

Public Education Finances: 2012

2012 Census of Governments

by Mark Dixon

Issued May 2014

G12-CG-ASPEF



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INTRODUCTION

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 2012 Census of Governments, 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 prekindergarten through twelfth grade education. It includes national and state financial aggregates and displays data for the 100 largest 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' 2011 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 100 largest 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 percentage 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 current spending amounts and percentage change for fiscal years 2007–2012 are shown in Table 20.

SCOPE

This 2012 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 Public Employment and Payroll—School Systems. Information for higher and other education systems can be found in separate annual reports 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 15,171 public school systems (as counted for the 2011–2012 survey cycle in a May 2013 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 “educational 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

In recent years, many states have passed legislation authorizing the formation of “charter” schools. While each state's charter school provisions are unique, there are some common characteristics. In general, a “charter” constitutes a contract between a governmental body (the

governmental body would be considered the “chartering” or “sponsoring” entity) and an “operator” entity that is responsible for delivering the education services.

In Census Bureau government finance statistics, only charter schools whose charters are held by operators that are governmental bodies are considered to be in scope. For example, if a city or county obtains a charter to operate a school from a sponsoring local school district, the finances of the resulting charter school are included in Census Bureau education finance statistics, and thus are included in this report. The finances for these charter schools are often included within the finances of the sponsoring school district.

Charter schools whose charters are held by operators that are not governmental are considered to be out of scope for the purposes of Census Bureau government finance statistics. In these cases, school district payments to charter schools are included (within the expenditures of the paying school district), but the finances of the charter schools themselves are excluded from the statistics, and thus are excluded from this report.

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, the District of Columbia (DC), Nebraska, Texas, and Washington, the 2012 fiscal year for school systems in all states began on July 1, 2011, and ended on June 30, 2012. The fiscal year for school systems in Alabama and DC ran from October 1, 2011, through September 30, 2012. The fiscal year for school systems in Nebraska, Texas, and Washington ran from September 1, 2011, through August 31, 2012. 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 are 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 continue 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. “Revenue from state sources” 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 pensions 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 pension funds), purchased services, and supplies.

The Census Bureau introduced the concept of “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 are a component of “current spending” and are reported at the individual unit level only. These expenditures are 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 <www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf>.

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 Edition.” 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, pensions, 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 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 spending, 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 state 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 2011 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) Local Education Agency (School District) Universe Survey: School Year 2011–12, Provisional File 1a. Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe 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 Population Estimates Program. The personal income data in Table 19, which were used to

calculate the data for Table 12, were taken from the Bureau of Economic Analysis' 2011 Survey of Current Business.

Notable Survey Cycle Dates

January 2013	Initial mailout
February 2013	Follow-up mailout
March 2013	Begin data processing
April 2014	Data editing complete
May 2014	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 and 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, 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, nonresponse 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 Integrated Directory. The Census Bureau also requests information from the departments 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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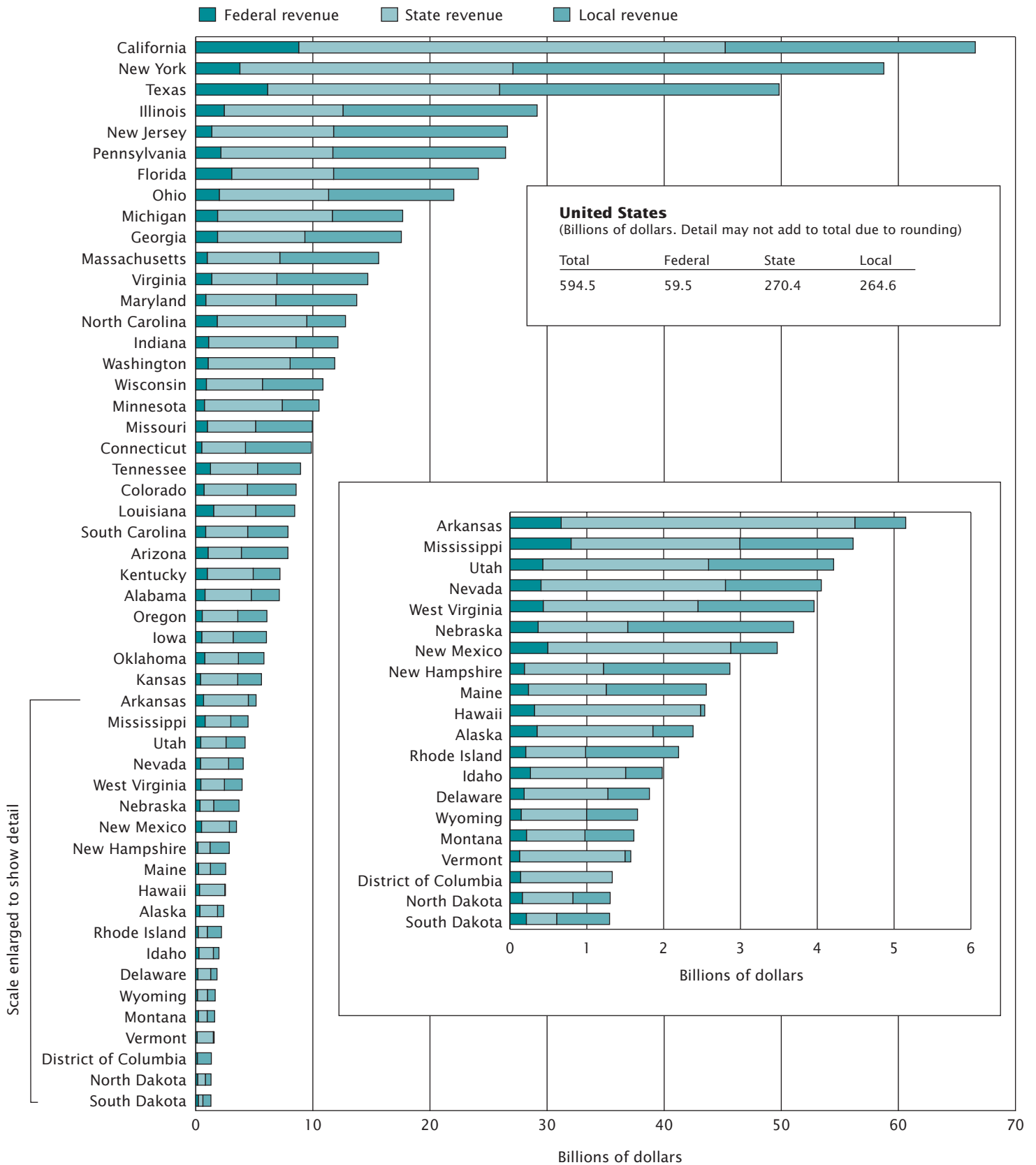
The generous cooperation of state education agency personnel is gratefully acknowledged. The time and effort extended by these individuals makes it possible to produce this report while imposing a minimum burden on local school officials. The Census Bureau also appreciates the dedication of local school officials in providing accurate fiscal data to their state education agencies.

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.

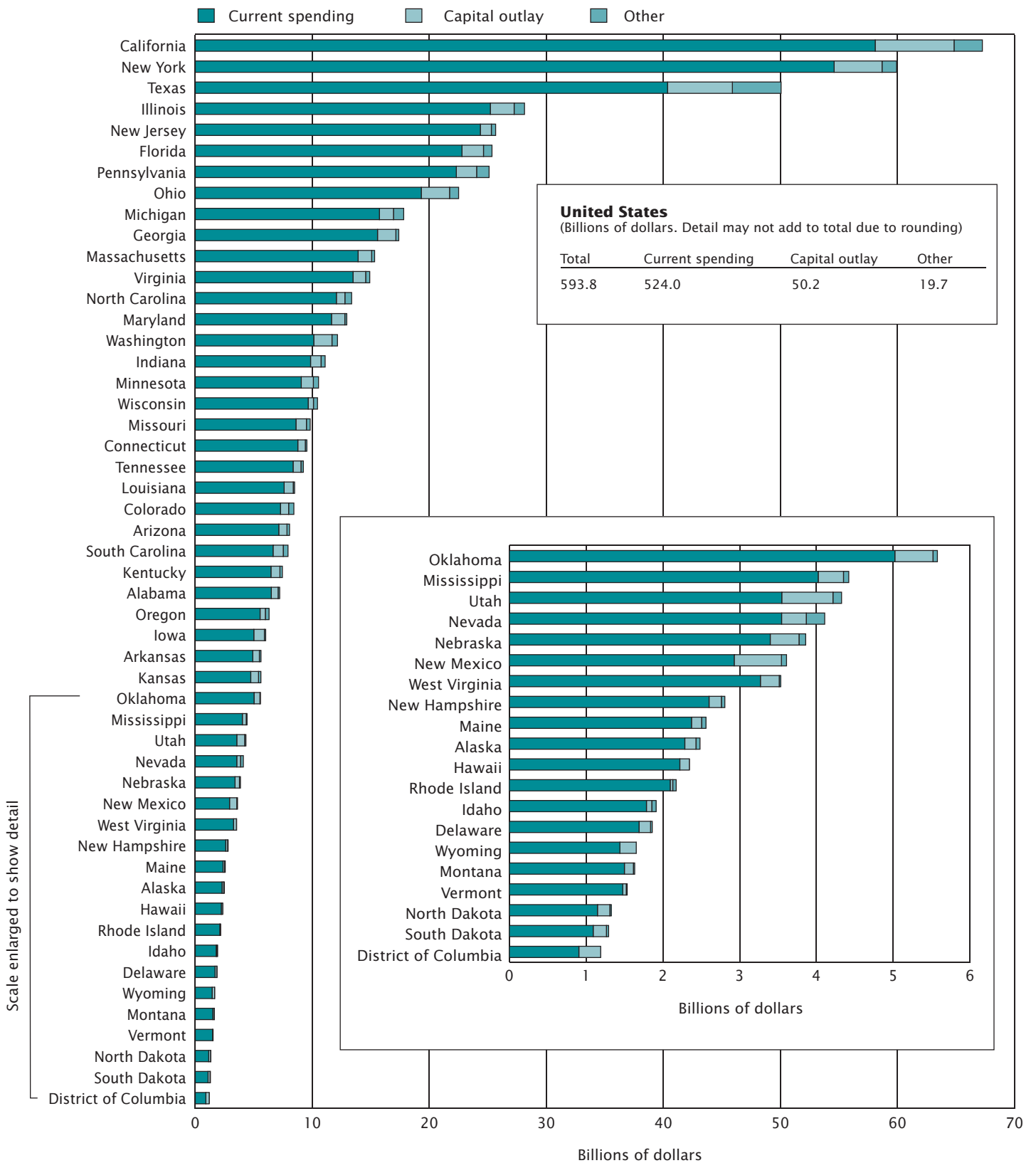
Figure 1.
Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2012



Source: 2012 Census of Governments: Finance—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.

