

# Public Education Finances: 2011

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*Governments Division Reports*

by Mark Dixon

Issued May 2013

G11-ASPEF



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Economics and Statistics Administration  
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# INTRODUCTION

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The U.S. Census Bureau conducts the Census of Governments and the Annual Surveys of State and Local Government Finances as authorized by law under Title 13, U.S. Code, Sections 161 and 182. The Census of Governments has been conducted every 5 years since 1957, while the annual survey has been conducted annually since 1977 in years when the Census of Governments is not conducted. The 2011 Annual Surveys of State and Local Governments Finances, similar to previous annual surveys and censuses of governments, covers the entire range of government finance activities—revenue, expenditure, debt, and assets (cash and security holdings).

This report contains financial statistics relating to public elementary-secondary education. It includes national and state financial aggregates and displays data for the largest 100 school systems by enrollment in the United States.

## ORGANIZATION OF THIS REPORT

This introductory text describes the scope, general concepts, survey methodology, and limitations of the data. It also identifies other Census Bureau products that contain public education data.

The tabular section contains 20 tables. Summaries, as well as state-level detail, are presented in Tables 1 through 10. Table 1 contains data for all major financial categories for public school systems. Revenue summaries and supporting detail are shown in Tables 2 through 5, expenditure in Tables 6 through 9, and indebtedness in Table 10.

State rankings based on revenue and expenditure per pupil appear in Table 11. State rankings based on the relation of revenue and expenditure to state personal income (as reported in the Bureau of Economic Analysis' 2010 Survey of Current Business) are shown in Table 12. National summaries and enrollment size-group data for elementary-secondary education systems appear in Tables 13 and 14.

Finance data for the largest 100 school systems by enrollment in the United States are displayed in Tables 15 through 18. Data are presented in thousands of dollars in Tables 15 and 16 for revenue and expenditure items. Table 17 displays percent distributions of federal, state, and local revenue for these same school systems. Per pupil expenditure data appear in Table 18. Supplementary data on state-level populations, enrollments, and personal income are shown in Table 19. Per pupil expenditure amounts and percentage change for years 2006–2011 are shown in Table 20.

## SCOPE

This 2011 report presents data on the financial activity of public elementary and secondary school systems. Related data on public school system employment are available in the Census Bureau's Annual Survey of Government Employment. Information for higher and other education systems can be found in separate annual and census of governments reports that focus on the finances of states, counties, cities and towns, and government finances in general. The universe consists of 15,191 public school systems (as counted for the 2010–2011 survey cycle in an August 2012 listing of school systems).

## GENERAL CONCEPTS

Refer to Appendix A, Definitions of Selected Terms, for descriptions of the items appearing in this report and on the data collection instrument.

### Public School Systems

The term “public school systems,” as used for this report, includes two types of government entities with responsibility for providing education services: (1) school districts that are administratively and fiscally independent of any other government and are counted as separate governments; and (2) public school systems that lack sufficient autonomy to be counted as separate governments and are classified as a dependent agency of some other government—a county, municipal, township, or state government.

Most public school systems included in this report operate to provide regular, special, and/or vocational programs for children in prekindergarten through twelfth grade. Some systems, known as “nonoperating” districts, only exist to collect tax revenue, which they then transfer to other school systems that actually provide the education services. This report also includes “education service agencies.” These agencies typically provide regional special education services, vocational education programs, or financial services for member districts. They are classified as joint educational service agencies of the participating districts and are not counted as separate governments.

### Charter Schools

The data in this report include only those charter schools established and administratively controlled by another government entity (e.g., universities, cities, counties, or public school systems). The data for these “public charter schools” are collected as separate, individual units, or are included with the data for their chartering government. Charter schools that do not meet the Census Bureau criteria for

classification as a government entity are considered “private charter schools” and are not included in this report.

In order for a charter school to be classified as a “public charter school,” it must meet the same requirements as any other government. It must be an organized entity, with substantial autonomy, and governmental character. Typically, if the school board is appointed by public officials, then the charter school would be classified as governmental. A few “public charter schools” are run by public universities and municipalities. However, most charter schools are run by private nonprofit organizations and are therefore classified as private.

### **Current Dollars**

The statistics in this report are presented in current dollars. They have not been adjusted for price and wage changes occurring through the years.

### **Fiscal Years**

With the exception of school systems in Alabama, Nebraska, Texas, Washington, and the District of Columbia, the 2011 fiscal year for school systems in all states began on July 1, 2010, and ended on June 30, 2011. The fiscal year for school systems in Alabama ran from October 1, 2010, through September 30, 2011. The fiscal year for school systems in Nebraska, Texas, and Washington ran from September 1, 2010, through August 31, 2011. The fiscal year for the District of Columbia ran from October 1, 2010, through September 30, 2011. Survey data are not adjusted to conform school systems to a uniform fiscal year.

### **Elementary-Secondary Education**

This report covers financial activity for the operation and support of public school systems providing elementary and/or secondary programs. These activities include the instruction of prekindergarten through twelfth-grade children, as well as support activities, such as guidance counseling, administration, transportation, plant operation and maintenance, and food services.

Public school systems also offer nonelementary-secondary programs. Adult education and community services are two types of programs operated in many public school systems that are not related to the education of prekindergarten through twelfth-grade children. Expenditures for these types of programs is excluded from the per pupil amounts for current spending in Tables 8, 11, 14, 18, and 20. Expenditures made by public school systems for these nonelementary-secondary programs continues to be included in the expenditure data presented in the other tables.

### **Educational Revenue From Federal, State, and Local Sources**

In this report the tables containing revenue data refer to revenue from federal, state, and local government sources. “Revenue from federal sources” includes monies passed through state governments, as well as federal outlays directly received. “State source revenue” consists only of amounts originating from state governments. “Revenue from local sources” is comprised of revenue raised locally—including taxes, charges, and miscellaneous revenues. These terms and corresponding methodology are different from the Census of Governments taxonomy for “Intergovernmental revenue.”

For the Census of Governments and the corresponding annual surveys, intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions or for general financial support, such as any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities).

Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public-employee retirement or other insurance trust funds of the recipient government, which are treated as insurance trust revenue.

Intergovernmental revenue is classified by function and by the level of government where it originated (i.e., federal, state, or local). The transfer of federal aid that is “passed-through” the state government to local governments is reported as state intergovernmental revenue at the local level, rather than direct federal intergovernmental revenue.

Revenue from city and county governments is included in both the individual and state totals tables that reference revenue from local sources. Revenue from other school systems, however, is only included in the individual unit tables. These amounts are excluded in the state totals data to avoid double-counting.



## **Tax Revenue of Dependent School Systems**

Dependent school systems receive most of their local revenue from appropriations by their parent government. Although most of these monies come from property tax collections, the exact amounts derived from taxes or other revenue sources available to parent governments for their school systems frequently cannot be determined from state education agency accounting records. Therefore, these revenue amounts are shown as “parent government contributions” instead of “property taxes” or “other taxes” in the tabulations.

## **Current Operation and Current Spending**

Current operation, a standard Census Bureau expenditure category, consists of payments for salaries, employee benefits (including local school system employer contributions to state government retirement funds), purchased services, and supplies.

The Census Bureau introduced the concept “current spending” in the 1987 Census of Governments. This concept, which is used only in the public school system finance reports, allows for the inclusion of all public elementary-secondary outlays, regardless of the specific unit of government that actually makes the expenditure. “Current spending” is not presented in other Census Bureau tabular presentations because its inclusion with expenditures made at other levels of government would lead to double-counting. As such, “current spending” as presented here should not be confused with “current operations” used in the Census of Governments or its related annual surveys of state and local governments. In the latter case, “current operations” refers to direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except any amounts for capital outlay (i.e., for personal services or other objects used in contract construction or government-employee construction of permanent structures and for acquisition of property and equipment).

In these data, payments to other public school systems is a component of “current spending” and are reported at the individual unit level only. This expenditure is excluded from the state totals tables to avoid double-counting. Payments to other governments (e.g., cities, counties, and states) are included in both individual and state totals displays. This is distinct from the Census of Governments classification methodology and terminology in that payments to other school systems are considered “intergovernmental expenditures” and thus distinct from “current operations.” For further information on Census of Governments, specific classification and definitions see the Government Finance and Employment Classification Manual, found on the Census Bureau’s Web site at: <[www.census.gov/govs/classification/](http://www.census.gov/govs/classification/)>.

## **Instruction Expenditure**

This item relates to the instruction function (Function 1000) defined in the National Center for Education Statistics (NCES) publication, “Financial Accounting for Local and State School Systems, 2009.” Instruction expenditure covers expenditures for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support, student support, and other support activities, as well as adult education, community services, and student enterprise activities.

Since not all states prescribe the use of the above financial accounting handbook and its definition of instruction for their school systems, some interstate disparities exist. For example, some state accounting systems do not include fixed charges for employee benefits, group insurance, worker’s compensation, retirement, or unemployment compensation in “instruction.” Refer to Appendix B for descriptions of how the Census Bureau has dealt with these differences.

## **Capital Outlay**

This category refers to the direct expenditure by public school systems for construction of buildings and roads; purchases of equipment, land, and existing structures; and for payments on capital leases. Amounts for additions, replacements, and major alterations to fixed works and structures are included. However, expenditure for maintenance and minor repairs to buildings and equipment is classified as “current spending.”

## **Indebtedness**

Indebtedness data in this report pertain to debt issued in the name of an independent school district or by the parent government for a dependent school system. However, debt issued by some school building authorities and municipalities for the construction of education facilities is excluded. Also excluded is general obligation debt not issued distinctly for the support of schools, such as in the District of Columbia (DC) and Hawaii, as these debts cannot be separated from the assets of their parent government.

## **Cash and Security Holdings**

Cash and security holdings of dependent school systems are excluded from this report, as these holdings cannot be separated from the assets of their parent governments.

## **American Recovery and Reinvestment Act of 2009 (ARRA)**

ARRA funds are included in revenue from federal sources, current operation expenditure, and capital outlay expenditures in this report. ARRA funds are not shown separately as exhibit items in this report and therefore cannot be subtracted from the revenue and expenditure totals.

Data Collection Methodology

The Census Bureau has made arrangements with state government departments of education to use data from existing finance information collection systems where the data are compatible with this survey's categories. Every state department of education obtains information annually on a wide variety of financial data from elementary-secondary school systems by requiring reports or conducting surveys. The Census Bureau is able to gain access to this information through cooperative agreements with each state as summarized below:

- Data compiled or reformatted by Census Bureau staff from state education agency electronic data files (22 states).
- Data reformatted by state education agency staff into survey categories before electronically transmitting data to the Census Bureau (28 states and DC).

A single office or database in the departments of education did not always have all of the information needed for this survey. In these instances, other sources—most often different state offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions.

Enrollment, Population, and Personal Income Data

Unless otherwise noted in Appendix B, the enrollments used to calculate the per pupil amounts in Tables 8, 11, 14, 18, and 20 represent Fall 2010 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) survey. Enrollments for “private charter schools,” state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment by Census Bureau survey staff if the enrollments were inconsistent with the finances reported.

The population data contained in Table 19 were obtained from the Census Bureau’s State Population Estimates Program. The personal income data in Table 19, which were used to calculate the data for Table 12, are taken from the Bureau of Economic Analysis’ 2010 Survey of Current Business.

Notable Survey Cycle Dates

January 2012	Initial mailout
February 2012	Follow-up mailout
March 2012	Begin data processing
April 2013	Data editing complete
May 2013	Data released to Census Bureau Internet

SURVEY METHODOLOGY

The data collected in this survey encompass all public elementary and secondary school systems in the United States and are centrally collected from each state. The survey cycle begins in January when states begin submitting data for the previous fiscal year. The data collection process is typically completed by April of the following year. The information included is intended to provide a complete picture of a government’s financial activity. All revenue (by source), expenditure (by function and object), indebtedness, and cash and security holdings are requested. The inclusion of all financial transactions, except for interfund transfers and some fiduciary activities, allows for effective review and editing. It enables respondents and Census Bureau staff to take a global view of government finance and to perform basic cash flow logic checks.

The Census Bureau attempts to identify all central sources for public elementary-secondary finance data. Most of these sources exist at the state government level. Many state agencies, especially state education agencies, collect financial data from the local agencies within their domains.

The collection arrangements have a number of distinct advantages. First, because the Census Bureau is able to use data from state government data systems, the respondent burden on local school system administrators is lessened. Second, the close relationship between local school systems and state departments of education minimizes nonresponse.

The extensive use of central collection of elementary-secondary finance data requires the maintenance of state-specific crosswalks that define the state data items which comprise each of the items reported by the Census Bureau. In an effort to eliminate keying and response errors, several edit checks are made. These checks identify cash and debt flow problems, significant current year/prior year differences, illogical salary/current spending relationships, out-of-scope per pupil expenditure, and other peculiarities. Census Bureau staff resolve edit checks and other problems by rechecking data sources for entry errors, reviewing state and other reports that contain the same type of information, and making follow-up calls and e-mails to state and local officials.

Financial data for school systems are summed to create state aggregates. Census Bureau staff review the state aggregates for consistency with prior year information. The state aggregates are also compared with the financial data collected in the National Public Education Financial Survey (NPEFS) by NCES. During the review of state aggregates, Census Bureau technical staff request assistance from state officials and NCES to resolve differences. Most of these differences result from the inclusion of state payments on behalf of local education agencies in state education

agency and NCES totals. The state education agencies and NCES furnish information about these payments that enable the Census Bureau to provide state source revenue and current spending categories shown in Tables 1 through 8, 11 through 18, and 20.

### Data Quality

Although the data in this publication are not subject to sampling error (because the Census Bureau attempts to collect data for every school system), the data are subject to various nonsampling errors, such as coverage error, non-response error, keying error, and classification error.

An incomplete listing of all school systems in the United States would result in coverage error. The Census Bureau tries to mitigate coverage error by performing checks against various other sources of school system data: the NPEFS state totals, NCES listing, and the Census Bureau's Governments Master Address File. The Census Bureau also requests information from the state Department of Education in each state.

Nonresponse error results from incomplete responses to items on the survey forms. In order to produce complete data files, the Census Bureau attempts to contact nonrespondents, uses alternative data sources, and imputes missing data by pulling forward data from the prior year.

Various other nonsampling errors include response error which results from inaccurate reporting of the data, keying error which results from mistakes when entering the data, and from classification error which results from placing the data in the wrong categories. All of these errors are mitigated by editing of the individual unit data. Both the central collector and Census Bureau perform data quality checks.

### LIMITATIONS OF DATA

Finance amounts presented in this report are statistical in nature and do not represent an accounting statement. Therefore, a difference between a school system's revenue and expenditure does not indicate a "budget" surplus or deficit. Large capital outlay expenditure, debt issuance or retirement, and changes in cash and security holdings are all factors that have important influences on the balance between revenue and expenditure.

In spite of efforts to identify and resolve errors, some mistakes and inconsistencies in official reporting and processing have undoubtedly escaped detection. Other inconsistencies have been detected and are published with the caveats shown in Appendix B. They arise from the fact that each state education agency collects at a different level of detail. Although states generally collect in much greater detail than what the Census Bureau collects, there are instances when certain states cannot provide some of the items requested. The use of different financial accounting

handbooks by the state education agencies also contributes to inconsistencies in the data.

Beginning in FY 1992, survey respondents have reported state revenue within the following program categories: general formula assistance, compensatory and basic skills, special education, staff improvement, vocational, capital outlay/debt service, bilingual education, transportation, and school lunch. Users should be able to make valid comparisons of this detail when examining school systems within a given state. However, because the content of state aid programs greatly varies among the states, this information may not be comparable when making comparisons between school systems in different states. For example, state monies for special education and compensatory education may be in specific categorical aid programs in one state but be part of general formula assistance in another state.

### Note on Derived Statistics

This report includes derived statistics such as per pupil expenditure, amounts per \$1,000 of personal income, and totals aggregated from survey categories (e.g., total current spending and total revenue). State rankings of selected derived statistics and major expenditure categories are shown in Tables 11 and 12.

An analysis based on derived statistics can be misleading and misinterpreted because of differences between school systems in accounting methodology, governmental organization, and economic structure. For example, current spending or per pupil current spending as a measure of a school system's current expenses can be misleading because different school systems have different criteria on what they classify as current expenses.

Most school systems in the United States have a capitalization threshold of \$5,000 for supplies (meaning supplies with a unit cost of less than \$5,000 are classified as a current expense, while supplies costing at least \$5,000 are accounted for as capital outlay). Larger school systems, however, often have a capitalization threshold larger than \$5,000 (thus will have more types of supplies classified as a current expense than smaller school districts). School systems in New Jersey, on the other hand, have a capitalization threshold of only \$2,000 (thus will have fewer types of supplies classified as a current expense than most school districts). Any analysis involving current spending or per pupil current spending should note that school system and state disparities exist based on what is classified as a current expense.

Revenue comparisons can also be misleading since programs funded by a local government in one state may be funded by the state or federal government in another. For example, transportation programs are primarily funded by the state government in some states, but are primarily funded by local governments in others. State differences in

school system funding between various levels of government can often be attributed to the fiscal and structural relationships between local, state, and federal government in the state; thus, states that provide less transportation funding to school systems than other states are not necessarily less fiscally committed to school system transportation. A strict ranking or per pupil analysis that does not take into account varying fiscal and structural relationships between the local, state, and federal government in each state can lead to an invalid analysis and incorrect conclusions. Finance amounts in this report also do not take into account demographic, socioeconomic, or geographic differences between state and local governments.

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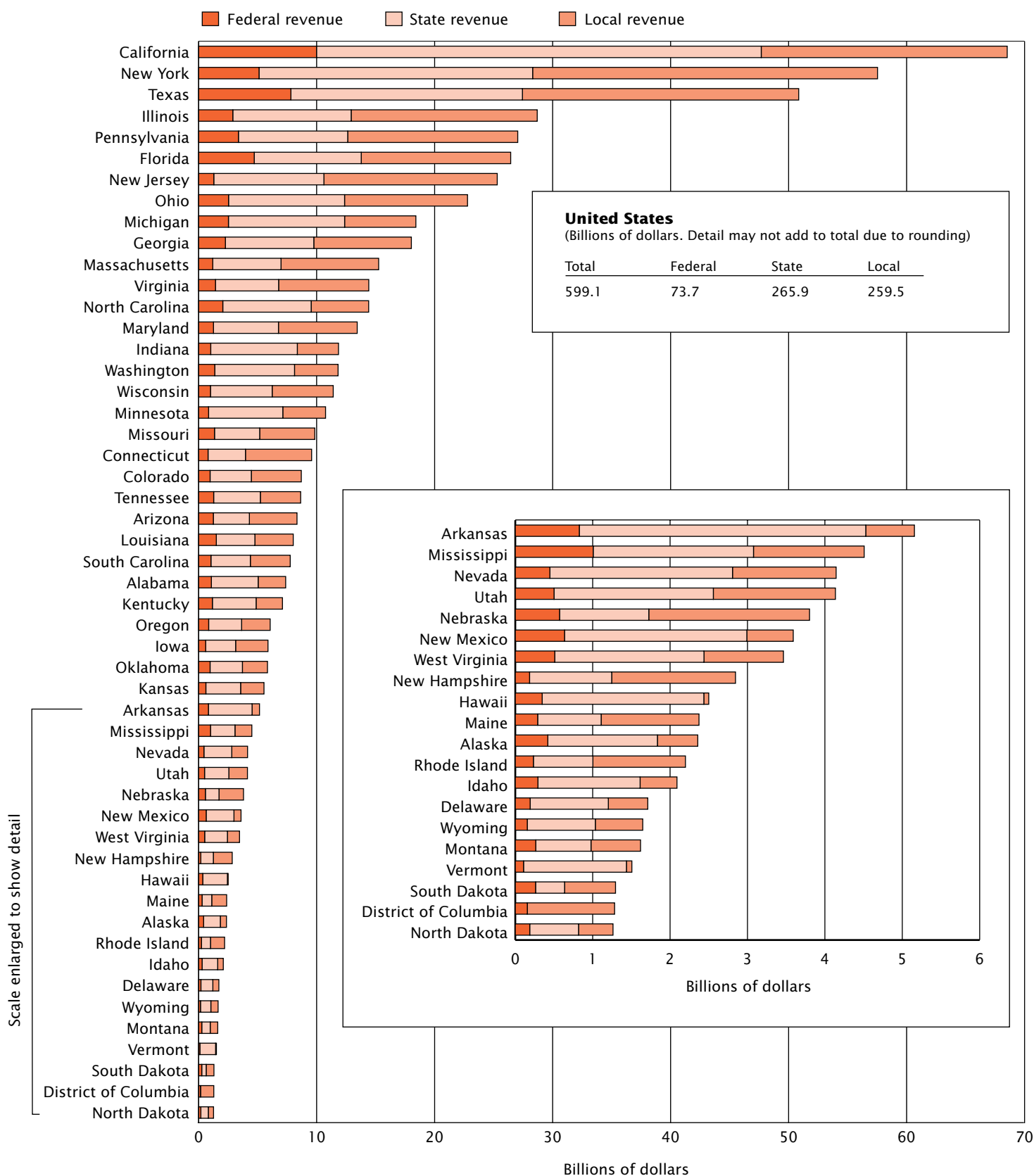
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**MEANING OF ABBREVIATIONS AND SYMBOLS**

The abbreviations and symbols in the tables have the following meanings:

- N Not available.
- X Not applicable.
- Z Represents zero or rounds to zero.
- LEA Local Education Agency.

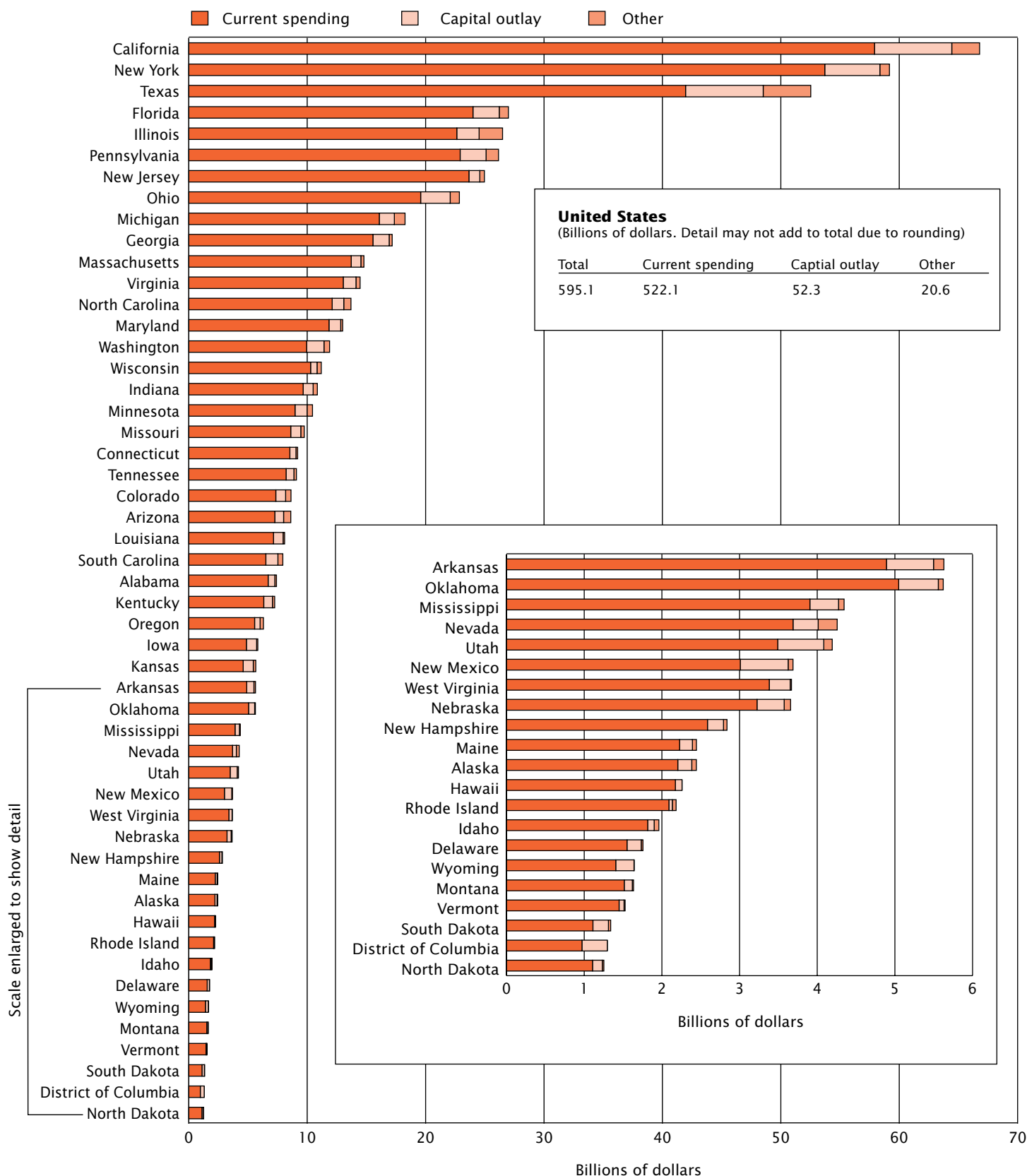
Figure 1.  
**Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2011**



Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

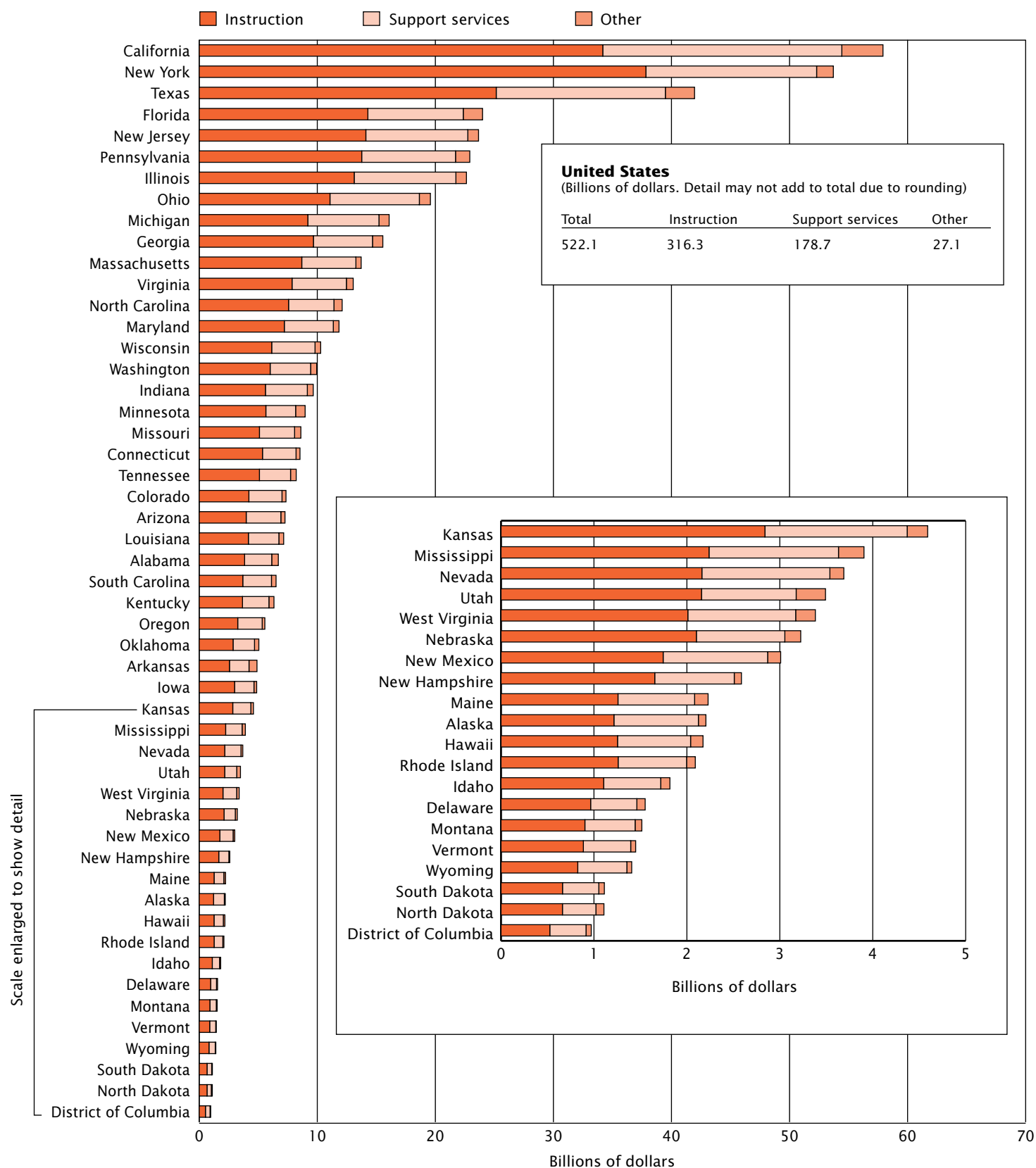
Figure 2.

# Public Elementary-Secondary School System Expenditure by Type and State: Fiscal Year 2011



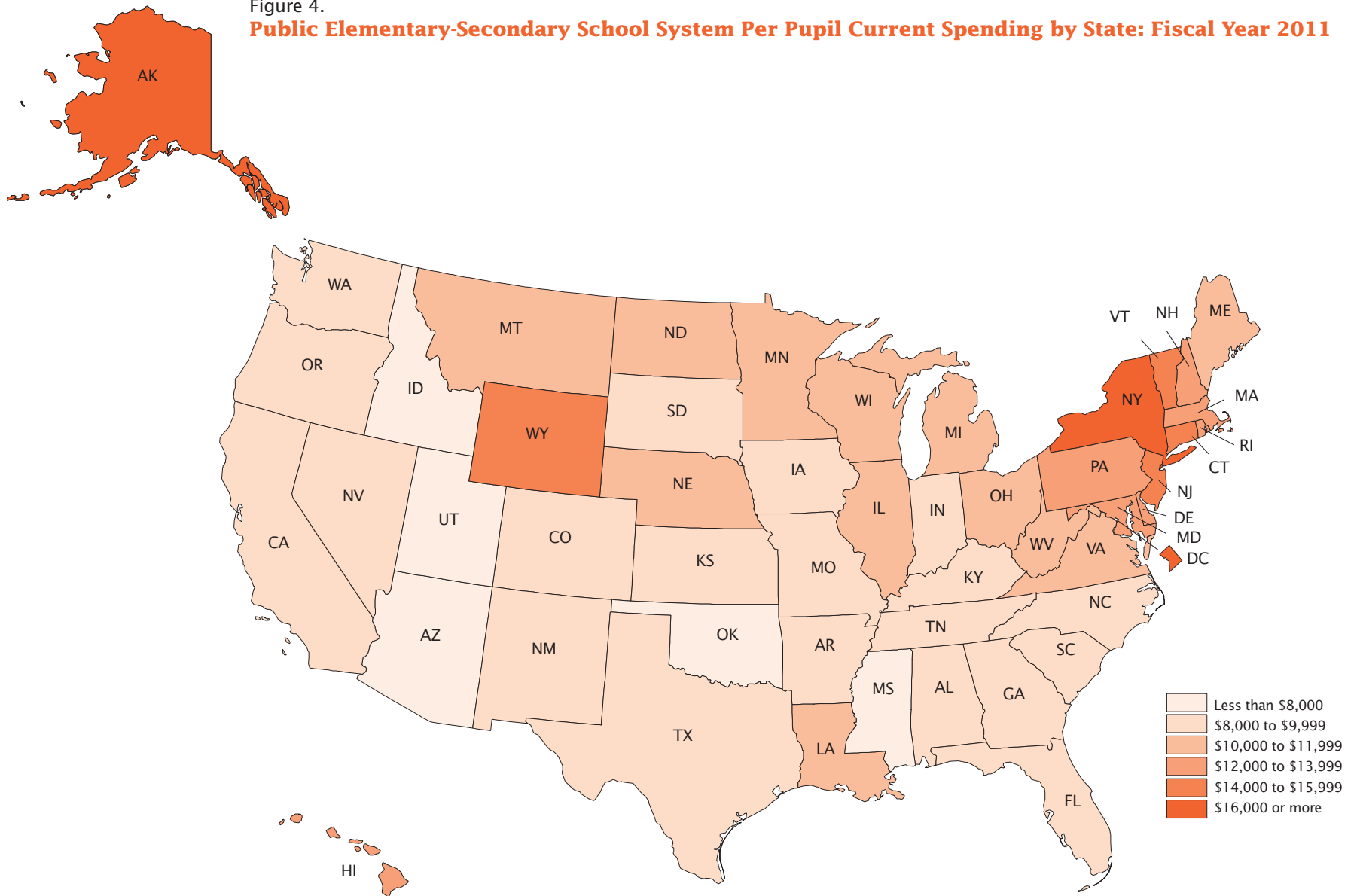
Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Figure 3.  
**Public Elementary-Secondary School System Current Spending by Major Function and State: Fiscal Year 2011**



Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

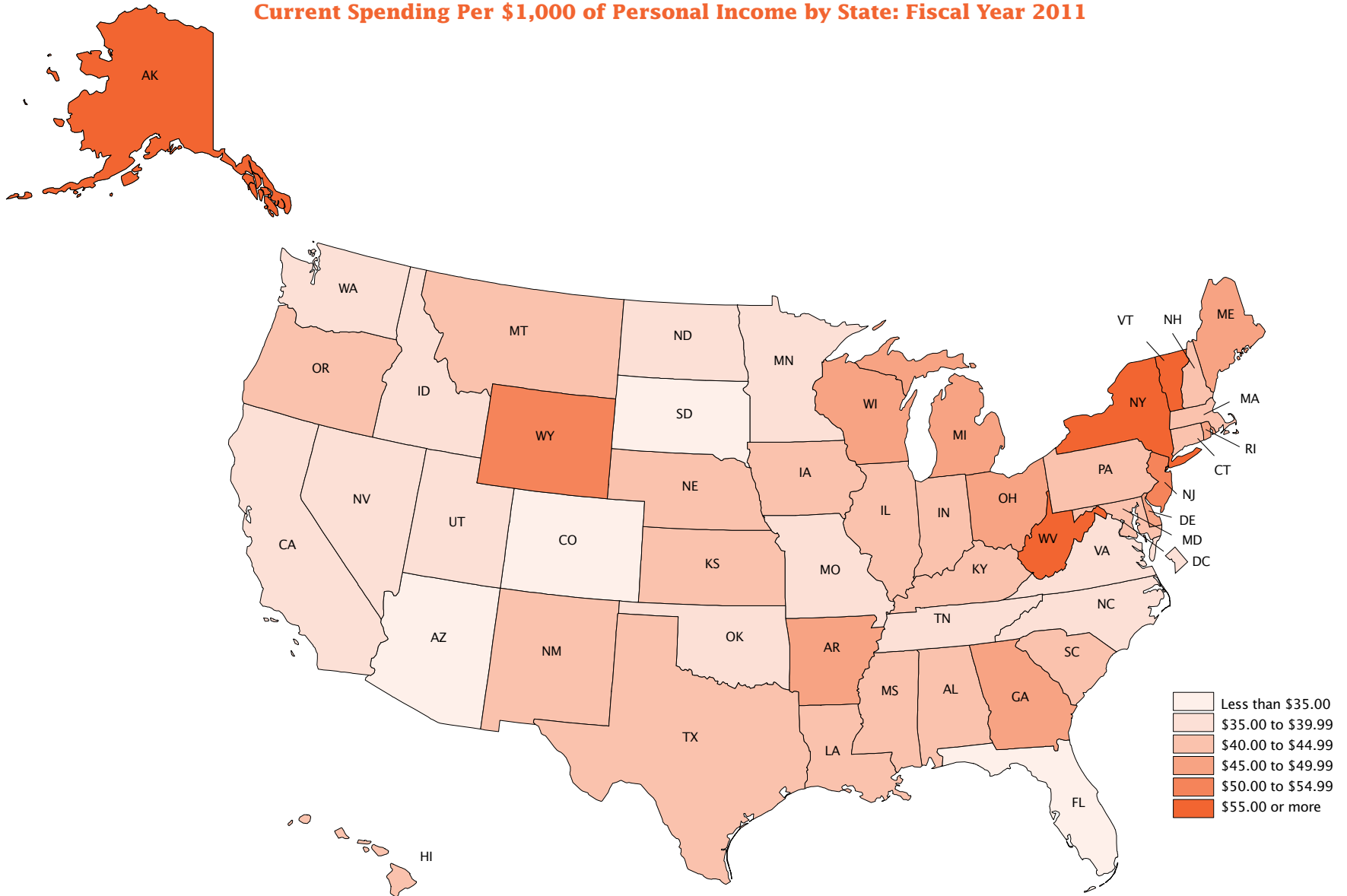
Figure 4.

