All Operational Spending (combination of 4 subcategories above)
<i>TOTAL</i>	All Operational Spending PLUS Property & Facilities Acquisition, Construction and Debt Service; Adult Education and Community Services

Student Counts	Note
<i>FALL ENROLLMENT</i>	Head count of students during the school year's official fall enrollment period
<i>ADA FTE</i>	MDE's estimate of Average Daily Attendance, using a formula factor

Michigan K-12 Statewide Total Revenues and Expenditures, 2004-2018 (Raw \$)

Fiscal Year	Total Enrollment	REVENUE				EXPENDITURES					
		Local	State	Federal	Total	Instructional	Pupil & Instructional Support	General & School Administration	Operations, Maintenance, Food Service, Other	Current	TOTAL
2004	1,690,990	\$5,423,710,905	\$11,146,466,320	\$1,450,861,003	\$18,032,873,874	\$9,103,851,737	\$1,895,037,618	\$1,317,407,425	\$3,666,747,696	\$15,983,044,476	\$18,568,583,980
2005	1,685,161	\$5,765,349,468	\$11,043,486,182	\$1,545,106,279	\$18,365,247,042	\$9,298,039,186	\$1,976,238,173	\$1,337,259,602	\$3,742,383,705	\$16,353,920,666	\$18,798,355,884
2006	1,679,337	\$6,148,132,293	\$11,259,665,575	\$1,560,518,169	\$18,979,122,261	\$9,442,946,442	\$2,037,627,201	\$1,342,106,304	\$3,863,380,535	\$16,686,060,483	\$19,031,041,584
2007	1,657,998	\$6,513,784,217	\$11,484,187,079	\$1,576,489,613	\$19,584,790,778	\$9,655,039,251	\$2,104,359,483	\$1,356,653,232	\$3,898,198,111	\$17,014,250,078	\$19,120,816,282
2008	1,645,742	\$6,788,623,180	\$11,275,807,364	\$1,531,532,823	\$19,607,278,343	\$9,658,592,377	\$2,086,382,077	\$1,336,934,250	\$3,959,066,746	\$17,040,975,450	\$18,897,719,196
2009	1,612,425	\$6,414,811,641	\$10,898,775,653	\$2,251,499,454	\$19,575,512,208	\$9,843,731,351	\$2,127,012,766	\$1,346,350,006	\$3,900,490,005	\$17,217,584,128	\$19,026,197,657
2010	1,580,775	\$6,252,852,161	\$10,453,952,664	\$2,558,914,512	\$19,275,026,168	\$9,913,890,832	\$2,188,034,712	\$1,310,788,577	\$3,814,801,329	\$17,227,515,450	\$18,952,344,247
2011	1,561,672	\$5,822,895,644	\$10,614,771,662	\$2,561,462,786	\$19,010,065,582	\$9,672,942,149	\$2,158,808,356	\$1,257,977,981	\$3,697,532,236	\$16,787,260,722	\$18,554,281,152
2012	1,543,588	\$5,892,882,753	\$10,552,077,037	\$2,006,847,534	\$18,466,673,841	\$9,569,154,444	\$2,070,737,835	\$1,237,650,385	\$3,607,480,112	\$16,485,022,777	\$18,173,207,715
2013	1,529,887	\$5,653,391,902	\$10,589,987,492	\$1,770,219,101	\$18,027,699,142	\$9,454,948,024	\$2,052,270,962	\$1,244,922,943	\$3,603,350,511	\$16,355,492,440	\$17,795,627,096
2014	1,516,371	\$5,563,861,749	\$10,684,130,318	\$1,695,192,456	\$17,955,853,211	\$9,486,701,508	\$2,067,687,933	\$1,271,774,867	\$3,667,411,161	\$16,493,575,469	\$17,755,325,378
2015	1,499,041	\$5,944,445,564	\$11,706,291,393	\$1,785,600,268	\$19,452,848,801	\$9,686,774,026	\$2,142,266,127	\$1,305,584,937	\$3,714,509,901	\$16,849,134,990	\$18,221,617,138
2016	1,483,645	\$6,122,896,972	\$11,937,148,080	\$1,761,671,446	\$19,839,479,680	\$9,766,683,410	\$2,197,620,567	\$1,317,873,563	\$3,694,985,725	\$16,977,163,264	\$18,488,206,136
2017	1,476,450	\$6,194,920,929	\$12,224,089,504	\$1,734,556,540	\$20,171,124,062	\$9,875,809,875	\$2,232,580,290	\$1,346,628,382	\$3,751,102,972	\$17,206,121,519	\$18,889,660,739
2018	1,468,256	\$6,528,730,993	\$12,619,414,333	\$1,750,770,467	\$20,921,364,205	\$10,159,181,530	\$2,323,527,750	\$1,381,358,976	\$3,859,829,452	\$17,723,897,709	\$19,651,910,546