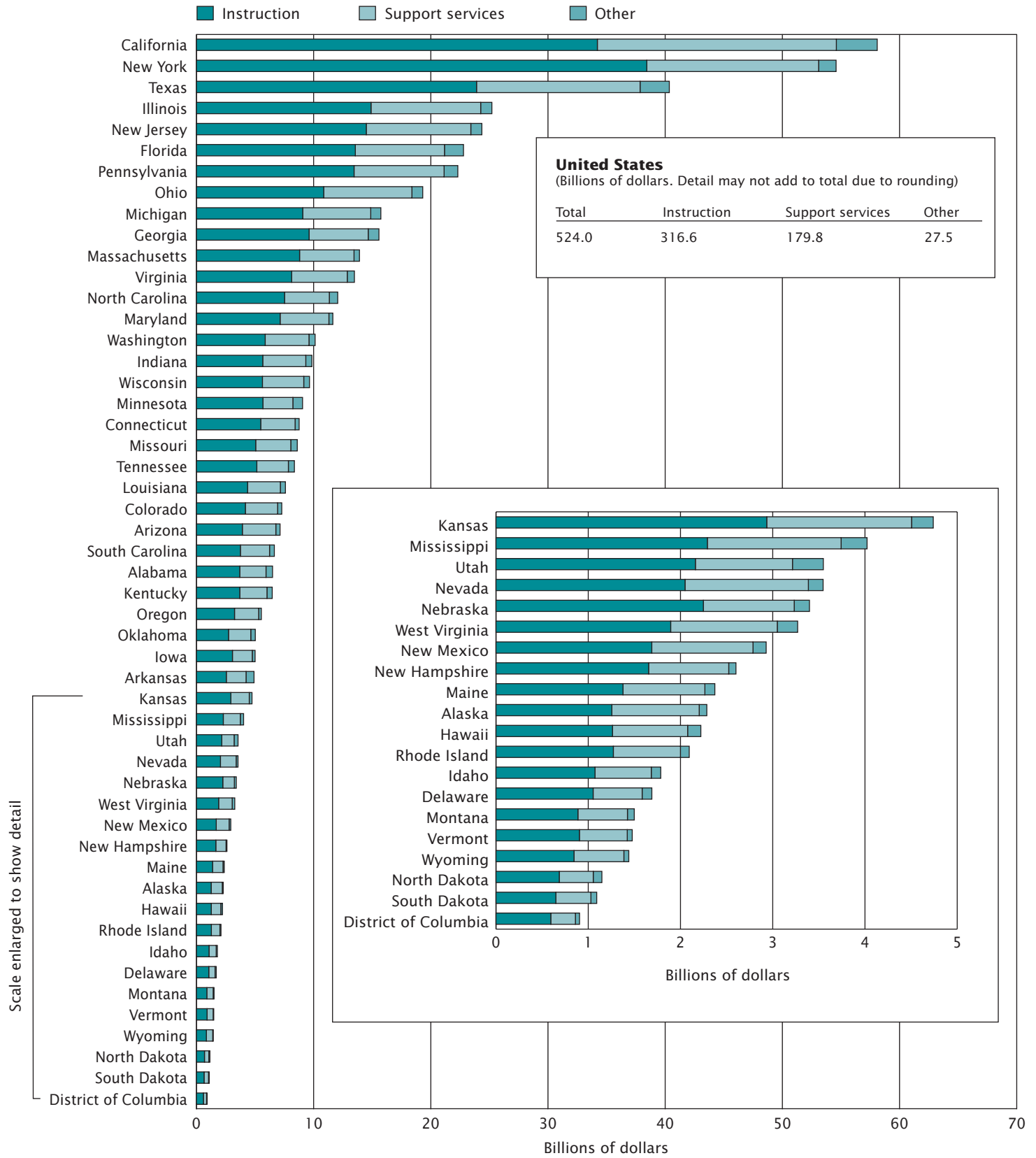
Figure 2.

Public Elementary-Secondary School System Expenditure by Type and State: Fiscal Year 2012



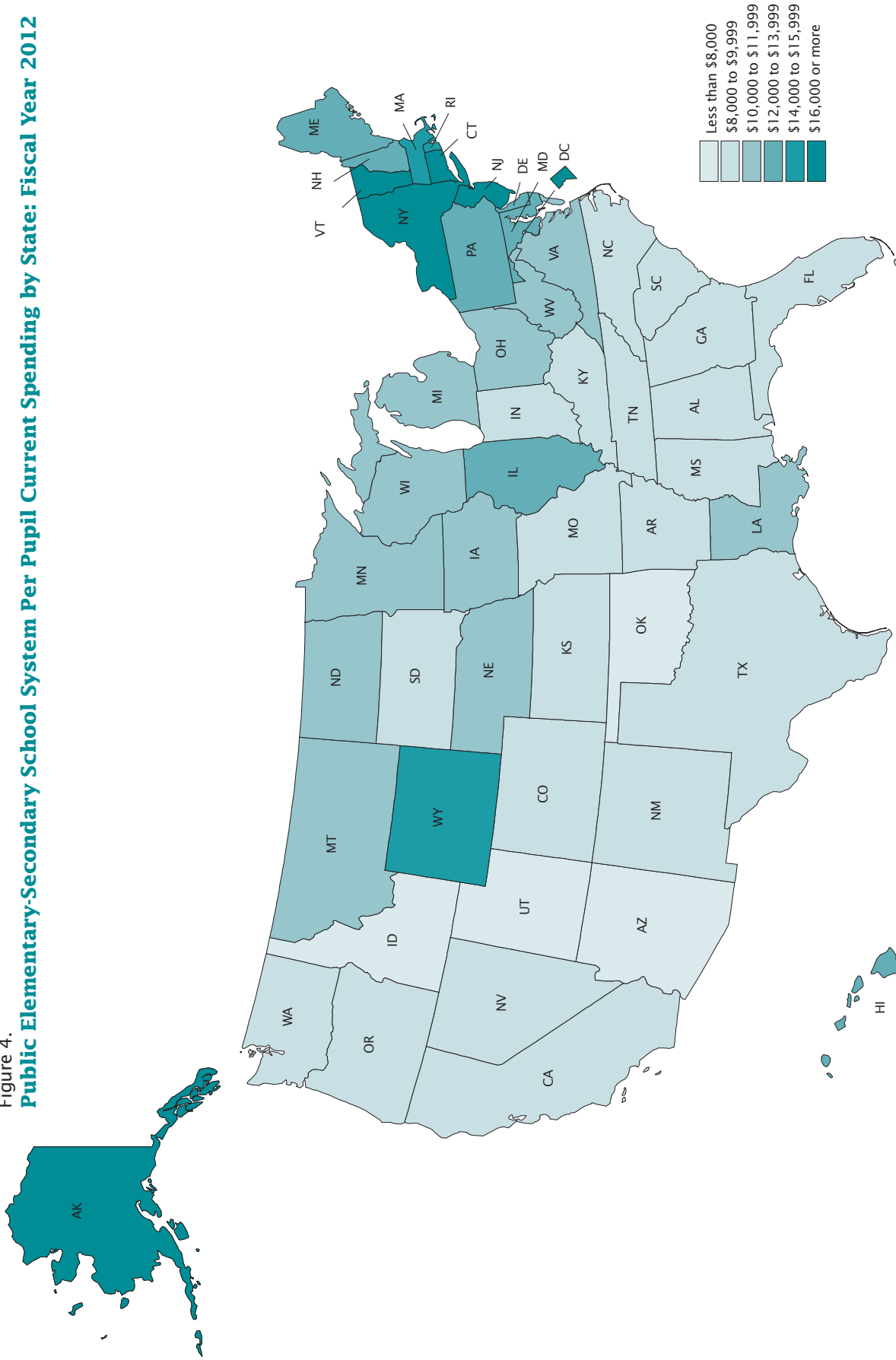
Source: 2012 Census of Governments: Finance—Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Figure 3.
Public Elementary-Secondary School System Current Spending by Major Function and State: Fiscal Year 2012



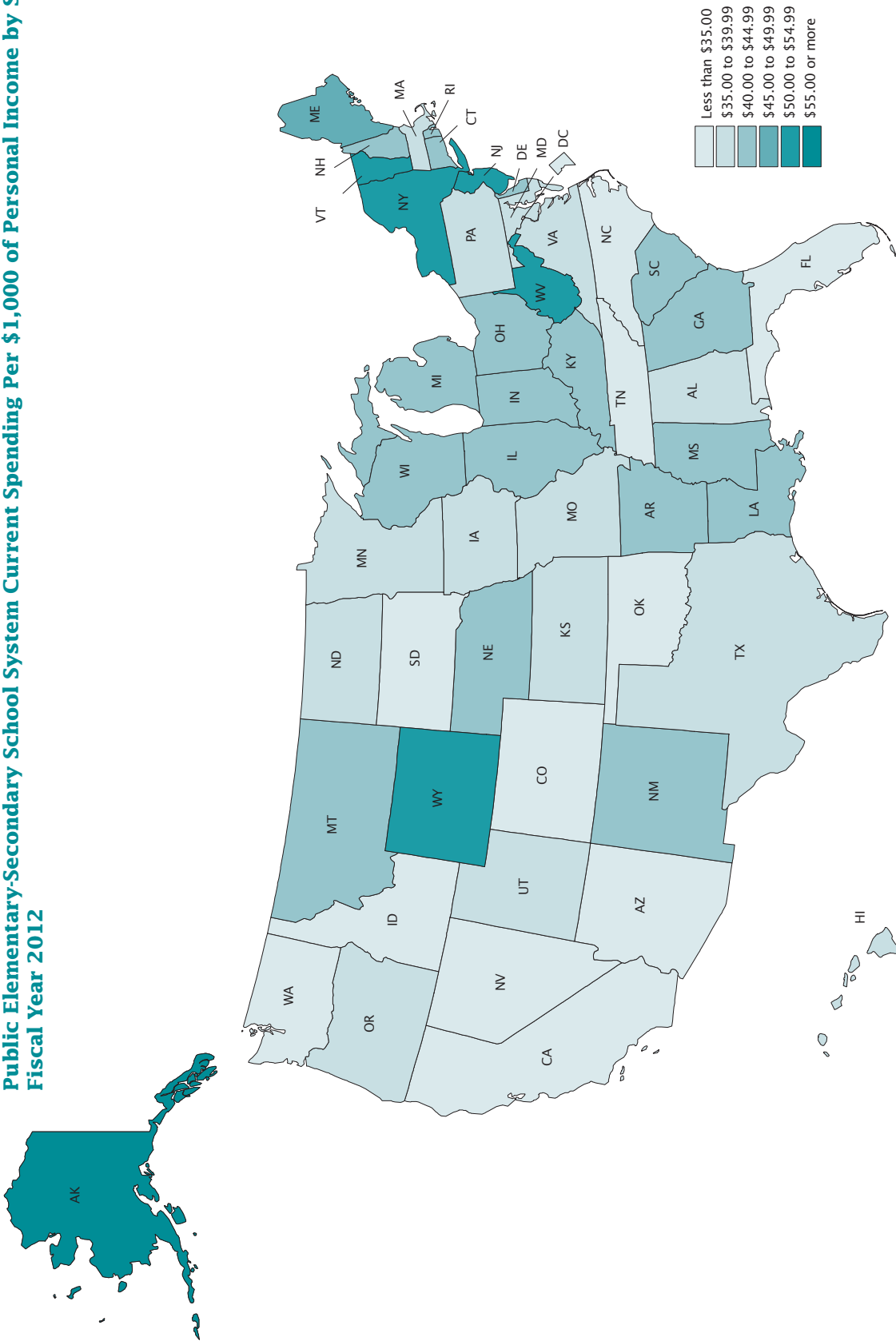
Source: 2012 Census of Governments: Finance—Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Figure 4.
Public Elementary-Secondary School System Per Pupil Current Spending by State: Fiscal Year 2012