**Public Elementary-Secondary School System Per Pupil Current Spending by State: Fiscal Year 2011**

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only. Enrollments used to calculate per pupil amounts represent fall 2010 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: School Year 2010–11, Provisional Version 2a." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.



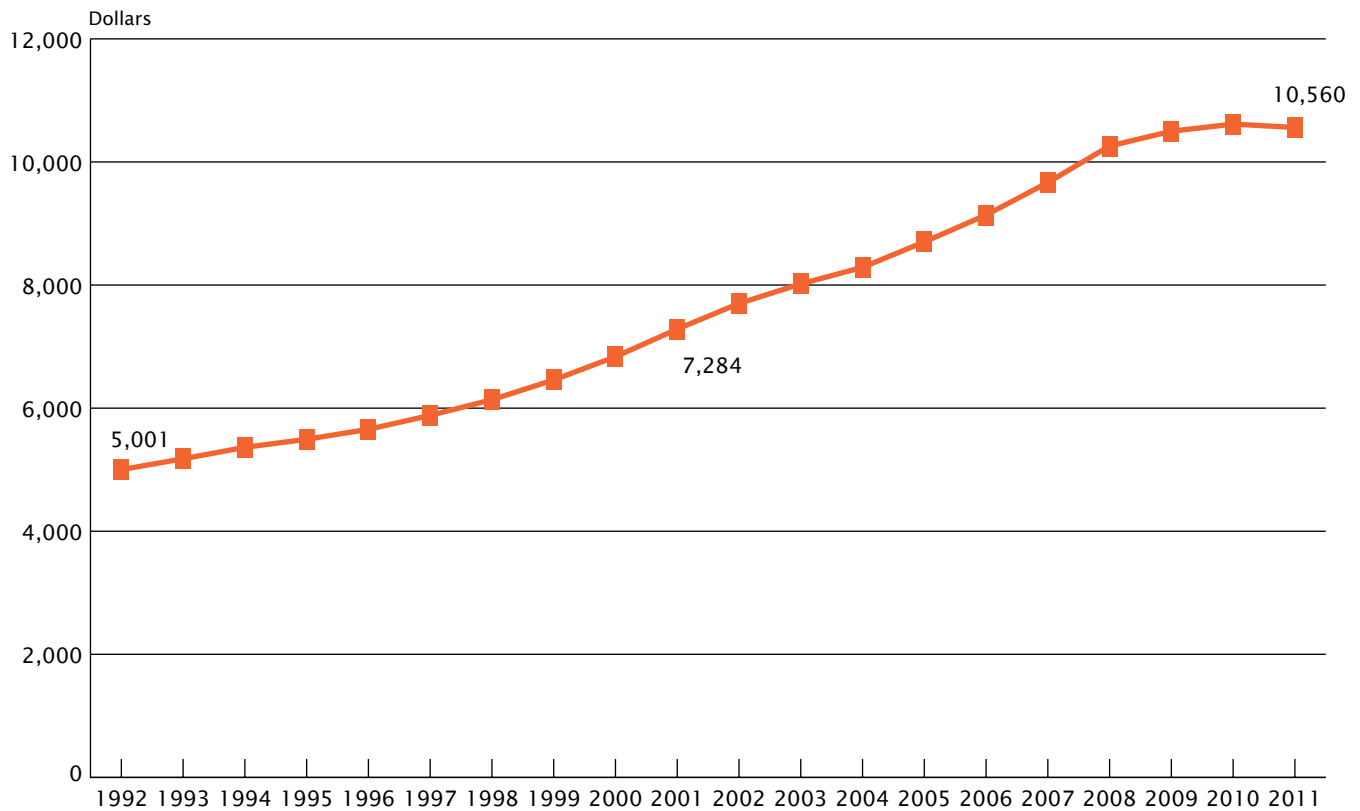
Figure 5.  
**Current Spending Per \$1,000 of Personal Income by State: Fiscal Year 2011**



Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only. Data used to calculate rankings from U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates): March 27, 2013 (2010 data).

Figure 6.

**Current Spending Per Pupil for Public Elementary-Secondary School Systems: Fiscal Years 1992–2011**



Source: U.S. Census Bureau, Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Table 1.

# Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Elementary-secondary revenue <sup>1</sup>				Elementary-secondary expenditure <sup>1</sup>				Debt outstanding at end of fiscal year	Cash and securities
	Total	From federal sources	From state sources	From local sources	Total	Current spending	Capital outlay	Other <sup>2</sup>		
<b>United States . . . .</b>	<b>599,145,678</b>	<b>73,706,695</b>	<b>265,948,594</b>	<b>259,490,389</b>	<b>595,078,949</b>	<b>522,093,693</b>	<b>52,341,652</b>	<b>20,643,604</b>	<b>407,124,536</b>	<b>176,611,982</b>
Alabama . . . . .	7,375,156	1,077,070	3,965,614	2,332,472	7,402,584	6,699,104	564,183	139,297	4,501,925	2,002,473
Alaska . . . . .	2,357,828	420,152	1,416,163	521,513	2,443,898	2,204,660	180,137	59,101	1,150,244	X
Arizona . . . . .	8,335,541	1,245,814	3,054,501	4,035,226	8,610,417	7,263,532	741,124	605,761	4,401,697	3,126,178
Arkansas . . . . .	5,156,817	827,026	3,701,224	628,567	5,630,925	4,891,567	605,857	133,501	3,503,092	1,472,315
California . . . . .	68,527,997	9,990,221	37,690,834	20,846,942	66,788,099	57,915,601	6,523,770	2,348,728	54,528,193	30,976,936
Colorado . . . . .	8,699,604	969,288	3,493,923	4,236,393	8,628,304	7,347,708	827,354	453,242	7,328,751	3,673,024
Connecticut . . . . .	9,574,806	796,156	3,171,891	5,606,759	9,190,734	8,533,523	516,116	141,095	3,120,031	81,244
Delaware . . . . .	1,711,831	192,182	1,010,026	509,623	1,755,975	1,551,018	182,497	22,460	615,682	157,904
District of Columbia . . . . .	1,283,071	155,505	X	1,127,566	1,297,175	970,843	326,332	0	0	X
Florida . . . . .	26,446,473	4,710,376	9,069,119	12,666,978	26,991,946	23,998,955	2,217,069	775,922	16,651,113	8,192,556
Georgia . . . . .	18,027,907	2,267,161	7,492,489	8,268,257	17,175,243	15,551,049	1,368,395	255,799	4,475,364	6,010,833
Hawaii . . . . .	2,499,513	347,363	2,088,870	63,280	2,259,104	2,173,628	85,476	0	0	X
Idaho . . . . .	2,089,170	292,602	1,320,153	476,415	1,960,818	1,817,183	83,524	60,111	1,336,301	551,280
Illinois . . . . .	28,695,030	2,894,897	10,030,682	15,769,451	26,497,151	22,633,703	1,884,866	1,978,582	19,511,487	14,771,752
Indiana . . . . .	11,851,564	1,024,389	7,338,178	3,488,997	10,854,450	9,656,497	843,671	354,282	12,276,201	3,652,689
Iowa . . . . .	5,876,820	596,688	2,537,754	2,742,378	5,827,630	4,864,677	861,361	101,592	2,798,496	2,395,360
Kansas . . . . .	5,537,274	612,100	2,945,175	1,979,999	5,654,054	4,590,990	851,777	211,287	4,452,845	1,847,015
Kentucky . . . . .	7,103,292	1,164,688	3,704,126	2,234,478	7,251,892	6,329,613	733,357	188,922	5,079,628	1,967,105
Louisiana . . . . .	8,017,129	1,497,262	3,269,321	3,250,546	8,089,856	7,152,169	809,639	128,048	3,638,662	3,245,557
Maine . . . . .	2,373,538	289,290	820,066	1,264,182	2,444,579	2,228,115	164,850	51,614	947,183	293,336
Maryland . . . . .	13,439,078	1,255,964	5,508,339	6,674,775	12,993,862	11,838,318	989,839	165,705	4,005,699	X
Massachusetts . . . . .	15,255,875	1,197,378	5,783,240	8,275,257	14,788,386	13,715,452	817,228	255,706	4,431,338	204,197
Michigan . . . . .	18,409,697	2,525,528	9,845,508	6,038,661	18,261,611	16,085,764	1,273,466	902,381	16,685,954	7,481,285
Minnesota . . . . .	10,756,413	842,906	6,289,912	3,623,595	10,444,833	8,970,032	1,016,875	457,926	9,625,543	3,198,575
Mississippi . . . . .	4,507,702	1,006,465	2,071,467	1,429,770	4,345,783	3,905,619	368,906	71,258	1,778,221	1,601,354
Missouri . . . . .	9,842,940	1,344,755	3,828,396	4,669,789	9,748,706	8,607,771	849,819	291,116	6,639,981	4,487,349
Montana . . . . .	1,618,205	264,517	713,642	640,046	1,635,139	1,515,283	103,728	16,128	402,991	736,248
Nebraska . . . . .	3,801,928	571,969	1,153,077	2,076,882	3,656,997	3,224,967	349,683	82,347	2,126,323	1,622,350
Nevada . . . . .	4,145,291	447,002	2,359,671	1,338,618	4,257,025	3,688,615	323,746	244,664	5,003,312	1,988,168
New Hampshire . . . . .	2,845,195	184,768	1,061,011	1,599,416	2,838,178	2,586,989	206,241	44,948	982,489	252,948
New Jersey . . . . .	25,306,154	1,283,994	9,331,426	14,690,734	24,965,021	23,657,554	917,304	390,163	8,619,199	2,950,279
New Mexico . . . . .	3,591,323	636,436	2,355,210	599,677	3,688,114	3,009,234	616,478	62,402	1,933,137	1,296,478
New York . . . . .	57,536,081	5,118,477	23,188,002	29,229,602	59,174,602	53,711,667	4,653,802	809,133	33,607,693	9,176,589
North Carolina . . . . .	14,409,515	2,046,954	7,488,570	4,873,991	13,692,881	12,106,271	980,517	606,093	8,891,393	X
North Dakota . . . . .	1,262,676	186,844	630,430	445,402	1,252,739	1,107,414	124,967	20,358	276,620	219,895
Ohio . . . . .	22,787,387	2,533,882	9,834,235	10,419,270	22,850,968	19,580,878	2,494,681	775,409	8,365,308	9,485,152
Oklahoma . . . . .	5,833,144	968,529	2,741,058	2,123,557	5,622,532	5,048,700	510,428	63,404	1,674,350	1,320,262
Oregon . . . . .	6,062,018	848,637	2,792,762	2,420,619	6,303,336	5,557,396	461,979	283,961	6,707,087	1,683,365
Pennsylvania . . . . .	27,043,817	3,371,827	9,261,234	14,410,756	26,155,419	22,916,162	2,189,151	1,050,106	25,764,877	8,851,009
Rhode Island . . . . .	2,198,504	234,111	768,713	1,195,680	2,182,991	2,090,492	43,726	48,773	1,002,789	0
South Carolina . . . . .	7,761,274	1,041,572	3,338,575	3,381,127	7,939,594	6,506,501	1,016,119	416,974	10,627,226	2,541,327
South Dakota . . . . .	1,295,143	262,395	374,648	658,100	1,340,399	1,111,931	199,636	28,832	660,200	664,001
Tennessee . . . . .	8,645,594	1,272,825	3,955,476	3,417,293	9,086,859	8,214,329	661,195	211,335	5,307,556	96,415
Texas . . . . .	50,856,161	7,818,075	19,623,258	23,414,828	52,528,064	41,954,996	6,556,210	4,016,858	66,339,843	23,233,869
Utah . . . . .	4,136,281	500,782	2,058,112	1,577,387	4,193,206	3,491,549	592,949	108,708	2,573,706	1,863,270
Vermont . . . . .	1,506,288	106,823	1,329,172	70,293	1,526,409	1,448,852	63,655	13,902	288,388	61,390
Virginia . . . . .	14,418,028	1,427,301	5,351,177	7,639,550	14,464,579	13,042,932	1,075,067	346,580	7,749,645	X
Washington . . . . .	11,816,324	1,367,629	6,758,505	3,690,190	11,888,591	9,948,693	1,467,334	472,564	8,885,396	3,896,558
West Virginia . . . . .	3,464,575	510,256	1,927,726	1,026,593	3,668,387	3,382,485	269,242	16,660	448,269	701,838
Wisconsin . . . . .	11,405,841	1,002,909	5,226,954	5,175,978	11,186,653	10,286,531	541,918	358,204	5,370,480	2,068,092
Wyoming . . . . .	1,646,865	154,955	878,979	612,931	1,642,251	1,406,181	234,408	1,662	32,628	512,162

X Not applicable.

<sup>1</sup> Duplicative interschool system transactions are excluded.<sup>2</sup> Includes payments to state and local governments, and interest on school system indebtedness.

Note: This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. See Appendix B for a description of state-specific reporting anomalies. Cash and security holdings of dependent school systems are excluded as these holdings cannot be separated from the assets of their parent governments. Expenditures for adult education, community services, and other nonelementary-secondary programs are included under "Current spending," but are excluded from the per pupil data displayed in Tables 8, 11, 14, 18, and 20.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 2.

# Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total	Distributed through state						Direct federal aid	
		Total	Title I	Special education	Child nutrition	Vocational	Other and nonspecified	Total <sup>1</sup>	Impact aid only
<b>United States . . . .</b>	<b>73,706,695</b>	<b>69,418,413</b>	<b>16,707,457</b>	<b>13,865,086</b>	<b>12,298,014</b>	<b>606,471</b>	<b>25,941,385</b>	<b>4,288,282</b>	<b>1,135,672</b>
Alabama . . . . .	1,077,070	1,052,052	287,983	248,468	233,863	16,606	265,132	25,018	6,351
Alaska . . . . .	420,152	239,717	43,899	29,946	36,038	2,895	126,939	180,435	144,315
Arizona . . . . .	1,245,814	1,227,478	353,185	215,397	270,204	18,398	370,294	18,336	6,854
Arkansas . . . . .	827,026	790,572	194,179	146,173	153,680	8,656	287,884	36,454	539
California . . . . .	9,990,221	9,440,619	2,529,281	2,467,209	1,698,041	59,170	2,686,918	549,602	90,159
Colorado . . . . .	969,288	886,089	215,474	206,455	147,721	6,869	309,570	83,199	33,619
Connecticut . . . . .	796,156	757,253	133,927	169,191	95,461	7,251	351,423	38,903	0
Delaware . . . . .	192,182	192,182	37,629	31,856	30,358	3,336	89,003	0	0
District of Columbia . . . . .	155,505	146,922	39,933	10,416	21,666	2,220	72,687	8,583	8,583
Florida . . . . .	4,710,376	4,485,385	972,115	845,792	756,143	40,792	1,870,543	224,991	9,548
Georgia . . . . .	2,267,161	2,188,115	480,713	281,923	547,276	19,666	858,537	79,046	25,419
Hawaii . . . . .	347,363	291,122	54,333	50,244	45,171	3,155	138,219	56,241	42,968
Idaho . . . . .	292,602	275,190	59,894	61,277	68,819	3,415	81,785	17,412	6,930
Illinois . . . . .	2,894,897	2,730,536	781,607	742,391	464,843	30,154	711,541	164,361	15,162
Indiana . . . . .	1,024,389	1,009,857	230,389	238,376	254,868	8,698	277,526	14,532	2,472
Iowa . . . . .	596,688	570,918	103,709	156,099	102,462	6,025	202,623	25,770	652
Kansas . . . . .	612,100	583,398	124,126	N	122,674	1,510	335,088	28,702	22,440
Kentucky . . . . .	1,164,688	1,104,480	295,217	N	217,232	N	592,031	60,208	0
Louisiana . . . . .	1,497,262	1,389,049	338,985	251,281	236,812	10,338	551,633	108,213	5,895
Maine . . . . .	289,290	268,105	63,408	72,201	40,780	2,063	89,653	21,185	2,461
Maryland . . . . .	1,255,964	1,218,719	262,561	291,243	173,340	11,155	480,420	37,245	12,902
Massachusetts . . . . .	1,197,378	1,146,569	229,416	270,035	171,487	11,663	463,968	50,809	0
Michigan . . . . .	2,525,528	2,328,913	508,194	395,693	308,768	24,714	1,091,544	196,615	6,803
Minnesota . . . . .	842,906	792,248	176,279	251,448	153,327	6,931	204,263	50,658	18,645
Mississippi . . . . .	1,006,465	953,136	201,991	100,968	201,471	6,154	442,552	53,329	2,726
Missouri . . . . .	1,344,755	1,289,901	205,111	178,124	212,238	12,865	681,563	54,854	25,886
Montana . . . . .	264,517	204,931	59,533	48,404	29,997	3,046	63,951	59,586	47,939
Nebraska . . . . .	571,969	517,219	71,004	73,024	68,294	4,025	300,872	54,750	19,324
Nevada . . . . .	447,002	425,276	126,543	92,827	93,046	4,100	108,760	21,726	4,309
New Hampshire . . . . .	184,768	179,366	47,076	45,812	25,824	3,870	56,784	5,402	0
New Jersey . . . . .	1,283,994	1,265,830	347,882	472,136	242,118	9,559	194,135	18,164	18,164
New Mexico . . . . .	636,436	390,408	113,226	114,802	1,398	7,239	153,743	246,028	77,870
New York . . . . .	5,118,477	5,084,207	1,567,200	1,113,484	603,377	20,051	1,780,095	34,270	33,953
North Carolina . . . . .	2,046,954	1,891,300	164,579	165,939	410,294	0	1,150,488	155,654	21,452
North Dakota . . . . .	186,844	139,921	54,344	36,228	17,534	2,655	29,160	46,923	29,209
Ohio . . . . .	2,533,882	2,425,057	711,750	553,963	338,939	36,402	784,003	108,825	80
Oklahoma . . . . .	968,529	876,158	187,200	174,950	193,484	13,308	307,216	92,371	52,140
Oregon . . . . .	848,637	812,208	202,519	175,293	128,250	7,938	298,208	36,429	8,253
Pennsylvania . . . . .	3,371,827	3,205,422	685,376	658,508	377,687	30,577	1,453,274	166,405	3,394
Rhode Island . . . . .	234,111	228,507	64,223	55,876	31,878	4,437	72,093	5,604	2,108
South Carolina . . . . .	1,041,572	1,038,727	266,295	218,133	231,795	12,594	309,910	2,845	2,136
South Dakota . . . . .	262,395	193,280	59,917	38,589	25,069	1,249	68,456	69,115	57,104
Tennessee . . . . .	1,272,825	1,229,786	348,836	300,326	283,956	19,744	276,924	43,039	6,212
Texas . . . . .	7,818,075	7,304,933	1,605,167	697,515	1,567,442	54,010	3,380,799	513,142	122,611
Utah . . . . .	500,782	461,620	69,508	142,731	115,589	7,094	126,698	39,162	5,819
Vermont . . . . .	106,823	97,397	31,659	21,299	17,261	2,475	24,703	9,426	718
Virginia . . . . .	1,427,301	1,301,696	295,530	347,741	251,683	18,231	388,511	125,605	47,911
Washington . . . . .	1,367,629	1,207,754	270,497	222,646	213,775	6,936	493,900	159,875	54,982
West Virginia . . . . .	510,256	493,033	115,835	94,840	76,442	4,533	201,383	17,223	54
Wisconsin . . . . .	1,002,909	945,216	269,861	252,013	171,194	5,592	246,556	57,693	14,424
Wyoming . . . . .	154,955	140,636	48,359	35,801	16,945	2,107	37,424	14,319	14,177

N Not available. Amounts are combined in "Other and nonspecified" federal aid distributed through the state.

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. State and national totals in this table are lower than the actual totals for these federal programs. This information includes only the revenue received by public school systems and excludes monies received by nonpublic school system organizations, such as state agencies and private entities. The value of school lunch commodities is also excluded.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 3.

# Revenue From State Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total	General formula assistance	Compensatory programs	Special education	Vocational programs	Transportation programs	Other and nonspecified state aid	State payments on behalf of LEA
<b>United States . . . .</b>	<b>265,948,594</b>	<b>182,135,445</b>	<b>4,607,526</b>	<b>16,783,866</b>	<b>855,488</b>	<b>3,804,393</b>	<b>45,380,870</b>	<b>12,381,006</b>
Alabama . . . . .	3,965,614	3,148,628	90,724	1,880	0	265,496	458,886	0
Alaska . . . . .	1,416,163	1,059,221	0	0	0	62,472	93,115	201,355
Arizona . . . . .	3,054,501	2,966,064	17,541	0	9,700	0	61,196	0
Arkansas . . . . .	3,701,224	1,860,215	198,222	236,443	18,692	0	1,252,154	135,498
California . . . . .	37,690,834	20,441,345	1,076,926	3,105,352	4,179	488,226	11,415,196	1,159,610
Colorado . . . . .	3,493,923	3,157,079	0	126,503	28,701	51,811	129,829	0
Connecticut . . . . .	3,171,891	1,293,553	72,479	464,461	4,820	60,515	635,756	640,307
Delaware . . . . .	1,010,026	802,626	0	550	0	70,863	135,987	0
District of Columbia . . . . .	X	X	X	X	X	X	X	X
Florida . . . . .	9,069,119	3,526,493	0	1,030,405	138,619	184,592	4,189,010	0
Georgia . . . . .	7,492,489	6,713,868	0	0	49	0	740,166	38,406
Hawaii . . . . .	2,088,870	894,489	6,484	412,488	7,485	49,441	718,483	0
Idaho . . . . .	1,320,153	1,021,722	0	3,910	11,106	64,013	217,264	2,138
Illinois . . . . .	10,030,682	5,152,992	186,627	828,570	51,472	565,111	1,048,938	2,196,972
Indiana . . . . .	7,338,178	6,306,592	17,956	1,258	2,122	0	134,459	875,791
Iowa . . . . .	2,537,754	2,159,143	9,539	2,029	2,634	6,975	357,434	0
Kansas . . . . .	2,945,175	2,267,410	0	381,859	0	0	111,407	184,499
Kentucky . . . . .	3,704,126	2,184,004	0	0	3,599	784	547,566	968,173
Louisiana . . . . .	3,269,321	3,146,376	0	20,495	0	0	102,450	0
Maine . . . . .	820,066	784,273	0	22,548	0	0	13,245	0
Maryland . . . . .	5,508,339	2,660,252	974,756	359,241	0	226,430	478,425	809,235
Massachusetts . . . . .	5,783,240	3,844,194	0	0	463	168,322	795,430	974,831
Michigan . . . . .	9,845,508	8,398,266	239,154	863,347	33,077	0	311,664	0
Minnesota . . . . .	6,289,912	4,843,542	334,103	850,801	1,039	61,685	198,742	0
Mississippi . . . . .	2,071,467	1,960,755	25,430	4,394	37,254	0	43,634	0
Missouri . . . . .	3,828,396	2,389,797	0	139,404	28,545	91,388	1,179,262	0
Montana . . . . .	713,642	514,039	3,307	4,668	913	12,412	178,303	0
Nebraska . . . . .	1,153,077	850,501	1,385	180,024	0	0	121,167	0
Nevada . . . . .	2,359,671	999,228	6	107,847	1,920	123	1,250,547	0
New Hampshire . . . . .	1,061,011	941,478	0	0	6,565	0	88,134	24,834
New Jersey . . . . .	9,331,426	5,551,429	705,783	780,775	0	83,538	819,395	1,390,506
New Mexico . . . . .	2,355,210	2,146,627	0	0	0	93,049	115,534	0
New York . . . . .	23,188,002	14,080,500	0	3,635,499	0	0	5,472,003	0
North Carolina . . . . .	7,488,570	7,243,138	79,201	0	0	4,057	151,950	10,224
North Dakota . . . . .	630,430	415,948	0	11,700	7,432	26,822	168,528	0
Ohio . . . . .	9,834,235	8,568,392	10,666	0	1,874	0	1,253,303	0
Oklahoma . . . . .	2,741,058	1,749,176	23,481	0	19,729	0	786,235	162,437
Oregon . . . . .	2,792,762	2,569,358	0	0	0	12,164	211,240	0
Pennsylvania . . . . .	9,261,234	4,718,244	40,644	1,029,949	58,642	707,988	2,705,767	0
Rhode Island . . . . .	768,713	625,886	0	0	0	0	73,873	68,954
South Carolina . . . . .	3,338,575	708,590	14,728	153,888	143,789	35,643	2,117,315	164,622
South Dakota . . . . .	374,648	318,933	476	45,945	180	0	1,823	7,291
Tennessee . . . . .	3,955,476	3,676,511	0	0	48,082	0	230,883	0
Texas . . . . .	19,623,258	16,397,630	0	0	0	0	1,415,451	1,810,177
Utah . . . . .	2,058,112	1,111,879	26,479	203,429	71,065	61,971	583,289	0
Vermont . . . . .	1,329,172	1,088,123	10	148,187	29,172	1,187	16,109	46,384
Virginia . . . . .	5,351,177	3,946,788	258,081	462,649	76,040	0	607,619	0
Washington . . . . .	6,758,505	4,719,596	190,068	795,126	2,963	299,782	750,970	0
West Virginia . . . . .	1,927,726	979,931	3,270	5,469	3,566	23,655	403,073	508,762
Wisconsin . . . . .	5,226,954	4,551,911	0	362,773	0	23,878	288,392	0
Wyoming . . . . .	878,979	678,710	0	0	0	0	200,269	0

X Not applicable.

Note: See Appendix B for a description of state-specific reporting anomalies. Due to the varying content of individual state aid programs, this information should not be used to compare the fiscal commitments of the states to the objectives of the specific programs shown in this table.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 4.

# Revenue From Local Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total	Property taxes	Other taxes	Parent government contributions	Nonschool local government	School lunch charges	Tuition and transportation charges	Other charges	Other local revenue
<b>United States . . . .</b>	<b>259,490,389</b>	<b>170,188,024</b>	<b>8,041,556</b>	<b>46,985,098</b>	<b>6,492,048</b>	<b>6,391,961</b>	<b>1,215,457</b>	<b>6,582,638</b>	<b>13,593,607</b>
Alabama . . . . .	2,332,472	1,070,275	52,473	X	628,951	118,332	4,197	198,047	260,197
Alaska . . . . .	521,513	X	X	458,469	0	11,381	0	19,332	32,331
Arizona . . . . .	4,035,226	3,096,016	0	5,157	281,107	97,965	1,490	128,141	425,350
Arkansas . . . . .	628,567	377,271	337	X	8,201	55,176	9,052	82,642	95,888
California . . . . .	20,846,942	15,517,833	496,004	812,406	678,319	426,744	66,169	574,506	2,274,961
Colorado . . . . .	4,236,393	3,495,132	21,606	X	17,899	91,996	85,073	251,033	273,654
Connecticut . . . . .	5,606,759	X	X	5,058,200	402,811	118,799	3,580	4,321	19,048
Delaware . . . . .	509,623	435,582	0	X	0	15,276	0	883	57,882
District of Columbia . . . . .	1,127,566	X	X	1,091,197	0	424	681	5,277	29,987
Florida . . . . .	12,666,978	10,538,568	531,733	X	0	304,358	12,257	815,850	464,212
Georgia . . . . .	8,268,257	5,805,513	1,614,593	X	27,514	195,511	30,260	289,301	305,565
Hawaii . . . . .	63,280	X	X	0	0	27,471	4,536	10,414	20,859
Idaho . . . . .	476,415	406,215	0	X	82	25,959	5,572	5,504	33,083
Illinois . . . . .	15,769,451	14,484,724	19,455	X	0	251,936	49,167	240,163	724,006
Indiana . . . . .	3,488,997	2,391,758	3,821	222	318,403	198,786	9,325	134,528	432,154
Iowa . . . . .	2,742,378	1,906,227	541,515	X	4,904	108,500	14,328	45,765	121,139
Kansas . . . . .	1,979,999	1,537,065	0	X	106,237	85,412	6,603	47,167	197,515
Kentucky . . . . .	2,234,478	1,603,796	388,632	X	35,845	105,120	8,694	11,177	81,214
Louisiana . . . . .	3,250,546	1,308,327	1,643,518	0	38,678	49,716	9,242	9,056	192,009
Maine . . . . .	1,264,182	694,737	0	493,570	15,665	34,510	5,895	4,759	15,046
Maryland . . . . .	6,674,775	X	X	6,288,481	0	114,921	15,138	170,046	86,189
Massachusetts . . . . .	8,275,257	X	X	6,721,932	1,021,061	138,688	127,752	38,848	226,976
Michigan . . . . .	6,038,661	5,190,465	0	X	23,879	186,439	33,400	345,781	258,697
Minnesota . . . . .	3,623,595	2,498,023	0	X	198,002	187,234	98,905	198,796	442,635
Mississippi . . . . .	1,429,770	1,129,784	17,936	3,019	21,085	54,259	6,192	118,542	78,953
Missouri . . . . .	4,669,789	3,716,403	202,207	X	155,593	146,332	26,191	234,158	188,905
Montana . . . . .	640,046	406,570	0	X	135,758	19,285	3,574	36,615	38,244
Nebraska . . . . .	2,076,882	1,708,206	147,666	X	19,300	64,244	1,451	77,454	58,561
Nevada . . . . .	1,338,618	1,209,583	5,446	X	1,515	29,259	11,590	4,755	76,470
New Hampshire . . . . .	1,599,416	1,293,025	0	228,050	14	39,897	7,777	4,394	26,259
New Jersey . . . . .	14,690,734	12,422,072	0	888,043	247,225	267,754	62,045	286,432	517,163
New Mexico . . . . .	599,677	479,992	0	X	0	22,994	2,895	18,487	75,309
New York . . . . .	29,229,602	16,279,124	38,593	10,086,390	258,414	295,130	45,328	116,095	2,110,528
North Carolina . . . . .	4,873,991	X	X	4,289,277	0	223,730	0	82,269	278,715
North Dakota . . . . .	445,402	338,480	0	X	20,521	25,037	1,244	24,400	35,720
Ohio . . . . .	10,419,270	8,509,372	351,449	X	177,805	276,549	86,457	590,272	427,366
Oklahoma . . . . .	2,123,557	1,529,139	9,013	X	221,377	75,423	20,906	181,528	86,171
Oregon . . . . .	2,420,619	1,984,879	0	X	80,436	47,360	23,209	109,690	175,045
Pennsylvania . . . . .	14,410,756	11,619,444	1,807,893	X	146,930	337,692	54,704	80,972	363,121
Rhode Island . . . . .	1,195,680	104,957	0	1,062,084	0	15,771	1,164	3,849	7,855
South Carolina . . . . .	3,381,127	2,611,438	109,496	X	212,014	86,051	10,664	146,876	204,588
South Dakota . . . . .	658,100	552,134	18,611	X	3,941	26,975	3,320	17,175	35,944
Tennessee . . . . .	3,417,293	60,219	0	2,300,580	653,983	120,238	6,823	157,478	117,972
Texas . . . . .	23,414,828	21,422,042	0	0	97,768	637,820	77,662	360,514	819,022
Utah . . . . .	1,577,387	1,373,809	0	X	258	58,781	13,343	12,637	118,559
Vermont . . . . .	70,293	1,581	2,056	X	1,046	18,224	2,179	5,062	40,145
Virginia . . . . .	7,639,550	X	X	7,186,526	0	236,380	52,580	15,350	148,714
Washington . . . . .	3,690,190	3,049,442	605	X	10,140	112,014	83,178	156,846	277,965
West Virginia . . . . .	1,026,593	925,589	12,184	X	3,319	23,480	4,051	7,589	50,381
Wisconsin . . . . .	5,175,978	4,686,084	0	11,495	59,109	163,776	5,407	98,768	151,339
Wyoming . . . . .	612,931	417,129	4,714	X	156,939	16,852	207	3,094	13,996

X Not applicable.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from other school systems are excluded to avoid double-counting. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Refer to the introductory text for an explanation concerning tax revenue for dependent school systems.