Michigan K-12 Statewide Per-Pupil Revenues and Expenditures, 2004-2018 (Raw \$)

Fiscal Year	Total Enrollment	REVENUE				EXPENDITURES					
		Local	State	Federal	Total	INSTR	PUP & INST SUPT	ADMIN	OPS, TRNSP, F SVC, OTHER	Current	Total
2004	1,690,990	\$3,207	\$6,592	\$858	\$10,664	\$5,384	\$1,121	\$779	\$2,168	\$9,452	\$10,981
2005	1,685,161	\$3,421	\$6,553	\$917	\$10,898	\$5,518	\$1,173	\$794	\$2,221	\$9,705	\$11,155
2006	1,679,337	\$3,661	\$6,705	\$929	\$11,302	\$5,623	\$1,213	\$799	\$2,301	\$9,936	\$11,332
2007	1,657,998	\$3,929	\$6,927	\$951	\$11,812	\$5,823	\$1,269	\$818	\$2,351	\$10,262	\$11,532
2008	1,645,742	\$4,125	\$6,852	\$931	\$11,914	\$5,869	\$1,268	\$812	\$2,406	\$10,355	\$11,483
2009	1,612,425	\$3,978	\$6,759	\$1,396	\$12,140	\$6,105	\$1,319	\$835	\$2,419	\$10,678	\$11,800
2010	1,580,775	\$3,956	\$6,613	\$1,619	\$12,193	\$6,272	\$1,384	\$829	\$2,413	\$10,898	\$11,989
2011	1,561,672	\$3,729	\$6,797	\$1,640	\$12,173	\$6,194	\$1,382	\$806	\$2,368	\$10,750	\$11,881
2012	1,543,588	\$3,818	\$6,836	\$1,300	\$11,963	\$6,199	\$1,342	\$802	\$2,337	\$10,680	\$11,773
2013	1,529,887	\$3,695	\$6,922	\$1,157	\$11,784	\$6,180	\$1,341	\$814	\$2,355	\$10,691	\$11,632
2014	1,516,371	\$3,669	\$7,046	\$1,118	\$11,841	\$6,256	\$1,364	\$839	\$2,419	\$10,877	\$11,709
2015	1,499,041	\$3,965	\$7,809	\$1,191	\$12,977	\$6,462	\$1,429	\$871	\$2,478	\$11,240	\$12,156
2016	1,483,645	\$4,127	\$8,046	\$1,187	\$13,372	\$6,583	\$1,481	\$888	\$2,490	\$11,443	\$12,461
2017	1,476,450	\$4,196	\$8,279	\$1,175	\$13,662	\$6,689	\$1,512	\$912	\$2,541	\$11,654	\$12,794
2018	1,468,256	\$4,447	\$8,595	\$1,192	\$14,249	\$6,919	\$1,583	\$941	\$2,629	\$12,071	\$13,385

Fiscal calculations made from National Public Education Financial Survey data, provided by Michigan Department of Education

*Enrollment data: Michigan Dept. of Education, Center for Educational Performance and Information,
<https://www.mischooldata.org/DistrictSchoolProfiles2/StudentInformation/StudentCounts/StudentCount.aspx>*

Michigan K-12 Statewide Revenues and Expenditures Per FTE Student, 2004-2018 (Raw \$)