Source: 2012 Census of Governments: Finance—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 2011 memberships collected by National Center for Education Statistics on the CCD agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2011-12, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

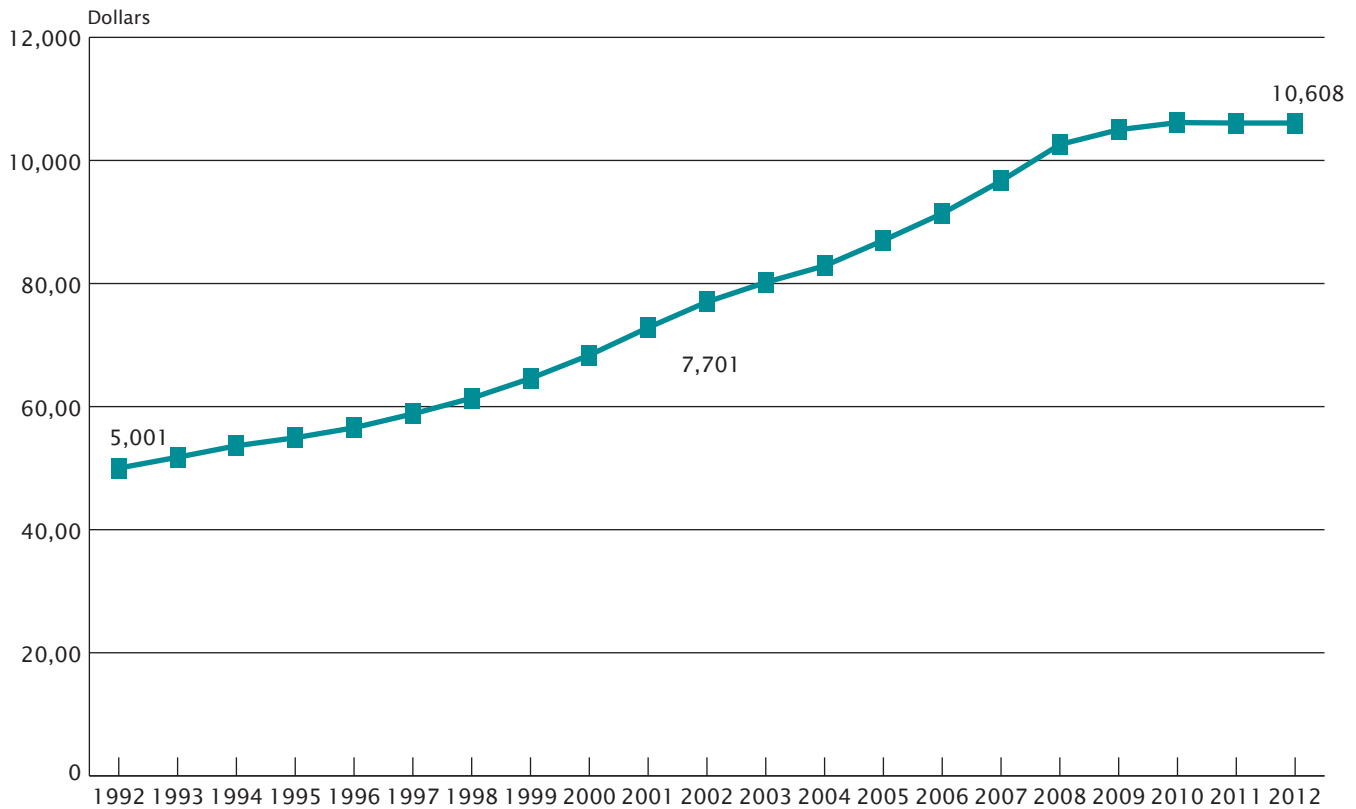
Figure 5.
**Public Elementary-Secondary School System Current Spending Per \$1,000 of Personal Income by State:
 Fiscal Year 2012**



Source: 2012 Census of Governments: Finance—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 is from the U.S. Department of Commerce, Bureau of Economic Analysis; internet release date (for revised state personal income estimates): March 25, 2014 (2011 data). Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Figure 6.

Current Spending Per Pupil for Public Elementary-Secondary School Systems: Fiscal Years 1992–2012



Source: U.S. Census Bureau, 1992, 1997, 2002, 2007, 2012 Census of Governments: Finance—Survey of School System Finances and 1993–1996, 1998–2001, 2003–2006, 2008–2011 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 1.

Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2012

(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 ¹				Elementary-secondary expenditure ¹				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 ²		
United States	594,531,633	59,532,214	270,431,959	264,567,460	593,818,290	523,962,696	50,153,239	19,702,355	406,479,591	177,090,446
Alabama	7,135,105	789,954	3,948,651	2,396,500	7,212,701	6,493,448	580,949	138,304	4,879,251	2,208,750
Alaska	2,383,402	352,005	1,507,913	523,484	2,483,320	2,285,517	145,219	52,584	1,076,477	X
Arizona	7,869,244	1,050,228	2,845,535	3,973,481	8,054,662	7,135,021	699,033	220,608	4,161,223	2,761,484
Arkansas	5,151,611	666,267	3,823,172	662,172	5,613,825	4,912,815	563,379	137,631	3,605,101	1,432,068
California	66,568,626	8,793,325	36,413,273	21,362,028	67,250,951	58,095,154	6,736,656	2,419,141	51,292,343	28,566,665
Colorado	8,570,286	705,634	3,702,427	4,162,225	8,424,357	7,279,824	697,434	447,099	6,941,424	3,731,948
Connecticut	9,867,251	509,564	3,735,476	5,622,211	9,534,667	8,762,915	637,389	134,363	2,886,273	104,764
Delaware	1,815,111	183,793	1,090,060	541,258	1,861,298	1,689,513	149,584	22,201	555,911	169,128
District of Columbia	1,331,006	137,742	X	1,193,264	1,189,542	905,652	283,890	0	0	X
Florida	24,131,880	3,068,321	8,702,317	12,361,242	25,352,047	22,788,834	1,837,264	725,949	16,070,589	7,124,316
Georgia	17,556,060	1,862,297	7,455,147	8,238,616	17,387,814	15,572,647	1,566,020	249,147	4,628,774	6,137,255
Hawaii	2,535,038	318,728	2,161,254	55,056	2,344,733	2,220,637	124,096	0	0	X
Idaho	1,981,212	266,087	1,238,989	476,136	1,911,706	1,785,929	69,239	56,538	1,339,793	640,715
Illinois	29,153,117	2,430,413	10,142,137	16,580,567	28,131,208	25,211,371	2,032,447	887,390	19,874,324	15,435,127
Indiana	12,142,555	1,096,902	7,462,594	3,583,059	11,095,248	9,851,586	894,450	349,212	11,710,502	3,525,810
Iowa	6,037,366	512,246	2,681,035	2,844,085	6,016,344	5,003,871	900,591	111,882	3,131,872	2,693,412
Kansas	5,612,118	410,051	3,173,205	2,028,862	5,606,955	4,740,356	662,722	203,877	4,444,207	2,208,911
Kentucky	7,191,188	983,232	3,920,971	2,286,985	7,442,661	6,466,874	764,062	211,725	5,209,643	1,786,266
Louisiana	8,449,930	1,527,734	3,588,546	3,333,650	8,487,312	7,592,600	777,379	117,333	3,687,411	3,157,395
Maine	2,555,729	239,982	1,012,326	1,303,421	2,561,137	2,372,463	131,394	57,280	934,800	217,567
Maryland	13,748,192	859,635	5,980,541	6,908,016	12,945,940	11,638,908	1,139,120	167,912	3,941,898	X
Massachusetts	15,621,093	979,175	6,200,945	8,440,973	15,322,929	13,911,788	1,159,884	251,257	4,632,510	189,597
Michigan	17,671,139	1,866,406	9,796,808	6,007,925	17,808,408	15,735,318	1,200,582	872,508	18,554,712	7,118,897
Minnesota	10,526,813	740,098	6,642,440	3,144,275	10,532,589	9,054,613	1,034,162	443,814	10,551,943	3,092,934
Mississippi	4,466,518	795,110	2,195,720	1,475,688	4,420,994	4,022,904	329,375	68,715	1,653,907	1,857,305
Missouri	9,949,576	994,192	4,115,324	4,840,060	9,818,855	8,604,213	891,474	323,168	6,630,558	4,501,825
Montana	1,612,365	214,164	761,029	637,172	1,632,772	1,498,829	117,001	16,942	426,626	713,475
Nebraska	3,691,601	366,016	1,166,374	2,159,211	3,859,894	3,398,322	374,671	86,901	2,080,528	1,588,823
Nevada	4,052,404	403,548	2,401,035	1,247,821	4,107,797	3,546,300	321,145	240,352	4,740,544	2,346,372
New Hampshire	2,862,014	187,243	1,029,325	1,645,446	2,806,860	2,601,337	160,056	45,467	898,550	179,589
New Jersey	26,616,365	1,371,038	10,401,941	14,843,386	25,663,828	24,356,836	940,577	366,415	8,758,341	3,403,687
New Mexico	3,478,709	491,732	2,380,982	605,995	3,610,384	2,928,849	615,427	66,108	1,951,469	1,233,952
New York	58,757,633	3,769,627	23,314,292	31,673,714	59,922,411	54,584,741	4,094,920	1,242,750	33,173,651	9,466,762
North Carolina	12,788,659	1,831,015	7,648,102	3,309,542	13,361,770	12,055,354	728,580	577,836	8,607,872	X
North Dakota	1,304,100	160,050	658,255	485,795	1,328,022	1,147,943	160,904	19,175	303,567	596,932
Ohio	22,035,362	2,007,733	9,336,277	10,691,352	22,500,853	19,310,163	2,416,140	774,550	8,939,405	8,655,762
Oklahoma	5,823,118	773,014	2,869,071	2,181,033	5,575,443	5,021,707	496,119	57,617	1,545,705	1,512,981
Oregon	6,075,478	550,894	3,038,052	2,486,532	6,301,825	5,536,815	448,562	316,448	6,606,407	1,840,689
Pennsylvania	26,455,893	2,145,208	9,561,500	14,749,185	25,105,120	22,303,920	1,735,626	1,065,574	25,810,332	8,924,369
Rhode Island	2,194,831	204,682	779,000	1,211,149	2,173,173	2,094,785	33,633	44,755	1,025,628	11,943
South Carolina	7,875,144	848,254	3,586,738	3,440,152	7,923,946	6,647,434	869,025	407,487	11,381,795	2,789,185
South Dakota	1,296,353	212,615	395,054	688,684	1,293,181	1,091,980	172,398	28,803	734,777	744,412
Tennessee	8,948,633	1,257,953	4,017,946	3,672,734	9,230,243	8,358,768	671,532	199,943	5,048,915	100,956
Texas	49,815,063	6,140,296	19,801,928	23,872,839	50,054,220	40,353,774	5,538,370	4,162,076	66,926,063	24,848,274
Utah	4,213,226	426,702	2,158,049	1,628,475	4,327,370	3,548,527	666,528	112,315	2,648,616	1,841,379
Vermont	1,572,228	124,451	1,372,320	75,457	1,535,141	1,476,846	45,788	12,507	269,262	63,884
Virginia	14,692,768	1,365,551	5,564,504	7,762,713	14,907,338	13,479,465	1,078,796	349,077	7,977,111	X
Washington	11,867,897	1,057,045	7,001,110	3,809,742	12,150,499	10,127,340	1,552,074	471,085	8,827,696	3,748,389
West Virginia	3,958,439	432,223	2,014,017	1,512,199	3,534,912	3,270,186	245,082	19,644	458,390	668,298
Wisconsin	10,862,147	907,311	4,786,356	5,168,480	10,444,742	9,648,094	449,246	347,402	4,890,875	2,645,079
Wyoming	1,660,037	144,728	851,896	663,413	1,654,343	1,439,610	213,245	1,488	54,020	503,115

X Not applicable.