Source: U.S. Census Bureau, 2011 Annual Survey of School Systems Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 5.

# Percentage Distribution of Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2011

(For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total	Federal sources		State sources		Local sources			
		Total <sup>1</sup>	Title I	Total <sup>1</sup>	General formula assistance	Total <sup>1</sup>	Taxes and parent government contributions	Other local governments	Charges
<b>United States . . . .</b>	<b>100.0</b>	<b>12.3</b>	<b>2.8</b>	<b>44.4</b>	<b>30.4</b>	<b>43.3</b>	<b>37.6</b>	<b>1.1</b>	<b>2.4</b>
Alabama . . . . .	100.0	14.6	3.9	53.8	42.7	31.6	15.2	8.5	4.3
Alaska . . . . .	100.0	17.8	1.9	60.1	44.9	22.1	19.4	0.0	1.3
Arizona . . . . .	100.0	14.9	4.2	36.6	35.6	48.4	37.2	3.4	2.7
Arkansas . . . . .	100.0	16.0	3.8	71.8	36.1	12.2	7.3	0.2	2.8
California . . . . .	100.0	14.6	3.7	55.0	29.8	30.4	24.6	1.0	1.6
Colorado . . . . .	100.0	11.1	2.5	40.2	36.3	48.7	40.4	0.2	4.9
Connecticut . . . . .	100.0	8.3	1.4	33.1	13.5	58.6	52.8	4.2	1.3
Delaware . . . . .	100.0	11.2	2.2	59.0	46.9	29.8	25.4	0.0	0.9
District of Columbia . . . . .	100.0	12.1	3.1	X	X	87.9	85.0	0.0	0.5
Florida . . . . .	100.0	17.8	3.7	34.3	13.3	47.9	41.9	0.0	4.3
Georgia . . . . .	100.0	12.6	2.7	41.6	37.2	45.9	41.2	0.2	2.9
Hawaii . . . . .	100.0	13.9	2.2	83.6	35.8	2.5	0.0	0.0	1.7
Idaho . . . . .	100.0	14.0	2.9	63.2	48.9	22.8	19.4	0.0	1.8
Illinois . . . . .	100.0	10.1	2.7	35.0	18.0	55.0	50.5	0.0	1.9
Indiana . . . . .	100.0	8.6	1.9	61.9	53.2	29.4	20.2	2.7	2.9
Iowa . . . . .	100.0	10.2	1.8	43.2	36.7	46.7	41.7	0.1	2.9
Kansas . . . . .	100.0	11.1	2.2	53.2	40.9	35.8	27.8	1.9	2.5
Kentucky . . . . .	100.0	16.4	4.2	52.1	30.7	31.5	28.0	0.5	1.8
Louisiana . . . . .	100.0	18.7	4.2	40.8	39.2	40.5	36.8	0.5	0.8
Maine . . . . .	100.0	12.2	2.7	34.6	33.0	53.3	50.1	0.7	1.9
Maryland . . . . .	100.0	9.3	2.0	41.0	19.8	49.7	46.8	0.0	2.2
Massachusetts . . . . .	100.0	7.8	1.5	37.9	25.2	54.2	44.1	6.7	2.0
Michigan . . . . .	100.0	13.7	2.8	53.5	45.6	32.8	28.2	0.1	3.1
Minnesota . . . . .	100.0	7.8	1.6	58.5	45.0	33.7	23.2	1.8	4.5
Mississippi . . . . .	100.0	22.3	4.5	46.0	43.5	31.7	25.5	0.5	4.0
Missouri . . . . .	100.0	13.7	2.1	38.9	24.3	47.4	39.8	1.6	4.1
Montana . . . . .	100.0	16.3	3.7	44.1	31.8	39.6	25.1	8.4	3.7
Nebraska . . . . .	100.0	15.0	1.9	30.3	22.4	54.6	48.8	0.5	3.8
Nevada . . . . .	100.0	10.8	3.1	56.9	24.1	32.3	29.3	0.0	1.1
New Hampshire . . . . .	100.0	6.5	1.7	37.3	33.1	56.2	53.5	0.0	1.8
New Jersey . . . . .	100.0	5.1	1.4	36.9	21.9	58.1	52.6	1.0	2.4
New Mexico . . . . .	100.0	17.7	3.2	65.6	59.8	16.7	13.4	0.0	1.2
New York . . . . .	100.0	8.9	2.7	40.3	24.5	50.8	45.9	0.4	0.8
North Carolina . . . . .	100.0	14.2	1.1	52.0	50.3	33.8	29.8	0.0	2.1
North Dakota . . . . .	100.0	14.8	4.3	49.9	32.9	35.3	26.8	1.6	4.0
Ohio . . . . .	100.0	11.1	3.1	43.2	37.6	45.7	38.9	0.8	4.2
Oklahoma . . . . .	100.0	16.6	3.2	47.0	30.0	36.4	26.4	3.8	4.8
Oregon . . . . .	100.0	14.0	3.3	46.1	42.4	39.9	32.7	1.3	3.0
Pennsylvania . . . . .	100.0	12.5	2.5	34.2	17.4	53.3	49.7	0.5	1.8
Rhode Island . . . . .	100.0	10.6	2.9	35.0	28.5	54.4	53.1	0.0	0.9
South Carolina . . . . .	100.0	13.4	3.4	43.0	9.1	43.6	35.1	2.7	3.1
South Dakota . . . . .	100.0	20.3	4.6	28.9	24.6	50.8	44.1	0.3	3.7
Tennessee . . . . .	100.0	14.7	4.0	45.8	42.5	39.5	27.3	7.6	3.3
Texas . . . . .	100.0	15.4	3.2	38.6	32.2	46.0	42.1	0.2	2.1
Utah . . . . .	100.0	12.1	1.7	49.8	26.9	38.1	33.2	0.0	2.0
Vermont . . . . .	100.0	7.1	2.1	88.2	72.2	4.7	0.2	0.1	1.7
Virginia . . . . .	100.0	9.9	2.0	37.1	27.4	53.0	49.8	0.0	2.1
Washington . . . . .	100.0	11.6	2.3	57.2	39.9	31.2	25.8	0.1	3.0
West Virginia . . . . .	100.0	14.7	3.3	55.6	28.3	29.6	27.1	0.1	1.0
Wisconsin . . . . .	100.0	8.8	2.4	45.8	39.9	45.4	41.2	0.5	2.3
Wyoming . . . . .	100.0	9.4	2.9	53.4	41.2	37.2	25.6	9.5	1.2

X Not applicable.

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from other school systems are excluded to avoid double-counting. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.



Table 6.

# Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total	All functions		Instruction			Support services			All other functions
		Salaries and wages	Employee benefits	Total <sup>1</sup>	Salaries and wages	Employee benefits	Total <sup>1</sup>	Salaries and wages	Employee benefits	
<b>United States . . . .</b>	<b>522,093,693</b>	<b>308,337,369</b>	<b>109,212,870</b>	<b>316,327,507</b>	<b>208,842,261</b>	<b>72,674,691</b>	<b>178,667,155</b>	<b>89,939,336</b>	<b>32,760,254</b>	<b>27,099,031</b>
Alabama . . . . .	6,699,104	3,798,075	1,571,349	3,844,055	2,500,994	983,938	2,295,909	1,117,830	486,456	559,140
Alaska . . . . .	2,204,660	1,049,841	867,855	1,215,062	665,390	412,992	908,567	360,024	228,884	81,031
Arizona . . . . .	7,263,532	4,668,556	1,090,847	3,977,772	2,910,560	679,616	2,935,127	1,647,094	375,232	350,633
Arkansas . . . . .	4,891,567	2,686,280	742,027	2,559,292	1,738,409	477,230	1,655,684	854,856	236,639	676,591
California . . . . .	57,915,601	34,765,305	12,450,008	34,182,315	22,717,950	7,618,082	20,247,126	10,593,157	4,258,252	3,486,160
Colorado . . . . .	7,347,708	4,650,703	1,166,094	4,204,486	2,997,965	738,254	2,804,955	1,505,683	387,313	338,267
Connecticut . . . . .	8,533,523	4,867,777	1,996,079	5,357,746	3,443,169	1,391,982	2,842,138	1,283,472	551,433	333,639
Delaware . . . . .	1,551,018	858,724	373,296	964,284	609,071	267,950	497,158	216,988	98,549	89,576
District of Columbia . . . . .	970,843	453,157	87,395	525,185	296,425	52,619	389,526	156,126	34,641	56,132
Florida . . . . .	23,998,955	13,534,256	4,552,022	14,284,224	8,655,513	2,805,539	8,077,593	4,313,030	1,519,406	1,637,138
Georgia . . . . .	15,551,049	9,764,040	2,997,699	9,671,343	6,643,768	2,221,355	5,005,101	2,821,000	705,336	874,605
Hawaii . . . . .	2,173,628	1,199,952	410,968	1,253,534	829,260	263,734	786,284	318,818	128,513	133,810
Idaho . . . . .	1,817,183	1,127,531	383,878	1,104,553	777,992	258,479	613,667	317,357	111,531	98,963
Illinois . . . . .	22,633,703	13,865,860	3,652,772	13,125,622	9,417,294	2,308,122	8,614,023	4,171,336	1,252,176	894,058
Indiana . . . . .	9,656,497	5,472,490	2,755,925	5,607,750	3,668,854	1,765,712	3,548,063	1,595,909	932,475	500,684
Iowa . . . . .	4,864,677	3,091,743	991,355	2,995,991	2,100,982	668,524	1,638,449	898,497	294,930	230,237
Kansas . . . . .	4,590,990	2,755,982	763,379	2,839,803	1,849,439	501,730	1,530,694	820,982	232,807	220,493
Kentucky . . . . .	6,329,613	3,961,451	1,405,313	3,663,998	2,595,062	870,261	2,238,626	1,199,200	469,629	426,989
Louisiana . . . . .	7,152,169	4,113,741	1,707,855	4,162,557	2,722,568	1,100,420	2,582,814	1,231,418	531,415	406,798
Maine . . . . .	2,228,115	1,373,964	352,073	1,258,611	917,016	220,706	824,470	408,778	112,866	145,034
Maryland . . . . .	11,838,318	7,016,052	3,008,721	7,205,515	4,708,737	2,044,564	4,150,447	2,193,618	910,696	482,356
Massachusetts . . . . .	13,715,452	7,727,637	3,001,345	8,685,894	5,374,074	2,155,017	4,583,586	2,144,735	793,524	445,972
Michigan . . . . .	16,085,764	8,517,534	4,388,445	9,198,775	5,644,248	2,891,630	6,024,406	2,739,406	1,431,608	862,583
Minnesota . . . . .	8,970,032	5,421,587	1,715,097	5,644,771	3,868,991	1,220,418	2,520,057	1,158,107	381,600	805,204
Mississippi . . . . .	3,905,619	2,320,973	728,217	2,238,165	1,531,707	466,209	1,393,211	680,554	217,340	274,243
Missouri . . . . .	8,607,771	5,343,684	1,563,549	5,100,879	3,579,589	1,011,563	2,975,252	1,544,794	461,806	531,640
Montana . . . . .	1,515,283	875,891	266,066	902,615	598,402	176,989	540,180	258,004	80,621	72,488
Nebraska . . . . .	3,224,967	1,826,539	617,608	2,101,943	1,291,157	447,891	951,912	478,176	153,957	171,112
Nevada . . . . .	3,688,615	2,221,108	835,227	2,161,550	1,428,895	533,389	1,377,125	753,772	287,706	149,940
New Hampshire . . . . .	2,586,989	1,431,885	598,814	1,654,129	1,045,326	441,268	855,476	358,105	149,212	77,384
New Jersey . . . . .	23,657,554	13,432,093	5,330,466	14,113,108	8,837,100	3,242,984	8,634,990	4,332,993	1,773,881	909,456
New Mexico . . . . .	3,009,234	1,816,201	572,074	1,744,548	1,200,053	376,405	1,124,390	572,267	179,381	140,296
New York . . . . .	53,711,667	28,945,079	13,454,025	37,834,196	21,944,767	10,606,673	14,460,678	6,346,955	2,763,599	1,416,793
North Carolina . . . . .	12,106,271	7,809,105	2,271,745	7,566,249	5,357,278	1,538,122	3,843,709	2,169,847	638,601	696,313
North Dakota . . . . .	1,107,414	665,241	201,151	660,944	460,208	141,895	360,118	177,689	53,208	86,352
Ohio . . . . .	19,580,878	11,411,347	4,296,671	11,074,360	7,281,402	2,531,827	7,570,565	3,794,846	1,604,869	935,953
Oklahoma . . . . .	5,048,700	2,870,576	923,035	2,866,601	1,881,858	613,802	1,814,927	887,755	275,474	367,172
Oregon . . . . .	5,557,396	2,966,195	1,460,739	3,261,190	1,927,117	920,579	2,071,303	974,118	502,806	224,903
Pennsylvania . . . . .	22,916,162	12,958,408	4,802,378	13,761,915	9,038,443	3,288,131	7,947,108	3,585,433	1,393,796	1,207,139
Rhode Island . . . . .	2,090,492	1,168,677	486,668	1,260,021	808,672	327,229	736,651	357,400	158,021	93,820
South Carolina . . . . .	6,506,501	3,906,582	1,235,168	3,689,737	2,570,556	788,927	2,428,403	1,218,135	394,290	388,361
South Dakota . . . . .	1,111,931	668,682	187,332	661,519	457,000	125,355	390,655	190,709	55,405	59,757
Tennessee . . . . .	8,214,329	4,965,750	1,616,433	5,099,391	3,421,545	1,128,176	2,635,217	1,339,556	423,949	479,721
Texas . . . . .	41,954,996	28,551,905	4,998,265	25,155,007	19,434,610	3,277,380	14,325,757	8,268,621	1,481,300	2,474,232
Utah . . . . .	3,491,549	1,936,879	873,565	2,157,337	1,320,429	602,858	1,018,548	553,389	243,098	315,664
Vermont . . . . .	1,448,852	824,410	298,584	886,113	559,815	204,232	509,321	245,195	88,188	53,418
Virginia . . . . .	13,042,932	8,408,818	2,682,191	7,861,076	5,573,465	1,732,132	4,602,566	2,592,575	862,284	579,290
Washington . . . . .	9,948,693	6,250,482	2,038,368	6,007,184	4,099,677	1,296,190	3,427,282	1,941,254	664,951	514,227
West Virginia . . . . .	3,382,485	1,752,882	1,137,213	2,010,407	1,172,212	740,338	1,160,212	516,074	354,496	211,866
Wisconsin . . . . .	10,286,531	5,430,544	2,970,141	6,138,402	3,827,535	1,982,782	3,668,777	1,455,106	917,425	479,352
Wyoming . . . . .	1,406,181	835,195	335,380	825,783	539,712	212,491	528,352	278,593	114,679	52,046

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are included under "Total" current spending and "All other functions," but are excluded in the per pupil data displayed in Tables 8, 11, 14, 18, and 20.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.



Table 7.

# Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total	Pupil support services	Instructional staff support services	General administration	School administration	Operation and maintenance of plant	Pupil transportation	Other and nonspecified support services
<b>United States . . . .</b>	<b>178,667,155</b>	<b>28,470,161</b>	<b>24,287,666</b>	<b>9,619,000</b>	<b>27,549,756</b>	<b>48,636,216</b>	<b>22,558,675</b>	<b>17,545,681</b>
Alabama . . . . .	2,295,909	382,394	297,762	158,051	407,950	593,903	324,344	131,505
Alaska . . . . .	908,567	175,899	154,046	30,577	133,786	267,900	64,058	82,301
Arizona . . . . .	2,935,127	993,303	178,005	84,124	298,494	785,675	304,516	291,010
Arkansas . . . . .	1,655,684	227,779	383,993	103,665	225,968	424,204	171,066	119,009
California . . . . .	20,247,126	2,916,347	3,302,296	545,597	3,745,794	5,444,306	1,433,666	2,859,120
Colorado . . . . .	2,804,955	356,762	417,624	155,724	487,660	689,944	214,757	482,484
Connecticut . . . . .	2,842,138	521,369	261,015	168,555	477,893	793,324	425,264	194,718
Delaware . . . . .	497,158	71,618	19,249	18,604	84,950	148,503	86,637	67,597
District of Columbia . . . . .	389,526	56,648	98,105	31,647	74,654	113,983	8,217	6,272
Florida . . . . .	8,077,593	1,045,616	1,511,658	248,746	1,317,034	2,423,404	940,525	590,610
Georgia . . . . .	5,005,101	732,674	776,369	234,028	930,725	1,125,641	654,152	551,512
Hawaii . . . . .	786,284	201,134	72,212	10,859	138,355	251,994	66,436	45,294
Idaho . . . . .	613,667	103,504	73,725	37,610	103,318	165,950	89,763	39,797
Illinois . . . . .	8,614,023	1,468,446	964,965	931,875	1,113,041	2,094,475	1,109,542	931,679
Indiana . . . . .	3,548,063	449,040	362,100	187,754	536,732	1,073,893	577,181	361,363
Iowa . . . . .	1,638,449	274,381	230,757	124,959	273,473	411,157	178,945	144,777
Kansas . . . . .	1,530,694	213,646	181,574	116,990	267,926	449,149	184,050	117,359
Kentucky . . . . .	2,238,626	279,882	351,397	142,173	347,041	573,339	395,599	149,195
Louisiana . . . . .	2,582,814	352,823	390,148	170,506	399,488	666,010	412,686	191,153
Maine . . . . .	824,470	137,609	106,319	91,245	112,349	237,379	110,448	29,121
Maryland . . . . .	4,150,447	524,364	666,851	110,049	835,837	1,070,412	612,124	330,810
Massachusetts . . . . .	4,583,586	955,261	783,380	175,574	568,900	1,233,173	558,345	308,953
Michigan . . . . .	6,024,406	1,233,941	845,924	253,261	837,178	1,425,018	695,196	733,888
Minnesota . . . . .	2,520,057	228,109	366,912	247,838	338,792	625,434	474,603	238,369
Mississippi . . . . .	1,393,211	186,641	196,929	114,778	223,019	398,349	186,225	87,270
Missouri . . . . .	2,975,252	398,052	379,886	254,736	480,386	834,442	422,657	205,093
Montana . . . . .	540,180	92,287	57,621	43,541	80,869	157,305	72,216	36,341
Nebraska . . . . .	951,912	127,352	101,988	97,580	160,239	282,039	104,751	77,963
Nevada . . . . .	1,377,125	186,878	195,565	45,260	253,724	385,321	175,811	134,566
New Hampshire . . . . .	855,476	190,006	81,625	85,945	140,014	217,961	111,871	28,054
New Jersey . . . . .	8,634,990	2,243,957	687,521	468,770	1,106,952	2,414,997	1,171,120	541,673
New Mexico . . . . .	1,124,390	303,818	82,818	64,697	179,185	313,006	101,683	79,183
New York . . . . .	14,460,678	1,536,838	1,281,951	865,072	1,855,092	4,425,571	3,057,222	1,438,932
North Carolina . . . . .	3,843,709	630,300	415,822	127,796	745,778	1,037,045	533,618	353,350
North Dakota . . . . .	360,118	47,031	35,581	48,892	51,697	102,033	45,601	29,283
Ohio . . . . .	7,570,565	1,221,806	1,302,816	499,973	1,006,008	1,719,992	904,493	915,477
Oklahoma . . . . .	1,814,927	341,343	191,653	165,560	266,606	530,332	165,486	153,947
Oregon . . . . .	2,071,303	388,124	219,761	71,847	340,155	448,039	250,102	353,275
Pennsylvania . . . . .	7,947,108	1,215,107	847,445	648,152	923,293	2,182,179	1,310,688	820,244
Rhode Island . . . . .	736,651	212,298	73,745	25,361	93,267	163,206	99,879	68,895
South Carolina . . . . .	2,428,403	497,206	393,741	69,343	384,355	626,929	256,185	200,644
South Dakota . . . . .	390,655	61,403	46,682	36,492	55,200	114,998	40,170	35,710
Tennessee . . . . .	2,635,217	360,716	509,092	169,063	456,480	705,985	292,471	141,410
Texas . . . . .	14,325,757	2,072,433	2,196,231	596,759	2,307,564	4,518,011	1,176,869	1,457,890
Utah . . . . .	1,018,548	123,094	140,202	33,311	206,602	311,155	116,807	87,377
Vermont . . . . .	509,321	113,920	64,603	31,939	97,856	121,315	45,449	34,239
Virginia . . . . .	4,602,566	627,158	862,347	199,563	750,556	1,263,119	695,290	204,533
Washington . . . . .	3,427,282	671,719	398,580	113,018	572,314	896,305	408,785	366,561
West Virginia . . . . .	1,160,212	152,251	134,116	64,728	178,906	327,768	244,846	57,597
Wisconsin . . . . .	3,668,777	484,690	501,639	268,290	501,953	915,451	411,968	584,786
Wyoming . . . . .	528,352	81,184	91,320	28,523	74,348	135,193	64,292	53,492

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 8.

# Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2011

(In dollars. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Total <sup>1</sup>	Salaries and wages	Employee benefits	Instruction			Support services				
				Total <sup>1</sup>	Salaries and wages	Employee benefits	Total <sup>1</sup>	Pupil support	Instructional staff support	General administration	School administration
<b>United States . . . .</b>	<b>10,560</b>	<b>6,387</b>	<b>2,262</b>	<b>6,425</b>	<b>4,326</b>	<b>1,505</b>	<b>3,701</b>	<b>590</b>	<b>503</b>	<b>199</b>	<b>571</b>
Alabama . . . . .	8,813	5,085	2,104	5,143	3,348	1,317	3,074	512	399	212	546
Alaska . . . . .	16,674	7,971	6,589	9,226	5,052	3,136	6,899	1,336	1,170	232	1,016
Arizona . . . . .	7,666	4,932	1,152	4,202	3,075	718	3,101	1,049	188	89	315
Arkansas . . . . .	9,353	5,649	1,560	5,374	3,656	1,004	3,482	479	807	218	475
California . . . . .	9,139	5,605	2,007	5,510	3,663	1,228	3,264	470	532	88	604
Colorado . . . . .	8,724	5,571	1,397	5,029	3,591	884	3,360	427	500	187	584
Connecticut . . . . .	15,600	9,182	3,765	9,685	6,495	2,626	5,361	983	492	318	901
Delaware . . . . .	12,685	7,163	3,114	8,002	5,081	2,235	4,147	597	161	155	709
District of Columbia . . . . .	18,475	10,253	1,977	8,822	6,707	1,191	8,813	1,282	2,220	716	1,689
Florida . . . . .	8,887	5,134	1,727	5,418	3,283	1,064	3,064	397	573	94	500
Georgia . . . . .	9,253	5,861	1,799	5,740	3,988	1,333	3,004	440	466	140	559
Hawaii . . . . .	12,004	6,681	2,288	6,980	4,617	1,468	4,378	1,120	402	60	770
Idaho . . . . .	6,824	4,243	1,445	4,157	2,928	973	2,310	390	277	142	389
Illinois . . . . .	10,774	6,692	1,763	6,257	4,545	1,114	4,157	709	466	450	537
Indiana . . . . .	9,370	5,348	2,693	5,474	3,586	1,726	3,468	439	354	183	525
Iowa . . . . .	9,807	6,265	2,009	6,071	4,257	1,355	3,320	556	468	253	554
Kansas . . . . .	9,498	5,710	1,582	5,879	3,832	1,039	3,171	443	376	242	555
Kentucky . . . . .	9,309	5,887	2,088	5,445	3,856	1,293	3,327	416	522	211	516
Louisiana . . . . .	10,723	6,185	2,568	6,258	4,093	1,654	3,883	530	587	256	601
Maine . . . . .	11,438	7,354	1,884	6,400	4,908	1,181	4,413	737	569	488	601
Maryland . . . . .	13,871	8,235	3,531	8,457	5,527	2,400	4,872	615	783	129	981
Massachusetts . . . . .	13,941	8,355	3,245	8,563	5,810	2,330	4,956	1,033	847	190	615
Michigan . . . . .	10,823	5,850	3,014	6,318	3,877	1,986	4,138	848	581	174	575
Minnesota . . . . .	10,712	6,786	2,147	7,066	4,843	1,528	3,154	286	459	310	424
Mississippi . . . . .	7,928	4,732	1,485	4,563	3,123	950	2,840	380	401	234	455
Missouri . . . . .	9,410	5,959	1,744	5,688	3,992	1,128	3,318	444	424	284	536
Montana . . . . .	10,639	6,189	1,880	6,378	4,228	3,817	3,817	652	407	308	571
Nebraska . . . . .	10,825	6,136	2,075	7,062	4,338	1,505	3,198	428	343	328	538
Nevada . . . . .	8,527	5,170	1,944	5,031	3,326	1,242	3,206	435	455	105	591
New Hampshire . . . . .	13,224	7,565	3,164	8,332	5,523	2,331	4,520	1,004	431	454	740
New Jersey . . . . .	15,968	9,598	3,809	9,256	6,315	2,317	6,170	1,604	491	335	791
New Mexico . . . . .	9,070	5,481	1,726	5,265	3,621	1,136	3,393	917	250	195	541
New York . . . . .	19,076	10,811	5,025	13,287	8,196	3,962	5,401	574	479	323	693
North Carolina . . . . .	8,312	5,393	1,569	5,225	3,699	1,062	2,654	435	287	88	515
North Dakota . . . . .	11,420	6,911	2,090	6,867	4,781	1,474	3,741	489	370	508	537
Ohio . . . . .	11,223	6,893	2,595	6,251	4,398	1,529	4,573	738	787	302	608
Oklahoma . . . . .	7,587	4,361	1,402	4,311	2,859	933	2,758	519	291	252	405
Oregon . . . . .	9,682	5,300	2,610	5,625	3,444	1,645	3,701	694	393	128	608
Pennsylvania . . . . .	13,467	7,756	2,874	8,194	5,409	1,968	4,756	727	507	388	553
Rhode Island . . . . .	13,815	8,398	3,497	8,154	5,811	2,352	5,294	1,526	530	182	670
South Carolina . . . . .	8,986	5,475	1,731	5,092	3,603	1,106	3,403	697	552	97	539
South Dakota . . . . .	8,805	5,323	1,491	5,257	3,638	998	3,110	489	372	291	439
Tennessee . . . . .	8,242	5,034	1,639	5,170	3,469	1,144	2,672	366	516	171	463
Texas . . . . .	8,671	5,948	1,041	5,240	4,049	683	2,984	432	458	124	481
Utah . . . . .	6,212	3,551	1,602	3,956	2,421	1,105	1,868	226	257	61	379
Vermont . . . . .	15,925	9,478	3,433	9,605	6,436	2,348	5,855	1,310	743	367	1,125
Virginia . . . . .	10,364	6,722	2,144	6,281	4,456	1,385	3,680	501	689	160	600
Washington . . . . .	9,483	5,993	1,954	5,760	3,931	1,243	3,286	644	382	108	549
West Virginia . . . . .	11,846	6,213	4,031	7,126	4,155	2,624	4,112	540	475	229	634
Wisconsin . . . . .	11,774	6,284	3,437	7,103	4,429	2,294	4,245	561	580	310	581
Wyoming . . . . .	15,849	9,473	3,804	9,366	6,122	2,410	5,993	921	1,036	324	843

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall 2010 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: 2010-11, Provisional Version 2a." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 9.

# **Capital Outlay and Other Expenditure of Public Elementary–Secondary School Systems by State: Fiscal Year 2011**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Capital outlay					Interest on debt	Payments to other governments
	Total	Construction	Land and existing structures	Equipment			
				Instructional	Other		
United States . . . .	52,341,652	41,345,378	2,688,771	2,176,366	6,131,137	17,787,097	2,856,507
Alabama . . . . .	564,183	493,897	24,500	6,365	39,421	139,297	0
Alaska . . . . .	180,137	114,531	35,292	8,778	21,536	59,101	0
Arizona . . . . .	741,124	564,670	N	70,620	105,834	605,761	0
Arkansas . . . . .	605,857	360,666	130,625	34,212	80,354	125,919	7,582
California . . . . .	6,523,770	6,162,905	127,308	27,901	205,656	2,344,947	3,781
Colorado . . . . .	827,354	522,785	105,474	55,120	143,975	436,712	16,530
Connecticut . . . . .	516,116	435,760	N	34,882	45,474	141,095	0
Delaware . . . . .	182,497	169,705	N	2,721	10,071	22,460	0
District of Columbia . . . . .	326,332	314,328	N	9,038	2,966	0	0
Florida . . . . .	2,217,069	1,621,178	117,527	0	478,364	775,922	0
Georgia . . . . .	1,368,395	1,075,359	112,960	26,282	153,794	255,799	0
Hawaii . . . . .	85,476	69,949	0	10,842	4,685	0	0
Idaho . . . . .	83,524	54,225	N	8,386	20,913	60,111	0
Illinois . . . . .	1,884,866	1,581,320	N	138,321	165,225	829,065	1,149,517
Indiana . . . . .	843,671	339,973	139,285	28,153	336,260	354,282	0
Iowa . . . . .	861,361	684,893	17,180	49,098	110,190	101,592	0
Kansas . . . . .	851,777	627,767	21,054	120,656	82,300	208,554	2,733
Kentucky . . . . .	733,357	565,537	23,232	52,484	92,104	188,922	0
Louisiana . . . . .	809,639	705,460	42,882	17,438	43,859	128,048	0
Maine . . . . .	164,850	131,239	6,047	7,762	19,802	51,120	494
Maryland . . . . .	989,839	787,426	19,278	32,578	150,557	165,705	0
Massachusetts . . . . .	817,228	407,741	285,057	86,364	38,066	255,706	0
Michigan . . . . .	1,273,466	887,301	85,085	45,283	255,797	902,381	0
Minnesota . . . . .	1,016,875	781,400	N	56,640	178,835	401,873	56,053
Mississippi . . . . .	368,906	218,794	N	61,099	89,013	71,258	0
Missouri . . . . .	849,819	591,631	86,591	49,207	122,390	291,116	0
Montana . . . . .	103,728	72,563	5,772	3,305	22,088	16,128	0
Nebraska . . . . .	349,683	187,859	17,592	18,579	125,653	81,903	444
Nevada . . . . .	323,746	237,645	52,241	3,818	30,042	244,551	113
New Hampshire . . . . .	206,241	117,888	55,903	17,137	15,313	44,948	0
New Jersey . . . . .	917,304	735,286	59,245	22,632	100,141	344,450	45,713
New Mexico . . . . .	616,478	384,064	45,039	2,283	185,092	62,402	0
New York . . . . .	4,653,802	4,071,557	110,686	153,096	318,463	782,471	26,662
North Carolina . . . . .	980,517	766,367	51,719	36,541	125,890	606,093	0
North Dakota . . . . .	124,967	67,791	12,014	14,347	30,815	17,345	3,013
Ohio . . . . .	2,494,681	2,073,319	13,390	140,331	267,641	527,030	248,379
Oklahoma . . . . .	510,428	359,742	70,014	15,934	64,738	63,404	0
Oregon . . . . .	461,979	413,307	6,750	3,448	38,474	283,736	225
Pennsylvania . . . . .	2,189,151	1,919,491	4,070	111,498	154,092	944,773	105,333
Rhode Island . . . . .	43,726	21,564	373	15,163	6,626	48,773	0
South Carolina . . . . .	1,016,119	667,780	30,038	25,596	292,705	406,954	10,020
South Dakota . . . . .	199,636	172,118	N	12,322	15,196	28,832	0
Tennessee . . . . .	661,195	395,360	15,343	106,701	143,791	211,335	0
Texas . . . . .	6,556,210	5,588,896	203,331	199,888	564,095	2,969,358	1,047,500
Utah . . . . .	592,949	373,396	101,269	34,680	83,604	108,708	0
Vermont . . . . .	63,655	32,335	2,840	11,999	16,481	13,902	0
Virginia . . . . .	1,075,067	534,981	289,236	89,103	161,747	346,580	0
Washington . . . . .	1,467,334	1,215,416	81,083	14,748	156,087	472,564	0
West Virginia . . . . .	269,242	201,740	26,847	5,106	35,549	16,462	198
Wisconsin . . . . .	541,918	301,957	35,687	59,467	144,807	225,987	132,217
Wyoming . . . . .	234,408	162,516	18,912	18,414	34,566	1,662	0

N Not available. Amounts are included in construction.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 10.