Fiscal Year	Total Enrollment	REVENUE				EXPENDITURES					
		Local	State	Federal	Total	INSTR	PUP & INST SUPT	ADMIN	OPS, TRNSP, F SVC, OTHER	Current	Total
2004	1,590,555	\$3,410	\$7,008	\$912	\$11,337	\$5,724	\$1,191	\$828	\$2,305	\$10,049	\$11,674
2005	1,583,496	\$3,641	\$6,974	\$976	\$11,598	\$5,872	\$1,248	\$844	\$2,363	\$10,328	\$11,871
2006	1,574,023	\$3,906	\$7,153	\$991	\$12,058	\$5,999	\$1,295	\$853	\$2,454	\$10,601	\$12,091
2007	1,556,297	\$4,185	\$7,379	\$1,013	\$12,584	\$6,204	\$1,352	\$872	\$2,505	\$10,933	\$12,286
2008	1,528,815	\$4,440	\$7,376	\$1,002	\$12,825	\$6,318	\$1,365	\$874	\$2,590	\$11,147	\$12,361
2009	1,498,106	\$4,282	\$7,275	\$1,503	\$13,067	\$6,571	\$1,420	\$899	\$2,604	\$11,493	\$12,700
2010	1,477,312	\$4,233	\$7,076	\$1,732	\$13,047	\$6,711	\$1,481	\$887	\$2,582	\$11,661	\$12,829
2011	1,452,125	\$4,010	\$7,310	\$1,764	\$13,091	\$6,661	\$1,487	\$866	\$2,546	\$11,560	\$12,777
2012	1,438,257	\$4,097	\$7,337	\$1,395	\$12,840	\$6,653	\$1,440	\$861	\$2,508	\$11,462	\$12,636
2013	1,422,822	\$3,973	\$7,443	\$1,244	\$12,670	\$6,645	\$1,442	\$875	\$2,533	\$11,495	\$12,507
2014	1,412,373	\$3,939	\$7,565	\$1,200	\$12,713	\$6,717	\$1,464	\$900	\$2,597	\$11,678	\$12,571
2015	1,398,468	\$4,251	\$8,371	\$1,277	\$13,910	\$6,927	\$1,532	\$934	\$2,656	\$12,048	\$13,030
2016	1,386,657	\$4,416	\$8,609	\$1,270	\$14,307	\$7,043	\$1,585	\$950	\$2,665	\$12,243	\$13,333
2017	1,382,188	\$4,482	\$8,844	\$1,255	\$14,594	\$7,145	\$1,615	\$974	\$2,714	\$12,448	\$13,666
2018	1,374,514	\$4,750	\$9,181	\$1,274	\$15,221	\$7,391	\$1,690	\$1,005	\$2,808	\$12,895	\$14,297

Fiscal calculations and student FTE counts taken from National Public Education Financial Survey data, provided by Michigan Department of Education

Michigan K-12 Statewide Total Revenues and Expenditures, 2004-2018 (Adj. 2018 \$)

Fiscal Year	Total Enrollment	REVENUE				EXPENDITURES						Inflation Factor
		Local	State	Federal	Total	Instructional	Pupil & Instructional Support	General & School Administration	Operations, Maintenance, Food Service, Other	Current	Total	
2004	1,690,990	\$6,778,581,008	\$13,930,909,339	\$1,813,293,336	\$22,537,575,932	\$11,378,039,420	\$2,368,427,490	\$1,646,502,387	\$4,582,719,604	\$19,975,688,901	\$23,207,109,101	1.249805
2005	1,685,161	\$7,048,128,194	\$13,500,639,770	\$1,888,889,336	\$22,451,477,779	\$11,366,834,309	\$2,415,947,214	\$1,634,797,189	\$4,575,056,595	\$19,992,635,307	\$22,980,952,471	1.222498
2006	1,679,337	\$7,253,240,628	\$13,283,556,683	\$1,841,016,629	\$22,390,562,550	\$11,140,287,736	\$2,403,884,577	\$1,583,345,886	\$4,557,811,596	\$19,685,329,796	\$22,451,814,216	1.179747
2007	1,657,998	\$7,531,849,608	\$13,279,096,615	\$1,822,885,480	\$22,645,776,067	\$11,164,063,956	\$2,433,258,244	\$1,568,689,992	\$4,507,463,087	\$19,673,475,279	\$22,109,285,142	1.156294
2008	1,645,742	\$7,687,898,516	\$12,769,491,013	\$1,734,411,913	\$22,204,615,291	\$10,938,046,792	\$2,362,760,938	\$1,514,035,256	\$4,483,516,400	\$19,298,359,386	\$21,401,062,263	1.132468
2009	1,612,425	\$7,223,789,952	\$12,273,231,149	\$2,535,438,302	\$22,044,199,628	\$11,085,134,155	\$2,395,252,473	\$1,516,139,552	\$4,392,384,700	\$19,388,910,880	\$21,425,610,470	1.126111
2010	1,580,775	\$7,013,893,050	\$11,726,313,697	\$2,870,362,556	\$21,621,008,878	\$11,120,520,399	\$2,454,342,605	\$1,470,325,965	\$4,279,104,614	\$19,324,293,583	\$21,259,053,018	1.121711
2011	1,561,672	\$6,424,843,304	\$11,712,084,297	\$2,826,256,563	\$20,975,250,122	\$10,672,892,217	\$2,381,977,329	\$1,388,022,713	\$4,079,768,328	\$18,522,660,586	\$20,472,348,520	1.103376
2012	1,543,588	\$6,309,097,062	\$11,297,370,238	\$2,148,591,175	\$19,770,975,014	\$10,245,023,822	\$2,216,994,048	\$1,325,065,632	\$3,862,276,432	\$17,649,359,936	\$19,456,781,376	1.070630
2013	1,529,887	\$5,942,789,033	\$11,132,088,952	\$1,860,836,617	\$18,950,537,061	\$9,938,946,813	\$2,157,326,713	\$1,308,650,548	\$3,787,806,024	\$17,192,730,098	\$18,706,585,247	1.051190
2014	1,516,371	\$5,777,552,987	\$11,094,475,711	\$1,760,299,713	\$18,645,483,665	\$9,851,057,253	\$2,147,101,623	\$1,320,619,924	\$3,808,265,421	\$17,127,044,222	\$18,437,254,160	1.038407
2015	1,499,041	\$6,212,123,948	\$12,233,425,694	\$1,866,005,848	\$20,328,810,583	\$10,122,969,460	\$2,238,732,371	\$1,364,375,427	\$3,881,774,282	\$17,607,851,539	\$19,042,136,558	1.045030
2016	1,483,645	\$6,380,285,192	\$12,438,949,974	\$1,835,726,829	\$20,673,471,887	\$10,177,245,481	\$2,290,001,943	\$1,373,273,014	\$3,850,311,840	\$17,690,832,276	\$19,265,394,857	1.042037
2017	1,476,450	\$6,323,564,657	\$12,477,934,947	\$1,770,576,341	\$20,589,997,624	\$10,080,890,943	\$2,278,942,052	\$1,374,592,467	\$3,828,998,376	\$17,563,423,838	\$19,281,923,434	1.020766
2018	1,468,256	\$6,528,730,993	\$12,619,414,333	\$1,750,770,467	\$20,921,364,205	\$10,159,181,530	\$2,323,527,750	\$1,381,358,976	\$3,859,829,452	\$17,723,897,709	\$19,651,910,546	1.000000