¹ Duplicative interschool system transactions are excluded.² 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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(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 ¹	Impact aid
United States	59,532,214	55,191,467	14,692,499	11,368,422	12,960,376	547,311	15,622,859	4,340,747	1,148,864
Alabama	789,954	769,404	243,066	190,123	240,517	12,768	82,930	20,550	3,223
Alaska	352,005	184,663	47,780	34,714	38,692	2,972	60,505	167,342	131,643
Arizona	1,050,228	1,038,954	307,531	173,710	282,438	16,481	258,794	11,274	1,007
Arkansas	666,267	627,541	178,822	124,445	161,271	8,479	154,524	38,726	200
California	8,793,325	8,254,345	2,091,193	1,958,986	1,762,788	49,131	2,392,247	538,980	87,186
Colorado	705,634	609,200	194,112	151,844	155,965	6,394	100,885	96,434	35,986
Connecticut	509,564	464,539	106,124	122,881	102,850	6,028	126,656	45,025	0
Delaware	183,793	183,793	40,511	30,457	33,478	4,169	75,178	0	0
District of Columbia	137,742	109,168	38,970	9,988	22,688	2,355	35,167	28,574	28,574
Florida	3,068,321	2,823,935	855,476	629,884	796,568	34,994	507,013	244,386	8,038
Georgia	1,862,297	1,778,983	539,744	325,450	582,124	16,431	315,234	83,314	23,404
Hawaii	318,728	251,188	59,405	41,724	51,160	2,779	96,120	67,540	52,007
Idaho	266,087	249,715	57,131	51,824	71,876	3,005	65,879	16,372	6,452
Illinois	2,430,413	2,285,407	603,081	631,650	493,872	25,935	530,869	145,006	23,231
Indiana	1,096,902	1,084,087	257,801	238,048	272,834	8,793	306,611	12,815	1,473
Iowa	512,246	488,465	94,850	124,912	109,596	5,822	153,285	23,781	475
Kansas	410,051	379,572	116,250	N	129,584	1,795	131,943	30,479	23,993
Kentucky	983,232	917,781	252,753	N	232,954	N	432,074	65,451	0
Louisiana	1,527,734	1,413,990	346,885	233,109	247,686	0	586,310	113,744	19,437
Maine	239,982	214,191	52,410	49,887	42,324	1,997	67,573	25,791	2,111
Maryland	859,635	792,753	200,576	215,933	191,492	8,938	175,814	66,882	27,836
Massachusetts	979,175	936,645	225,589	272,815	178,471	11,993	247,777	42,530	0
Michigan	1,866,406	1,681,725	479,897	385,140	340,297	21,496	454,895	184,681	7,638
Minnesota	740,098	670,947	152,121	172,984	162,366	6,101	177,375	69,151	18,170
Mississippi	795,110	744,679	210,924	116,454	210,793	6,254	200,254	50,431	2,512
Missouri	994,192	944,919	234,311	169,088	239,318	13,276	288,926	49,273	20,547
Montana	214,164	149,145	54,508	36,219	30,976	3,170	24,272	65,019	49,658
Nebraska	366,016	320,639	67,861	46,449	74,547	3,021	128,761	45,377	16,365
Nevada	403,548	372,561	108,052	75,635	100,653	5,329	82,892	30,987	3,819
New Hampshire	187,243	179,618	43,208	36,193	26,998	3,537	69,682	7,625	0
New Jersey	1,371,038	1,352,123	293,448	365,859	271,261	8,264	413,291	18,915	18,915
New Mexico	491,732	348,343	105,762	80,561	1,777	4,836	155,407	143,389	68,323
New York	3,769,627	3,717,496	1,227,933	766,360	636,283	20,979	1,065,941	52,131	50,441
North Carolina	1,831,015	1,641,904	53,004	17,837	442,100	0	1,128,963	189,111	17,243
North Dakota	160,050	118,914	45,535	30,163	20,040	2,542	20,634	41,136	22,794
Ohio	2,007,733	1,899,856	610,876	417,813	369,526	33,856	467,785	107,877	76
Oklahoma	773,014	683,540	199,257	152,485	202,496	15,302	114,000	89,474	49,186
Oregon	550,894	529,001	178,427	135,666	136,182	6,670	72,056	21,893	5,104
Pennsylvania	2,145,208	1,959,584	654,995	493,669	393,015	26,197	391,708	185,624	4,219
Rhode Island	204,682	199,284	55,609	42,610	35,028	4,329	61,708	5,398	3,260
South Carolina	848,254	845,371	250,013	178,952	247,028	10,447	158,931	2,883	2,358
South Dakota	212,615	129,891	53,295	29,891	26,374	1,303	19,028	82,724	69,431
Tennessee	1,257,953	1,218,880	298,710	253,198	330,755	18,265	317,952	39,073	5,366
Texas	6,140,296	5,592,373	1,380,135	785,076	1,542,389	53,238	1,831,535	547,923	107,600
Utah	426,702	386,172	58,497	110,668	119,896	6,950	90,161	40,530	5,854
Vermont	124,451	117,165	34,740	26,887	19,640	2,565	33,333	7,286	765
Virginia	1,365,551	1,237,669	299,611	310,071	274,343	18,196	335,448	127,882	44,581
Washington	1,057,045	890,243	247,753	234,899	224,679	7,164	175,748	166,802	51,432
West Virginia	432,223	414,617	110,733	84,635	84,389	4,796	130,064	17,606	0
Wisconsin	907,311	855,057	231,136	167,370	178,016	5,697	272,838	52,254	13,856
Wyoming	144,728	131,432	42,088	33,206	17,983	2,272	35,883	13,296	13,075