# Indebtedness and Debt Transactions of Public Elementary-Secondary School Systems by State: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	Debt outstanding at end of fiscal year <sup>1</sup>			Debt transactions	
	Total	Long-term	Short-term	Long-term debt issued	Long-term debt retired
<b>United States . . . .</b>	<b>407,124,536</b>	<b>398,514,127</b>	<b>8,610,409</b>	<b>47,796,808</b>	<b>37,871,245</b>
Alabama . . . . .	4,501,925	4,501,925	0	398,765	231,373
Alaska . . . . .	1,150,244	1,150,244	0	67,787	99,597
Arizona . . . . .	4,401,697	4,401,697	0	592,550	239,683
Arkansas . . . . .	3,503,092	3,503,058	34	973,800	690,242
California . . . . .	54,528,193	54,528,193	0	4,517,901	2,632,486
Colorado . . . . .	7,328,751	7,328,751	0	1,072,016	962,167
Connecticut . . . . .	3,120,031	3,028,215	91,816	333,785	468,949
Delaware . . . . .	615,682	615,682	0	67,805	37,610
District of Columbia . . . . .	0	0	0	0	0
Florida . . . . .	16,651,113	16,651,113	0	709,014	899,293
Georgia . . . . .	4,475,364	4,403,488	71,876	605,240	863,180
Hawaii . . . . .	0	0	0	0	0
Idaho . . . . .	1,336,301	1,335,812	489	59,821	113,652
Illinois . . . . .	19,511,487	19,459,042	52,445	2,235,066	1,265,030
Indiana . . . . .	12,276,201	11,977,921	298,280	712,632	888,390
Iowa . . . . .	2,798,496	2,797,459	1,037	639,576	345,002
Kansas . . . . .	4,452,845	4,452,395	450	242,121	341,342
Kentucky . . . . .	5,079,628	5,079,628	0	914,110	328,578
Louisiana . . . . .	3,638,662	3,638,662	0	455,214	329,414
Maine . . . . .	947,183	947,183	0	256,566	104,386
Maryland . . . . .	4,005,699	4,002,485	3,214	498,507	264,670
Massachusetts . . . . .	4,431,338	4,424,834	6,504	529,959	582,430
Michigan . . . . .	16,685,954	15,351,122	1,334,832	1,390,009	1,066,922
Minnesota . . . . .	9,625,543	9,075,794	549,749	666,501	570,918
Mississippi . . . . .	1,778,221	1,778,221	0	246,848	240,287
Missouri . . . . .	6,639,981	6,639,981	0	1,118,445	678,155
Montana . . . . .	402,991	402,991	0	57,434	31,479
Nebraska . . . . .	2,126,323	2,126,323	0	297,237	197,704
Nevada . . . . .	5,003,312	4,696,982	306,330	370,170	777,162
New Hampshire . . . . .	982,489	982,489	0	152,628	101,946
New Jersey . . . . .	8,619,199	8,480,142	139,057	634,560	535,227
New Mexico . . . . .	1,933,137	1,933,137	0	610,005	354,977
New York . . . . .	33,607,693	31,222,781	2,384,912	7,649,868	6,353,709
North Carolina . . . . .	8,891,393	8,891,393	0	818,366	1,251,429
North Dakota . . . . .	276,620	276,620	0	63,900	27,252
Ohio . . . . .	8,365,308	8,289,837	75,471	547,581	854,167
Oklahoma . . . . .	1,674,350	1,674,350	0	393,190	419,954
Oregon . . . . .	6,707,087	6,707,087	0	229,801	356,215
Pennsylvania . . . . .	25,764,877	25,743,077	21,800	4,266,536	3,695,402
Rhode Island . . . . .	1,002,789	1,002,789	0	84,384	70,495
South Carolina . . . . .	10,627,226	10,627,226	0	916,425	547,792
South Dakota . . . . .	660,200	660,200	0	148,522	72,889
Tennessee . . . . .	5,307,556	5,307,556	0	655,234	698,869
Texas . . . . .	66,339,843	63,649,743	2,690,100	7,859,339	4,381,405
Utah . . . . .	2,573,706	2,573,706	0	228,562	253,481
Vermont . . . . .	288,388	284,236	4,152	19,082	28,504
Virginia . . . . .	7,749,645	7,739,415	10,230	497,044	615,614
Washington . . . . .	8,885,396	8,885,396	0	983,756	940,371
West Virginia . . . . .	448,269	448,269	0	92,360	23,981
Wisconsin . . . . .	5,370,480	4,802,849	567,631	908,351	1,021,993
Wyoming . . . . .	32,628	32,628	0	8,435	15,472

<sup>1</sup> Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases cannot be distinguished from the total indebtedness of their parent government.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 11.

# States Ranked According to Per Pupil Public Elementary-Secondary School System Finance Amounts: Fiscal Year 2011

(In dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	Elementary-secondary revenue							Current spending												
	StateTotal		From federal sources		From state sources		From local sources		StateTotal¹		Instruction				General administration		School administration			
											Salaries only		Benefits only							
	State	Total	State	From federal sources	State	From state sources	State	From local sources	State	Total¹	State	Total¹	State	Salaries only	State	Benefits only	State	General administration	State	School administration
	US	12,411	US	1,527	US	5,509	US	5,375	US	10,560	US	6,425	US	4,326	US	1,505	US	199	US	571
1. ....	DC	29,029	DC	3,518	VT	15,281	DC	25,511	NY	19,076	NY	13,287	NY	8,196	NY	3,962	DC	716	DC	1,689
2. ....	NY	21,489	AK	3,190	HI	11,631	NY	10,917	DC	18,475	CT	9,685	DC	6,707	AK	3,136	ND	508	VT	1,125
3. ....	WY	18,679	LA	2,251	AK	10,753	CT	10,576	AK	16,674	VT	9,605	CT	6,495	CT	2,626	ME	488	AK	1,016
4. ....	NJ	18,083	SD	2,089	WY	9,970	NJ	10,498	NJ	15,968	WY	9,366	VT	6,436	WV	2,624	NH	454	MD	981
5. ....	CT	18,061	MS	2,052	NY	8,661	MA	8,947	VT	15,925	NJ	9,256	NJ	6,315	WY	2,410	IL	450	CT	901
6. ....	AK	17,902	PA	2,018	DE	8,425	PA	8,625	WY	15,849	AK	9,226	WY	6,122	MD	2,400	PA	388	WY	843
7. ....	VT	17,317	ND	1,941	MN	7,873	RI	8,592	CT	15,600	DC	8,822	RI	5,811	RI	2,352	VT	367	NJ	791
8. ....	MA	16,495	HI	1,934	AR	7,783	NH	8,450	MA	13,941	MA	8,563	MA	5,810	VT	2,348	NJ	335	HI	770
9. ....	PA	16,186	NE	1,922	IN	7,172	MD	7,835	MD	13,871	MD	8,457	MD	5,527	NH	2,331	NE	328	NH	740
10. ....	RI	15,799	NM	1,921	NM	7,107	IL	7,610	RI	13,815	NH	8,332	NH	5,523	MA	2,330	WY	324	DE	709
11. ....	MD	15,774	NY	1,912	WV	6,833	NE	6,977	PA	13,467	PA	8,194	PA	5,409	NJ	2,317	NY	323	NY	693
12. ....	NH	15,032	MT	1,869	MI	6,762	WY	6,952	NH	13,224	RI	8,154	DE	5,081	WI	2,294	CT	318	RI	670
13. ....	DE	14,280	WV	1,809	NJ	6,668	ME	6,766	DE	12,685	DE	8,002	AK	5,052	DE	2,235	WI	310	WV	634
14. ....	HI	13,917	FL	1,787	ND	6,550	OH	6,294	HI	12,004	WV	7,126	ME	4,908	MI	1,986	MN	310	MA	615
15. ....	IL	13,848	WY	1,758	WA	6,480	VA	6,107	WV	11,846	WI	7,103	MN	4,843	PA	1,968	MT	308	OR	608
16. ....	OH	13,764	AR	1,739	MD	6,465	WI	5,989	WI	11,774	MN	7,066	ND	4,781	IN	1,726	OH	302	OH	608
17. ....	MN	13,464	MI	1,735	MA	6,253	IA	5,557	ME	11,438	NE	7,062	HI	4,617	LA	1,654	SD	291	CA	604
18. ....	WI	13,197	KY	1,731	KS	6,102	SD	5,239	ND	11,420	HI	6,980	IL	4,545	OR	1,645	MO	284	ME	601
19. ....	ND	13,118	RI	1,682	CA	6,077	MO	5,208	OH	11,223	ND	6,867	VA	4,456	OH	1,529	LA	256	LA	601
20. ....	NE	12,773	TX	1,629	WI	6,048	CO	5,075	NE	10,825	ME	6,400	WI	4,429	MN	1,528	IA	253	VA	600
21. ....	ME	12,704	CA	1,611	CT	5,983	GA	4,963	MI	10,823	MT	6,378	OH	4,398	NE	1,505	OK	252	NV	591
22. ....	MI	12,644	DE	1,603	OH	5,940	LA	4,887	IL	10,774	MI	6,318	NE	4,338	ND	1,474	KS	242	CO	584
23. ....	WV	12,280	ME	1,548	NH	5,606	TX	4,878	LA	10,723	VA	6,281	IA	4,257	HI	1,468	MS	234	WI	581
24. ....	LA	12,054	OH	1,531	PA	5,543	FL	4,805	MN	10,712	LA	6,258	MT	4,228	VA	1,385	AK	232	MI	575
25. ....	IA	11,909	OR	1,516	RI	5,524	SC	4,739	MT	10,639	IL	6,257	WV	4,155	IA	1,355	WV	229	MT	571
26. ....	IN	11,583	CT	1,502	KY	5,504	ND	4,627	VA	10,364	OH	6,251	LA	4,093	GA	1,333	AR	218	GA	559
27. ....	VA	11,527	MO	1,500	NV	5,493	MN	4,536	IA	9,807	IA	6,071	TX	4,049	AL	1,317	AL	212	KS	555
28. ....	KS	11,472	MD	1,474	AL	5,309	MT	4,522	OR	9,682	KS	5,879	MO	3,992	KY	1,293	KY	211	IA	554
29. ....	MT	11,434	OK	1,472	NC	5,171	OR	4,325	KS	9,498	WA	5,760	GA	3,988	MT	1,251	NM	195	PA	553
30. ....	WA	11,329	SC	1,460	IA	5,142	AZ	4,263	WA	9,483	GA	5,740	WA	3,931	WA	1,243	MA	190	WA	549
31. ....	CA	11,048	AL	1,442	MT	5,042	DE	4,251	MO	9,410	MO	5,688	MI	3,877	NV	1,242	CO	187	AL	546
32. ....	MO	10,977	NC	1,414	OR	4,990	MI	4,148	IN	9,370	OR	5,625	KY	3,856	CA	1,228	IN	183	NM	541
33. ....	SC	10,878	IL	1,397	ID	4,968	KS	4,102	AR	9,353	CA	5,510	KS	3,832	DC	1,191	RI	182	SC	539
34. ....	AR	10,844	GA	1,361	LA	4,915	AK	3,960	KY	9,309	IN	5,474	NC	3,699	ME	1,181	MI	174	NE	538
35. ....	NM	10,838	AZ	1,316	IL	4,841	WV	3,639	GA	9,253	KY	5,445	CA	3,663	TN	1,144	TN	171	IL	537
36. ....	OR	10,832	WA	1,311	SC	4,679	WA	3,538	CA	9,139	FL	5,418	AR	3,656	NM	1,136	VA	160	ND	537
37. ....	GA	10,821	MA	1,295	GA	4,497	TN	3,464	NM	9,070	AR	5,374	SD	3,638	MO	1,128	DE	155	MO	536
38. ....	TX	10,595	TN	1,290	ME	4,389	IN	3,410	SC	8,986	NM	5,265	NM	3,621	IL	1,114	ID	142	IN	525
39. ....	KY	10,555	KS	1,268	VA	4,278	NC	3,366	FL	8,887	SD	5,257	SC	3,603	SC	1,106	GA	140	KY	516
40. ....	CO	10,421	VT	1,228	MO	4,269	CA	3,361	AL	8,813	TX	5,240	CO	3,591	UT	1,105	MD	129	NC	515
41. ....	SD	10,311	IA	1,209	MS	4,223	KY	3,320	SD	8,805	NC	5,225	IN	3,586	FL	1,064	OR	128	FL	500
42. ....	FL	10,031	CO	1,161	CO	4,185	OK	3,226	CO	8,724	TN	5,170	TN	3,469	NC	1,062	TX	124	TX	481
43. ....	NC	9,951	WI	1,160	OK	4,165	AL	3,123	TX	8,671	AL	5,143	OR	3,444	KS	1,039	WA	108	AR	475
44. ....	AL	9,874	VA	1,141	TX	4,088	NV	3,116	NV	8,527	SC	5,092	AL	3,348	AR	1,004	NV	105	TN	463
45. ....	NV	9,649	ID	1,101	TN	4,010	MS	2,915	NC	8,312	NV	5,031	NV	3,326	SD	998	SC	97	MS	455
46. ....	MS	9,190	MN	1,055	NE	3,874	UT	2,892	TN	8,242	CO	5,029	FL	3,283	ID	973	FL	94	SD	439
47. ....	OK	8,863	NV	1,040	UT	3,774	NM	1,810	MS	7,928	MS	4,563	MS	3,123	MS	950	AZ	89	MN	424
48. ....	AZ	8,806	IN	1,001	FL	3,440	ID	1,793	AZ	7,666	OK	4,311	AZ	3,075	OK	933	NC	88	OK	405
49. ....	TN	8,765	NH	976	AZ	3,227	AR	1,322	OK	7,587	AZ	4,202	ID	2,928	CO	884	CA	88	ID	389
50. ....	ID	7,863	UT	918	SD	2,983	VT	808	ID	6,824	ID	4,157	OK	2,859	AZ	718	UT	61	UT	379
51. ....	UT	7,584	NJ	918	DC	X	HI	352	UT	6,212	UT	3,956	UT	2,421	TX	683	HI	60	AZ	315

X Not applicable.

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double-counting. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Enrollments used to calculate per pupil amounts represent fall 2010 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: 2010-11, Provisional Version 2a." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.



Table 12.

# States Ranked According to Relation of Public Elementary-Secondary School System Finance Amounts to \$1,000 Personal Income: Fiscal Year 2011

(In dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	Elementary-secondary revenue							Current spending												
	StateTotal		From federal sources		From state sources		From local sources		StateTotal <sup>1</sup>		Instruction				General adminis- tration		School adminis- tration			
											Salaries only		Benefits only							
	US	48.68	US	5.99	US	21.61	US	21.08	US	41.92	US	25.70	US	16.97	US	5.90	US	.78	US	2.24
1. ....	AK	75.47	AK	13.45	VT	53.44	NJ	33.11	AK	70.29	NY	39.71	NY	23.03	AK	13.22	ME	1.88	AK	4.28
2. ....	WY	64.32	MS	10.99	AK	45.33	NY	30.68	VT	57.73	AK	38.89	VT	22.51	WV	12.55	IL	1.73	VT	3.93
3. ....	VT	60.56	NM	9.35	AR	39.13	IL	29.22	WV	56.67	VT	35.63	AK	21.30	NY	11.13	ND	1.71	WV	3.03
4. ....	NY	60.39	LA	8.88	HI	37.41	NE	28.77	NY	55.98	WV	34.09	WY	21.08	WI	9.17	NH	1.48	MD	2.97
5. ....	WV	58.74	AR	8.74	NM	34.61	CT	28.29	WY	54.58	WY	32.25	TX	20.13	MI	8.53	NE	1.35	WY	2.90
6. ....	NJ	57.03	WV	8.65	WY	34.33	PA	28.02	NJ	52.97	NJ	31.80	NJ	19.91	WY	8.30	VT	1.28	GA	2.78
7. ....	OH	54.97	KY	8.24	IN	33.22	NH	27.62	AR	47.07	NE	29.12	WV	19.87	VT	8.21	MT	1.28	NM	2.63
8. ....	AR	54.52	SD	8.12	WV	32.68	RI	27.05	WI	47.04	GA	28.84	GA	19.81	IN	7.99	PA	1.26	NV	2.62
9. ....	MI	54.30	TX	8.10	MI	29.04	DC	26.17	OH	46.57	NH	28.57	ME	18.86	NH	7.62	MS	1.25	SC	2.57
10. ....	GA	53.76	NE	7.92	DE	28.47	ME	26.00	MI	46.48	RI	28.50	AR	18.38	DE	7.55	WI	1.24	AL	2.53
11. ....	IN	53.66	MT	7.76	MN	27.85	OH	25.13	RI	46.32	WI	28.37	KY	18.37	RI	7.40	OK	1.24	NJ	2.49
12. ....	IL	53.17	MI	7.45	KS	26.72	MA	24.68	GA	46.29	DE	27.18	RI	18.29	NJ	7.31	OH	1.21	HI	2.48
13. ....	NM	52.77	OK	7.25	ID	26.63	GA	24.65	ME	45.25	MI	27.13	IA	18.18	MD	7.27	MO	1.17	MI	2.47
14. ....	WI	52.72	SC	6.98	KY	26.21	TX	24.26	NE	44.63	AR	27.06	NH	18.05	CT	7.02	SD	1.13	OR	2.47
15. ....	TX	52.69	GA	6.76	AL	24.58	WY	23.94	NH	44.56	CT	27.04	NE	17.89	UT	6.76	WY	1.11	KY	2.46
16. ....	NE	52.67	AL	6.68	NV	24.39	WI	23.93	KY	44.33	PA	26.76	WI	17.69	OR	6.68	WV	1.10	MS	2.43
17. ....	PA	52.58	PA	6.56	NY	24.34	IA	23.73	NM	44.17	OH	26.71	NM	17.63	GA	6.62	MN	1.10	IN	2.43
18. ....	SC	51.99	ND	6.52	WI	24.16	MD	23.73	MT	44.16	MT	26.47	PA	17.57	LA	6.52	AR	1.10	KS	2.43
19. ....	IA	50.86	FL	6.52	CA	24.10	SC	22.65	PA	43.88	TX	26.06	OH	17.56	MA	6.43	IA	1.08	OH	2.43
20. ....	KY	50.27	CA	6.39	WA	23.85	VA	21.57	IN	43.44	KY	25.93	MT	17.55	PA	6.39	KS	1.06	NH	2.42
21. ....	KS	50.25	HI	6.22	OH	23.72	MO	21.39	SC	43.33	IA	25.93	IL	17.45	NE	6.20	NJ	1.06	CT	2.41
22. ....	RI	49.73	NC	6.19	UT	23.09	SD	20.37	TX	43.12	MA	25.91	CT	17.37	KY	6.16	LA	1.01	CA	2.39
23. ....	MS	49.21	MO	6.16	NC	22.64	CO	19.93	DE	43.01	ME	25.89	SC	17.22	OH	6.11	KY	1.01	DE	2.39
24. ....	NH	49.14	OR	6.16	MS	22.61	LA	19.27	CT	42.86	KS	25.77	DE	17.17	AL	6.10	AL	.98	TX	2.39
25. ....	ME	48.82	OH	6.11	SC	22.36	MT	18.77	MS	42.45	NM	25.64	MN	17.13	IA	5.79	AK	.98	AR	2.39
26. ....	CT	48.31	WY	6.05	GA	22.34	AZ	18.63	LA	42.28	MD	25.61	KS	16.78	NM	5.53	NM	.95	MT	2.37
27. ....	DE	48.25	ME	5.95	ND	22.01	KS	17.97	MD	42.01	IN	25.39	MD	16.74	NV	5.51	NY	.91	LA	2.37
28. ....	MD	47.77	ID	5.90	IA	21.96	MI	17.81	IA	41.88	MN	24.99	MS	16.72	MN	5.40	CT	.85	IA	2.37
29. ....	MN	47.63	AZ	5.75	NJ	21.03	UT	17.69	IL	41.66	SC	24.72	MI	16.65	SC	5.28	IN	.85	WI	2.32
30. ....	LA	47.52	TN	5.70	MT	20.93	OR	17.56	KS	41.62	LA	24.67	IN	16.61	ID	5.21	ID	.76	UT	2.32
31. ....	MT	47.46	UT	5.62	OK	20.51	FL	17.54	AL	40.82	MS	24.43	MO	16.40	MT	5.19	TN	.76	ME	2.31
32. ....	UT	46.40	KS	5.55	TX	20.33	WV	17.41	MA	40.74	IL	24.32	NC	16.19	MS	5.09	MI	.75	CO	2.29
33. ....	AL	45.72	DE	5.42	OR	20.26	AK	16.69	OR	40.13	UT	24.20	LA	16.14	TN	5.06	DC	.73	NC	2.25
34. ....	MA	45.50	NY	5.37	MD	19.58	MN	16.04	MO	38.66	AL	23.83	ND	16.07	AR	5.05	CO	.73	NE	2.22
35. ....	MO	45.09	IL	5.36	LA	19.38	OK	15.89	HI	38.62	OR	23.66	MA	16.03	ND	4.95	GA	.70	MO	2.20
36. ....	HI	44.77	RI	5.30	IL	18.59	KY	15.81	ND	38.37	MO	23.37	VA	15.74	VA	4.89	TX	.62	VA	2.12
37. ....	ND	44.08	IA	5.16	NH	18.33	IN	15.80	UT	38.00	ND	23.07	ID	15.69	CA	4.87	RI	.57	RI	2.11
38. ....	OR	43.98	WA	4.83	PA	18.01	MS	15.61	MN	37.89	NC	22.87	AL	15.50	HI	4.72	VA	.56	ID	2.08
39. ....	CA	43.81	IN	4.64	TN	17.72	ND	15.55	NV	37.86	TN	22.85	TN	15.33	NC	4.65	DE	.52	IL	2.06
40. ....	OK	43.66	WI	4.64	MO	17.54	TN	15.31	OK	37.59	HI	22.45	HI	14.85	MO	4.63	MA	.52	TN	2.05
41. ....	NC	43.56	NV	4.62	RI	17.39	NC	14.73	VA	36.62	NV	22.34	UT	14.81	OK	4.59	OR	.52	WA	2.02
42. ....	NV	42.84	CO	4.56	MA	17.25	AL	14.46	ID	36.57	ID	22.28	NV	14.77	WA	4.57	NV	.47	OK	2.00
43. ....	ID	42.14	MD	4.46	ME	16.87	DE	14.37	TN	36.43	VA	22.20	CA	14.52	KS	4.55	SC	.46	NY	1.95
44. ....	WA	41.70	VT	4.30	CO	16.44	NV	13.84	NC	36.39	CA	21.85	WA	14.47	ME	4.54	WA	.40	FL	1.82
45. ....	CO	40.93	VA	4.03	CT	16.01	CA	13.33	CA	36.24	OK	21.45	SD	14.15	IL	4.28	MD	.39	ND	1.80
46. ....	VA	40.71	CT	4.02	NE	15.97	WA	13.02	WA	34.90	WA	21.20	CO	14.11	FL	3.88	AZ	.39	PA	1.80
47. ....	SD	40.09	MN	3.73	VA	15.11	ID	9.61	CO	34.30	SD	20.48	OK	14.08	SD	3.88	NC	.39	DC	1.73
48. ....	TN	38.74	DC	3.61	AZ	14.10	NM	8.81	SD	34.28	CO	19.78	OR	13.98	CO	3.47	UT	.37	SD	1.71
49. ....	AZ	38.49	MA	3.57	FL	12.55	AR	6.65	AZ	33.50	FL	19.77	AZ	13.44	TX	3.40	CA	.35	MA	1.70
50. ....	FL	36.61	NH	3.19	SD	11.60	VT	2.83	FL	32.43	AZ	18.37	FL	11.98	AZ	3.14	FL	.34	MN	1.50
51. ....	DC	29.78	NJ	2.89	DC	X	HI	1.13	DC	22.09	DC	12.19	DC	6.88	DC	1.22	HI	.19	AZ	1.30

X Not applicable.

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double-counting. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Data used to calculate rankings from U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates): March 27, 2013 (2010 data).

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 13.

# Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2011

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Item	All school systems	School systems with enrollment of:						
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
<b>Fall Enrollment, 2010</b>	<b>48,275,975</b>	<b>10,227,652</b>	<b>6,605,680</b>	<b>4,993,592</b>	<b>7,269,096</b>	<b>4,235,240</b>	<b>5,449,549</b>	<b>9,495,166</b>
Elementary-secondary revenue	599,145,678	128,089,414	73,619,761	55,107,843	85,039,415	53,017,227	70,654,942	133,617,076
From federal sources	73,706,695	18,996,604	9,883,179	6,766,895	9,596,923	5,249,767	6,975,295	16,238,032
Through state	69,418,413	18,134,481	9,421,269	6,504,890	8,900,913	4,959,076	6,612,362	14,885,422
Child nutrition programs	12,298,014	3,024,878	1,787,120	1,318,892	1,723,479	968,161	1,207,421	2,268,063
Other and nonspecified	57,120,399	15,109,603	7,634,149	5,185,998	7,177,434	3,990,915	5,404,941	12,617,359
Direct	4,288,282	862,123	461,910	262,005	696,010	290,691	362,933	1,352,610
From state sources	265,948,594	53,374,504	34,437,790	27,188,372	39,510,617	22,266,012	29,171,977	59,999,322
General formula assistance	182,135,445	33,444,004	24,811,585	19,318,631	28,159,627	15,549,301	19,665,554	41,186,743
Compensatory programs	4,607,526	1,104,235	831,564	579,067	732,864	306,016	330,122	723,658
Special education	16,783,866	4,166,942	1,786,805	1,315,749	2,052,155	1,279,627	2,035,951	4,146,637
Staff improvement programs	3,103,091	523,941	321,504	327,440	520,305	298,879	408,643	702,379
Vocational programs	855,488	178,695	93,475	71,902	99,484	55,571	96,420	259,941
Capital outlay/debt service	7,483,373	1,889,317	847,858	753,129	1,040,569	618,108	859,879	1,474,513
Transportation	3,804,393	566,699	405,430	318,184	529,437	322,156	486,214	1,176,273
Other	32,782,205	9,382,719	3,801,129	3,261,919	4,209,744	2,368,366	3,234,668	6,523,660
Payments on behalf of LEA	12,381,006	1,762,243	1,379,866	1,091,914	1,999,754	1,260,730	1,778,339	3,108,160
Nonspecified	2,012,201	355,709	158,574	150,437	166,678	207,258	276,187	697,358
From local sources	259,490,389	55,718,306	29,298,792	21,152,576	35,931,875	25,501,448	34,507,670	57,379,722
Taxes <sup>1</sup>	178,229,580	28,628,939	20,405,756	15,282,312	26,511,371	19,070,166	25,699,455	42,631,581
Property taxes	170,188,024	27,311,921	18,827,526	14,580,407	25,218,197	18,445,932	24,648,666	41,155,375
Contributions from parent government	46,985,098	20,602,245	4,912,146	2,905,367	4,827,649	3,587,389	4,931,346	5,218,956
From other local governments	6,492,048	680,529	1,004,341	454,639	728,116	569,391	755,697	2,299,335
Current charges <sup>1</sup>	14,190,056	2,391,915	1,606,219	1,297,375	2,043,126	1,251,396	1,710,458	3,889,567
Tuition and transportation	1,215,457	160,528	125,490	142,207	150,756	107,204	136,218	393,054
School lunch	6,391,961	949,558	729,954	620,510	1,021,354	658,590	857,276	1,554,719
Other	13,593,607	3,414,678	1,370,330	1,212,883	1,821,613	1,023,106	1,410,714	3,340,283
Elementary-secondary expenditure	595,078,949	129,341,089	73,605,759	55,112,561	83,958,807	52,236,807	69,124,388	131,699,538
Current spending	522,093,693	112,458,897	63,747,296	47,783,784	74,057,242	46,226,715	61,159,098	116,660,661
By function:								
Instruction	316,327,507	71,250,544	38,405,423	28,757,077	44,907,544	28,143,770	37,022,471	67,840,678
Support services	178,667,155	35,400,063	21,958,255	16,326,347	25,332,716	15,813,995	21,149,245	42,686,534
Pupil support services	28,470,161	4,760,177	3,593,710	2,742,289	4,403,352	2,629,644	3,466,487	6,874,502
Instructional staff support	24,287,666	5,398,893	3,331,897	2,277,038	3,261,343	1,953,564	2,671,312	5,393,619
General administration	9,619,000	1,107,012	752,861	520,909	1,041,990	849,989	1,294,349	4,051,890
School administration	27,549,756	5,867,783	3,676,676	2,720,753	4,016,776	2,426,840	3,123,714	5,717,214
Operation and maintenance of plant	48,636,216	10,437,130	6,007,376	4,473,810	6,973,828	4,356,306	5,716,050	10,671,716
Pupil transportation	22,558,675	4,408,099	2,442,544	1,843,840	3,164,201	2,108,182	2,880,305	5,711,504
Other and nonspecified	17,545,681	3,420,969	2,153,191	1,747,708	2,471,226	1,489,470	1,997,028	4,266,089
Other current spending	27,099,031	5,808,290	3,383,618	2,700,360	3,816,982	2,268,950	2,987,382	6,133,449
By selected objects:								
Total salaries and wages <sup>1</sup>	308,337,369	64,900,301	38,632,501	29,205,570	44,564,710	27,660,892	36,286,320	67,087,075
Instructional salaries only	208,842,261	44,573,067	25,807,590	19,614,189	30,244,139	18,973,769	24,871,363	44,758,144
Support services salaries only	89,939,336	18,160,291	11,578,611	8,631,168	12,952,282	7,889,753	10,431,987	20,295,244
Total employee benefits <sup>1</sup>	109,212,870	23,610,384	12,723,419	10,003,941	15,781,771	9,940,035	13,075,772	24,077,548
Instructional benefits only	72,674,691	16,558,165	8,204,794	6,479,782	10,356,439	6,649,117	8,746,540	15,679,854
Support services benefits only	32,760,254	6,345,878	3,951,857	3,111,906	4,848,991	2,981,673	3,951,240	7,568,709
Capital outlay	52,341,652	12,439,747	7,054,169	5,298,002	6,894,496	4,075,392	5,691,077	10,888,769
Construction	41,345,378	10,489,257	5,533,976	4,325,840	5,435,749	3,191,580	4,354,764	8,014,212
Equipment	8,307,503	1,415,306	1,093,338	769,569	1,080,340	699,326	967,295	2,282,329
Instructional equipment only	2,176,366	293,492	269,901	175,240	270,538	218,308	282,900	665,987
Land and existing structures	2,688,771	535,184	426,855	202,593	378,407	184,486	369,018	592,228
Interest on debt	17,787,097	4,102,303	2,661,536	1,898,710	2,680,264	1,586,934	1,911,650	2,945,700
Payments to other governments	2,856,507	340,142	142,758	132,065	326,805	347,766	362,563	1,204,408
Debt outstanding	407,124,536	99,406,678	54,839,464	42,971,416	56,567,230	34,569,870	46,158,868	72,611,010
Long-term	398,514,127	97,441,903	54,081,207	42,499,281	55,726,149	33,674,113	45,169,585	69,921,889
Short-term	8,610,409	1,964,775	758,257	472,135	841,081	895,757	989,283	2,689,121
Long-term debt issued	47,796,808	10,149,785	5,784,819	4,714,591	6,656,902	3,862,296	5,886,229	10,742,186
Long-term debt retired	37,871,245	6,880,866	4,811,101	3,449,635	5,430,231	3,741,663	5,054,458	8,503,291

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditures for adult education, community services, and other nonmandatory-secondary programs are included under "Current spending" and "Other current spending," but are excluded from these categories in the per pupil data displayed in Table 14.

Enrollments represent fall 2010 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: 2010-11, Provisional Version 2a." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 14.