Fiscal calculations made from National Public Education Financial Survey data, provided by Michigan Department of Education

Inflation adjustments made using data from U.S. Department of Labor, Bureau of Labor Statistics, CPI-All Urban Consumers (Detroit-Warren-Dearborn series), <https://data.bls.gov/pdq/SurveyOutputServlet>

Michigan K-12 Statewide Per-Pupil Revenues and Expenditures, 2004-2018 (Adj. 2018 \$)

Fiscal Year	Total Enrollment	REVENUE				EXPENDITURES						Inflation Factor
		Local	State	Federal	Total	INSTR	PUP & INST SUPT	ADMIN	OPS, TRNSP, F SVC, OTHER	Current	Total	
2004	1,690,990	\$4,009	\$8,238	\$1,072	\$13,328	\$6,729	\$1,401	\$974	\$2,710	\$11,813	\$13,724	1.249805
2005	1,685,161	\$4,182	\$8,011	\$1,121	\$13,323	\$6,745	\$1,434	\$970	\$2,715	\$11,864	\$13,637	1.222498
2006	1,679,337	\$4,319	\$7,910	\$1,096	\$13,333	\$6,634	\$1,431	\$943	\$2,714	\$11,722	\$13,369	1.179747
2007	1,657,998	\$4,543	\$8,009	\$1,099	\$13,659	\$6,733	\$1,468	\$946	\$2,719	\$11,866	\$13,335	1.156294
2008	1,645,742	\$4,671	\$7,759	\$1,054	\$13,492	\$6,646	\$1,436	\$920	\$2,724	\$11,726	\$13,004	1.132468
2009	1,612,425	\$4,480	\$7,612	\$1,572	\$13,671	\$6,875	\$1,485	\$940	\$2,724	\$12,025	\$13,288	1.126111
2010	1,580,775	\$4,437	\$7,418	\$1,816	\$13,677	\$7,035	\$1,553	\$930	\$2,707	\$12,225	\$13,449	1.121711
2011	1,561,672	\$4,114	\$7,500	\$1,810	\$13,431	\$6,834	\$1,525	\$889	\$2,612	\$11,861	\$13,109	1.103376
2012	1,543,588	\$4,087	\$7,319	\$1,392	\$12,808	\$6,637	\$1,436	\$858	\$2,502	\$11,434	\$12,605	1.070630
2013	1,529,887	\$3,884	\$7,276	\$1,216	\$12,387	\$6,497	\$1,410	\$855	\$2,476	\$11,238	\$12,227	1.051190
2014	1,516,371	\$3,810	\$7,316	\$1,161	\$12,296	\$6,496	\$1,416	\$871	\$2,511	\$11,295	\$12,159	1.038407
2015	1,499,041	\$4,144	\$8,161	\$1,245	\$13,561	\$6,753	\$1,493	\$910	\$2,590	\$11,746	\$12,703	1.045030
2016	1,483,645	\$4,300	\$8,384	\$1,237	\$13,934	\$6,860	\$1,543	\$926	\$2,595	\$11,924	\$12,985	1.042037
2017	1,476,450	\$4,283	\$8,451	\$1,199	\$13,946	\$6,828	\$1,544	\$931	\$2,593	\$11,896	\$13,060	1.020766
2018	1,468,256	\$4,447	\$8,595	\$1,192	\$14,249	\$6,919	\$1,583	\$941	\$2,629	\$12,071	\$13,385	1.000000