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

¹ 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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(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
United States	270,431,959	185,647,596	4,935,329	16,780,046	823,187	3,981,206	44,414,534	13,850,061
Alabama	3,948,651	3,265,967	84,038	1,569	0	299,137	297,940	0
Alaska	1,507,913	1,101,763	0	0	0	70,563	81,862	253,725
Arizona	2,845,535	2,769,804	18,528	0	9,668	0	47,535	0
Arkansas	3,823,172	1,877,746	197,449	247,478	18,695	0	1,344,522	137,282
California	36,413,273	20,465,504	1,154,227	2,933,502	4,167	499,764	10,142,888	1,213,221
Colorado	3,702,427	3,266,822	3,945	129,983	28,037	50,916	222,724	0
Connecticut	3,735,476	1,509,471	72,741	518,062	5,290	60,475	721,872	847,565
Delaware	1,090,060	863,500	0	3,413	0	61,636	161,511	0
District of Columbia	X	X	X	X	X	X	X	X
Florida	8,702,317	3,390,107	0	944,134	125,482	190,119	4,052,475	0
Georgia	7,455,147	6,514,831	0	0	54	0	869,817	70,445
Hawaii	2,161,254	939,498	3,797	418,308	7,073	56,964	735,614	0
Idaho	1,238,989	974,637	0	4,056	12,225	61,719	183,920	2,432
Illinois	10,142,137	5,107,970	193,099	813,185	51,338	501,694	1,068,710	2,406,141
Indiana	7,462,594	6,233,249	17,766	1,527	5,180	27	149,084	1,055,761
Iowa	2,681,035	2,317,114	8,867	2,008	2,633	7,495	342,918	0
Kansas	3,173,205	2,318,329	0	420,062	0	0	120,348	314,466
Kentucky	3,920,971	2,360,493	0	0	3,610	711	562,002	994,155
Louisiana	3,588,546	3,485,536	0	11,909	0	0	91,101	0
Maine	1,012,326	816,975	0	6,833	0	0	13,782	174,736
Maryland	5,980,541	2,890,849	1,087,775	356,918	0	248,624	585,366	811,009
Massachusetts	6,200,945	3,990,816	0	0	460	248,698	1,021,070	939,901
Michigan	9,796,808	8,180,473	241,537	815,869	32,284	0	526,645	0
Minnesota	6,642,440	4,872,418	352,889	877,478	992	62,417	476,246	0
Mississippi	2,195,720	2,083,335	24,677	4,831	37,063	0	45,814	0
Missouri	4,115,324	2,692,230	0	143,129	28,116	98,339	1,153,510	0
Montana	761,029	573,948	8,222	4,644	912	12,269	161,034	0
Nebraska	1,166,374	861,116	1,306	182,234	0	0	121,718	0
Nevada	2,401,035	969,448	0	111,302	1,501	129	1,318,655	0
New Hampshire	1,029,325	940,966	0	0	6,953	0	79,203	2,203
New Jersey	10,401,941	5,993,469	841,039	873,704	0	128,187	903,554	1,661,988
New Mexico	2,380,982	2,179,299	0	0	0	92,494	109,189	0
New York	23,314,292	14,035,629	0	3,645,610	0	0	5,633,053	0
North Carolina	7,648,102	7,484,466	58,251	0	0	918	93,488	10,979
North Dakota	658,255	437,145	0	11,058	6,719	23,937	179,396	0
Ohio	9,336,277	8,472,956	7,451	0	1,261	0	854,609	0
Oklahoma	2,869,071	1,812,883	17,286	0	18,596	0	847,743	172,563
Oregon	3,038,052	2,716,942	0	0	0	11,741	309,369	0
Pennsylvania	9,561,500	5,356,618	51,796	1,040,742	57,666	722,225	2,332,453	0
Rhode Island	779,000	626,275	0	0	0	0	73,593	79,132
South Carolina	3,586,738	814,688	7,599	188,588	170,896	36,163	2,201,489	167,315
South Dakota	395,054	340,596	303	45,032	0	0	2,093	7,030
Tennessee	4,017,946	3,774,274	0	0	5,637	0	238,035	0
Texas	19,801,928	16,485,597	0	0	0	0	1,326,469	1,989,862
Utah	2,158,049	1,253,205	37,445	212,259	69,989	62,787	522,364	0
Vermont	1,372,320	1,120,867	0	153,596	30,005	1,184	15,567	51,101
Virginia	5,564,504	4,196,450	260,856	468,364	76,042	0	562,792	0
Washington	7,001,110	4,935,807	179,023	821,720	3	322,363	742,194	0
West Virginia	2,014,017	1,124,533	3,417	6,063	4,640	23,806	364,509	487,049
Wisconsin	4,786,356	4,160,498	0	360,876	0	23,705	241,277	0
Wyoming	851,896	690,484	0	0	0	0	161,412	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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(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
United States	264,567,460	172,684,684	8,292,189	47,389,798	6,743,638	6,318,581	1,277,654	7,028,990	14,831,926
Alabama	2,396,500	1,088,487	55,797	X	666,893	125,312	4,397	198,987	256,627
Alaska	523,484	X	X	461,845	0	10,634	0	19,476	31,529
Arizona	3,973,481	3,013,054	0	4,587	291,716	96,322	1,689	134,563	431,550
Arkansas	662,172	418,114	2,346	X	9,335	56,458	9,612	85,609	80,698
California	21,362,028	15,828,684	490,975	819,046	690,011	409,978	67,815	582,719	2,472,800
Colorado	4,162,225	3,417,697	20,968	X	14,530	89,007	94,119	264,155	261,749
Connecticut	5,622,211	X	X	5,074,906	403,227	117,670	4,871	3,930	17,607
Delaware	541,258	464,460	0	X	0	14,971	0	615	61,212
District of Columbia	1,193,264	X	X	1,149,583	0	720	717	5,099	37,145
Florida	12,361,242	10,191,656	490,153	X	0	287,867	13,725	895,150	482,691
Georgia	8,238,616	5,574,782	1,744,956	X	34,286	196,524	30,301	299,412	358,355
Hawaii	55,056	X	X	0	0	26,751	5,249	8,996	14,060
Idaho	476,136	403,561	0	X	20	25,790	7,836	5,716	33,213
Illinois	16,580,567	15,351,325	0	X	124,917	247,391	70,379	262,078	524,477
Indiana	3,583,059	2,480,876	2,998	0	300,226	197,276	7,799	143,991	449,893
Iowa	2,844,085	1,977,463	561,612	X	5,055	109,664	14,977	49,614	125,700
Kansas	2,028,862	1,584,595	0	X	107,291	87,005	6,138	48,329	195,504
Kentucky	2,286,985	1,648,426	390,020	X	32,720	101,507	9,268	11,038	94,006
Louisiana	3,333,650	1,377,056	1,664,136	0	43,952	50,137	9,692	10,782	177,895
Maine	1,303,421	718,318	0	506,693	18,392	31,154	5,721	5,014	18,129
Maryland	6,908,016	X	X	6,647,220	0	112,314	15,749	19,294	113,439
Massachusetts	8,440,973	X	X	6,786,355	1,091,949	147,528	135,401	39,396	240,344
Michigan	6,007,925	5,071,318	0	X	25,474	178,932	37,283	424,596	270,322
Minnesota	3,144,275	2,013,833	0	X	215,753	186,546	105,948	207,067	415,128
Mississippi	1,475,688	1,166,742	17,603	3,218	17,052	51,557	6,052	137,076	76,388
Missouri	4,840,060	3,737,559	213,444	X	208,538	144,798	23,801	244,063	267,857
Montana	637,172	408,025	0	X	135,194	19,484	3,438	37,068	33,963
Nebraska	2,159,211	1,779,319	151,793	X	18,563	65,923	1,890	79,150	62,573
Nevada	1,247,821	1,133,513	1,740	X	1,471	27,931	11,540	4,988	66,638
New Hampshire	1,645,446	1,338,837	0	232,547	210	39,392	8,297	5,145	21,018
New Jersey	14,843,386	12,565,156	0	892,459	250,477	259,352	60,980	292,389	522,573
New Mexico	605,995	493,682	0	X	0	22,568	11	28,540	61,194
New York	31,673,714	16,894,721	40,872	11,418,316	249,260	296,068	44,687	119,136	2,610,654
North Carolina	3,309,542	X	X	2,675,253	77,993	216,239	0	81,650	258,407
North Dakota	485,795	358,243	0	X	23,849	26,477	1,102	26,491	49,633
Ohio	10,691,352	8,693,305	374,553	X	167,458	271,029	86,324	670,836	427,847
Oklahoma	2,181,033	1,591,430	7,956	X	195,683	76,806	21,490	191,341	96,327
Oregon	2,486,532	2,030,961	0	X	81,431	44,776	23,404	112,801	193,159
Pennsylvania	14,749,185	11,973,507	1,849,308	X	60,039	333,003	57,628	87,969	387,731
Rhode Island	1,211,149	107,386	0	1,075,005	0	16,130	1,388	3,905	7,335
South Carolina	3,440,152	2,653,318	164,687	X	190,958	84,139	10,686	150,079	186,285
South Dakota	688,684	568,578	25,174	X	3,817	28,645	3,940	17,713	40,817
Tennessee	3,672,734	61,032	0	2,356,264	677,759	126,262	6,409	329,749	115,259
Texas	23,872,839	21,855,908	0	0	58,750	636,259	78,923	376,529	866,470
Utah	1,628,475	1,419,053	0	X	260	57,214	14,765	12,554	124,629
Vermont	75,457	1,385	1,986	X	1,013	17,865	2,207	5,624	45,377
Virginia	7,762,713	X	X	7,276,487	0	235,726	52,905	16,887	180,708
Washington	3,809,742	3,199,952	1,003	X	11,233	109,774	87,451	157,003	243,326
West Virginia	1,512,199	936,822	14,221	X	5,140	24,350	4,213	8,888	518,565
Wisconsin	5,168,480	4,641,012	0	10,014	58,624	162,210	5,254	102,314	189,052
Wyoming	663,413	451,533	3,888	X	173,119	17,146	183	3,476	14,068

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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 5.

Percentage Distribution of Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2012

(Detail may not add to total because of rounding)

Geographic area	Federal sources			State sources		Local sources			
	Total	Total ¹	Title I	Total ¹	General formula assistance	Total ¹	Taxes and parent government contributions	Other local governments	Charges
United States	100.0	10.0	2.5	45.5	31.2	44.5	38.4	1.1	2.5
Alabama	100.0	11.1	3.4	55.3	45.8	33.6	16.0	9.3	4.6
Alaska	100.0	14.8	2.0	63.3	46.2	22.0	19.4	0.0	1.3
Arizona	100.0	13.3	3.9	36.2	35.2	50.5	38.3	3.7	3.0
Arkansas	100.0	12.9	3.5	74.2	36.4	12.9	8.2	0.2	2.9
California	100.0	13.2	3.1	54.7	30.7	32.1	25.7	1.0	1.6
Colorado	100.0	8.2	2.3	43.2	38.1	48.6	40.1	0.2	5.2
Connecticut	100.0	5.2	1.1	37.9	15.3	57.0	51.4	4.1	1.3
Delaware	100.0	10.1	2.2	60.1	47.6	29.8	25.6	0.0	0.9
District of Columbia	100.0	10.3	2.9	X	X	89.7	86.4	0.0	0.5
Florida	100.0	12.7	3.5	36.1	14.0	51.2	44.3	0.0	5.0
Georgia	100.0	10.6	3.1	42.5	37.1	46.9	41.7	0.2	3.0
Hawaii	100.0	12.6	2.3	85.3	37.1	2.2	0.0	0.0	1.6
Idaho	100.0	13.4	2.9	62.5	49.2	24.0	20.4	0.0	2.0
Illinois	100.0	8.3	2.1	34.8	17.5	56.9	52.7	0.4	2.0
Indiana	100.0	9.0	2.1	61.5	51.3	29.5	20.5	2.5	2.9
Iowa	100.0	8.5	1.6	44.4	38.4	47.1	42.1	0.1	2.9
Kansas	100.0	7.3	2.1	56.5	41.3	36.2	28.2	1.9	2.5
Kentucky	100.0	13.7	3.5	54.5	32.8	31.8	28.3	0.5	1.7
Louisiana	100.0	18.1	4.1	42.5	41.2	39.5	36.0	0.5	0.8
Maine	100.0	9.4	2.1	39.6	32.0	51.0	47.9	0.7	1.6
Maryland	100.0	6.3	1.5	43.5	21.0	50.2	48.3	0.0	1.1
Massachusetts	100.0	6.3	1.4	39.7	25.5	54.0	43.4	7.0	2.1
Michigan	100.0	10.6	2.7	55.4	46.3	34.0	28.7	0.1	3.6
Minnesota	100.0	7.0	1.4	63.1	46.3	29.9	19.1	2.0	4.7
Mississippi	100.0	17.8	4.7	49.2	46.6	33.0	26.6	0.4	4.4
Missouri	100.0	10.0	2.4	41.4	27.1	48.6	39.7	2.1	4.1
Montana	100.0	13.3	3.4	47.2	35.6	39.5	25.3	8.4	3.7
Nebraska	100.0	9.9	1.8	31.6	23.3	58.5	52.3	0.5	4.0
Nevada	100.0	10.0	2.7	59.2	23.9	30.8	28.0	0.0	1.1
New Hampshire	100.0	6.5	1.5	36.0	32.9	57.5	54.9	0.0	1.8
New Jersey	100.0	5.2	1.1	39.1	22.5	55.8	50.6	0.9	2.3
New Mexico	100.0	14.1	3.0	68.4	62.6	17.4	14.2	0.0	1.5
New York	100.0	6.4	2.1	39.7	23.9	53.9	48.3	0.4	0.8
North Carolina	100.0	14.3	0.4	59.8	58.5	25.9	20.9	0.6	2.3
North Dakota	100.0	12.3	3.5	50.5	33.5	37.3	27.5	1.8	4.1
Ohio	100.0	9.1	2.8	42.4	38.5	48.5	41.2	0.8	4.7
Oklahoma	100.0	13.3	3.4	49.3	31.1	37.5	27.5	3.4	5.0
Oregon	100.0	9.1	2.9	50.0	44.7	40.9	33.4	1.3	3.0
Pennsylvania	100.0	8.1	2.5	36.1	20.2	55.8	52.2	0.2	1.8
Rhode Island	100.0	9.3	2.5	35.5	28.5	55.2	53.9	0.0	1.0
South Carolina	100.0	10.8	3.2	45.5	10.3	43.7	35.8	2.4	3.1
South Dakota	100.0	16.4	4.1	30.5	26.3	53.1	45.8	0.3	3.9
Tennessee	100.0	14.1	3.3	44.9	42.2	41.0	27.0	7.6	5.2
Texas	100.0	12.3	2.8	39.8	33.1	47.9	43.9	0.1	2.2
Utah	100.0	10.1	1.4	51.2	29.7	38.7	33.7	0.0	2.0
Vermont	100.0	7.9	2.2	87.3	71.3	4.8	0.2	0.1	1.6
Virginia	100.0	9.3	2.0	37.9	28.6	52.8	49.5	0.0	2.1
Washington	100.0	8.9	2.1	59.0	41.6	32.1	27.0	0.1	3.0
West Virginia	100.0	10.9	2.8	50.9	28.4	38.2	24.0	0.1	0.9
Wisconsin	100.0	8.4	2.1	44.1	38.3	47.6	42.8	0.5	2.5
Wyoming	100.0	8.7	2.5	51.3	41.6	40.0	27.4	10.4	1.3

X Not applicable.