# Per Pupil Amounts of Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2011

(In dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Item	All school systems	School systems with enrollment of:						
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
<b>Fall Enrollment, 2010</b>	<b>48,275,975</b>	<b>10,227,652</b>	<b>6,605,680</b>	<b>4,993,592</b>	<b>7,269,096</b>	<b>4,235,240</b>	<b>5,449,549</b>	<b>9,495,166</b>
Elementary-secondary revenue	12,410.85	12,523.83	11,144.92	11,035.71	11,698.76	12,518.12	12,965.28	14,072.12
From federal sources	1,526.78	1,857.38	1,496.16	1,355.12	1,320.24	1,239.54	1,279.98	1,710.14
Through state	1,437.95	1,773.08	1,426.24	1,302.65	1,224.49	1,170.91	1,213.38	1,567.68
Child nutrition programs	254.74	295.75	270.54	264.12	237.10	228.60	221.56	238.87
Other and nonspecified	1,183.21	1,477.33	1,155.69	1,038.53	987.39	942.31	991.81	1,328.82
Direct	88.83	84.29	69.93	52.47	95.75	68.64	66.60	142.45
From state sources	5,508.92	5,218.65	5,213.36	5,444.65	5,435.42	5,257.32	5,353.10	6,318.93
General formula assistance	3,772.80	3,269.96	3,756.10	3,868.68	3,873.88	3,671.41	3,608.66	4,337.65
Compensatory programs	95.44	107.97	125.89	115.96	100.82	72.25	60.58	76.21
Special education	347.66	407.42	270.50	263.49	282.31	302.14	373.60	436.71
Staff improvement programs	64.28	51.23	48.67	65.57	71.58	70.57	74.99	73.97
Vocational programs	17.72	17.47	14.15	14.40	13.69	13.12	17.69	27.38
Capital outlay/debt service	155.01	184.73	128.35	150.82	143.15	145.94	157.79	155.29
Transportation	78.81	55.41	61.38	63.72	72.83	76.07	89.22	123.88
Other	679.06	917.39	575.43	653.22	579.13	559.20	593.57	687.05
Payments on behalf of LEA	256.46	172.30	208.89	218.66	275.10	297.68	326.33	327.34
Nonspecified	41.68	34.78	24.01	30.13	22.93	48.94	50.68	73.44
From local sources	5,375.15	5,447.81	4,435.39	4,235.94	4,943.10	6,021.25	6,332.21	6,043.05
Taxes <sup>1</sup>	3,691.89	2,799.17	3,089.12	3,060.38	3,647.13	4,502.74	4,715.89	4,489.82
Property taxes	3,525.32	2,670.40	2,850.20	2,919.82	3,469.23	4,355.35	4,523.07	4,334.35
Contributions from parent government	973.26	2,014.37	743.62	581.82	664.13	847.03	904.91	549.64
From other local governments	134.48	66.54	152.04	91.04	100.17	134.44	138.67	242.16
Current charges <sup>1</sup>	293.94	233.87	243.16	259.81	281.07	295.47	313.87	409.64
Tuition and transportation	25.18	15.70	19.00	28.48	20.74	25.31	25.00	41.40
School lunch	132.40	92.84	110.50	124.26	140.51	155.50	157.31	163.74
Other	281.58	333.87	207.45	242.89	250.60	241.57	258.87	351.79
Elementary-secondary expenditure	12,071.54	12,313.62	10,889.59	10,828.03	11,339.46	12,088.97	12,435.45	13,630.83
Current spending	10,559.70	10,662.98	9,397.17	9,360.39	9,977.31	10,669.90	10,973.81	12,046.98
By function:								
Instruction	6,424.90	6,773.06	5,668.98	5,675.07	6,079.50	6,516.52	6,673.23	7,051.14
Support services	3,700.95	3,461.21	3,324.15	3,269.46	3,484.99	3,733.91	3,880.92	4,495.61
Pupil support services	589.74	465.42	544.03	549.16	605.76	620.90	636.11	724.00
Instructional staff support	503.10	527.87	504.40	455.99	448.66	461.26	490.19	568.04
General administration	199.25	108.24	113.97	104.32	143.35	200.69	237.51	426.73
School administration	570.67	573.72	556.59	544.85	552.58	573.01	573.21	602.12
Operation and maintenance of plant	1,007.46	1,020.48	909.43	895.91	959.38	1,028.59	1,048.90	1,123.91
Pupil transportation	467.29	431.00	369.76	369.24	435.29	497.77	528.54	601.52
Other and nonspecified	363.45	334.48	325.96	349.99	339.96	351.68	366.46	449.29
Other current spending	433.85	428.71	404.05	415.86	412.83	419.47	419.66	500.24
By selected objects:								
Total salaries and wages <sup>1</sup>	6,386.97	6,345.57	5,848.38	5,848.61	6,130.71	6,531.13	6,658.59	7,065.39
Instructional salaries only	4,326.01	4,358.09	3,906.88	3,927.87	4,160.65	4,479.97	4,563.93	4,713.78
Support services salaries only	1,863.02	1,775.61	1,752.83	1,728.45	1,781.83	1,862.88	1,914.28	2,137.43
Total employee benefits <sup>1</sup>	2,262.26	2,308.49	1,926.13	2,003.36	2,171.08	2,346.98	2,399.42	2,535.77
Instructional benefits only	1,505.40	1,618.96	1,242.08	1,297.62	1,424.72	1,569.95	1,605.00	1,651.35
Support services benefits only	678.60	620.46	598.25	623.18	667.07	704.02	725.06	797.11
Capital outlay	1,084.22	1,216.29	1,067.89	1,060.96	948.47	962.26	1,044.32	1,146.77
Construction	856.44	1,025.58	837.76	866.28	747.79	753.58	799.11	844.03
Equipment	172.08	138.38	165.51	154.11	148.62	165.12	177.50	240.37
Instructional equipment only	45.08	28.70	40.86	35.09	37.22	51.55	51.91	70.14
Land and existing structures	55.70	52.33	64.62	40.57	52.06	43.56	67.72	62.37
Interest on debt	368.45	401.10	402.92	380.23	368.72	374.70	350.79	310.23
Payments to other governments	59.17	33.26	21.61	26.45	44.96	82.11	66.53	126.84
Debt outstanding	8,433.27	9,719.40	8,301.87	8,605.31	7,781.88	8,162.43	8,470.22	7,647.16
Long-term	8,254.92	9,527.30	8,187.08	8,510.76	7,666.17	7,950.93	8,288.68	7,363.95
Short-term	178.36	192.10	114.79	94.55	115.71	211.50	181.53	283.21
Long-term debt issued	990.07	992.39	875.73	944.13	915.78	911.94	1,080.13	1,131.33
Long-term debt retired	784.47	672.77	728.33	690.81	747.03	883.46	927.50	895.54

<sup>1</sup> Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditures for adult education, community services, and other nonelementary-secondary programs are excluded from the current spending categories in this table. Enrollments represent fall 2010 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: 2010-11, Provisional Version 2a." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Source: U.S. Census Bureau, 2011 Annual Survey of School Systems Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.



Table 15.

**Revenues of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enrollment <sup>1</sup>	Elementary-secondary revenue								
				Total	Federal sources					State sources		
					Total	Title I	Special education	Child nutrition	Other and nonspecified	Total	General formula assistance	Special education
1	New York City . . . . .	New York	995,336	22,651,559	3,120,314	1,140,596	464,415	334,291	1,181,012	8,594,973	5,789,753	1,447,467
2	Los Angeles Unified . . . . .	California	667,273	9,437,417	1,535,645	675,588	189,695	253,310	417,052	5,753,449	2,528,182	422,346
3	Chicago . . . . .	Illinois	405,644	5,661,444	1,118,967	459,176	159,283	175,878	324,630	2,230,231	1,823,919	0
4	Miami-Dade County . . . . .	Florida	347,366	3,458,517	663,341	177,056	102,526	110,504	273,255	1,069,929	341,915	79,392
5	Clark County . . . . .	Nevada	314,059	2,927,746	311,131	99,418	66,986	71,989	72,738	1,642,426	641,181	72,470
6	Broward County . . . . .	Florida	256,472	2,477,771	439,868	90,884	72,542	66,084	210,358	889,729	358,554	94,482
7	Houston . . . . .	Texas	204,245	2,221,585	408,408	132,832	28,356	96,349	150,871	532,511	422,568	0
8	Hillsborough County . . . . .	Florida	194,525	1,947,934	424,200	76,327	63,723	62,106	222,044	885,131	369,364	118,554
9	Hawaii Public Schools . . . . .	Hawaii	179,601	2,499,513	347,363	54,333	50,244	45,171	197,615	2,088,870	894,489	412,488
10	Orange County . . . . .	Florida	176,008	1,889,105	311,541	58,871	60,353	52,466	139,851	618,508	232,398	62,499
11	Palm Beach County . . . . .	Florida	174,663	1,922,511	296,851	58,400	56,733	44,029	137,689	351,371	75,279	22,415
12	Fairfax County . . . . .	Virginia	174,479	2,371,770	136,207	25,149	45,065	26,524	39,469	459,742	368,648	34,178
13	Philadelphia . . . . .	Pennsylvania	166,233	2,896,799	636,770	242,012	0	70,487	324,271	1,411,582	878,188	127,544
14	Gwinnett County . . . . .	Georgia	160,744	1,663,059	165,617	25,319	26,452	52,030	61,816	722,027	658,755	0
15	Dallas . . . . .	Texas	157,162	1,736,994	353,634	114,415	20,106	67,637	151,476	448,983	360,235	0
16	Wake County . . . . .	North Carolina	144,173	1,183,308	145,597	9,274	16,296	23,472	96,555	678,165	668,914	0
17	Montgomery County . . . . .	Maryland	144,023	2,687,215	165,503	23,458	46,184	24,045	71,816	666,593	256,549	43,960
18	Charlotte/Mecklenburg . . . . .	North Carolina	135,954	1,378,746	179,719	18,328	20,053	40,431	100,907	648,832	627,299	0
19	San Diego Unified . . . . .	California	131,785	1,472,686	216,241	66,432	32,309	43,103	74,397	553,428	170,810	87,183
20	Prince Georges County . . . . .	Maryland	126,671	1,910,110	246,936	49,487	40,188	39,250	118,011	927,357	454,550	50,049
21	Duval County . . . . .	Florida	123,997	1,210,443	224,407	56,626	38,198	33,604	95,979	470,953	215,516	58,693
22	Memphis . . . . .	Tennessee	111,834	1,170,410	232,924	91,486	28,862	44,898	67,678	461,795	437,767	0
23	Cobb County . . . . .	Georgia	107,315	1,124,647	107,963	15,514	14,020	23,641	54,788	409,898	390,274	0
24	Cypress-Fairbanks . . . . .	Texas	106,097	953,005	130,329	12,868	10,233	26,596	80,632	340,795	285,313	0
25	Baltimore County . . . . .	Maryland	104,160	1,555,549	138,275	27,187	40,779	21,375	48,934	609,619	316,174	44,344
26	Pinellas County . . . . .	Florida	104,001	1,036,307	175,861	32,777	40,901	24,713	77,470	310,156	111,692	33,404
27	DeKalb County . . . . .	Georgia	98,115	1,126,337	136,572	32,524	12,896	35,701	55,451	375,688	345,940	0
28	Jefferson County . . . . .	Kentucky	97,331	1,204,917	201,021	55,294	N	32,593	113,134	453,116	243,348	0
29	Northside . . . . .	Texas	95,581	927,836	110,664	19,823	14,272	26,371	50,198	347,503	298,323	0
30	Albuquerque . . . . .	New Mexico	95,415	1,006,464	138,297	29,955	40,921	70	67,351	686,011	639,604	0
31	Polk County . . . . .	Florida	95,178	936,340	182,192	42,036	29,266	32,194	78,696	450,251	213,376	50,577
32	Fulton County . . . . .	Georgia	91,864	1,118,648	93,481	20,183	15,305	20,445	37,548	311,031	279,199	0
33	Jefferson County . . . . .	Colorado	85,979	857,134	76,726	15,385	20,924	11,451	28,966	334,813	311,665	11,752
34	Austin . . . . .	Texas	85,697	1,096,563	155,833	45,259	13,438	27,874	69,262	183,304	135,382	0
35	Long Beach Unified . . . . .	California	84,812	850,911	149,698	51,959	22,371	27,156	48,212	548,599	360,639	42,950
36	Baltimore . . . . .	Maryland	83,800	1,441,019	279,303	106,721	36,064	29,250	107,268	892,935	358,731	81,103
37	Lee County . . . . .	Florida	81,967	827,211	142,228	24,968	26,172	26,174	64,914	193,442	49,050	15,303
38	Fort Worth . . . . .	Texas	81,651	835,866	181,849	48,520	15,498	29,951	87,880	301,792	254,270	0
39	Milwaukee . . . . .	Wisconsin	80,934	1,310,838	265,333	127,141	37,601	35,555	65,036	706,087	585,534	49,511
40	Prince William County . . . . .	Virginia	79,358	902,165	72,626	8,446	11,913	15,401	36,866	359,029	273,439	33,439
41	Nashville-Davidson County . . . . .	Tennessee	78,782	822,265	130,054	44,616	26,117	27,650	31,671	227,502	211,971	0
42	Denver . . . . .	Colorado	78,339	976,213	161,894	54,552	20,527	24,399	62,416	237,903	202,757	13,736
43	Detroit . . . . .	Michigan	77,757	1,250,847	451,471	199,619	12,190	31,071	208,591	561,782	442,955	65,163
44	Anne Arundel County . . . . .	Maryland	75,481	1,102,787	78,339	10,334	26,055	9,812	32,138	360,457	176,821	23,597
45	Fresno Unified . . . . .	California	74,833	767,731	139,750	65,078	20,125	32,103	22,444	521,477	316,381	39,284
46	Guilford County . . . . .	North Carolina	73,205	795,228	96,060	10,807	6,040	21,609	57,604	350,991	345,603	0
47	Greenville County . . . . .	South Carolina	71,930	701,104	82,614	24,592	15,406	18,170	24,446	325,637	81,150	17,266
48	Brevard County . . . . .	Florida	71,866	665,068	108,726	20,759	24,352	15,345	48,270	283,017	119,262	39,008
49	Virginia Beach . . . . .	Virginia	71,185	769,740	88,488	13,556	22,018	11,669	41,245	311,064	231,808	28,401
50	Granite . . . . .	Utah	70,083	474,236	68,178	16,771	18,299	17,606	15,502	243,842	144,573	24,886

See notes at end of table.

Table 15.

**Revenues of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Elementary-secondary revenue—Con.									
			State sources—Con.		Local sources							
			Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
1	New York City . . . . .	New York	0	1,357,753	10,936,272	X	X	9,688,978	0	0	54,544	1,192,750
2	Los Angeles Unified . . . . .	California	75,852	2,727,069	2,148,323	1,714,652	1,714,652	X	40,530	58,332	83,099	251,710
3	Chicago . . . . .	Illinois	0	406,312	2,312,246	1,936,655	1,936,655	X	0	0	18,159	357,432
4	Miami-Dade County . . . . .	Florida	8,890	639,732	1,725,247	1,539,307	1,492,260	X	0	722	144,561	40,657
5	Clark County . . . . .	Nevada	0	928,775	974,189	893,441	889,902	X	997	179	31,552	48,020
6	Broward County . . . . .	Florida	14,451	422,242	1,148,174	1,000,667	1,000,667	X	0	485	113,555	33,467
7	Houston . . . . .	Texas	0	109,943	1,280,666	1,169,587	1,169,587	X	41,719	0	12,366	56,994
8	Hillsborough County . . . . .	Florida	20,884	376,329	638,603	527,320	504,617	X	0	0	58,371	52,912
9	Hawaii Public Schools . . . . .	Hawaii	49,441	732,452	63,280	X	X	0	0	0	42,421	20,859
10	Orange County . . . . .	Florida	11,715	311,896	959,056	838,510	674,916	X	0	573	64,999	54,974
11	Palm Beach County . . . . .	Florida	3,661	250,016	1,274,289	1,111,842	1,061,167	X	0	1,845	120,324	40,278
12	Fairfax County . . . . .	Virginia	0	56,916	1,775,821	X	X	1,638,792	0	37,074	60,457	39,498
13	Philadelphia . . . . .	Pennsylvania	52,742	353,108	848,447	767,563	589,272	X	13,582	142	4,323	62,837
14	Gwinnett County . . . . .	Georgia	0	63,272	775,415	693,169	557,912	X	0	657	49,076	32,513
15	Dallas . . . . .	Texas	0	88,748	934,377	896,302	896,302	X	0	0	8,370	29,705
16	Wake County . . . . .	North Carolina	0	9,251	359,546	X	X	313,503	0	0	28,738	17,305
17	Montgomery County . . . . .	Maryland	31,619	334,465	1,855,119	X	X	1,782,926	0	0	63,088	9,105
18	Charlotte/Mecklenburg . . . . .	North Carolina	0	21,533	550,195	X	X	491,719	0	0	35,277	23,199
19	San Diego Unified . . . . .	California	9,128	286,307	703,017	606,295	606,295	X	15,871	13,774	16,369	50,708
20	Prince Georges County . . . . .	Maryland	34,183	388,575	735,817	X	X	689,293	0	0	42,793	3,731
21	Duval County . . . . .	Florida	8,958	187,786	515,083	440,310	437,617	X	0	0	54,623	20,150
22	Memphis . . . . .	Tennessee	0	24,028	475,691	X	X	22,446	396,950	684	21,121	34,490
23	Cobb County . . . . .	Georgia	0	19,624	606,786	541,026	416,532	X	1,473	0	56,619	7,668
24	Cypress-Fairbanks . . . . .	Texas	0	55,482	481,881	438,916	438,916	X	2	914	33,859	8,190
25	Baltimore County . . . . .	Maryland	24,540	224,561	807,655	X	X	768,781	0	3,612	32,070	3,192
26	Pinellas County . . . . .	Florida	4,703	160,357	550,290	503,388	503,388	X	0	757	30,988	15,157
27	DeKalb County . . . . .	Georgia	0	29,748	614,077	556,449	446,763	X	5,358	18	15,801	36,451
28	Jefferson County . . . . .	Kentucky	27	209,741	550,780	520,137	403,375	X	2,751	417	15,357	12,118
29	Northside . . . . .	Texas	0	49,180	469,669	431,603	431,603	X	0	107	29,842	8,117
30	Albuquerque . . . . .	New Mexico	18,207	28,200	182,156	153,000	153,000	X	0	0	10,892	18,264
31	Polk County . . . . .	Florida	13,101	173,197	303,897	243,604	213,145	X	0	0	49,637	10,656
32	Fulton County . . . . .	Georgia	0	31,832	714,136	664,426	534,160	X	911	0	21,764	27,035
33	Jefferson County . . . . .	Colorado	4,866	6,530	445,595	375,134	375,134	X	239	1,402	57,476	11,344
34	Austin . . . . .	Texas	0	47,922	757,426	729,193	729,193	X	171	0	10,350	17,712
35	Long Beach Unified . . . . .	California	6,665	138,345	152,614	111,516	111,516	X	4,474	438	7,397	28,789
36	Baltimore . . . . .	Maryland	16,752	436,349	268,781	X	X	251,686	0	0	8,356	8,739
37	Lee County . . . . .	Florida	3,685	125,404	491,541	445,154	445,154	X	0	14	35,746	10,627
38	Fort Worth . . . . .	Texas	0	47,522	352,225	330,197	330,197	X	0	0	10,642	11,386
39	Milwaukee . . . . .	Wisconsin	2,644	68,398	339,418	293,566	293,566	X	14,148	3,142	9,417	19,145
40	Prince William County . . . . .	Virginia	0	52,151	470,510	X	X	414,695	0	29,004	19,883	6,928
41	Nashville-Davidson County . . . . .	Tennessee	0	15,531	464,709	X	X	448,904	0	431	12,277	3,097
42	Denver . . . . .	Colorado	4,721	16,689	576,416	463,778	463,702	X	2,007	1,769	49,872	58,990
43	Detroit . . . . .	Michigan	0	53,664	237,594	132,882	132,882	X	0	62,271	22,949	19,492
44	Anne Arundel County . . . . .	Maryland	18,996	141,043	663,991	X	X	631,068	0	318	26,681	5,924
45	Fresno Unified . . . . .	California	4,064	161,748	106,504	81,408	81,408	X	2,404	2,858	2,431	17,403
46	Guilford County . . . . .	North Carolina	0	5,388	348,177	X	X	322,613	0	0	16,737	8,827
47	Greenville County . . . . .	South Carolina	2,470	224,751	292,853	199,605	199,605	X	30,461	315	31,920	30,552
48	Brevard County . . . . .	Florida	5,703	119,044	273,325	239,945	239,945	X	0	181	25,954	7,245
49	Virginia Beach . . . . .	Virginia	0	50,855	370,188	X	X	333,703	0	18,134	14,681	3,670
50	Granite . . . . .	Utah	4,279	70,104	162,216	141,394	141,394	X	0	202	7,639	12,981

See notes at end of table.

Table 15.

**Revenues of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enrollment <sup>1</sup>	Elementary-secondary revenue—Con.								
				Total	Federal sources—Con.					State sources—Con.		
					Total	Title I	Special education	Child nutrition	Other and nonspecified	Total	General formula assistance	Special education
51	Fort Bend . . . . .	Texas	68,948	623,356	55,659	8,040	7,111	10,551	29,957	222,384	186,758	0
52	Davis County . . . . .	Utah	67,452	454,945	51,425	4,450	17,164	11,386	18,425	240,514	149,075	20,502
53	Alpine . . . . .	Utah	67,076	436,619	48,206	5,846	16,799	10,584	14,977	238,928	147,330	19,742
54	Pasco County . . . . .	Florida	66,994	666,094	115,324	20,772	22,437	19,162	52,953	308,518	139,377	51,652
55	North East . . . . .	Texas	66,604	685,916	74,207	15,550	10,189	14,755	33,713	205,551	172,522	0
56	Mesa Unified . . . . .	Arizona	65,123	610,696	105,472	36,441	19,768	20,629	28,634	226,297	221,958	0
57	Arlington . . . . .	Texas	64,484	591,620	117,878	18,642	10,420	19,549	69,267	207,768	176,126	0
58	Washoe County . . . . .	Nevada	64,380	618,416	71,782	17,914	12,255	13,545	28,068	363,449	160,136	23,046
59	El Paso . . . . .	Texas	64,330	595,870	95,837	27,368	6,169	20,898	41,402	308,398	256,102	0
60	Seminole County . . . . .	Florida	64,229	577,531	89,063	12,841	18,685	13,805	43,732	246,450	111,675	26,780
61	Aldine . . . . .	Texas	63,154	603,132	116,869	25,863	8,878	32,681	49,447	306,953	262,561	0
62	Loudoun County . . . . .	Virginia	63,142	917,398	37,168	1,473	16,949	5,085	13,661	206,991	166,943	14,188
63	Elk Grove Unified . . . . .	California	62,455	579,700	64,944	14,441	13,349	14,687	22,467	391,497	255,138	33,039
64	Mobile County . . . . .	Alabama	62,016	587,680	110,840	40,040	24,751	22,476	23,573	318,759	255,883	1,432
65	Volusia County . . . . .	Florida	61,559	608,890	104,082	24,974	20,282	16,662	42,164	210,594	83,591	29,084
66	Douglas County . . . . .	Colorado	61,465	597,377	34,224	1,032	11,356	3,575	18,261	244,262	228,903	7,424
67	Katy . . . . .	Texas	60,803	599,020	56,482	5,300	7,371	9,668	34,143	214,508	181,207	0
68	Chesterfield County . . . . .	Virginia	59,243	563,296	44,087	7,495	15,182	6,779	14,631	256,860	199,668	19,322
69	Knox County . . . . .	Tennessee	57,977	480,087	58,015	19,954	14,962	12,943	10,156	159,097	151,225	0
70	Garland . . . . .	Texas	57,833	545,423	93,503	20,717	9,094	16,054	47,638	268,384	224,601	0
71	Santa Ana Unified . . . . .	California	57,319	648,347	105,933	39,310	14,059	27,283	25,281	422,711	196,675	27,815
72	Boston . . . . .	Massachusetts	56,037	1,250,911	151,199	45,802	19,130	14,288	71,979	325,583	204,445	0
73	San Francisco Unified . . . . .	California	55,571	683,830	82,824	25,508	0	13,261	44,055	167,410	19,993	0
74	Plano . . . . .	Texas	55,568	633,556	56,088	6,098	8,181	6,976	34,833	103,322	72,923	0
75	San Antonio . . . . .	Texas	55,116	578,043	155,469	42,648	9,340	31,600	71,881	262,694	224,119	0
76	San Bernardino Unified . . . . .	California	54,518	600,065	95,741	40,089	15,935	22,912	16,805	455,631	241,117	25,760
77	Winston-Salem/Forsyth . . . . .	North Carolina	53,367	590,947	70,338	8,594	4,487	14,656	42,601	256,078	251,134	0
78	Osceola County . . . . .	Florida	53,357	509,748	91,019	15,732	15,157	18,019	42,111	231,919	101,678	26,807
79	Cumberland County . . . . .	North Carolina	53,307	501,648	89,294	8,417	8,709	16,341	55,827	261,340	254,286	0
80	Tucson Unified . . . . .	Arizona	53,275	522,657	86,179	32,214	15,796	16,031	22,138	188,104	184,413	0
81	Capistrano Unified . . . . .	California	53,192	415,984	29,877	4,408	13,750	4,420	7,299	116,457	30,281	27,069
82	Corona-Norco Unified . . . . .	California	53,149	492,381	53,014	8,970	13,511	10,855	19,678	321,397	200,678	25,571
83	Cherry Creek . . . . .	Colorado	52,232	537,255	42,944	5,494	12,619	7,156	17,675	205,212	189,338	8,261
84	Pasadena . . . . .	Texas	52,218	506,146	96,482	20,809	6,341	22,572	46,760	263,595	222,402	0
85	Lewisville . . . . .	Texas	51,484	547,507	51,783	1,479	7,172	7,998	35,134	145,955	119,990	0
86	Conroe . . . . .	Texas	51,170	472,852	52,409	7,006	4,725	8,161	32,517	145,180	119,745	0
87	Columbus . . . . .	Ohio	51,134	980,035	175,203	87,441	24,830	19,194	43,738	346,719	321,079	0
88	Howard County . . . . .	Maryland	50,994	890,726	39,988	1,708	13,855	3,991	20,434	263,585	145,897	13,422
89	Clayton County . . . . .	Georgia	50,366	500,420	64,312	11,340	6,183	22,819	23,970	227,072	207,057	0
90	Jordan . . . . .	Utah	50,048	339,004	36,432	1,811	14,895	7,268	12,458	174,052	105,908	18,582
91	Brownsville . . . . .	Texas	49,879	504,356	117,817	30,156	7,375	28,518	51,768	328,668	291,218	0
92	Atlanta . . . . .	Georgia	49,796	757,348	103,765	32,474	12,094	20,344	38,853	135,631	122,779	0
93	Henrico County . . . . .	Virginia	49,405	562,102	45,035	10,537	10,989	8,037	15,472	200,929	157,615	15,753
94	Omaha . . . . .	Nebraska	49,405	620,026	130,856	19,457	13,306	18,597	79,496	188,449	149,192	31,880
95	Wichita Unified . . . . .	Kansas	49,329	586,367	98,180	27,736	N	16,620	53,824	326,792	257,731	38,146
96	Anchorage . . . . .	Alaska	49,206	732,488	114,561	12,476	12,186	13,206	76,693	407,204	310,709	0
97	Garden Grove Unified . . . . .	California	48,659	450,584	62,943	16,730	11,264	16,636	18,313	293,205	175,234	36,747
98	Sacramento Unified . . . . .	California	47,897	511,830	101,180	34,818	13,047	15,237	38,078	303,019	173,087	24,028
99	Seattle . . . . .	Washington	47,735	679,225	68,850	18,627	10,720	9,030	30,473	307,730	211,280	39,939
100	Shelby County . . . . .	Tennessee	47,706	398,743	35,054	6,692	15,443	7,965	4,954	180,615	177,499	0

See notes at end of table.

Table 15.

**Revenues of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Elementary-secondary revenue—Con.									
			State sources—Con.		Local sources—Con.							
			Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
51	Fort Bend . . . . .	Texas	0	35,626	345,313	314,028	314,028	X	0	30	24,956	6,299
52	Davis County . . . . .	Utah	5,408	65,529	163,006	133,789	133,789	X	0	0	10,126	19,091
53	Alpine . . . . .	Utah	7,161	64,695	149,485	130,856	130,856	X	0	187	10,499	7,943
54	Pasco County . . . . .	Florida	9,387	108,102	242,252	195,625	169,761	X	0	0	30,049	16,578
55	North East . . . . .	Texas	0	33,029	406,158	377,945	377,945	X	853	0	21,106	6,254
56	Mesa Unified . . . . .	Arizona	0	4,339	278,927	174,221	174,221	X	23,484	4,126	16,441	60,655
57	Arlington . . . . .	Texas	0	31,642	265,974	249,258	249,258	X	0	0	9,000	7,716
58	Washoe County . . . . .	Nevada	0	180,267	183,185	155,021	154,655	X	207	0	8,334	19,623
59	El Paso . . . . .	Texas	0	52,296	191,635	177,112	177,112	X	0	0	7,084	7,439
60	Seminole County . . . . .	Florida	5,533	102,462	242,018	212,282	210,532	X	0	0	22,583	7,153
61	Aldine . . . . .	Texas	0	44,392	179,310	163,436	163,436	X	0	0	8,967	6,907
62	Loudoun County . . . . .	Virginia	0	25,860	673,239	X	X	647,188	0	3,133	20,036	2,882
63	Elk Grove Unified . . . . .	California	3,088	100,232	123,259	83,860	83,302	X	19,857	2,781	5,003	11,758
64	Mobile County . . . . .	Alabama	22,284	39,160	158,081	113,112	90,223	X	16,738	0	13,089	15,142
65	Volusia County . . . . .	Florida	4,543	93,376	294,214	264,090	234,173	X	0	425	22,685	7,014
66	Douglas County . . . . .	Colorado	4,064	3,871	318,891	244,884	244,866	X	144	0	52,007	21,856
67	Katy . . . . .	Texas	0	33,301	328,030	299,506	299,506	X	0	0	23,066	5,458
68	Chesterfield County . . . . .	Virginia	0	37,870	262,349	X	X	237,561	0	2,530	15,275	6,983
69	Knox County . . . . .	Tennessee	0	7,872	262,975	X	X	231,523	0	173	16,618	14,661
70	Garland . . . . .	Texas	0	43,783	183,536	165,593	165,593	X	570	0	14,591	2,782
71	Santa Ana Unified . . . . .	California	1,913	196,308	119,703	99,582	99,582	X	3,215	3,774	4,262	8,870
72	Boston . . . . .	Massachusetts	7,292	113,846	774,129	X	X	750,775	0	1,587	11,574	10,193
73	San Francisco Unified . . . . .	California	3,006	144,411	433,596	363,919	303,098	X	398	0	9,048	60,231
74	Plano . . . . .	Texas	0	30,399	474,146	443,816	443,816	X	9	101	20,958	9,262
75	San Antonio . . . . .	Texas	0	38,575	159,880	148,443	148,443	X	0	0	3,753	7,684
76	San Bernardino Unified . . . . .	California	3,572	185,182	48,693	31,179	31,179	X	3,319	1,563	2,617	10,015
77	Winston-Salem/Forsyth . . . . .	North Carolina	0	4,944	264,531	X	X	243,317	0	0	9,309	11,905
78	Osceola County . . . . .	Florida	5,305	98,129	186,810	149,265	138,909	X	0	370	18,014	19,161
79	Cumberland County . . . . .	North Carolina	0	7,054	151,014	X	X	131,815	0	0	10,972	8,227
80	Tucson Unified . . . . .	Arizona	0	3,691	248,374	189,179	189,179	X	13,149	936	8,693	36,417
81	Capistrano Unified . . . . .	California	2,466	56,641	269,650	245,461	245,461	X	2,983	630	8,690	11,886
82	Corona-Norco Unified . . . . .	California	1,680	93,468	117,970	91,877	91,877	X	14,811	0	5,586	5,696
83	Cherry Creek . . . . .	Colorado	3,986	3,627	289,099	245,347	245,347	X	59	829	36,160	6,704
84	Pasadena . . . . .	Texas	0	41,193	146,069	126,231	126,231	X	1	0	9,148	10,689
85	Lewisville . . . . .	Texas	0	25,965	349,769	324,480	324,480	X	562	0	20,825	3,902
86	Conroe . . . . .	Texas	0	25,435	275,263	260,884	260,884	X	0	49	11,178	3,152
87	Columbus . . . . .	Ohio	0	25,640	458,113	431,080	431,080	X	6,116	5,337	6,758	8,822
88	Howard County . . . . .	Maryland	13,884	90,382	587,153	X	X	560,959	0	0	21,670	4,524
89	Clayton County . . . . .	Georgia	0	20,015	209,036	180,890	131,953	X	6	0	15,127	13,013
90	Jordan . . . . .	Utah	5,180	44,382	128,520	110,747	110,747	X	0	0	10,635	7,138
91	Brownsville . . . . .	Texas	0	37,450	57,871	51,764	51,764	X	136	0	2,577	3,394
92	Atlanta . . . . .	Georgia	0	12,852	517,952	502,490	440,124	X	0	0	5,571	9,891
93	Henrico County . . . . .	Virginia	0	27,561	316,138	X	X	303,456	0	1,689	10,411	582
94	Omaha . . . . .	Nebraska	0	7,377	300,721	285,094	259,563	X	2,575	337	6,096	6,619
95	Wichita Unified . . . . .	Kansas	0	30,915	161,395	137,330	137,330	X	10,862	0	6,201	7,002
96	Anchorage . . . . .	Alaska	19,611	76,884	210,723	X	X	193,216	0	0	11,427	6,080
97	Garden Grove Unified . . . . .	California	3,256	77,968	94,436	71,133	71,133	X	7,937	5,453	4,179	5,734
98	Sacramento Unified . . . . .	California	4,023	101,881	107,631	85,362	83,265	X	4,128	1,591	5,853	10,697
99	Seattle . . . . .	Washington	18,030	38,481	302,645	259,812	259,812	X	0	20	16,276	26,537
100	Shelby County . . . . .	Tennessee	0	3,116	183,074	X	X	163,783	0	9,593	8,194	1,504

N Not available. Amounts are combined in "Other and nonspecified" federal revenue.

X Not applicable.

Enrollments reflect fall 2010 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: School Year 2010–11, Provisional Version 2a. Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Notes: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are included in this table. Refer to the introductory text for an explanation concerning tax revenue for dependent school systems. Data for specific state revenue programs are generally comparable for school systems in the same state but are not for school systems in other states.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 16.