Fiscal calculations made from National Public Education Financial Survey data, provided by Michigan Department of Education

Inflation adjustments made using data from U.S. Department of Labor, Bureau of Labor Statistics, CPI-All Urban Consumers (Detroit-Warren-Dearborn series), <https://data.bls.gov/pdq/SurveyOutputServlet>

Enrollment data: Michigan Dept. of Education, Center for Educational Performance and Information, <https://www.mischooldata.org/DistrictSchoolProfiles2/StudentInformation/StudentCounts/StudentCount.aspx>

Michigan K-12 Statewide Revenues and Expenditures Per FTE Student, 2004-2018 (Adj. 2018 \$)

Fiscal Year	Total Enrollment	REVENUE				EXPENDITURES						Inflation Factor
		Local	State	Federal	Total	INSTR	PUP & INST SUPT	ADMIN	OPS, TRNSP, F SVC, OTHER	Current	Total	
2004	1,590,554.94	\$4,262	\$8,759	\$1,140	\$14,170	\$7,154	\$1,489	\$1,035	\$2,881	\$12,559	\$14,591	1.249805
2005	1,583,495.86	\$4,451	\$8,526	\$1,193	\$14,178	\$7,178	\$1,526	\$1,032	\$2,889	\$12,626	\$14,513	1.222498
2006	1,574,023.09	\$4,608	\$8,439	\$1,170	\$14,225	\$7,078	\$1,527	\$1,006	\$2,896	\$12,506	\$14,264	1.179747
2007	1,556,296.67	\$4,840	\$8,532	\$1,171	\$14,551	\$7,173	\$1,563	\$1,008	\$2,896	\$12,641	\$14,206	1.156294
2008	1,528,814.79	\$5,029	\$8,353	\$1,134	\$14,524	\$7,155	\$1,545	\$990	\$2,933	\$12,623	\$13,998	1.132468
2009	1,498,106.18	\$4,822	\$8,192	\$1,692	\$14,715	\$7,399	\$1,599	\$1,012	\$2,932	\$12,942	\$14,302	1.126111
2010	1,477,311.98	\$4,748	\$7,938	\$1,943	\$14,635	\$7,528	\$1,661	\$995	\$2,897	\$13,081	\$14,390	1.121711
2011	1,452,125.13	\$4,424	\$8,065	\$1,946	\$14,445	\$7,350	\$1,640	\$956	\$2,810	\$12,756	\$14,098	1.103376
2012	1,438,256.88	\$4,387	\$7,855	\$1,494	\$13,746	\$7,123	\$1,541	\$921	\$2,685	\$12,271	\$13,528	1.070630
2013	1,422,822.32	\$4,177	\$7,824	\$1,308	\$13,319	\$6,985	\$1,516	\$920	\$2,662	\$12,084	\$13,148	1.051190
2014	1,412,372.52	\$4,091	\$7,855	\$1,246	\$13,202	\$6,975	\$1,520	\$935	\$2,696	\$12,126	\$13,054	1.038407
2015	1,398,468.37	\$4,442	\$8,748	\$1,334	\$14,536	\$7,239	\$1,601	\$976	\$2,776	\$12,591	\$13,616	1.045030
2016	1,386,656.54	\$4,601	\$8,970	\$1,324	\$14,909	\$7,339	\$1,651	\$990	\$2,777	\$12,758	\$13,893	1.042037
2017	1,382,187.84	\$4,575	\$9,028	\$1,281	\$14,897	\$7,293	\$1,649	\$995	\$2,770	\$12,707	\$13,950	1.020766
2018	1,374,513.54	\$4,750	\$9,181	\$1,274	\$15,221	\$7,391	\$1,690	\$1,005	\$2,808	\$12,895	\$14,297	1.000000

Fiscal calculations and student FTE counts taken from National Public Education Financial Survey data, provided by Michigan Department of Education

Inflation adjustments made using data from U.S. Department of Labor, Bureau of Labor Statistics, CPI-All Urban Consumers (Detroit-Warren-Dearborn series), <https://data.bls.gov/pdq/SurveyOutputServlet>