¹ 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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(In thousands of dollars. Detail may not add to total because of rounding)

Geographic area	Total	All functions		Instruction			Support services			All other functions
		Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	
United States	523,962,696	305,537,352	113,936,694	316,590,722	206,693,906	75,855,525	179,847,953	89,362,146	34,289,655	27,524,021
Alabama	6,493,448	3,719,862	1,399,800	3,695,221	2,441,817	872,555	2,239,569	1,101,198	435,965	558,658
Alaska	2,285,517	1,060,067	958,576	1,255,757	671,618	459,317	947,153	364,309	249,153	82,607
Arizona	7,135,021	4,682,472	1,096,043	3,917,564	2,933,869	653,108	2,856,528	1,637,612	370,622	360,929
Arkansas	4,912,815	2,676,463	740,069	2,548,056	1,728,956	475,272	1,683,928	854,245	236,268	680,831
California	58,095,154	34,544,849	12,962,073	34,213,049	22,611,601	7,983,600	20,393,761	10,524,003	4,388,641	3,488,344
Colorado	7,279,824	4,596,516	1,187,883	4,174,705	2,964,450	756,647	2,751,179	1,484,024	390,087	353,940
Connecticut	8,762,915	4,878,204	2,218,671	5,485,615	3,434,071	1,544,122	2,932,123	1,299,050	616,781	345,177
Delaware	1,689,513	903,901	426,742	1,053,066	638,699	317,627	531,313	230,343	101,401	105,134
District of Columbia	905,652	514,958	61,473	594,156	386,496	39,645	266,716	127,827	21,685	44,780
Florida	22,788,834	13,161,006	3,711,196	13,558,844	8,424,880	2,277,281	7,607,362	4,191,287	1,238,646	1,622,628
Georgia	15,572,647	9,707,204	3,074,711	9,611,118	6,592,882	2,222,702	5,043,644	2,812,036	768,637	917,885
Hawaii	2,220,637	1,184,582	426,745	1,262,938	814,926	284,553	814,511	318,052	124,927	143,188
Idaho	1,785,929	1,090,552	378,870	1,073,312	749,704	254,848	609,786	308,377	109,887	102,831
Illinois	25,211,371	14,043,266	6,247,135	14,896,596	9,558,425	4,080,603	9,358,604	4,203,610	2,038,264	956,171
Indiana	9,851,586	5,405,437	2,936,856	5,659,432	3,608,099	1,881,963	3,670,372	1,586,887	996,783	521,782
Iowa	5,003,871	3,149,837	1,044,314	3,072,424	2,137,007	701,149	1,688,512	917,099	312,388	242,935
Kansas	4,740,356	2,758,849	885,887	2,935,226	1,850,238	586,160	1,569,972	820,011	268,022	235,158
Kentucky	6,466,874	4,011,360	1,462,056	3,697,663	2,607,816	892,496	2,320,305	1,234,458	498,098	448,906
Louisiana	7,592,600	4,272,533	1,958,650	4,365,583	2,776,928	1,256,629	2,793,437	1,339,334	619,950	433,580
Maine	2,372,463	1,363,141	525,782	1,376,755	904,486	354,304	887,587	410,786	156,796	108,121
Maryland	11,638,908	6,897,613	3,095,327	7,140,620	4,632,078	2,092,178	4,161,605	2,157,129	948,223	336,683
Massachusetts	13,911,788	7,874,956	3,017,042	8,801,567	5,458,849	2,156,959	4,642,633	2,197,539	803,692	467,588
Michigan	15,735,318	8,228,414	4,397,028	9,070,480	5,507,668	2,923,436	5,802,009	2,589,771	1,406,517	862,829
Minnesota	9,054,613	5,457,970	1,758,331	5,672,620	3,888,842	1,250,192	2,555,775	1,167,246	391,190	826,218
Mississippi	4,022,904	2,403,947	743,391	2,291,333	1,595,283	473,458	1,449,935	702,718	225,010	281,636
Missouri	8,604,213	5,314,539	1,562,624	5,056,789	3,538,473	1,028,558	2,994,397	1,558,278	467,904	553,027
Montana	1,498,829	867,538	261,760	888,206	590,046	173,266	536,815	257,970	81,013	73,808
Nebraska	3,398,322	2,004,744	648,651	2,247,992	1,449,605	477,816	984,922	496,470	154,472	165,408
Nevada	3,546,300	2,127,158	844,698	2,049,362	1,364,891	531,562	1,336,995	725,291	298,438	159,943
New Hampshire	2,601,337	1,424,692	620,110	1,654,634	1,035,560	447,503	868,513	360,977	163,713	78,190
New Jersey	24,356,836	13,593,117	5,620,873	14,491,817	8,918,420	3,465,558	8,921,990	4,405,663	1,904,372	943,029
New Mexico	2,928,849	1,778,995	541,686	1,688,871	1,181,363	352,925	1,097,238	557,643	173,110	142,740
New York	54,584,741	29,002,686	14,270,875	38,431,932	21,963,650	11,183,430	14,662,331	6,344,248	2,997,524	1,490,478
North Carolina	12,055,354	7,597,182	2,399,064	7,521,325	5,219,176	1,628,735	3,817,233	2,102,025	671,844	716,796
North Dakota	1,147,943	693,778	214,992	685,786	475,308	151,253	368,323	189,417	57,158	93,834
Ohio	19,310,163	11,162,658	4,224,051	10,861,218	7,106,178	2,481,104	7,524,489	3,729,796	1,590,719	924,456
Oklahoma	5,021,707	2,910,197	946,287	2,736,786	1,892,115	621,280	1,898,922	901,357	285,550	385,999
Oregon	5,536,815	2,832,145	1,581,063	3,250,376	1,836,482	996,084	2,057,965	931,769	544,642	228,474
Pennsylvania	22,303,920	12,441,651	5,122,251	13,450,420	8,724,614	3,523,099	7,682,906	3,405,906	1,476,799	1,170,594
Rhode Island	2,094,785	1,149,736	508,404	1,272,285	800,910	345,457	727,287	346,615	162,058	95,213
South Carolina	6,647,434	3,926,041	1,279,363	3,749,691	2,574,531	815,420	2,489,094	1,232,736	409,394	408,649
South Dakota	1,091,980	650,261	184,972	649,023	442,830	123,138	379,791	185,677	54,915	63,166
Tennessee	8,358,768	5,003,581	1,635,668	5,151,260	3,436,263	1,140,046	2,693,334	1,360,509	429,952	514,174
Texas	40,353,774	27,112,587	4,694,029	23,902,458	18,366,513	3,068,435	13,954,303	7,918,952	1,397,112	2,497,013
Utah	3,548,527	1,960,606	887,452	2,161,779	1,327,853	606,203	1,052,249	568,633	252,981	334,499
Vermont	1,476,846	831,121	306,011	904,254	562,320	208,873	518,561	249,874	91,050	54,031
Virginia	13,479,465	8,524,810	2,931,524	8,123,166	5,651,521	1,903,354	4,744,530	2,625,296	935,418	611,769
Washington	10,127,340	6,177,530	2,125,878	5,866,729	3,967,555	1,326,300	3,735,795	2,079,936	736,058	524,816
West Virginia	3,270,186	1,751,534	946,317	1,893,954	1,117,781	603,707	1,155,259	537,474	306,650	220,973
Wisconsin	9,648,094	5,257,916	2,511,405	5,631,108	3,679,425	1,638,525	3,525,882	1,425,782	808,694	491,104
Wyoming	1,439,610	852,590	352,035	845,801	550,835	223,090	540,510	284,901	120,482	53,299

¹ 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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(In thousands of dollars. Detail may not add to total because of rounding)

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
United States	179,847,953	29,150,652	23,691,363	9,738,230	27,831,370	48,229,390	23,125,285	18,081,663
Alabama	2,239,569	368,257	288,636	144,767	393,786	580,977	323,109	140,037
Alaska	947,153	187,177	150,271	33,280	138,276	281,963	69,545	86,641
Arizona	2,856,528	1,015,146	178,754	79,966	297,438	759,553	308,166	217,505
Arkansas	1,683,928	230,325	377,140	106,685	225,951	437,981	178,523	127,323
California	20,393,761	2,980,324	3,247,956	546,242	3,753,288	5,489,314	1,452,141	2,924,496
Colorado	2,751,179	351,311	400,584	120,304	489,602	696,914	219,348	473,116
Connecticut	2,932,123	554,864	257,630	178,349	501,822	791,287	445,381	202,790
Delaware	531,313	68,908	29,535	20,778	88,543	164,388	85,970	73,191
District of Columbia	266,716	14,052	37,552	40,316	86,844	72,449	11,125	4,378
Florida	7,607,362	966,418	1,413,224	196,260	1,234,450	2,314,303	922,916	559,791
Georgia	5,043,644	717,096	802,273	204,359	932,906	1,155,670	702,712	528,628
Hawaii	814,511	205,928	78,573	10,648	134,487	251,934	75,894	57,047
Idaho	609,786	100,136	72,607	37,713	102,142	165,029	90,750	41,409
Illinois	9,358,604	1,666,342	999,959	1,036,931	1,282,180	2,173,319	1,184,171	1,015,702
Indiana	3,670,372	457,991	369,437	190,385	556,094	1,083,857	597,066	415,542
Iowa	1,688,512	278,436	238,884	126,426	286,574	423,604	188,791	145,797
Kansas	1,569,972	227,675	185,622	122,140	275,510	460,628	185,458	112,939
Kentucky	2,320,305	291,747	361,971	144,909	363,617	578,464	414,572	165,025
Louisiana	2,793,437	481,289	423,103	178,849	428,465	651,433	426,191	204,107
Maine	887,587	151,998	112,335	95,710	127,323	252,698	118,013	29,510
Maryland	4,161,605	532,704	637,942	168,358	850,854	1,008,194	635,117	328,436
Massachusetts	4,642,633	983,639	787,073	179,953	576,422	1,203,269	585,752	326,525
Michigan	5,802,009	1,221,896	763,415	249,366	818,129	1,317,776	690,253	741,174
Minnesota	2,555,775	233,330	378,837	256,613	341,119	618,169	485,775	241,932
Mississippi	1,449,935	190,736	205,227	124,009	230,360	413,124	196,054	90,425
Missouri	2,994,397	397,711	368,702	266,587	488,010	841,385	437,222	194,780
Montana	536,815	91,468	56,938	45,119	82,102	150,827	74,151	36,210
Nebraska	984,922	140,882	102,655	96,541	164,385	289,850	105,873	84,736
Nevada	1,336,995	190,486	181,135	52,608	256,270	376,943	152,152	127,401
New Hampshire	868,513	196,957	179,850	88,634	144,574	217,506	113,238	27,754
New Jersey	8,921,990	2,370,498	708,738	471,695	1,141,896	2,446,947	1,215,611	566,605
New Mexico	1,097,238	293,272	79,438	61,791	171,852	308,263	100,640	81,982
New York	14,662,331	1,574,403	1,253,614	866,294	1,895,741	4,443,546	3,155,980	1,472,753
North Carolina	3,817,233	626,125	398,095	129,579	744,233	1,008,175	548,736	362,290
North Dakota	368,323	47,137	39,385	49,427	55,407	99,356	47,748	29,863
Ohio	7,524,489	1,208,934	1,263,820	494,418	984,063	1,661,127	906,198	1,005,929
Oklahoma	1,898,922	350,173	199,197	165,614	275,854	570,032	178,897	159,155
Oregon	2,057,965	383,091	200,726	72,090	342,439	444,845	257,813	356,961
Pennsylvania	7,682,906	1,193,359	758,861	637,221	918,061	2,065,666	1,334,908	774,830
Rhode Island	727,287	209,471	69,952	25,373	95,698	157,322	101,229	68,242
South Carolina	2,489,094	515,765	395,223	68,225	392,271	628,838	269,909	218,863
South Dakota	379,791	59,362	43,639	36,167	53,205	110,982	40,941	35,495
Tennessee	2,693,334	376,861	519,969	175,170	469,667	698,960	311,914	140,793
Texas	13,954,303	1,987,018	2,017,318	592,787	2,245,674	4,383,066	1,144,548	1,583,892
Utah	1,052,249	124,934	144,505	35,080	212,504	321,241	122,009	91,976
Vermont	518,561	117,481	64,101	30,910	99,984	123,483	46,031	36,571
Virginia	4,744,530	652,509	888,936	207,326	775,484	1,282,361	726,330	211,584
Washington	3,735,795	870,081	379,071	114,333	582,824	903,782	413,262	472,442
West Virginia	1,155,259	154,780	135,819	63,817	171,463	331,237	241,751	56,392
Wisconsin	3,525,882	456,470	455,534	268,371	474,364	879,557	416,307	575,279
Wyoming	540,510	83,699	87,602	29,737	77,163	137,796	69,094	55,419