**Expenditures of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State			Elementary-secondary expenditure					
						Current spending				
						For selected objects		For selected functions		
								Instructions		
			Enrollment <sup>1</sup>	Total	Total	Salaries and wages	Employee benefits	Total <sup>2</sup>	Salaries and wages	Employee benefits
1	New York City . . . . .	New York	995,336	23,884,430	21,590,825	9,931,110	5,592,995	16,791,792	8,292,176	4,895,785
2	Los Angeles Unified . . . . .	California	667,273	9,329,187	7,380,503	4,251,528	1,695,065	4,444,164	2,749,769	1,059,437
3	Chicago . . . . .	Illinois	405,644	5,680,099	4,779,770	2,562,312	820,764	2,880,600	1,710,492	570,485
4	Miami-Dade County . . . . .	Florida	347,366	3,611,956	3,266,355	1,853,552	654,866	2,019,762	1,172,925	406,778
5	Clark County . . . . .	Nevada	314,059	3,022,858	2,613,075	1,574,610	584,585	1,546,484	1,013,116	372,618
6	Broward County . . . . .	Florida	256,472	2,599,247	2,370,700	1,321,024	433,405	1,430,190	849,480	267,644
7	Houston . . . . .	Texas	204,245	2,296,500	1,846,533	1,190,012	212,864	1,110,302	806,869	137,060
8	Hillsborough County . . . . .	Florida	194,525	1,971,743	1,814,682	1,060,629	332,355	1,028,686	690,640	202,576
9	Hawaii Public Schools . . . . .	Hawaii	179,601	2,259,104	2,173,628	1,199,952	410,968	1,253,534	829,260	263,734
10	Orange County . . . . .	Florida	176,008	1,834,434	1,495,699	835,404	296,699	864,925	514,165	174,879
11	Palm Beach County . . . . .	Florida	174,663	1,841,875	1,658,943	914,397	307,999	989,266	581,344	190,942
12	Fairfax County . . . . .	Virginia	174,479	2,470,926	2,198,463	1,434,090	507,725	1,334,626	935,932	324,351
13	Philadelphia . . . . .	Pennsylvania	166,233	3,142,979	2,049,287	1,073,779	413,510	1,109,832	691,473	246,791
14	Gwinnett County . . . . .	Georgia	160,744	1,622,360	1,487,117	929,652	269,734	915,311	633,962	209,417
15	Dallas . . . . .	Texas	157,162	2,041,088	1,515,186	1,052,197	163,041	880,849	708,399	108,999
16	Wake County . . . . .	North Carolina	144,173	1,336,964	1,120,370	752,545	215,185	725,438	534,521	149,359
17	Montgomery County . . . . .	Maryland	144,023	2,496,790	2,223,096	1,400,621	636,782	1,411,717	933,866	440,073
18	Charlotte-Mecklenburg . . . . .	North Carolina	135,954	1,329,879	1,109,237	720,465	201,629	679,520	481,380	133,908
19	San Diego Unified . . . . .	California	131,785	1,483,903	1,252,256	764,965	315,893	736,556	485,009	188,403
20	Prince Georges County . . . . .	Maryland	126,671	1,976,560	1,747,447	1,035,367	442,677	1,012,380	667,476	271,760
21	Duval County . . . . .	Florida	123,997	1,247,631	1,116,898	588,773	205,526	672,408	411,482	143,049
22	Memphis . . . . .	Tennessee	111,834	1,187,591	1,084,317	676,790	214,632	649,810	442,812	149,532
23	Cobb County . . . . .	Georgia	107,315	1,088,349	966,548	629,918	199,596	658,100	447,971	156,232
24	Cypress-Fairbanks . . . . .	Texas	106,097	983,577	775,041	562,379	108,524	503,809	399,584	76,017
25	Baltimore County . . . . .	Maryland	104,160	1,537,580	1,380,557	832,885	360,498	839,877	545,849	248,464
26	Pinellas County . . . . .	Florida	104,001	1,068,726	964,992	579,120	202,734	583,030	381,382	126,792
27	DeKalb County . . . . .	Georgia	98,115	1,114,201	984,248	635,643	171,072	611,672	408,183	125,501
28	Jefferson County . . . . .	Kentucky	97,331	1,174,757	1,078,713	716,132	228,894	567,979	417,522	128,901
29	Northside . . . . .	Texas	95,581	979,384	778,533	564,733	101,737	487,709	388,162	66,752
30	Albuquerque . . . . .	New Mexico	95,415	1,021,767	826,592	518,764	162,884	496,047	350,308	109,929
31	Polk County . . . . .	Florida	95,178	996,655	869,917	436,929	159,770	543,600	283,441	97,509
32	Fulton County . . . . .	Georgia	91,864	962,867	870,201	553,797	169,520	553,631	383,100	115,952
33	Jefferson County . . . . .	Colorado	85,979	833,491	758,114	515,730	125,859	439,041	325,023	79,249
34	Austin . . . . .	Texas	85,697	1,059,959	824,643	548,694	146,209	472,195	352,359	89,902
35	Long Beach Unified . . . . .	California	84,812	838,924	776,702	486,207	187,563	463,878	305,982	112,033
36	Baltimore . . . . .	Maryland	83,800	1,452,189	1,297,626	694,684	304,379	755,350	450,710	181,367
37	Lee County . . . . .	Florida	81,967	824,431	750,902	387,627	128,782	446,112	240,110	77,926
38	Fort Worth . . . . .	Texas	81,651	1,029,691	755,650	539,452	85,828	429,218	339,068	55,438
39	Milwaukee . . . . .	Wisconsin	80,934	1,298,621	1,175,674	557,046	373,000	665,915	365,084	244,492
40	Prince William County . . . . .	Virginia	79,358	946,518	782,116	528,452	141,522	446,555	332,297	87,526
41	Nashville-Davidson County . . . . .	Tennessee	78,782	854,181	772,778	456,506	170,081	443,775	295,935	110,712
42	Denver . . . . .	Colorado	78,339	1,101,773	851,444	529,232	78,908	414,150	319,385	46,955
43	Detroit . . . . .	Michigan	77,757	1,441,082	1,053,870	517,596	214,768	557,814	328,939	137,405
44	Anne Arundel County . . . . .	Maryland	75,481	1,145,368	983,058	576,882	246,502	616,571	398,297	177,497
45	Fresno Unified . . . . .	California	74,833	768,899	705,367	431,884	166,053	408,367	279,354	97,386
46	Guilford County . . . . .	North Carolina	73,205	754,828	635,709	418,249	118,554	390,877	284,721	79,562
47	Greenville County . . . . .	South Carolina	71,930	655,981	555,404	343,677	108,155	320,294	224,524	68,521
48	Brevard County . . . . .	Florida	71,866	640,838	593,728	356,005	106,111	364,973	234,721	66,699
49	Virginia Beach . . . . .	Virginia	71,185	844,547	736,089	472,946	134,934	436,439	314,233	83,811
50	Granite . . . . .	Utah	70,083	536,028	434,702	250,328	114,177	278,661	175,502	80,365

See notes at end of table.



Table 16.

**Expenditures of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Elementary-secondary expenditure—Con.										
			Current spending—Con.							Other current spending	Capital outlay	Inter-governmental	Interest on debt
			For selected functions—Con.										
			Support services										
			Total	Pupil support	Instructional staff support	General administration	School administration	Other and nonspecified					
1	New York City . . . . .	New York	4,189,546	126,917	106,013	104,478	443,551	3,408,587	609,487	2,271,668	19,701	2,236	
2	Los Angeles Unified . . . . .	California	2,451,973	335,900	455,757	45,924	490,984	1,123,408	484,366	1,364,022	181	584,481	
3	Chicago . . . . .	Illinois	1,642,152	294,788	297,338	125,535	177,216	747,275	257,018	568,233	82,121	249,975	
4	Miami-Dade County . . . . .	Florida	984,540	135,874	152,014	28,037	165,668	502,947	262,053	206,454	0	139,147	
5	Clark County . . . . .	Nevada	962,036	114,998	145,777	24,450	186,274	490,537	104,555	202,283	813	206,687	
6	Broward County . . . . .	Florida	781,493	109,645	111,537	27,386	129,897	403,028	159,017	129,878	0	98,669	
7	Houston . . . . .	Texas	616,036	80,333	98,612	14,621	126,711	295,759	120,195	303,195	5,651	141,121	
8	Hillsborough County . . . . .	Florida	586,943	77,391	155,908	12,827	93,777	247,040	199,053	105,401	0	51,660	
9	Hawaii Public Schools . . . . .	Hawaii	786,284	201,134	72,212	10,859	138,355	363,724	133,810	85,476	0	0	
10	Orange County . . . . .	Florida	529,690	45,961	135,743	14,384	94,565	239,037	101,084	265,442	0	73,293	
11	Palm Beach County . . . . .	Florida	564,326	53,569	126,587	16,018	96,042	272,110	105,351	90,477	0	92,455	
12	Fairfax County . . . . .	Virginia	762,582	120,473	157,320	13,409	132,973	338,407	101,255	205,249	343	66,871	
13	Philadelphia . . . . .	Pennsylvania	744,410	93,784	72,963	62,421	103,142	412,100	195,045	203,291	792,364	98,037	
14	Gwinnett County . . . . .	Georgia	488,595	56,309	53,274	14,941	104,219	259,852	83,211	76,814	197	58,232	
15	Dallas . . . . .	Texas	546,680	80,120	93,747	13,456	80,271	279,086	87,657	437,620	3,538	84,744	
16	Wake County . . . . .	North Carolina	347,973	57,389	35,429	5,490	72,901	176,764	46,959	106,107	6,431	104,056	
17	Montgomery County . . . . .	Maryland	730,904	89,001	148,824	17,880	156,940	318,259	80,475	197,061	33,984	42,649	
18	Charlotte/Mecklenburg . . . . .	North Carolina	358,612	49,372	33,360	8,801	66,132	200,947	71,105	123,825	7,996	88,821	
19	San Diego Unified . . . . .	California	464,345	92,971	65,969	7,794	87,685	209,926	51,355	151,487	1,427	78,733	
20	Prince Georges County . . . . .	Maryland	655,602	82,000	87,032	17,788	106,591	362,191	79,465	159,354	48,238	21,521	
21	Duval County . . . . .	Florida	395,553	62,027	83,465	11,056	59,835	179,170	48,937	115,231	0	15,502	
22	Memphis . . . . .	Tennessee	360,911	57,354	65,151	20,681	72,147	145,578	73,596	100,911	2,363	0	
23	Cobb County . . . . .	Georgia	256,106	40,862	34,540	5,906	56,907	117,891	52,342	121,708	0	93	
24	Cypress-Fairbanks . . . . .	Texas	224,856	33,828	33,790	5,100	41,256	110,882	46,376	121,504	301	86,731	
25	Baltimore County . . . . .	Maryland	487,351	72,466	64,428	12,279	103,053	235,125	53,329	108,662	35,260	13,101	
26	Pinellas County . . . . .	Florida	321,840	44,362	52,047	7,662	54,930	162,839	60,122	100,968	0	2,766	
27	DeKalb County . . . . .	Georgia	319,725	45,148	43,646	26,636	60,521	143,774	52,851	116,874	0	13,079	
28	Jefferson County . . . . .	Kentucky	453,494	52,450	109,194	4,544	79,051	208,255	57,240	77,789	0	18,255	
29	Northside . . . . .	Texas	244,481	37,296	46,998	4,118	40,497	115,572	46,343	126,224	1,665	72,962	
30	Albuquerque . . . . .	New Mexico	297,112	86,486	22,919	11,667	53,555	122,485	33,433	175,474	720	18,981	
31	Polk County . . . . .	Florida	271,064	35,032	51,677	9,100	41,036	134,219	55,253	105,785	0	20,953	
32	Fulton County . . . . .	Georgia	280,013	39,502	39,020	5,143	51,937	144,411	36,557	81,433	1,589	9,644	
33	Jefferson County . . . . .	Colorado	284,127	32,387	55,069	4,404	55,796	136,471	34,946	43,889	35	31,453	
34	Austin . . . . .	Texas	301,275	38,552	55,876	6,418	49,740	150,689	51,173	76,128	123,980	35,208	
35	Long Beach Unified . . . . .	California	243,489	38,312	38,371	3,009	41,697	122,100	69,335	38,537	213	23,472	
36	Baltimore . . . . .	Maryland	503,368	47,794	93,307	29,470	122,437	210,360	38,908	84,383	67,428	2,752	
37	Lee County . . . . .	Florida	261,367	27,248	33,436	5,663	42,700	152,320	43,423	50,979	0	22,550	
38	Fort Worth . . . . .	Texas	279,377	45,464	56,115	3,910	43,940	129,948	47,055	240,626	563	32,852	
39	Milwaukee . . . . .	Wisconsin	443,289	69,614	85,924	39,340	56,440	191,971	66,470	23,835	73,559	25,553	
40	Prince William County . . . . .	Virginia	300,222	35,566	52,328	28,718	53,973	129,637	35,339	108,251	27,141	29,010	
41	Nashville-Davidson County . . . . .	Tennessee	296,943	39,067	68,082	6,969	48,706	134,119	32,060	57,005	1,762	22,636	
42	Denver . . . . .	Colorado	372,151	30,370	68,719	53,942	55,540	163,580	65,143	157,422	1,831	91,076	
43	Detroit . . . . .	Michigan	453,916	72,330	108,530	9,114	48,261	215,681	42,140	255,458	0	131,754	
44	Anne Arundel County . . . . .	Maryland	329,611	40,079	49,397	6,794	73,802	159,539	36,876	125,216	19,940	17,154	
45	Fresno Unified . . . . .	California	246,988	36,872	58,713	4,241	35,161	112,001	50,012	45,535	2,461	15,536	
46	Guilford County . . . . .	North Carolina	215,424	40,423	19,159	4,991	38,036	112,815	29,408	78,025	4,411	36,683	
47	Greenville County . . . . .	South Carolina	193,015	38,692	28,569	1,814	34,165	89,775	42,095	44,749	663	55,165	
48	Brevard County . . . . .	Florida	194,323	24,293	42,954	6,386	35,644	85,046	34,432	20,419	0	26,691	
49	Virginia Beach . . . . .	Virginia	271,727	28,556	59,594	4,955	40,951	137,671	27,923	75,271	17,494	15,693	
50	Granite . . . . .	Utah	117,309	18,311	16,500	2,777	25,900	53,821	38,732	97,622	0	3,704	

See notes at end of table.

Table 16.

**Expenditures of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enrollment <sup>1</sup>	Total	Elementary-secondary expenditure—Con.					
					Total	Current spending—Con.				
						For selected objects—Con.		For selected functions—Con.		
						Salaries and wages	Employee benefits	Total <sup>2</sup>	Salaries and wages	Employee benefits
51	Fort Bend . . . . .	Texas	68,948	643,593	528,288	376,749	74,596	338,598	261,943	53,305
52	Davis County . . . . .	Utah	67,452	495,064	411,263	231,533	104,259	252,524	158,920	70,687
53	Alpine . . . . .	Utah	67,076	439,198	365,279	199,143	105,190	241,842	145,295	74,447
54	Pasco County . . . . .	Florida	66,994	652,263	590,181	344,506	121,835	340,368	212,748	70,857
55	North East . . . . .	Texas	66,604	707,237	560,906	394,927	70,812	347,024	271,635	46,270
56	Mesa Unified . . . . .	Arizona	65,123	547,057	490,422	342,872	70,546	288,930	225,843	44,991
57	Arlington . . . . .	Texas	64,484	578,168	506,211	376,266	54,897	327,729	267,923	38,884
58	Washoe County . . . . .	Nevada	64,380	620,301	549,609	339,938	128,686	312,028	213,810	81,121
59	El Paso . . . . .	Texas	64,330	580,997	536,717	379,650	74,647	321,676	249,343	47,186
60	Seminole County . . . . .	Florida	64,229	564,732	528,974	325,486	104,748	336,434	227,797	69,735
61	Aldine . . . . .	Texas	63,154	625,744	538,260	385,630	59,814	336,837	268,330	43,677
62	Loudoun County . . . . .	Virginia	63,142	901,613	737,773	466,902	177,452	464,093	317,529	113,816
63	Elk Grove Unified . . . . .	California	62,455	531,630	491,041	299,495	123,264	315,124	211,208	79,871
64	Mobile County . . . . .	Alabama	62,016	581,480	548,243	299,068	127,892	301,975	191,793	77,363
65	Volusia County . . . . .	Florida	61,559	606,167	526,355	313,818	114,263	311,922	198,711	68,541
66	Douglas County . . . . .	Colorado	61,465	536,544	464,275	287,924	92,416	273,150	192,942	53,701
67	Katy . . . . .	Texas	60,803	641,117	489,622	352,661	58,992	308,873	246,236	41,042
68	Chesterfield County . . . . .	Virginia	59,243	554,114	499,935	308,695	115,862	310,163	211,367	82,054
69	Knox County . . . . .	Tennessee	57,977	477,726	440,888	282,535	75,571	266,898	195,132	53,054
70	Garland . . . . .	Texas	57,833	501,606	460,224	328,662	51,851	284,237	222,948	33,735
71	Santa Ana Unified . . . . .	California	57,319	614,182	519,000	312,288	113,960	328,463	215,749	76,603
72	Boston . . . . .	Massachusetts	56,037	1,225,600	1,173,937	635,302	251,348	704,660	421,345	176,587
73	San Francisco Unified . . . . .	California	55,571	755,176	546,120	324,264	133,650	276,020	196,931	71,671
74	Plano . . . . .	Texas	55,568	662,042	470,393	336,146	53,321	308,467	250,885	40,243
75	San Antonio . . . . .	Texas	55,116	571,832	506,463	333,666	90,875	291,426	212,974	55,277
76	San Bernardino Unified . . . . .	California	54,518	605,858	521,094	316,511	100,871	288,900	199,308	56,313
77	Winston-Salem/Forsyth . . . . .	North Carolina	53,367	556,853	460,638	310,570	88,241	305,218	220,276	61,584
78	Osceola County . . . . .	Florida	53,357	552,108	454,908	243,569	83,818	271,377	150,346	50,032
79	Cumberland County . . . . .	North Carolina	53,307	478,633	439,987	298,425	83,655	275,049	202,546	55,195
80	Tucson Unified . . . . .	Arizona	53,275	515,127	436,974	288,555	65,423	204,052	158,115	36,150
81	Capistrano Unified . . . . .	California	53,192	404,288	386,286	254,866	85,988	257,895	186,577	59,261
82	Corona-Norco Unified . . . . .	California	53,149	477,305	384,191	258,331	66,995	247,997	187,279	41,767
83	Cherry Creek . . . . .	Colorado	52,232	579,158	472,405	321,956	78,914	320,803	237,822	57,005
84	Pasadena . . . . .	Texas	52,218	478,268	447,300	316,865	51,051	270,450	216,331	32,866
85	Lewisville . . . . .	Texas	51,484	577,430	441,251	306,421	55,918	281,121	226,886	39,073
86	Conroe . . . . .	Texas	51,170	516,802	376,205	275,972	44,854	238,046	193,969	30,264
87	Columbus . . . . .	Ohio	51,134	916,172	827,524	452,844	176,719	457,782	257,615	89,390
88	Howard County . . . . .	Maryland	50,994	863,087	778,712	465,348	186,563	506,984	336,685	141,148
89	Clayton County . . . . .	Georgia	50,366	453,120	434,842	284,724	76,001	273,406	192,668	56,677
90	Jordan . . . . .	Utah	50,048	341,624	282,896	161,947	69,113	178,212	109,013	50,247
91	Brownsville . . . . .	Texas	49,879	536,120	478,805	325,739	59,141	281,463	216,972	35,687
92	Atlanta . . . . .	Georgia	49,796	899,109	721,187	385,266	123,132	326,985	233,957	59,698
93	Henrico County . . . . .	Virginia	49,405	513,107	434,396	283,269	89,969	263,653	186,636	57,223
94	Omaha . . . . .	Nebraska	49,405	561,788	529,931	292,028	108,993	346,350	208,890	79,042
95	Wichita Unified . . . . .	Kansas	49,329	723,975	514,131	308,282	124,671	289,113	192,650	76,772
96	Anchorage . . . . .	Alaska	49,206	770,061	712,261	366,087	313,794	401,296	229,188	143,141
97	Garden Grove Unified . . . . .	California	48,659	426,202	414,124	263,521	102,630	266,242	180,267	66,415
98	Sacramento Unified . . . . .	California	47,897	500,257	470,707	259,122	125,797	282,561	164,433	79,550
99	Seattle . . . . .	Washington	47,735	680,031	533,553	337,065	102,270	315,395	223,870	66,134
100	Shelby County . . . . .	Tennessee	47,706	446,059	377,698	258,333	70,760	236,345	178,414	44,653

See notes at end of table.

Table 16.

**Expenditures of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.**

(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Elementary-secondary expenditure—Con.										Inter-govern-mental	Interest on debt
			Current spending—Con.							Other current spending	Capital outlay			
			For selected functions—Con.											
			Support services—Con.											
			Total	Pupil support	Instructional staff support	General adminis-tration	School adminis-tration	Other and nonspecified						
51	Fort Bend . . . . .	Texas	162,452	27,642	19,089	3,011	28,854	83,856	27,238	69,773	527	45,005		
52	Davis County . . . . .	Utah	114,720	13,881	16,215	2,552	24,544	57,528	44,019	66,021	0	17,780		
53	Alpine . . . . .	Utah	97,457	10,831	14,093	1,235	22,007	49,291	25,980	56,997	0	16,922		
54	Pasco County . . . . .	Florida	216,426	27,470	45,295	6,298	36,404	100,959	33,387	43,280	0	18,802		
55	North East . . . . .	Texas	187,187	30,733	33,198	3,818	30,717	88,721	26,695	86,326	419	59,586		
56	Mesa Unified . . . . .	Arizona	176,144	49,665	11,142	1,621	22,192	91,524	25,348	28,885	0	27,750		
57	Arlington . . . . .	Texas	151,379	28,877	23,759	2,733	25,419	70,591	27,103	50,712	1,018	20,227		
58	Washoe County . . . . .	Nevada	215,094	42,064	28,690	8,541	34,847	100,952	22,487	45,366	610	24,716		
59	El Paso . . . . .	Texas	189,392	32,583	38,046	3,941	34,109	80,713	25,649	20,591	16	23,673		
60	Seminole County . . . . .	Florida	165,645	23,540	22,592	5,039	31,056	83,418	26,895	24,226	0	11,532		
61	Aldine . . . . .	Texas	168,207	27,389	18,534	3,203	28,908	90,173	33,216	70,207	370	16,907		
62	Loudoun County . . . . .	Virginia	252,531	39,438	41,686	5,259	42,969	123,179	21,149	121,904	2,138	39,798		
63	Elk Grove Unified . . . . .	California	153,822	20,252	17,150	2,393	30,129	83,898	22,095	10,436	21,747	8,406		
64	Mobile County . . . . .	Alabama	204,846	32,275	28,844	9,336	28,231	106,160	41,422	21,642	760	10,835		
65	Volusia County . . . . .	Florida	187,150	24,960	33,939	4,734	36,822	86,695	27,283	55,884	0	23,928		
66	Douglas County . . . . .	Colorado	167,872	18,410	19,040	3,836	33,214	93,372	23,253	38,631	0	33,638		
67	Katy . . . . .	Texas	158,024	23,982	19,351	3,985	27,606	83,100	22,725	94,306	73	57,116		
68	Chesterfield County . . . . .	Virginia	169,864	21,471	23,265	4,542	29,883	90,703	19,908	34,961	2,602	16,616		
69	Knox County . . . . .	Tennessee	151,655	14,835	35,763	7,741	26,312	67,004	22,335	26,774	0	10,064		
70	Garland . . . . .	Texas	147,346	24,312	25,147	2,490	26,923	68,474	28,641	25,065	780	15,537		
71	Santa Ana Unified . . . . .	California	163,993	21,721	31,369	1,468	33,201	76,234	26,544	79,716	3,654	11,812		
72	Boston . . . . .	Massachusetts	421,449	69,115	122,837	17,086	42,413	169,998	47,828	34,954	5,650	11,059		
73	San Francisco Unified . . . . .	California	246,348	31,804	83,534	7,852	38,568	84,590	23,752	130,035	48,555	30,466		
74	Plano . . . . .	Texas	140,558	24,124	21,700	4,136	23,214	67,384	21,368	113,517	29,778	48,354		
75	San Antonio . . . . .	Texas	175,470	28,628	35,749	3,168	28,625	79,300	39,567	31,747	1,272	32,350		
76	San Bernardino Unified . . . . .	California	192,143	31,189	27,756	2,718	43,315	87,165	40,051	77,762	71	6,931		
77	Winston-Salem/Forsyth . . . . .	North Carolina	133,265	24,793	13,438	2,803	29,420	62,811	22,155	68,182	1,267	26,766		
78	Osceola County . . . . .	Florida	152,646	21,710	33,084	5,106	22,458	70,288	30,885	81,724	0	15,476		
79	Cumberland County . . . . .	North Carolina	137,229	21,458	24,599	1,722	29,704	59,746	27,709	27,653	1,586	9,407		
80	Tucson Unified . . . . .	Arizona	214,720	85,042	14,190	4,014	18,384	93,090	18,202	43,711	0	34,442		
81	Capistrano Unified . . . . .	California	115,434	19,113	11,814	1,709	26,861	55,937	12,957	5,241	10,488	2,273		
82	Corona-Norco Unified . . . . .	California	119,723	19,673	12,742	1,695	26,421	59,192	16,471	78,660	1,083	13,371		
83	Cherry Creek . . . . .	Colorado	136,383	27,406	14,832	4,118	22,767	67,260	15,219	82,502	68	24,183		
84	Pasadena . . . . .	Texas	150,126	23,620	19,229	2,622	30,478	74,177	26,724	12,426	882	17,660		
85	Lewisville . . . . .	Texas	137,137	23,589	20,002	4,144	25,434	63,968	22,993	75,619	471	60,089		
86	Conroe . . . . .	Texas	123,098	18,569	11,329	3,133	21,921	68,146	15,061	97,283	599	42,715		
87	Columbus . . . . .	Ohio	334,980	60,475	76,041	10,297	40,005	148,162	34,762	40,640	25,510	22,498		
88	Howard County . . . . .	Maryland	240,967	35,667	40,084	4,380	52,909	107,927	30,761	64,858	4,891	14,626		
89	Clayton County . . . . .	Georgia	131,108	21,178	18,415	3,484	22,196	65,835	30,328	18,278	0	0		
90	Jordan . . . . .	Utah	80,924	8,021	8,377	1,743	16,835	45,948	23,760	54,002	136	4,590		
91	Brownsville . . . . .	Texas	163,432	23,616	34,079	1,989	23,134	80,614	33,910	46,486	472	10,357		
92	Atlanta . . . . .	Georgia	370,214	44,683	59,640	14,111	33,438	218,342	23,988	177,036	0	886		
93	Henrico County . . . . .	Virginia	152,443	19,639	27,659	5,209	24,298	75,638	18,300	63,704	1,910	13,097		
94	Omaha . . . . .	Nebraska	159,535	13,025	11,488	9,008	28,605	97,409	24,046	19,755	458	11,644		
95	Wichita Unified . . . . .	Kansas	205,048	40,396	34,068	7,700	34,578	88,306	19,970	185,327	0	24,517		
96	Anchorage . . . . .	Alaska	292,129	80,091	47,309	4,691	40,644	119,394	18,836	30,709	0	27,091		
97	Garden Grove Unified . . . . .	California	127,736	20,098	14,311	1,619	25,853	65,855	20,146	7,819	1,900	2,359		
98	Sacramento Unified . . . . .	California	164,025	25,170	29,431	3,039	35,568	70,817	24,121	9,939	28	19,583		
99	Seattle . . . . .	Washington	200,901	40,324	20,382	10,149	31,644	98,402	17,257	133,743	0	12,735		
100	Shelby County . . . . .	Tennessee	132,035	18,060	25,717	10,518	25,623	52,117	9,318	41,232	9,205	17,924		

<sup>1</sup> Enrollments reflect fall 2010 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: School Year 2010–11, Provisional Version 2a. Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

<sup>2</sup> Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Expenditures for adult education, community services, and other nonelementary-secondary programs are included under total elementary-secondary expenditure, total current spending, and other current spending, but are excluded in the per pupil data displayed in Table 18.

Source: 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.



Table 17.

# Percentage Distribution of Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enrollment <sup>1</sup>	Total	Federal sources		State sources		Local sources			
					Total <sup>2</sup>	Title I	Total <sup>2</sup>	General formula assistance	Total <sup>2</sup>	Taxes and parent government contributions	Other local governments	Charges
1	New York City . . . . .	New York	995,336	100.0	13.8	5.0	37.9	25.6	48.3	42.8	0.0	0.2
2	Los Angeles Unified . . . . .	California	667,273	100.0	16.3	7.2	61.0	26.8	22.8	18.2	1.0	0.9
3	Chicago . . . . .	Illinois	405,644	100.0	19.8	8.1	39.4	32.2	40.8	34.2	0.0	0.3
4	Miami-Dade County . . . . .	Florida	347,366	100.0	19.2	5.1	30.9	9.9	49.9	44.5	0.0	4.2
5	Clark County . . . . .	Nevada	314,059	100.0	10.6	3.4	56.1	21.9	33.3	30.5	0.0	1.1
6	Broward County . . . . .	Florida	256,472	100.0	17.8	3.7	35.9	14.5	46.3	40.4	0.0	4.6
7	Houston . . . . .	Texas	204,245	100.0	18.4	6.0	24.0	19.0	57.6	52.6	1.9	0.6
8	Hillsborough County . . . . .	Florida	194,525	100.0	21.8	3.9	45.4	19.0	32.8	27.1	0.0	3.0
9	Hawaii Public Schools . . . . .	Hawaii	179,601	100.0	13.9	2.2	83.6	35.8	2.5	0.0	0.0	1.7
10	Orange County . . . . .	Florida	176,008	100.0	16.5	3.1	32.7	12.3	50.8	44.4	0.0	3.4
11	Palm Beach County . . . . .	Florida	174,663	100.0	15.4	3.0	18.3	3.9	66.3	57.8	0.1	6.3
12	Fairfax County . . . . .	Virginia	174,479	100.0	5.7	1.1	19.4	15.5	74.9	69.1	1.6	2.5
13	Philadelphia . . . . .	Pennsylvania	166,233	100.0	22.0	8.4	48.7	30.3	29.3	26.5	0.5	0.1
14	Gwinnett County . . . . .	Georgia	160,744	100.0	10.0	1.5	43.4	39.6	46.6	41.7	0.0	3.0
15	Dallas . . . . .	Texas	157,162	100.0	20.4	6.6	25.8	20.7	53.8	51.6	0.0	0.5
16	Wake County . . . . .	North Carolina	144,173	100.0	12.3	0.8	57.3	56.5	30.4	26.5	0.0	2.4
17	Montgomery County . . . . .	Maryland	144,023	100.0	6.2	0.9	24.8	9.5	69.0	66.3	0.0	2.3
18	Charlotte/Mecklenburg . . . . .	North Carolina	135,954	100.0	13.0	1.3	47.1	45.5	39.9	35.7	0.0	2.6
19	San Diego Unified . . . . .	California	131,785	100.0	14.7	4.5	37.6	11.6	47.7	41.2	2.0	1.1
20	Prince Georges County . . . . .	Maryland	126,671	100.0	12.9	2.6	48.5	23.8	38.5	36.1	0.0	2.2
21	Duval County . . . . .	Florida	123,997	100.0	18.5	4.7	38.9	17.8	42.6	36.4	0.0	4.5
22	Memphis . . . . .	Tennessee	111,834	100.0	19.9	7.8	39.5	37.4	40.6	1.9	34.0	1.8
23	Cobb County . . . . .	Georgia	107,315	100.0	9.6	1.4	36.4	34.7	54.0	48.1	0.1	5.0
24	Cypress-Fairbanks . . . . .	Texas	106,097	100.0	13.7	1.4	35.8	29.9	50.6	46.1	0.1	3.6
25	Baltimore County . . . . .	Maryland	104,160	100.0	8.9	1.7	39.2	20.3	51.9	49.4	0.2	2.1
26	Pinellas County . . . . .	Florida	104,001	100.0	17.0	3.2	29.9	10.8	53.1	48.6	0.1	3.0
27	DeKalb County . . . . .	Georgia	98,115	100.0	12.1	2.9	33.4	30.7	54.5	49.4	0.5	1.4
28	Jefferson County . . . . .	Kentucky	97,331	100.0	16.7	4.6	37.6	20.2	45.7	43.2	0.3	1.3
29	Northside . . . . .	Texas	95,581	100.0	11.9	2.1	37.5	32.2	50.6	46.5	0.0	3.2
30	Albuquerque . . . . .	New Mexico	95,415	100.0	13.7	3.0	68.2	63.5	18.1	15.2	0.0	1.1
31	Polk County . . . . .	Florida	95,178	100.0	19.5	4.5	48.1	22.8	32.5	26.0	0.0	5.3
32	Fulton County . . . . .	Georgia	91,864	100.0	8.4	1.8	27.8	25.0	63.8	59.4	0.1	1.9
33	Jefferson County . . . . .	Colorado	85,979	100.0	9.0	1.8	39.1	36.4	52.0	43.8	0.2	6.7
34	Austin . . . . .	Texas	85,697	100.0	14.2	4.1	16.7	12.3	69.1	66.5	0.0	0.9
35	Long Beach Unified . . . . .	California	84,812	100.0	17.6	6.1	64.5	42.4	17.9	13.1	0.6	0.9
36	Baltimore . . . . .	Maryland	83,800	100.0	19.4	7.4	62.0	24.9	18.7	17.5	0.0	0.6
37	Lee County . . . . .	Florida	81,967	100.0	17.2	3.0	23.4	5.9	59.4	53.8	0.0	4.3
38	Fort Worth . . . . .	Texas	81,651	100.0	21.8	5.8	36.1	30.4	42.1	39.5	0.0	1.3
39	Milwaukee . . . . .	Wisconsin	80,934	100.0	20.2	9.7	53.9	44.7	25.9	22.4	1.3	0.7
40	Prince William County . . . . .	Virginia	79,358	100.0	8.1	0.9	39.8	30.3	52.2	46.0	3.2	2.2
41	Nashville-Davidson County . . . . .	Tennessee	78,782	100.0	15.8	5.4	27.7	25.8	56.5	54.6	0.1	1.5
42	Denver . . . . .	Colorado	78,339	100.0	16.6	5.6	24.4	20.8	59.0	47.5	0.4	5.1
43	Detroit . . . . .	Michigan	77,757	100.0	36.1	16.0	44.9	35.4	19.0	10.6	5.0	1.8
44	Anne Arundel County . . . . .	Maryland	75,481	100.0	7.1	0.9	32.7	16.0	60.2	57.2	0.0	2.4
45	Fresno Unified . . . . .	California	74,833	100.0	18.2	8.5	67.9	41.2	13.9	10.6	0.7	0.3
46	Guilford County . . . . .	North Carolina	73,205	100.0	12.1	1.4	44.1	43.5	43.8	40.6	0.0	2.1
47	Greenville County . . . . .	South Carolina	71,930	100.0	11.8	3.5	46.4	11.6	41.8	28.5	4.4	4.6
48	Brevard County . . . . .	Florida	71,866	100.0	16.3	3.1	42.6	17.9	41.1	36.1	0.0	3.9
49	Virginia Beach . . . . .	Virginia	71,185	100.0	11.5	1.8	40.4	30.1	48.1	43.4	2.4	1.9
50	Granite . . . . .	Utah	70,083	100.0	14.4	3.5	51.4	30.5	34.2	29.8	0.0	1.6

See notes at end of table.

Table 17.