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 non-elementary-secondary programs are also excluded. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(In dollars)

Geographic area	Total ¹	Salaries and wages	Employee benefits	Instruction			Support services				
				Total ¹	Salaries and wages	Employee benefits	Total ¹	Pupil support	Instructional staff support	General administration	School administration
United States	10,608	6,337	2,363	6,430	4,287	1,573	3,730	605	491	202	577
Alabama	8,562	4,996	1,880	4,959	3,279	1,172	3,008	495	388	194	529
Alaska	17,390	8,106	7,330	9,603	5,136	3,512	7,243	1,431	1,149	254	1,057
Arizona	7,559	4,967	1,163	4,156	3,112	693	3,030	1,077	190	85	316
Arkansas	9,411	5,627	1,556	5,350	3,635	999	3,540	484	793	224	475
California	9,183	5,569	2,090	5,515	3,645	1,287	3,288	480	524	88	605
Colorado	8,548	5,452	1,409	4,944	3,516	897	3,263	417	475	143	581
Connecticut	16,274	9,337	4,247	10,078	6,573	2,956	5,612	1,062	493	341	961
Delaware	13,865	7,620	3,597	8,832	5,384	2,678	4,479	581	249	175	746
District of Columbia	17,468	11,541	1,378	10,635	8,662	889	5,978	315	842	904	1,946
Florida	8,372	4,950	1,396	5,100	3,169	857	2,861	364	532	74	464
Georgia	9,247	5,816	1,842	5,693	3,950	1,332	3,022	430	481	122	559
Hawaii	12,054	6,484	2,336	6,912	4,460	1,557	4,458	1,127	430	58	736
Idaho	6,659	4,076	1,416	4,012	2,802	953	2,279	374	271	141	382
Illinois	12,015	6,779	3,016	7,106	4,614	1,970	4,518	804	483	501	619
Indiana	9,719	5,370	2,918	5,618	3,584	1,870	3,646	455	367	189	552
Iowa	10,038	6,352	2,106	6,196	4,310	1,414	3,405	562	482	255	578
Kansas	9,748	5,681	1,824	6,040	3,810	1,207	3,233	469	382	252	567
Kentucky	9,391	5,883	2,144	5,423	3,825	1,309	3,403	428	531	213	533
Louisiana	11,379	6,420	2,943	6,560	4,173	1,888	4,198	723	636	269	644
Maine	12,189	7,280	2,808	7,020	4,830	1,892	4,740	812	600	511	680
Maryland	13,609	8,079	3,625	8,364	5,425	2,450	4,874	624	747	197	997
Massachusetts	14,142	8,535	3,270	8,665	5,916	2,338	5,032	1,066	853	195	625
Michigan	10,855	5,789	3,094	6,382	3,875	2,057	4,082	860	537	175	576
Minnesota	10,796	6,825	2,199	7,093	4,863	1,563	3,196	292	474	321	427
Mississippi	8,164	4,900	1,515	4,670	3,252	965	2,955	389	418	253	470
Missouri	9,436	5,950	1,749	5,661	3,961	1,152	3,352	445	413	298	546
Montana	10,464	6,099	1,840	6,245	4,148	1,218	3,774	643	400	317	577
Nebraska	11,275	6,662	2,155	7,470	4,817	1,588	3,273	468	341	321	546
Nevada	8,223	4,964	1,971	4,782	3,185	1,240	3,120	445	423	123	598
New Hampshire	13,593	7,468	3,250	8,664	5,428	2,346	4,552	1,032	419	465	758
New Jersey	17,266	10,218	4,225	9,964	6,704	2,605	6,707	1,782	533	355	858
New Mexico	8,899	5,412	1,648	5,138	3,594	1,074	3,338	892	242	188	523
New York	19,552	10,977	5,401	13,582	8,313	4,233	5,549	596	474	328	717
North Carolina	8,200	5,196	1,641	5,144	3,569	1,114	2,611	428	272	89	509
North Dakota	11,679	7,112	2,204	7,030	4,872	1,550	3,776	483	404	507	568
Ohio	11,204	6,845	2,590	6,183	4,357	1,521	4,614	741	775	303	603
Oklahoma	7,466	4,382	1,425	4,065	2,849	935	2,859	527	300	249	415
Oregon	9,490	4,999	2,791	5,500	3,242	1,758	3,633	676	354	127	604
Pennsylvania	13,340	7,564	3,114	8,135	5,304	2,142	4,671	726	461	387	558
Rhode Island	14,005	8,368	3,700	8,322	5,829	2,514	5,293	1,525	509	185	696
South Carolina	9,147	5,485	1,787	5,153	3,597	1,139	3,478	721	552	95	548
South Dakota	8,446	5,091	1,448	5,027	3,467	964	2,973	465	342	283	417
Tennessee	8,294	5,010	1,638	5,158	3,441	1,142	2,697	377	521	175	470
Texas	8,261	5,596	969	4,934	3,791	633	2,880	410	416	122	464
Utah	6,206	3,540	1,602	3,903	2,397	1,094	1,900	226	261	63	384
Vermont	16,040	9,448	3,479	9,668	6,392	2,374	5,895	1,335	729	351	1,137
Virginia	10,656	6,780	2,332	6,456	4,495	1,514	3,773	519	707	165	617
Washington	9,637	5,912	2,035	5,615	3,797	1,269	3,575	833	363	109	558
West Virginia	11,445	6,209	3,355	6,714	3,963	2,140	4,095	549	481	226	608
Wisconsin	11,042	6,090	2,909	6,523	4,262	1,898	4,084	529	528	311	549
Wyoming	15,897	9,474	3,912	9,398	6,121	2,479	6,006	930	973	330	857

¹ 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 2011 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: 2011-12, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(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	50,153,239	39,285,923	2,853,458	2,021,247	5,992,611	17,951,538	1,750,817
Alabama	580,949	509,536	15,085	5,936	50,392	138,304	0
Alaska	145,219	95,125	33,003	5,026	12,065	52,584	0
Arizona	699,033	487,805	33,850	43,180	134,198	220,608	0
Arkansas	563,379	353,864	119,059	24,216	66,240	130,499	7,132
California	6,736,656	6,169,731	350,292	23,987	192,646	2,415,465	3,676
Colorado	697,434	461,949	52,409	47,737	135,339	429,551	17,548
Connecticut	637,389	553,674	N	35,331	48,384	134,363	0
Delaware	149,584	135,309	N	2,748	11,527	22,201	0
District of Columbia	283,890	274,101	N	5,983	3,806	0	0
Florida	1,837,264	1,315,021	69,567	0	452,676	725,949	0
Georgia	1,566,020	1,338,505	51,123	25,330	151,062	249,147	0
Hawaii	124,096	108,849	0	9,452	5,795	0	0
Idaho	69,239	33,231	N	9,236	26,772	56,538	0
Illinois	2,032,447	1,692,131	N	132,787	207,529	887,390	0
Indiana	894,450	333,811	171,786	35,976	352,877	349,212	0
Iowa	900,591	712,442	15,701	60,557	111,891	111,882	0
Kansas	662,722	435,403	33,776	116,920	76,623	200,976	2,901
Kentucky	764,062	606,956	18,272	46,383	92,451	211,725	0
Louisiana	777,379	659,656	71,097	5,829	40,797	117,333	0
Maine	131,394	101,329	3,815	5,565	20,685	56,660	620
Maryland	1,139,120	965,396	20,875	22,165	130,684	167,912	0
Massachusetts	1,159,884	593,396	446,751	76,591	43,146	251,257	0
Michigan	1,200,582	830,415	76,375	35,576	258,216	872,508	0
Minnesota	1,034,162	772,596	N	68,259	193,307	389,459	54,355
Mississippi	329,375	179,082	N	53,048	97,245	68,715	0
Missouri	891,474	627,372	76,833	50,131	137,138	323,168	0
Montana	117,001	89,953	5,427	3,419	18,202	16,942	0
Nebraska	374,671	224,605	20,546	23,151	106,369	86,101	800
Nevada	321,145	273,721	27,391	3,329	16,704	240,352	0
New Hampshire	160,056	94,113	31,613	17,630	16,700	45,467	0
New Jersey	940,577	722,690	59,607	38,549	119,731	326,161	40,254
New Mexico	615,427	401,829	47,667	1,521	164,410	66,108	0
New York	4,094,920	3,573,940	103,029	127,036	290,915	1,225,007	17,743
North Carolina	728,580	580,918	18,389	48,802	80,471	577,836	0
North Dakota	160,904	112,523	6,261	12,159	29,961	13,707	5,468
Ohio	2,416,140	1,982,444	4,216	135,562	293,918	516,042	258,508
Oklahoma	496,119	304,167	96,770	18,993	76,189	57,617	0
Oregon	448,562	398,923	8,201	3,492	37,946	316,097	351
Pennsylvania	1,735,626	1,515,767	8,782	82,058	129,019	981,636	83,938
Rhode Island	33,633	12,867	380	13,981	6,405	44,262	493
South Carolina	869,025	653,157	19,301	25,538	171,029	397,188	10,299
South Dakota	172,398	142,955	N	13,612	15,831	28,803	0
Tennessee	671,532	418,302	18,115	83,879	151,236	199,943	0
Texas	5,538,370	4,570,624	185,067	207,070	575,609	3,063,362	1,098,714
Utah	666,528	373,632	175,568	33,495	83,833	112,315	0
Vermont	45,788	18,779	1,308	9,802	15,899	12,507	0
Virginia	1,078,796	676,104	166,638	79,361	156,693	349,077	0
Washington	1,552,074	1,257,240	102,735	9,762	182,337	471,085	0
West Virginia	245,082	190,278	15,506	6,791	32,507	19,418	226
Wisconsin	449,246	208,756	50,370	62,112	128,008	199,611	147,791
Wyoming	213,245	140,951	20,902	12,194	39,198	1,488	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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(In thousands of dollars. Detail may not add to total because of rounding)