# Percentage Distribution of Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enrollment <sup>1</sup>	Total	Federal sources		State sources		Local sources			
					Total <sup>2</sup>	Title I	Total <sup>2</sup>	General formula assistance	Total <sup>2</sup>	Taxes and parent government contributions	Other local government	Charges
51	Fort Bend . . . . .	Texas	68,948	100.0	8.9	1.3	35.7	30.0	55.4	50.4	0.0	4.0
52	Davis County . . . . .	Utah	67,452	100.0	11.3	1.0	52.9	32.8	35.8	29.4	0.0	2.2
53	Alpine . . . . .	Utah	67,076	100.0	11.0	1.3	54.7	33.7	34.2	30.0	0.0	2.4
54	Pasco County . . . . .	Florida	66,994	100.0	17.3	3.1	46.3	20.9	36.4	29.4	0.0	4.5
55	North East . . . . .	Texas	66,604	100.0	10.8	2.3	30.0	25.2	59.2	55.1	0.1	3.1
56	Mesa Unified . . . . .	Arizona	65,123	100.0	17.3	6.0	37.1	36.3	45.7	28.5	4.5	2.7
57	Arlington . . . . .	Texas	64,484	100.0	19.9	3.2	35.1	29.8	45.0	42.1	0.0	1.5
58	Washoe County . . . . .	Nevada	64,380	100.0	11.6	2.9	58.8	25.9	29.6	25.1	0.0	1.3
59	El Paso . . . . .	Texas	64,330	100.0	16.1	4.6	51.8	43.0	32.2	29.7	0.0	1.2
60	Seminole County . . . . .	Florida	64,229	100.0	15.4	2.2	42.7	19.3	41.9	36.8	0.0	3.9
61	Aldine . . . . .	Texas	63,154	100.0	19.4	4.3	50.9	43.5	29.7	27.1	0.0	1.5
62	Loudoun County . . . . .	Virginia	63,142	100.0	4.1	0.2	22.6	18.2	73.4	70.5	0.3	2.2
63	Elk Grove Unified . . . . .	California	62,455	100.0	11.2	2.5	67.5	44.0	21.3	14.5	3.9	0.9
64	Mobile County . . . . .	Alabama	62,016	100.0	18.9	6.8	54.2	43.5	26.9	19.2	2.8	2.2
65	Volusia County . . . . .	Florida	61,559	100.0	17.1	4.1	34.6	13.7	48.3	43.4	0.1	3.7
66	Douglas County . . . . .	Colorado	61,465	100.0	5.7	0.2	40.9	38.3	53.4	41.0	0.0	8.7
67	Katy . . . . .	Texas	60,803	100.0	9.4	0.9	35.8	30.3	54.8	50.0	0.0	3.9
68	Chesterfield County . . . . .	Virginia	59,243	100.0	7.8	1.3	45.6	35.4	46.6	42.2	0.4	2.7
69	Knox County . . . . .	Tennessee	57,977	100.0	12.1	4.2	33.1	31.5	54.8	48.2	0.0	3.5
70	Garland . . . . .	Texas	57,833	100.0	17.1	3.8	49.2	41.2	33.7	30.4	0.1	2.7
71	Santa Ana Unified . . . . .	California	57,319	100.0	16.3	6.1	65.2	30.3	18.5	15.4	1.1	0.7
72	Boston . . . . .	Massachusetts	56,037	100.0	12.1	3.7	26.0	16.3	61.9	60.0	0.1	0.9
73	San Francisco Unified . . . . .	California	55,571	100.0	12.1	3.7	24.5	2.9	63.4	53.2	0.1	1.3
74	Plano . . . . .	Texas	55,568	100.0	8.9	1.0	16.3	11.5	74.8	70.1	0.0	3.3
75	San Antonio . . . . .	Texas	55,116	100.0	26.9	7.4	45.4	38.8	27.7	25.7	0.0	0.6
76	San Bernardino Unified . . . . .	California	54,518	100.0	16.0	6.7	75.9	40.2	8.1	5.2	0.8	0.4
77	Winston-Salem/Forsyth . . . . .	North Carolina	53,367	100.0	11.9	1.5	43.3	42.5	44.8	41.2	0.0	1.6
78	Osceola County . . . . .	Florida	53,357	100.0	17.9	3.1	45.5	19.9	36.6	29.3	0.1	3.5
79	Cumberland County . . . . .	North Carolina	53,307	100.0	17.8	1.7	52.1	50.7	30.1	26.3	0.0	2.2
80	Tucson Unified . . . . .	Arizona	53,275	100.0	16.5	6.2	36.0	35.3	47.5	36.2	2.7	1.7
81	Capistrano Unified . . . . .	California	53,192	100.0	7.2	1.1	28.0	7.3	64.8	59.0	0.9	2.1
82	Corona-Norco Unified . . . . .	California	53,149	100.0	10.8	1.8	65.3	40.8	24.0	18.7	3.0	1.1
83	Cherry Creek . . . . .	Colorado	52,232	100.0	8.0	1.0	38.2	35.2	53.8	45.7	.2	6.7
84	Pasadena . . . . .	Texas	52,218	100.0	19.1	4.1	52.1	43.9	28.9	24.9	0.0	1.8
85	Lewisville . . . . .	Texas	51,484	100.0	9.5	0.3	26.7	21.9	63.9	59.3	0.1	3.8
86	Conroe . . . . .	Texas	51,170	100.0	11.1	1.5	30.7	25.3	58.2	55.2	0.0	2.4
87	Columbus . . . . .	Ohio	51,134	100.0	17.9	8.9	35.4	32.8	46.7	44.0	1.2	0.7
88	Howard County . . . . .	Maryland	50,994	100.0	4.5	0.2	29.6	16.4	65.9	63.0	0.0	2.4
89	Clayton County . . . . .	Georgia	50,366	100.0	12.9	2.3	45.4	41.4	41.8	36.1	0.0	3.0
90	Jordan . . . . .	Utah	50,048	100.0	10.7	0.5	51.3	31.2	37.9	32.7	0.0	3.1
91	Brownsville . . . . .	Texas	49,879	100.0	23.4	6.0	65.2	57.7	11.5	10.3	0.0	0.5
92	Atlanta . . . . .	Georgia	49,796	100.0	13.7	4.3	17.9	16.2	68.4	66.3	0.0	0.7
93	Henrico County . . . . .	Virginia	49,405	100.0	8.0	1.9	35.7	28.0	56.2	54.0	0.3	1.9
94	Omaha . . . . .	Nebraska	49,405	100.0	21.1	3.1	30.4	24.1	48.5	46.0	0.5	1.0
95	Wichita Unified . . . . .	Kansas	49,329	100.0	16.7	4.7	55.7	44.0	27.5	23.4	1.9	1.1
96	Anchorage . . . . .	Alaska	49,206	100.0	15.6	1.7	55.6	42.4	28.8	26.4	0.0	1.6
97	Garden Grove Unified . . . . .	California	48,659	100.0	14.0	3.7	65.1	38.9	21.0	15.8	3.0	0.9
98	Sacramento Unified . . . . .	California	47,897	100.0	19.8	6.8	59.2	33.8	21.0	16.7	1.1	1.1
99	Seattle . . . . .	Washington	47,735	100.0	10.1	2.7	45.3	31.1	44.6	38.3	0.0	2.4
100	Shelby County . . . . .	Tennessee	47,706	100.0	8.8	1.7	45.3	44.5	45.9	41.1	2.4	2.1

<sup>1</sup> Enrollments reflect fall 2010 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: School Year 2010–11, Provisional Version 2a. Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

<sup>2</sup> Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Where state accounting practices permit, revenue from other school systems are included under "Other local governments." Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the US Census Bureau as the source of the original data only.

Table 18.

# Per Pupil Amounts for Current Spending of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.

(In dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enroll- ment <sup>1</sup>	Current spending										
				Total <sup>2</sup>	For selected objects		For selected functions							
					Salaries and wages	Employee benefits	Instruction			Support services				
							Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Instruc- tional staff support	General adminis- tration	School adminis- tration
1	New York City . . . . .	New York	995,336	19,770	9,978	5,619	15,130	8,331	4,919	4,209	128	107	105	446
2	Los Angeles Unified . . . . .	California	667,273	10,804	6,371	2,540	6,660	4,121	1,588	3,675	503	683	69	736
3	Chicago . . . . .	Illinois	405,644	11,622	6,317	2,023	7,101	4,217	1,406	4,048	727	733	309	437
4	Miami-Dade County . . . . .	Florida	347,366	9,059	5,336	1,885	5,815	3,377	1,171	2,834	391	438	81	477
5	Clark County . . . . .	Nevada	314,059	8,270	5,014	1,861	4,924	3,226	1,186	3,063	366	464	78	593
6	Broward County . . . . .	Florida	256,472	8,967	5,151	1,690	5,576	3,312	1,044	3,047	428	435	107	506
7	Houston . . . . .	Texas	204,245	8,984	5,826	1,042	5,436	3,950	671	3,016	393	483	72	620
8	Hillsborough County . . . . .	Florida	194,525	8,761	5,452	1,709	5,288	3,550	1,041	3,017	398	801	66	482
9	Hawaii Public Schools . . . . .	Hawaii	179,601	12,004	6,681	2,288	6,980	4,617	1,468	4,378	1,120	402	60	770
10	Orange County . . . . .	Florida	176,008	8,317	4,746	1,686	4,914	2,921	994	3,009	261	771	82	537
11	Palm Beach County . . . . .	Florida	174,663	9,264	5,235	1,763	5,664	3,328	1,093	3,231	307	725	92	550
12	Fairfax County . . . . .	Virginia	174,479	12,499	8,219	2,910	7,649	5,364	1,859	4,371	690	902	77	762
13	Philadelphia . . . . .	Pennsylvania	166,233	11,637	6,459	2,488	6,676	4,160	1,485	4,478	564	439	376	620
14	Gwinnett County . . . . .	Georgia	160,744	9,226	5,783	1,678	5,669	3,944	1,303	3,040	350	331	93	648
15	Dallas . . . . .	Texas	157,162	9,561	6,695	1,037	5,605	4,507	694	3,478	510	596	86	511
16	Wake County . . . . .	North Carolina	144,173	7,714	5,220	1,493	5,032	3,707	1,036	2,414	398	246	38	506
17	Montgomery County . . . . .	Maryland	144,023	15,421	9,725	4,421	9,802	6,484	3,056	5,075	618	1,033	124	1,090
18	Charlotte-Mecklenburg . . . . .	North Carolina	135,954	8,050	5,299	1,483	4,998	3,541	985	2,638	363	245	65	486
19	San Diego Unified . . . . .	California	131,785	9,493	5,805	2,397	5,589	3,680	1,430	3,524	705	501	59	665
20	Prince Georges County . . . . .	Maryland	126,671	13,775	8,174	3,495	7,992	5,269	2,145	5,176	647	687	140	841
21	Duval County . . . . .	Florida	123,997	8,987	4,748	1,658	5,423	3,318	1,154	3,190	500	673	89	483
22	Memphis . . . . .	Tennessee	111,834	9,499	6,052	1,919	5,810	3,960	1,337	3,227	513	583	185	645
23	Cobb County . . . . .	Georgia	107,315	8,831	5,870	1,860	5,999	4,174	1,456	2,386	381	322	55	530
24	Cypress-Fairbanks . . . . .	Texas	106,097	7,272	5,301	1,023	4,749	3,766	716	2,119	319	318	48	389
25	Baltimore County . . . . .	Maryland	104,160	13,252	7,996	3,461	8,063	5,240	2,385	4,679	696	619	118	989
26	Pinellas County . . . . .	Florida	104,001	9,063	5,568	1,949	5,606	3,667	1,219	3,095	427	500	74	528
27	DeKalb County . . . . .	Georgia	98,115	10,029	6,479	1,744	6,231	4,160	1,279	3,259	460	445	271	617
28	Jefferson County . . . . .	Kentucky	97,331	10,989	7,358	2,352	5,836	4,290	1,324	4,659	539	1,122	47	812
29	Northside . . . . .	Texas	95,581	8,067	5,908	1,064	5,103	4,061	698	2,558	390	492	43	424
30	Albuquerque . . . . .	New Mexico	95,415	8,662	5,437	1,707	5,199	3,671	1,152	3,114	906	240	122	561
31	Polk County . . . . .	Florida	95,178	9,021	4,591	1,679	5,711	2,978	1,024	2,848	368	543	96	431
32	Fulton County . . . . .	Georgia	91,864	9,177	6,028	1,845	5,731	4,170	1,262	3,048	430	425	56	565
33	Jefferson County . . . . .	Colorado	85,979	8,815	5,998	1,464	5,106	3,780	922	3,305	377	640	51	649
34	Austin . . . . .	Texas	85,697	9,432	6,403	1,706	5,510	4,112	1,049	3,516	450	652	75	580
35	Long Beach Unified . . . . .	California	84,812	8,689	5,733	2,212	5,469	3,608	1,321	2,871	452	452	35	492
36	Baltimore . . . . .	Maryland	83,800	15,483	8,290	3,632	9,014	5,378	2,164	6,007	570	1,113	352	1,461
37	Lee County . . . . .	Florida	81,967	8,988	4,729	1,571	5,443	2,929	951	3,189	332	408	69	521
38	Fort Worth . . . . .	Texas	81,651	9,105	6,607	1,051	5,257	4,153	679	3,422	557	687	48	538
39	Milwaukee . . . . .	Wisconsin	80,934	14,244	6,883	4,609	8,228	4,511	3,021	5,477	860	1,062	486	697
40	Prince William County . . . . .	Virginia	79,358	9,835	6,659	1,783	5,624	4,187	1,103	3,783	448	659	362	680
41	Nashville-Davidson County . . . . .	Tennessee	78,782	9,800	5,795	2,159	5,633	3,756	1,405	3,769	496	864	88	618
42	Denver . . . . .	Colorado	78,339	10,468	6,756	1,007	5,287	4,077	599	4,751	388	877	689	709
43	Detroit . . . . .	Michigan	77,757	13,416	6,657	2,762	7,174	4,230	1,767	5,838	930	1,396	117	621
44	Anne Arundel County . . . . .	Maryland	75,481	13,019	7,643	3,266	8,169	5,277	2,352	4,367	531	654	90	978
45	Fresno Unified . . . . .	California	74,833	9,252	5,771	2,219	5,457	3,733	1,301	3,301	493	785	57	470
46	Guilford County . . . . .	North Carolina	73,205	8,684	5,713	1,619	5,339	3,889	1,087	2,943	552	262	68	520
47	Greenville County . . . . .	South Carolina	71,930	7,515	4,778	1,504	4,272	3,121	953	2,683	538	397	25	475
48	Brevard County . . . . .	Florida	71,866	8,164	4,954	1,477	5,079	3,266	928	2,704	338	598	89	496
49	Virginia Beach . . . . .	Virginia	71,185	10,311	6,644	1,896	6,131	4,414	1,177	3,817	401	837	70	575
50	Granite . . . . .	Utah	70,083	6,009	3,572	1,629	3,976	2,504	1,147	1,674	261	235	40	370

See notes at end of table.

Table 18.

# **Per Pupil Amounts for Current Spending of the 100 Largest Public Elementary-Secondary School Systems in the United States: Fiscal Year 2011—Con.**

(In dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enroll-ment <sup>1</sup>	Current spending										
				Total <sup>2</sup>	For selected objects		For selected functions							
					Salaries and wages	Employee benefits	Instruction			Support services				
							Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Instruc-tional staff support	General adminis-tration	School adminis-tration
51	Fort Bend . . . . .	Texas	68,948	7,557	5,464	1,082	4,911	3,799	773	2,356	401	277	44	418
52	Davis County . . . . .	Utah	67,452	5,901	3,433	1,546	3,744	2,356	1,048	1,701	206	240	38	364
53	Alpine . . . . .	Utah	67,076	5,361	2,969	1,568	3,605	2,166	1,110	1,453	161	210	18	328
54	Pasco County . . . . .	Florida	66,994	8,767	5,142	1,819	5,081	3,176	1,058	3,231	410	676	94	543
55	North East . . . . .	Texas	66,604	8,406	5,929	1,063	5,210	4,078	695	2,810	461	498	57	461
56	Mesa Unified . . . . .	Arizona	65,123	7,530	5,265	1,083	4,437	3,468	691	2,705	763	171	25	341
57	Arlington . . . . .	Texas	64,484	7,779	5,835	851	5,082	4,155	603	2,348	448	368	42	394
58	Washoe County . . . . .	Nevada	64,380	8,487	5,280	1,999	4,847	3,321	1,260	3,341	653	446	133	541
59	El Paso . . . . .	Texas	64,330	8,297	5,902	1,160	5,000	3,876	733	2,944	506	591	61	530
60	Seminole County . . . . .	Florida	64,229	8,195	5,068	1,631	5,238	3,547	1,086	2,579	367	352	78	484
61	Aldine . . . . .	Texas	63,154	8,498	6,106	947	5,334	4,249	692	2,663	434	293	51	458
62	Loudoun County . . . . .	Virginia	63,142	11,675	7,394	2,810	7,350	5,029	1,803	3,999	625	660	83	681
63	Elk Grove Unified . . . . .	California	62,455	7,821	4,795	1,974	5,046	3,382	1,279	2,463	324	275	38	482
64	Mobile County . . . . .	Alabama	62,016	8,749	4,822	2,062	4,858	3,093	1,247	3,303	520	465	151	455
65	Volusia County . . . . .	Florida	61,559	8,475	5,098	1,856	5,067	3,228	1,113	3,040	405	551	77	598
66	Douglas County . . . . .	Colorado	61,465	7,548	4,684	1,504	4,444	3,139	874	2,731	300	310	62	540
67	Katy . . . . .	Texas	60,803	8,034	5,800	970	5,080	4,050	675	2,599	394	318	66	454
68	Chesterfield County . . . . .	Virginia	59,243	8,421	5,211	1,956	5,235	3,568	1,385	2,867	362	393	77	504
69	Knox County . . . . .	Tennessee	57,977	7,590	4,873	1,303	4,604	3,366	915	2,616	256	617	134	454
70	Garland . . . . .	Texas	57,833	7,885	5,683	897	4,915	3,855	583	2,548	420	435	43	466
71	Santa Ana Unified . . . . .	California	57,319	9,054	5,448	1,988	5,730	3,764	1,336	2,861	379	547	26	579
72	Boston . . . . .	Massachusetts	56,037	19,181	11,337	4,485	10,903	7,519	3,151	7,521	1,233	2,192	305	757
73	San Francisco Unified . . . . .	California	55,571	9,827	5,835	2,405	4,967	3,544	1,290	4,433	572	1,503	141	694
74	Plano . . . . .	Texas	55,568	8,430	6,049	960	5,551	4,515	724	2,529	434	391	74	418
75	San Antonio . . . . .	Texas	55,116	9,042	6,054	1,649	5,288	3,864	1,003	3,184	519	649	57	519
76	San Bernardino Unified . . . . .	California	54,518	9,279	5,806	1,850	5,299	3,656	1,033	3,524	572	509	50	795
77	Winston-Salem/Forsyth . . . . .	North Carolina	53,367	8,604	5,820	1,653	5,719	4,128	1,154	2,497	465	252	53	551
78	Osceola County . . . . .	Florida	53,357	8,363	4,565	1,571	5,086	2,818	938	2,861	407	620	96	421
79	Cumberland County . . . . .	North Carolina	53,307	8,168	5,598	1,569	5,160	3,800	1,035	2,574	403	461	32	557
80	Tucson Unified . . . . .	Arizona	53,275	8,202	5,416	1,228	3,830	2,968	679	4,030	1,596	266	75	345
81	Capistrano Unified . . . . .	California	53,192	7,231	4,791	1,617	4,848	3,508	1,114	2,170	359	222	32	505
82	Corona-Norco Unified . . . . .	California	53,149	7,204	4,861	1,261	4,666	3,524	786	2,253	370	240	32	497
83	Cherry Creek . . . . .	Colorado	52,232	9,023	6,164	1,511	6,142	4,553	1,091	2,611	525	284	79	436
84	Pasadena . . . . .	Texas	52,218	8,549	6,068	978	5,179	4,143	629	2,875	452	368	50	584
85	Lewisville . . . . .	Texas	51,484	8,486	5,952	1,086	5,460	4,407	759	2,664	458	389	80	494
86	Conroe . . . . .	Texas	51,170	7,347	5,393	877	4,652	3,791	591	2,406	363	221	61	428
87	Columbus . . . . .	Ohio	51,134	14,213	8,856	3,456	7,151	5,038	1,748	6,551	1,183	1,487	201	782
88	Howard County . . . . .	Maryland	50,994	15,139	9,126	3,659	9,942	6,602	2,768	4,725	699	786	86	1,038
89	Clayton County . . . . .	Georgia	50,366	8,623	5,653	1,509	5,428	3,825	1,125	2,603	420	366	69	441
90	Jordan . . . . .	Utah	50,048	5,521	3,236	1,381	3,561	2,178	1,004	1,617	160	167	35	336
91	Brownsville . . . . .	Texas	49,879	9,478	6,531	1,186	5,643	4,350	715	3,277	473	683	40	464
92	Atlanta . . . . .	Georgia	49,796	13,631	7,737	2,473	5,714	4,698	1,199	7,435	897	1,198	283	671
93	Henrico County . . . . .	Virginia	49,405	8,756	5,734	1,821	5,337	3,778	1,158	3,086	398	560	105	492
94	Omaha . . . . .	Nebraska	49,405	10,710	5,911	2,206	7,010	4,228	1,600	3,229	264	233	182	579
95	Wichita Unified . . . . .	Kansas	49,329	10,420	6,250	2,527	5,860	3,905	1,556	4,157	819	691	156	701
96	Anchorage . . . . .	Alaska	49,206	14,466	7,440	6,377	8,155	4,658	2,909	5,937	1,628	961	95	826
97	Garden Grove Unified . . . . .	California	48,659	8,456	5,416	2,109	5,472	3,705	1,365	2,625	413	294	33	531
98	Sacramento Unified . . . . .	California	47,897	9,672	5,410	2,626	5,899	3,433	1,661	3,425	526	614	63	743
99	Seattle . . . . .	Washington	47,735	11,154	7,061	2,142	6,607	4,690	1,385	4,209	845	427	213	663
100	Shelby County . . . . .	Tennessee	47,706	7,917	5,415	1,483	4,954	3,740	936	2,768	379	539	220	537

<sup>1</sup> Enrollments reflect fall 2010 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: School Year 2010–11, Provisional Version 2a. Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

<sup>2</sup> Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded in this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 19.

**Population, Enrollment, and Personal Income by State: Fiscal Years 2010 and 2011**

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	State population (in thousands) <sup>1</sup>		Elementary-secondary enrollment		Personal income (calendar year, in million dollars) <sup>2</sup>	
	2011	2010	2011 <sup>3</sup>	2010 <sup>4</sup>	2010	2009
<b>United States . . . .</b>	<b>311,588</b>	<b>309,330</b>	<b>48,275,975</b>	<b>48,242,775</b>	<b>12,308,496</b>	<b>11,916,773</b>
Alabama . . . . .	4,804	4,785	746,933	748,889	161,314	155,409
Alaska . . . . .	724	714	131,704	131,265	31,243	30,233
Arizona . . . . .	6,467	6,413	946,571	964,034	216,590	215,361
Arkansas . . . . .	2,939	2,922	475,551	474,897	94,581	92,871
California . . . . .	37,684	37,338	6,202,604	6,141,277	1,564,209	1,526,531
Colorado . . . . .	5,116	5,048	834,832	825,787	212,545	205,787
Connecticut . . . . .	3,587	3,575	530,132	543,132	198,178	188,819
Delaware . . . . .	908	900	119,878	117,628	35,475	34,761
District of Columbia . . . . .	619	605	44,199	43,866	43,082	40,483
Florida . . . . .	19,082	18,839	2,636,404	2,627,390	722,368	697,274
Georgia . . . . .	9,812	9,712	1,666,039	1,660,643	335,371	327,555
Hawaii . . . . .	1,378	1,363	179,601	180,196	55,832	54,639
Idaho . . . . .	1,584	1,571	265,713	266,707	49,577	48,183
Illinois . . . . .	12,860	12,842	2,072,114	2,097,796	539,680	525,247
Indiana . . . . .	6,516	6,491	1,023,220	1,026,101	220,866	215,243
Iowa . . . . .	3,064	3,050	493,493	491,255	115,548	112,537
Kansas . . . . .	2,870	2,859	482,692	471,406	110,205	108,496
Kentucky . . . . .	4,367	4,347	672,958	679,901	141,302	137,757
Louisiana . . . . .	4,575	4,545	665,109	663,802	168,704	162,494
Maine . . . . .	1,329	1,327	186,835	188,667	48,620	47,990
Maryland . . . . .	5,840	5,786	851,971	848,252	281,305	272,829
Massachusetts . . . . .	6,607	6,555	924,903	929,569	335,264	324,496
Michigan . . . . .	9,877	9,877	1,455,966	1,523,786	339,044	332,079
Minnesota . . . . .	5,347	5,311	798,891	801,494	225,853	217,609
Mississippi . . . . .	2,977	2,970	490,526	491,651	91,600	88,896
Missouri . . . . .	6,009	5,996	896,702	897,385	218,278	215,242
Montana . . . . .	998	991	141,529	141,693	34,094	33,187
Nebraska . . . . .	1,842	1,830	297,659	294,948	72,190	70,085
Nevada . . . . .	2,720	2,704	429,610	423,859	96,751	98,080
New Hampshire . . . . .	1,318	1,317	189,275	197,131	57,898	55,983
New Jersey . . . . .	8,835	8,800	1,399,409	1,369,596	443,742	433,835
New Mexico . . . . .	2,079	2,066	331,373	331,436	68,050	65,970
New York . . . . .	19,502	19,395	2,677,412	2,697,516	952,673	904,026
North Carolina . . . . .	9,651	9,560	1,448,117	1,444,409	330,826	322,675
North Dakota . . . . .	685	675	96,255	94,997	28,646	26,459
Ohio . . . . .	11,541	11,538	1,655,534	1,669,748	414,567	405,238
Oklahoma . . . . .	3,784	3,760	658,163	653,592	133,616	126,401
Oregon . . . . .	3,868	3,838	559,631	560,250	137,821	135,079
Pennsylvania . . . . .	12,744	12,718	1,670,854	1,693,150	514,352	499,700
Rhode Island . . . . .	1,051	1,053	139,157	141,023	44,207	42,773
South Carolina . . . . .	4,673	4,637	713,511	715,590	149,283	145,285
South Dakota . . . . .	824	817	125,613	123,558	32,303	30,912
Tennessee . . . . .	6,400	6,357	986,382	971,421	223,166	212,980
Texas . . . . .	25,632	25,253	4,800,196	4,728,815	965,236	905,256
Utah . . . . .	2,814	2,775	545,395	548,397	89,152	86,930
Vermont . . . . .	627	626	86,982	90,703	24,871	24,293
Virginia . . . . .	8,104	8,024	1,250,852	1,244,673	354,127	342,340
Washington . . . . .	6,823	6,743	1,042,979	1,034,855	283,368	278,944
West Virginia . . . . .	1,855	1,854	282,130	281,828	58,980	57,535
Wisconsin . . . . .	5,710	5,692	864,251	864,898	216,339	209,595
Wyoming . . . . .	567	565	88,165	87,913	25,604	24,392

<sup>1</sup> U.S. Department of Commerce, U.S. Census Bureau; Internet release date: December 2012.<sup>2</sup> U.S. Department of Commerce, Bureau of Economic Analysis; Internet release dates (for revised state personal income estimates): March 27, 2013 (2010 data) and March 28, 2012 (2009 data).<sup>3</sup> Enrollments represent fall 2010 memberships collected by the National Center for Education Statistics (NCES) on the Common Core of Data (CCD) Agency file—"Local Education Agency (School District) Universe Survey: School Year 2010–11, Provisional Version 2a." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.<sup>4</sup> Enrollments represent fall 2009 memberships collected by NCES on the CCD Agency file—"Local Education Agency (School District) Universe Survey: School Year 2009–10, Provisional Version 2a." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Note: Totals for the United States include all 50 states and the District of Columbia.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.



Table 20.

# **Per Pupil Expenditure (PPE) Amounts and 1-Year Percentage Changes for Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Years 2006–2011**

(In dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Geographic area	2011		2010		2009		2008		2007		2006
	PPE	Percentage change <sup>1</sup>	PPE	Percentage change <sup>1</sup>	PPE	Percentage change <sup>1</sup>	PPE	Percentage change <sup>1</sup>	PPE	Percentage change <sup>1</sup>	PPE
<b>United States . . . .</b>	<b>10,560</b>	<b>-0.4</b>	<b>10,600</b>	<b>1.0</b>	<b>10,499</b>	<b>2.3</b>	<b>10,259</b>	<b>6.1</b>	<b>9,666</b>	<b>5.8</b>	<b>9,138</b>
Alabama . . . . .	8,813	-0.8	8,881	0.1	8,870	-2.6	9,103	8.5	8,391	9.7	7,646
Alaska . . . . .	16,674	5.6	15,783	1.5	15,552	6.3	14,630	18.9	12,300	7.3	11,460
Arizona . . . . .	7,666	-2.3	7,848	0.4	7,813	2.7	7,608	5.7	7,196	11.2	6,472
Arkansas . . . . .	9,353	2.3	9,143	5.0	8,712	2.0	8,541	3.1	8,284	4.5	7,927
California . . . . .	9,139	-2.5	9,375	-2.9	9,657	-2.1	9,863	7.8	9,152	7.9	8,486
Colorado . . . . .	8,724	-1.5	8,853	1.5	8,718	-4.0	9,079	11.2	8,167	1.4	8,057
Connecticut . . . . .	15,600	4.7	14,906	2.6	14,531	4.9	13,848	6.7	12,979	5.3	12,323
Delaware . . . . .	12,685	2.4	12,383	1.0	12,257	Z	12,253	3.6	11,829	1.7	11,633
District of Columbia . . . . .	18,475	-1.0	18,667	13.8	16,408	12.4	14,594	1.9	14,324	6.5	13,446
Florida . . . . .	8,887	1.7	8,741	-0.2	8,760	-3.0	9,035	6.1	8,514	9.7	7,759
Georgia . . . . .	9,253	-1.5	9,394	-2.7	9,650	-1.4	9,788	7.2	9,127	6.6	8,565
Hawaii . . . . .	12,004	2.1	11,754	-5.2	12,399	5.1	11,800	6.7	11,060	12.0	9,876
Idaho . . . . .	6,824	-4.0	7,106	0.2	7,092	2.3	6,931	4.6	6,625	2.9	6,440
Illinois . . . . .	10,774	-7.4	11,634	7.4	10,835	5.7	10,246	7.2	9,555	4.4	9,149
Indiana . . . . .	9,370	-2.5	9,611	2.6	9,369	3.7	9,036	1.1	8,938	1.7	8,793
Iowa . . . . .	9,807	0.4	9,763	0.6	9,707	4.7	9,267	5.7	8,769	4.9	8,360
Kansas . . . . .	9,498	-2.2	9,715	-2.4	9,951	2.9	9,667	7.6	8,988	7.1	8,392
Kentucky . . . . .	9,309	4.0	8,948	2.2	8,756	0.8	8,686	4.5	8,309	8.4	7,662
Louisiana . . . . .	10,723	0.8	10,638	1.0	10,533	5.8	9,954	11.5	8,928	6.3	8,402
Maine . . . . .	11,438	-6.7	12,259	-0.4	12,304	6.3	11,572	1.6	11,387	7.6	10,586
Maryland . . . . .	13,871	1.0	13,738	2.1	13,449	3.7	12,966	10.6	11,724	9.9	10,670
Massachusetts . . . . .	13,941	2.6	13,590	-3.7	14,118	4.9	13,454	5.6	12,738	6.3	11,981
Michigan . . . . .	10,823	1.7	10,644	1.5	10,483	4.1	10,069	1.6	9,912	3.6	9,572
Minnesota . . . . .	10,712	0.3	10,685	-3.7	11,098	9.4	10,140	6.3	9,539	4.4	9,138
Mississippi . . . . .	7,928	-2.4	8,119	0.5	8,075	2.2	7,901	5.7	7,473	3.5	7,221
Missouri . . . . .	9,410	-2.3	9,634	1.1	9,529	3.4	9,216	8.1	8,529	5.2	8,107
Montana . . . . .	10,639	1.4	10,497	4.4	10,059	4.1	9,666	6.5	9,078	5.8	8,581
Nebraska . . . . .	10,825	0.8	10,734	6.9	10,045	4.9	9,577	4.8	9,141	4.6	8,736
Nevada . . . . .	8,527	0.5	8,483	0.7	8,422	1.7	8,285	3.7	7,993	8.8	7,345
New Hampshire . . . . .	13,224	6.8	12,383	3.8	11,932	2.7	11,619	8.4	10,723	6.4	10,079
New Jersey . . . . .	15,968	-5.2	16,841	3.5	16,271	-1.3	16,491	5.1	15,691	7.3	14,630
New Mexico . . . . .	9,070	-3.3	9,384	-0.6	9,439	4.1	9,068	5.0	8,635	6.8	8,086
New York . . . . .	19,076	2.5	18,618	2.7	18,126	5.5	17,173	7.5	15,981	7.4	14,884
North Carolina . . . . .	8,312	-1.1	8,409	-2.1	8,587	7.4	7,996	1.4	7,883	6.7	7,388
North Dakota . . . . .	11,420	3.9	10,991	8.3	10,151	4.9	9,675	7.2	9,022	4.9	8,603
Ohio . . . . .	11,223	1.7	11,030	4.5	10,560	3.8	10,173	3.8	9,799	2.1	9,598
Oklahoma . . . . .	7,587	-3.9	7,896	0.1	7,885	2.6	7,685	3.6	7,420	6.6	6,961
Oregon . . . . .	9,682	0.6	9,624	-1.9	9,805	2.6	9,558	6.2	9,000	5.3	8,545
Pennsylvania . . . . .	13,467	3.6	12,995	3.9	12,512	4.0	12,035	8.4	11,098	0.6	11,028
Rhode Island . . . . .	13,815	0.9	13,699	-0.1	13,707	1.2	13,539	7.4	12,612	7.2	11,769
South Carolina . . . . .	8,986	-1.7	9,143	-1.5	9,277	1.2	9,170	7.5	8,533	5.5	8,091
South Dakota . . . . .	8,805	-0.6	8,858	4.1	8,507	1.7	8,367	5.3	7,944	3.8	7,651
Tennessee . . . . .	8,242	2.2	8,065	2.1	7,897	2.0	7,739	8.8	7,113	3.3	6,883
Texas . . . . .	8,671	-0.9	8,746	2.4	8,540	2.6	8,320	6.4	7,818	3.4	7,561
Utah . . . . .	6,212	2.4	6,064	-4.6	6,356	10.3	5,765	1.4	5,683	4.5	5,437
Vermont . . . . .	15,925	4.3	15,274	0.6	15,175	6.1	14,300	6.2	13,471	6.8	12,614
Virginia . . . . .	10,364	-2.2	10,597	-3.0	10,930	2.5	10,659	4.4	10,210	8.1	9,447
Washington . . . . .	9,483	0.3	9,452	-1.0	9,550	5.0	9,099	8.6	8,377	7.0	7,830
West Virginia . . . . .	11,846	2.8	11,527	11.2	10,367	5.2	9,852	2.5	9,611	2.8	9,352
Wisconsin . . . . .	11,774	3.6	11,364	2.6	11,078	3.7	10,680	4.0	10,267	3.0	9,970
Wyoming . . . . .	15,849	4.5	15,169	4.1	14,573	5.3	13,840	4.7	13,217	18.0	11,197

Z Represents zero or rounds to zero.

<sup>1</sup> Percentage change column displays percentage change from prior year per pupil current spending amount.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall memberships collected by the National Center for Education Statistics on the Common Core Data Agency file—"Local Education Agency (School District) Universe Survey." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded. Enrollments from the CCD Agency file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Source: U.S. Census Bureau, 2011 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

# Appendix A.

## Definitions of Selected Terms

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Major categories for the U.S. Census Bureau's classification of government finances, as applicable to school systems, are defined below.

**Capital Outlay.** Direct expenditure for construction of buildings, roads, and other improvements undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account); for purchases of equipment, land, and existing structures; and for payments on capital leases. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for maintenance and repairs to such works and structures is classified as "current spending."

**Cash and Deposits.** Cash on hand and on deposit, including any savings and other time deposits, as well as demand deposits.

**Cash and Security Holdings.** Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

**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 either on a contractual basis by private contractors or through a government's own staff (i.e., force account).

**Contributions From Parent Government.** Tax receipts and other amounts appropriated by a parent government and transferred to its dependent school system. Excludes intergovernmental revenue, current charges, and miscellaneous general revenue.

**Current Charges.** Amounts received from the public for performance of specific services benefitting the person charged and from sales of commodities and services. Includes school lunch sales (gross), tuition paid by individuals, revenue from the sale and rental of textbooks, transportation fees, and receipts from centrally-administered student activity funds. Excludes amounts received from other governments and interfund transfers.

**Current Operation.** Direct expenditure for salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. It includes gross school system expenditure for instruction, support services, and noninstructional functions. It excludes expenditure for debt service, capital outlay, and reimbursement to other governments (including

other school systems). Also excluded are payments made on behalf of the school system by other governments including employee retirement payments made by state governments to state retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement systems (such as the Chicago Board of Education and the Denver Public School System) into their own retirement funds are excluded. Current operation expenditure is a standard classification item used in all Census Bureau government finance reports.

**Current Spending.** Comprises current operation expenditure (as defined above), payments made by the state government on behalf of school systems, and transfers made by school systems into their own retirement funds. This classification is used only in Census Bureau education reports in an effort to provide statistics for users who wish to make interstate comparisons. It is not used in other government finance reports to avoid double-counting expenditure between levels of government and funds. While expenditure made by the state government on behalf of the school systems is available on a state aggregate basis, it is frequently not available for each school system in given states. Therefore, these payments are included under current spending in the tables which display state totals and are often estimated for the local school systems to be included in the tables which display individual school units. Appendix B identifies this anomaly on a state-by-state basis.

**Debt.** Short-and long-term credit obligations of a school system or that portion of a parent government's credit obligations devoted to a dependent system. Excludes non interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, leases, advances, and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds.

**Debt Outstanding at the End of Fiscal Year.** All debt obligations remaining unpaid at the end of the fiscal year.

**Elementary-Secondary Education.** Prekindergarten through twelfth grade regular, special, and vocational education, as well as cocurricular, community service, and adult education programs provided by a public school system. The financial activities of these systems for all instruction, support service, and noninstructional activities are included in this category.

**Employee Benefit Expenditure.** Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes contributions on behalf of employees for retirement coverage, social security, group health and life



insurance, tuition reimbursement, worker's compensation, and unemployment compensation.

**Enrollment.** Count of pupils on pupil rolls in the fall of the school system's fiscal year for which data are shown.

**Equipment.** Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditure for facilities that are integral parts of structures is classified as expenditure for construction or for purchase of land and existing structures.

**Expenditure.** 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. Note that expenditure includes only external transactions of a school system and excludes noncash transactions, such as the provision of perquisites or other payments in-kind.

**Federal Aid—Direct.** Aid from project grants for programs such as Impact Aid, Indian Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

*Impact Aid.* Revenue authorized to assist in the construction (P.L. 81-815) and operation (P.L.-874) of schools in areas affected by federal activities.

**Federal Aid Distributed by State Governments.** Aid from formula grants distributed through state government agencies. Includes revenue from such programs as:

*Child Nutrition Programs.* Payments by the Department of Agriculture for the National School Lunch, Special Milk, School Breakfast, and a la Carte programs. Excludes the value of donated commodities.

*Compensatory (Title I) Programs.* Revenue authorized by Title I of the Elementary-Secondary Education Act (PL 102-382). Includes basic, concentration, and migratory education grants.

*Special Education Programs.* Revenue awarded under the Individuals with Disabilities Act (PL 105-17). Includes formula grants authorized in Part B of this legislation, but excludes project grants authorized in Part D. Revenue from this excluded project grant is included in Federal Aid—Direct.

*Vocational Programs.* Revenue from the Carl D. Perkins Vocational Education Act. Includes revenue from Title II (Basic Grants) and Title III-E (Tech-Prep Education).

*Other Federal Aid Distributed by the State.* Includes revenue from other formula grant programs distributed through state governments, such as the Workforce Investment Act, Title V, the Safe and Drug-Free Schools and Community Act authorized by Title IV-A of the Elementary-Secondary Education Act, and Mathematics, Science, and Teacher

Quality grants (Title II-A and Title II-B of the Elementary-Secondary Education Act).

*Nonspecified Federal Aid Distributed by the State.* Federal revenue amounts that pertain to more than one of the above categories, but which reporting units could not provide distinct amounts into these categories. This revenue is included in "nonspecified" instead of "other."

**Fiscal Year.** The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

**Fixed Charges.** Charges of a generally recurrent nature which are not readily allocable to another function. Such charges include employee benefits, retirement and insurance programs, and worker's compensation.

**Instruction Expenditure.** Relates to the instruction function (Function 1000) defined in "Financial Accounting for Local and State School Systems," National Center for Education Statistics, 2009. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and state if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities, as well as adult education, community services, and student enterprise activities.

**Instructional Equipment.** Expenditure for all equipment recorded by school systems in general or operating funds under the "instruction" function.

**Interest Earnings.** Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under elementary-secondary revenue do not include earnings on assets of employee-retirement systems.

**Interest Expenditure.** Amounts paid for use of borrowed money.

**Long-Term Debt.** Debt payable more than 1 year after date of issue.

**Long-Term Debt Issued.** The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized, but not actually incurred, during the fiscal period are not included.

**Long-Term Debt Retired.** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

**Nonelementary-Secondary Programs.** Comprises expenditure by a school district for the operation of community services (e.g., swimming pools, public libraries, programs for the elderly, and child care centers); adult education classes; and other activities not related to elementary-secondary education, such as community college programs.

**Other Current Spending.** Current spending for other than elementary-secondary education instruction and support services activities. Included in this category are food services, enterprise operations, community services, and adult education expenditure.

**Payments to Other Governments.** Payments made to states, counties, cities, and special district school housing authorities including repayment of loans and debt service payments to entities that incur debt instead of the school system. “Payments to Other School Systems” is included in this category in the tables that display individual school systems but excluded (to avoid double-counting) in the state aggregate tables.

**Payments to Other School Systems.** Payments to in-state and out-of-state public school systems for tuition, transportation, data processing, or other purchased services. These amounts are excluded from state aggregate tables but included in “Payments to Other Governments” in the individual unit tables.

**Property Taxes.** Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures), as well as personal property. Personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).

**Public School Systems.** Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational-technical education which, under the law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipality, township, or state government.

**Purchase of Land and Existing Structures.** Expenditure for the acquisition of land and existing buildings including purchases of rights-of-way, payments on capital leases, title searches, and similar activities associated with real property purchase transactions.

**Revenue.** All amounts of money received by a school system from external sources—net of refunds and other correcting transactions—other than from issuance of debt,

liquidation of investments, or as agency and private trust transactions. Note that revenue excludes noncash transactions, such as receipt of services, commodities, or other “receipts in-kind.”

**Salaries and Wages.** Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

**School Lunch Charges.** Gross collections from cafeteria sales to children and adults.

**Short-Term Debt.** Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

**State Aid.** State revenue paid to the school system for any purpose, restricted or unrestricted, including the following:

*Capital Outlay/Debt Service.* Revenue paid for school construction and building aid including amounts to help the school systems pay for servicing debt.

*Compensatory Programs.* Revenue for “at risk” or other economically disadvantaged students including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs that provide more than staff enhancements—such as materials, resource centers, and equipment.

*General Formula Assistance.* Revenue from general non-categorical state assistance programs such as foundation, minimum or basic formula support, apportionment, equalization, flat or block grants, and state public school fund distributions. This category also includes revenue dedicated from major state taxes, such as income and sales taxes.

*Payments on Behalf of Local Education Agency (LEA).* State payments that benefit school systems but are not paid directly to school systems. Includes amounts transferred into state teacher or public-employee retirement funds, as well as into funds for other kinds of employee benefits, such as group health, life, and unemployment compensation. This category also includes state payments for textbooks, school buses, and telecommunications that are provided to public school systems.

*Special Education Programs.* Revenue for the education of physically- and mentally-handicapped students.

*Staff Improvement Programs.* Revenue for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health

insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff.

*Transportation Programs.* Payments for various state transportation aid programs, such as those that compensate the school system for part of its transportation expense and those that provide reimbursement for transportation salaries or school bus purchase.

*Vocational Programs.* Revenue for state vocational education assistance programs including career education programs.

*Other State Aid.* All other state revenue that is paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, debt services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under a state government's general formula assistance program, revenue will be shown under "general formula assistance" instead of under this category.

*Nonspecified State Aid.* State revenue amounts that pertain to more than one of the above categories, but which reporting units could not provide distinct amounts into these categories. This revenue is included in "nonspecified" instead of "other."

**Support Services Expenditure.** Relates to support services functions (Function 2000) defined in "Financial Accounting for Local and State School Systems," National Center for Education Statistics, 2009. Support services presented under the current operation or current spending headings include payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and state if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditure for the following functions:

*General Administration.* (Function 2300) Expenditure for board of education and executive administration (office of the superintendent) services.

*Instructional Staff Support.* (Function 2200) Expenditure for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

*Operation and Maintenance of Plant.* (Function 2600) Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

*Pupil Support Services.* (Function 2100) Expenditure for attendance record-keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services.

*Pupil Transportation Services.* (Function 2700) Expenditure for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance.

*School Administration.* (Function 2400) Expenditure for the office of principal services.

*Other Support Services.* Expenditure for central/business support (Function 2500) and other support (Function 2900) services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services.

*Nonspecified Support Services.* Expenditure that pertains to more than one of the above categories. In some cases, reporting units could not provide distinct expenditure amounts for each support services category. This expenditure is included in "nonspecified" instead of "other support services."

**Taxes.** Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of state-imposed-and-collected taxes, which are classified as inter-governmental revenue.

## Appendix B.

# Notes Relating to Education Finance Data

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The characteristics of elementary-secondary school finance data are influenced by accounting requirements mandated by each state education agency. The level of financial detail that school systems must maintain varies from state to state. Different state financing methods, such as making payments on behalf of school systems to fund teacher retirement, and the use of different accounting handbooks also cause variation. This variation creates differences in the content of information presented in this report. This appendix describes, on a state-by-state basis, these differences and adjustments made to improve data comparability.

### ALASKA

“Payments to other school systems” cannot be isolated in the Alaska school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

Payments made by the state government into the state retirement system on behalf of Alaska school systems are included in the tables that display state totals of elementary-secondary education finances.

### ARIZONA

“Payments to other school systems” cannot be isolated in the Arizona school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

### ARKANSAS

Changes to state and local revenue, effective in FY 1999, reflect consistency with the classification of the 25-mill uniform rate of ad valorem property tax (Amendment 74 of the Arkansas Constitution) as state revenue in the state and local government finance survey.

Payments made by the state government into the state retirement system on behalf of Arkansas school systems, as well as payments for various state-supported programs are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

### CALIFORNIA

Payments made by the state government into the state retirement system on behalf of California school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

### CONNECTICUT

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

Payments made by the state government into the state retirement system on behalf of Connecticut school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

Debt information for some dependent city and town school districts in Connecticut is not available and thus not reported in the data.

### DELAWARE

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

### DISTRICT OF COLUMBIA

The District of Columbia’s financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These payments are included in “construction.”

### FLORIDA

“Payments to other school systems” cannot be isolated in the Florida school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

### GEORGIA

Some state grants cannot be isolated in the Georgia accounting structure. These amounts are included in the “Other and nonspecified” state categories within Tables 3 and 15 of this report.

Payments made by the state government into the state retirement system on behalf of Georgia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

## **IDAHO**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

“Payments to other school systems” cannot be isolated in the Idaho school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

Payments made by the state government for unemployment insurance on behalf of Idaho school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

## **ILLINOIS**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

Payments made by the state government into the state's public school retirement systems on behalf of Illinois school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

Illinois corporate personal property replacement tax revenue is included as a state revenue source rather than local revenue in this report.

## **INDIANA**

Payments made by the state government into the state retirement system on behalf of Indiana school corporations are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **KANSAS**

Special Education federal grants cannot be isolated in the Kansas accounting structure. These amounts are included

in “Other and nonspecified” federal revenue in Tables 2 and 15 of this report.

Payments made by the state government into the state retirement system for school employees on behalf of Kansas school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

## **KENTUCKY**

Special Education and Vocational federal grants cannot be isolated in the Kentucky accounting structure. These amounts are included in “Other and nonspecified” federal revenue in Tables 2 and 15 of this report.

Payments made by the state government into the state teachers' retirement system and for health and life insurance on behalf of Kentucky school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **MAINE**

Payments made by the state government into the state retirement system on behalf of Maine school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **MARYLAND**

Payments made by the state government into state retirement funds on behalf of Maryland school systems are included in the financial statements sent to the state education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

## **MASSACHUSETTS**

Payments made by the state government into the state retirement system on behalf of Massachusetts school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **MICHIGAN**

As of FY 2009, the data for Michigan exclude data for public school academies (PSAs) that are chartered by state universities and community colleges. PSAs are

publicly-financed schools, but do not meet Census Bureau criteria for inclusion in this report as they have been classified by the Census Bureau as nongovernmental entities.

## **MINNESOTA**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

## **MISSISSIPPI**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

“Payments to other school systems” cannot be isolated in the Mississippi school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending and per pupil current spending amounts presented for both state aggregates and individual school systems.

## **MISSOURI**

Missouri’s Proposition C sales tax revenue is included as a state revenue source rather than local revenue in this report.

## **NEVADA**

The Local School Support sales tax is included as a state revenue source rather than as a local sales tax. Revenue from the Governmental Services motor vehicle privilege tax is also included under state source revenue. The public utility franchise tax is classified as a public utility tax of the local school districts.

## **NEW HAMPSHIRE**

Payments made by the state government into the state retirement system for teachers on behalf of New Hampshire school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **NEW JERSEY**

Payments made by the state government for employer contributions to the Teachers’ Pension and Annuity Fund and for social security payments on behalf of New Jersey school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are also included in the tabular detail for state revenue and expenditure of individual school systems.

## **NEW YORK**

Instructional expenditure for the New York City School District includes expenditure for guidance counselors. This will slightly overstate instructional expenditure and slightly

understate pupil support services expenditure for the New York City School District.

## **NORTH CAROLINA**

State payments on behalf of North Carolina school systems for textbooks and the purchase of school buses are included in the financial statements sent to the state education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

## **RHODE ISLAND**

Payments made by the state government into the state retirement fund on behalf of Rhode Island school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **SOUTH CAROLINA**

Payments made by the state government for student testing, transportation, and textbooks on behalf of South Carolina school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **SOUTH DAKOTA**

The state financial reporting system does not isolate capital outlay payments for the purchase of land and existing structures. These amounts are included with amounts shown for “construction.”

Payments made by the state government on behalf of South Dakota school systems for telecommunications are included in the tables that display state totals of elementary-secondary education finances. These payments are also included in the tabular detail for state revenue and expenditure of individual school systems.

## **TEXAS**

Payments made by the state government on behalf of Texas school systems into the state school employees’ retirement fund, and payments for textbooks and transportation are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

## **UTAH**

Expenditure for adult education in Utah cannot be isolated in the state finance reporting system. These amounts will

slightly inflate the “instruction,” “support services,” and per pupil current spending amounts presented at both the state aggregate and individual school system levels.

#### **VERMONT**

Payments made by the state government for employee benefits on behalf of Vermont school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for the local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

#### **WEST VIRGINIA**

Payments made by the state government into the state teachers’ and public employees’ retirement funds on behalf of West Virginia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

#### **WISCONSIN**

Expenditure for adult education in Wisconsin cannot be isolated in the state finance reporting system. These amounts will slightly inflate the “instruction,” “support services,” and per pupil current spending amounts presented at both the state aggregate and individual school system levels.



## Appendix C.

### Two-Letter State Abbreviations

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STATE	ABBREVIATION	STATE	ABBREVIATION
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
Florida	FL	North Dakota	ND
Georgia	GA	Ohio	OH
Hawaii	HI	Oklahoma	OK
Idaho	ID	Oregon	OR
Illinois	IL	Pennsylvania	PA
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Maryland	MD	Vermont	VT
Massachusetts	MA	Virginia	VA
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY
District of Columbia	DC		

# Appendix D.

## F-33 Survey Form

**F-33 (2011)**

OMB No. 0607-0700: Approval Expires 07/31/2012

	<b>RETURN BY FAX TO</b> <b>EFSS Branch at</b> <b>866-394-0138</b>	<b>FORM F-33</b> (12-14-2011)	<b>U.S. DEPARTMENT OF COMMERCE</b> Economics and Statistics Administration <b>U.S. CENSUS BUREAU</b>
	<b>2011 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES</b>		

In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name, address, and ZIP Code)

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

**NOTE →** Please read the instructions on pages 6 through 8 before completing this form.

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2009.

<b>Part I REVENUE</b>	<b>Amount Omit cents</b>
<b>Section A – FROM LOCAL SOURCES</b>	T06
1. Property taxes (1110, 1140)	T09
2. General sales or gross receipts tax (1120)	T15
3. Public utility taxes (1190)	T40
4. Individual and corporate income taxes (1130)	T99
5. All other taxes (1190)	T02
6. Parent government contributions (dependent school systems only – 1200)	D23
7. Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)	D11
8. Revenue from other school systems (within state – 1321, 1421, 1951; out of state – 1331, 1350, 1431, 1952)	A07
9. Tuition fees from pupils, parents, and other private sources (1310, 1340)	A08
10. Transportation fees from pupils, parents, and other private sources (1410, 1440)	A11
11. Textbook sales and rentals (1940)	A09
12. School lunch revenues (1600)	A13
13. District activity receipts (1700)	A20
14. Other sales and service revenues (1800)	A40
15. Rents and royalties (1910)	U11
16. Sale of property	

<b>Part I</b>	<b>REVENUE – Continued</b>	<b>Amount Omit cents</b>
<b>Section A – FROM LOCAL SOURCES – Continued</b>		U22
17.	Interest earnings (1510)	U30
18.	Fines and forfeits	U50
19.	Private contributions (1920)	U97
20.	Miscellaneous other local revenue (1980, 1990)	C01
<b>Section B – FROM STATE SOURCES (3100, 3200, 3800)</b>		C04
1.	General formula assistance	C05
2.	Staff improvement programs	C06
3.	Special education programs	C07
4.	Compensatory and basic skills attainment programs	C08
5.	Bilingual education programs	C09
6.	Gifted and talented programs	C10
7.	Vocational education programs	C11
8.	School lunch programs	C12
9.	Capital outlay and debt service programs	C13
10.	Transportation programs	C14
11.	All other revenues from state sources	C15
<b>Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)</b>		C16
1.	Title I	C17
2.	Children with disabilities – IDEA	C19
3.	Math, science, and teacher quality	C25
4.	Safe and drug-free schools	B11
5.	Vocational and technical education	C20
6.	Child nutrition act – <b>exclude commodities</b>	B10
7.	Bilingual education	B12
8.	All other federal aid through the state	B13
<b>Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)</b>		
1.	Impact aid (Public Law 81–815 and Public Law 81–874)	
2.	Indian education	
3.	All other direct federal aid	

**CONTINUE WITH PART II ON PAGE 3** ➔

Part II CURRENT OPERATION EXPENDITURE			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100)	Employee benefits only (Object series 200, except 240)	TOTAL (ALL current operation objects)
	(1)	(2)	(3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			
16. Payments to charter schools (object 566)			V92
17. Teacher salaries – Regular education programs (program 100)			Z35
18. Teacher salaries – Special education programs (program 200)			Z36
19. Teacher salaries – Vocational education programs (program 300)			Z37
20. Teacher salaries – Other education programs (programs 400, 900)			Z38
21. Textbooks (function 1000, object 640)			V93
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720, 740)			G15

CONTINUE WITH PART III ON PAGE 4 ➔

<b>Part III CAPITAL OUTLAY EXPENDITURES – Continued</b>		Amount <b>Omit cents</b>
3. Instructional equipment (object 730, function 1000)		K09
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10
<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY</b>		Z32
1. Total salaries and wages (object 100 – ALL functions)		Z34
2. Total employee benefit payments (object 200 – ALL functions)		Q11
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12
4. Payments to state governments (object 569)		M12
5. Payments to local governments (object 920)		I86
6. Interest on school system indebtedness (object 832)		
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38
1. For employee benefits		C39
2. All other (textbooks, school bus purchase, etc.)		
<b>Part VI DEBT</b>		19H
<b>Section A – LONG TERM – Term of more than one year</b>		
1. Outstanding at beginning of the fiscal year		21F
2. Issued during fiscal year (revenue code 5110)		31F
3. Retired during fiscal year (object 831)		41F
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)		
<b>Section B – SHORT TERM – Term of one year or less</b>		
1. Outstanding at beginning of fiscal year		61V
2. Outstanding at end of fiscal year		66V
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>		
Type of asset	Funds	
	Debt service	Bond Other
Cash and deposits (include CD's and security holdings)	W01	W31 W61
<b>Part VIII FALL MEMBERSHIP – October 2010</b>		Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2010		V33
<b>Part IX SPECIAL PROCESSING ITEMS</b>		
Item	Code	Amount
1. Student fees, nonspecified	A15	
2. Census local, NCES state revenue	T07	
3. Census state, NCES local revenue	C24	

**CONTINUE WITH PART IX ON PAGE 5** ➔

**Part IX SPECIAL PROCESSING ITEMS – Continued**

Item	Code	Amount
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction employee benefits	J13	
7. State payment on behalf of the LEA, pupil support services employee benefits	J17	
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07	
9. State payment on behalf of the LEA, general administration employee benefits	J08	
10. State payment on behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

**Part X ARRA FUNDS  
(Exhibits of selected items reported in Sections I-C, II-A, II-B, and III)**

- |   |     |  |
|---|-----|--|
| 1. ARRA revenues – Title I  | HR1 |  |
| 2. ARRA expenditures – Current operation expenditures for elementary-secondary education programs (objects 100–600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200) | HE1 |  |
| 3. ARRA expenditures – Capital outlay expenditures (objects 700, 710, 720, 730 and 740 for functions 1000, 2000, 3100, and 3200, and ALL objects for function 4000)             | HE2 |  |

Remarks – Please use this space for any explanation that may be essential in understanding your reported data.  
If additional space is required, please attach a separate sheet.

## BASIC INSTRUCTIONS AND SUGGESTIONS

FINAL AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

**1. INCLUDE the unduplicated revenues and expenditures from all funds:**

- |                                  |                                   |
|----------------------------------|-----------------------------------|
| <b>a.</b> General fund           | <b>e.</b> Capital projects funds  |
| <b>b.</b> Special revenue funds  | <b>f.</b> Food service fund       |
| <b>c.</b> Federal projects funds | <b>g.</b> District activity funds |
| <b>d.</b> Debt service fund      |                                   |

**2. EXCLUDE** transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.

**3.** In cases where revenues were not received, no expenditures made, or no debt or assets, report "0" for the items. Please describe the basis of any estimates or prorations used to report amounts requested on this form in the "Remarks" section.

**4.** For help with questions, contact the Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193 or govsec@cen.gov.

### Part I – REVENUE

#### Section A – FROM LOCAL SOURCES

**Lines 1–5.** Independent school districts should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

**Line 6.** Dependent school systems should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

**Line 7.** Report taxes for education levied by separate county and city governments and transferred to the school system. Include monies received from debt issued in the name of a local (nonschool system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

**Line 8.** Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

**Lines 9–14.** Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered on line 12. Gross district activity receipts for those funds under control of the custodian of district funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

**Line 15–20.** Include revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties on line 15. Report amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.) on line 16. Include interest earnings from all funds held by the school system on line 17. Report revenues from penalties imposed for violations of law on line 18. Report gifts of cash or securities from private individuals or organizations on line 19. Report receipts from refunds of prior year expenditures and other revenue from local sources not provided for elsewhere on line 20. Report in Part VI the amount of monies from debt issuances.

#### Section B – FROM STATE SOURCES

**Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.**

**Line 1.** Include revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

**Line 2.** Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

**Line 3.** Enter revenues for the education of physically and mentally disabled students.

**Line 4.** Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual – see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs that provide more than staff enhancements – such as materials, resource centers, and equipment. Programs that focus on staff should be reported on line 2.

**Lines 5–10.** Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

**Line 11.** Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

#### Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

**Line 1.** Include federal revenues distributed through Title I (College and Career Ready Students) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

**Line 2.** Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 2004). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D of the law. Report these project grants instead in Part I-D3.

**Line 3.** Report math, science, and teacher quality formula and project grants provided under Title II-A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 4.** Include formula and project grants for safe and drug-free schools distributed under Title IV-A of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 5.** Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

**Line 6.** Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by Public Law 79-396 and Public Law 89-642. **Report cash payments only – exclude the value of donated commodities.**

**Line 7.** Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 8.** Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Workforce Investment Act of 1998.

#### Section D – FROM FEDERAL SOURCES DIRECTLY

**Line 1.** Include federal payments for construction (Public Law 81-815) and for maintenance and operation (Public Law 81-874).

**Line 2.** Include both project and formula grants for Indian education distributed under Title VII (formerly Title IX) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB) and the Johnson-O'Malley Act.

**CONTINUE ON PAGE 7** 

FORM F-33 (12-14-2011)



**Line 3.** Report the total of all other federal grants awarded directly to the local education agency. Include project grants authorized under Part D of IDEA, Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-9 and ID1-3, such as "total federal revenues" not broken down by program.

## Part II – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 14 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 3
Payments to the state, cities, counties, or special districts	Part IV, lines 4 and 5
Debt service payments	Part IV, line 6 and Part VI, Section, A line 3
State payments on behalf of school systems	Part IX, lines 6–14

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

**Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2009.**

## Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12

**Line 1. Instruction (1000).** Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 13).

**Line 2. Pupil support (2100).** Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

**Line 3. Instructional staff support (2200).** Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services.

**Line 4. General administration (2300).** Expenditure for board of education and executive administration (office of the superintendent) services.

**Line 5. School administration (2400).** Report expenditure for the office of the principal services.

**Line 6. Operation and Maintenance of Plant (2600).** Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

**Line 7. Student Transportation (2700).** Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

**Line 8. Business/central/other support services (2500 and 2900).** Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items on lines 2 through 8, such as "total support services" not broken down by function.

## Section B – Elementary-secondary Noninstructional Programs

**Line 9. Food services (3100).** Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

**Line 10. Enterprise operations (3200).** Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

**Line 11. Other.** Report the expenditure for other elementary-secondary non-instructional activities not related to food services or enterprise operations. Nonenterprise student activities should be included with "instruction" on line 1.

## Section C – Nonelementary-secondary Programs

**Line 12. Community services (3300).** Include any local education agency expenditure for providing noneducation services such as, operation of a swimming pool, public library, programs for the elderly, and child care centers.

**Line 13. Adult education.** Expenditures for basic adult education classes, such as GED or high school equivalency. Post-secondary programs for adults should be reported on line 14.

**Line 14. Other.** All other nonelementary-secondary programs such as any post-secondary programs for adults.

## Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B

**Line 15. Payments to private schools (object 563).** Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures.

**Line 16. Payments to charter schools (object 566).** Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Nonfiscal Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

**Lines 17–20. Teacher salaries.** Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 17, special education programs (program 200) on line 18, vocational programs (program 300) on line 19, and other programs (programs 400, 900) on line 20. These amounts should also be included with the instruction salaries and total instruction amounts reported in Section A.

**Line 21. Textbooks.** Report expenditures for textbooks used for classroom instruction (function 1000, object 640).

## Part III – CAPITAL OUTLAY EXPENDITURES

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

## Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

**Line 1. Total salaries and wages.** Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for nonelementary-secondary program activities.

**Line 2. Total employee benefit payments.** Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and worker's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for nonelementary-secondary program activities.

**Line 3. Payments to other school systems.** Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

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**Lines 4 and 5.** Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities that incur debt instead of the school system.

**Line 6. Interest on school system debt.** Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments, which should be reported in Part VI.

#### **Part V – STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY**

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include on line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

#### **Part VI – DEBT**

Report in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Include general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Do not include lease purchase agreements, compensated absences, accounts payable, or any noninterest-bearing obligations. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less.

#### **Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and nongovernment securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

#### **Part VIII – FALL MEMBERSHIP – OCTOBER, 2010**

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2010 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

#### **Part IX – SPECIAL PROCESSING ITEMS**

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193.

**Line 1. Student fees, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I, Lines 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (district activities). An example would be total student fees not broken down into these separate categories.

**Line 2. Census local, NCES state revenue.** This category is reserved for any tax item classified as local by the U.S. Census Bureau and as state by the National Center for Education Statistics.

**Line 3. Census state, NCES local revenue.** This category is reserved for any tax item classified as state by the U.S. Census Bureau and as local by the National Center for Education Statistics.

**Line 4. State revenue, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

**Line 5. Federal revenue, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

**Line 6. State payment on behalf of the LEA, instruction.** Report expenditures from the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

**Line 7. State payment on behalf of the LEA, pupil support services.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for pupil support services. See definitions for Part II-A, line 2.

**Line 8. State payment on behalf of the LEA, instructional staff services.** This item consists of the actual or estimated expenditure from the revenue reported in Part V, line 1, for instructional staff services. See definitions for Part II-A, line 3.

**Line 9. State payment on behalf of the LEA, general administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for general administration. See definitions for Part II-A, line 4.

**Line 10. State payment on behalf of the LEA, school administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for school administration. See definitions for Part II-A, line 5.

**Line 11. State payment on behalf of the LEA, operation and maintenance of plant.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for operation and maintenance of plant. See definitions for Part II-A, line 6.

**Line 12. State payment on behalf of the LEA, student transportation.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for student transportation. See definitions for Part II-A, line 7.

**Line 13. State payment on behalf of the LEA, business/central/other.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

**Line 14. State payment on behalf of the LEA, other.** Report expenditures from the revenues reported in Part V, line 1, that were made for other than instruction or support services. See definitions for Part II-B.

**Line 15. Support services, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part II-A, lines 2 through 8.

**Line 16. Equipment expenditure, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

**Line 17. Own retirement system transfer, instruction.** If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

**Line 18. Own retirement system transfer, support services.** If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

**Line 19. Federal revenue on behalf of school system.** Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.

**Line 20. State payment on behalf of the LEA, instructional nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for instruction. See definition for Part II-A, line 1.

**Line 21. State payment on behalf of the LEA, support services nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for support services. See definitions for Part II-A, lines 2 through 8.

**Line 22. State payment on behalf of the LEA, noninstructional programs nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for noninstructional programs. See definitions for Part II-B.

**Line 23. State payment on behalf of the LEA, nonelementary-secondary programs.** Report expenditures from the revenues reported in Part V, lines 1 & 2, that were made for nonelementary-secondary programs. See definitions for Part II-C.

**Line 24. State payment on behalf of the LEA, capital outlay.** Report expenditures from the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.

#### **Part X – ARRA FUNDS (Exhibits of Selected Items Reported in Sections I-C, II-A, II-B, and III)**

For these three items, report amounts specifically from Public Law 111-5, the American Recovery and Reinvestment Act of 2009 (ARRA). These amounts should also be included with the associated items reported in I-C, II-A, II-B, and III.

**Line 1.** Enter ARRA revenues received for Title I (see detailed instructions at I-C, line 1).

**Line 2.** Enter ARRA expenditures made for current operation of elementary-secondary education programs (see detailed instructions at II-A and II-B), reporting only objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200.

**Line 3.** Enter ARRA expenditures made for capital outlays (see detailed instructions at III), reporting only objects 700, 710, 720, 730, and 740 for functions 1000, 2000, 3100, 3200, and ALL objects for function 4000.