Geographic area	Debt outstanding at end of fiscal year ¹			Debt transactions	
	Total	Long-term	Short-term	Long-term debt issued	Long-term debt retired
United States	406,479,591	398,785,343	7,694,248	48,161,434	47,174,402
Alabama	4,879,251	4,879,251	0	554,049	225,584
Alaska	1,076,477	1,076,477	0	125,555	100,749
Arizona	4,161,223	4,161,223	0	377,076	526,116
Arkansas	3,605,101	3,605,002	99	908,418	806,474
California	51,292,343	51,292,343	0	4,343,264	3,683,439
Colorado	6,941,424	6,941,424	0	1,017,465	1,780,671
Connecticut	2,886,273	2,829,773	56,500	114,510	350,615
Delaware	553,911	553,911	0	48,780	40,171
District of Columbia	0	0	0	0	0
Florida	16,070,589	16,070,589	0	3,928	656,184
Georgia	4,628,774	4,616,907	11,867	875,539	980,948
Hawaii	0	0	0	0	0
Idaho	1,339,793	1,338,601	1,192	159,486	158,093
Illinois	19,874,324	19,837,039	37,285	1,752,925	1,189,735
Indiana	11,710,502	11,455,850	254,652	455,236	988,433
Iowa	3,131,872	3,131,536	336	646,415	333,290
Kansas	4,444,207	4,443,980	227	218,336	237,876
Kentucky	5,209,643	5,209,643	0	891,300	402,154
Louisiana	3,687,411	3,687,411	0	390,324	341,741
Maine	934,800	934,800	0	52,280	105,792
Maryland	3,941,898	3,938,013	3,885	376,462	440,855
Massachusetts	4,632,510	4,610,388	22,122	726,111	805,920
Michigan	18,554,712	17,620,191	934,521	2,354,585	1,805,726
Minnesota	10,551,943	9,766,371	785,572	1,304,714	739,063
Mississippi	1,653,907	1,653,907	0	148,116	235,806
Missouri	6,630,558	6,630,558	0	1,092,637	1,096,949
Montana	426,626	426,626	0	31,557	34,446
Nebraska	2,080,528	2,078,309	2,219	463,647	468,067
Nevada	4,740,544	4,417,837	322,707	221,461	500,607
New Hampshire	898,550	898,550	0	63,887	118,391
New Jersey	8,758,341	8,733,833	24,508	774,817	547,816
New Mexico	1,951,469	1,951,469	0	263,775	253,563
New York	33,173,651	31,295,686	1,877,965	7,558,829	7,848,318
North Carolina	8,607,872	8,607,872	0	1,187,088	1,484,032
North Dakota	303,567	303,567	0	99,759	27,733
Ohio	8,939,405	8,890,681	48,724	581,382	808,565
Oklahoma	1,545,705	1,545,705	0	453,370	440,825
Oregon	6,606,407	6,606,407	0	385,849	552,287
Pennsylvania	25,810,332	25,782,680	27,652	4,014,781	4,038,063
Rhode Island	1,025,628	1,025,628	0	93,691	70,850
South Carolina	11,381,795	11,381,795	0	1,094,053	491,801
South Dakota	734,777	734,777	0	143,895	69,909
Tennessee	5,048,915	5,048,915	0	663,237	586,733
Texas	66,926,063	64,105,097	2,820,966	7,660,368	7,205,003
Utah	2,648,616	2,648,616	0	377,159	326,210
Vermont	269,262	265,076	4,186	6,894	28,597
Virginia	7,977,111	7,966,760	10,351	952,128	762,950
Washington	8,827,696	8,827,696	0	1,318,206	1,350,648
West Virginia	458,390	458,390	0	61,440	36,570
Wisconsin	4,890,875	4,444,163	446,712	722,275	1,081,574
Wyoming	54,020	54,020	0	30,375	8,460

¹ 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.

Note: See Appendix B for a description of state-specific reporting anomalies. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(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					General administration		School administration							
	From federal sources		From state sources		From local sources	Instruction		Employee benefits		State	State	State	State							
	State	Total	State	Total	State	State	Total ¹	State	Salaries	State	Salaries	State	Salaries	State	Total					
1.	US	12,331	US	1,235	US	5,609	US	5,488	US	10,608	US	6,430	US	4,287	US	1,573	US	202	US	577
2.	DC	29,831	DC	3,087	DC	26,744	DC	19,552	DC	17,488	DC	13,582	DC	8,662	DC	4,233	DC	904	DC	1,946
3.	NY	22,238	AK	2,692	HI	11,829	NY	11,988	DC	17,488	DC	10,635	NY	8,313	AK	3,512	ME	511	VT	1,137
4.	NY	20,008	LA	2,296	NY	11,531	NJ	11,158	AK	10,078	AK	10,078	CT	6,704	NJ	2,956	CT	507	VT	1,057
5.	CT	18,886	HI	1,744	WY	9,466	CT	10,761	NJ	17,266	NJ	9,964	CT	6,573	DE	2,678	IL	501	MD	997
6.	WY	18,446	SD	1,665	DE	9,189	MA	9,148	MA	16,274	VT	9,668	VT	6,392	NJ	2,605	NH	465	CT	961
7.	AK	18,226	ND	1,641	NY	8,824	PA	8,967	PA	16,040	AK	9,603	WY	6,121	RI	2,514	PA	387	NJ	858
8.	VT	17,873	MS	1,621	MN	8,306	RI	8,815	WY	15,897	WY	9,398	MA	5,916	WY	2,479	NJ	355	WY	857
9.	MA	16,930	WY	1,608	AR	8,037	NH	8,625	MA	14,142	RI	8,832	RI	5,829	MD	2,450	VT	351	NH	758
10.	MD	16,103	DE	1,549	NJ	7,819	MD	8,091	RI	14,005	MA	8,665	MA	5,428	VT	2,374	CT	341	DE	746
11.	PA	16,085	WV	1,532	IN	7,413	IL	8,004	DE	13,865	NH	8,664	MD	5,425	NH	2,346	WY	330	HI	736
12.	RI	15,974	MT	1,506	NM	7,244	WY	7,372	MD	13,609	MD	8,364	DE	5,384	MA	2,338	NY	328	NY	717
13.	DE	15,301	NM	1,496	CT	7,150	NE	7,175	NH	13,593	PA	8,322	PA	5,304	PA	2,142	NY	321	RI	696
14.	NH	15,002	RI	1,490	WV	7,140	ME	6,961	PA	13,340	PA	8,135	AK	5,136	WV	2,140	ME	321	ME	680
15.	IL	14,074	KY	1,442	MD	7,005	OH	6,556	ME	12,189	NE	7,470	MT	4,872	MI	2,057	NE	317	LA	644
16.	WV	14,033	NY	1,427	MI	6,893	VA	6,174	HI	12,054	IL	7,106	IL	4,863	WI	1,970	WI	311	MA	625
17.	CA	13,875	CA	1,418	ND	6,748	WI	5,987	IL	12,015	MN	7,093	ME	4,830	WI	1,898	OH	303	IL	619
18.	OH	13,649	VT	1,415	MA	6,721	IA	5,736	IA	11,679	ND	7,030	ME	4,817	ME	1,892	MO	298	MO	617
19.	ME	13,511	AR	1,401	WA	6,701	WA	5,419	WV	11,445	ME	7,020	IL	4,614	LA	1,888	SD	283	WV	608
20.	ND	13,368	MI	1,313	KS	6,535	SD	5,392	LA	11,379	HI	6,912	VA	4,495	IN	1,870	LA	269	CA	605
21.	MN	13,163	PA	1,304	CA	5,870	CA	5,361	NE	11,275	WV	6,714	HI	4,460	OR	1,758	IA	254	OR	604
22.	LA	12,698	ME	1,282	PA	5,813	LA	5,009	OH	11,204	LA	6,560	OH	4,357	NE	1,588	AK	254	OH	604
23.	WI	12,582	TX	1,267	KY	5,751	ND	4,980	WI	11,042	WI	6,523	IA	4,310	MN	1,563	MS	253	NV	598
24.	MI	12,433	TN	1,260	OH	5,725	CO	4,937	MI	10,855	WA	6,456	HI	4,262	HI	1,557	KS	581	CO	581
25.	NE	12,267	NC	1,252	RI	5,670	VA	4,936	MN	10,796	MI	6,382	LA	4,173	ND	1,550	OK	249	IA	578
26.	IA	12,175	OH	1,231	NV	5,603	TX	4,928	VA	10,656	MT	6,245	MT	4,148	OH	1,521	WV	226	MT	577
27.	IN	12,063	NE	1,216	IA	5,544	FL	4,806	MT	10,464	VA	6,196	VA	3,963	VA	1,514	AR	224	MI	576
28.	VA	11,686	SC	1,185	IA	5,407	FL	4,650	IA	10,038	OH	6,183	MO	3,961	IA	1,414	KY	213	ND	568
29.	KS	11,557	IL	1,173	ME	5,406	DE	4,563	KS	9,748	KS	6,040	GA	3,950	GA	1,332	MD	197	KS	567
30.	WA	11,358	OK	1,164	NH	5,395	OR	4,480	IN	9,719	GA	5,693	MI	3,875	KY	1,309	MA	195	GA	559
31.	MT	11,336	FL	1,154	LA	5,392	MT	4,389	WA	9,637	MO	5,661	MO	3,825	CA	1,287	AL	194	PA	558
32.	MO	11,139	GA	1,116	OR	5,363	MI	4,227	OR	9,490	IN	5,618	WA	3,810	WA	1,269	IN	189	WA	558
33.	SC	11,003	AZ	1,114	MT	5,350	WA	4,215	MO	9,436	WA	5,615	WA	3,797	WA	1,240	NM	188	IN	552
34.	AR	10,830	MO	1,113	AL	5,303	KS	4,178	AR	9,411	CA	5,515	TX	3,791	MT	1,218	RI	185	WI	549
35.	CA	10,732	IN	1,090	NC	5,231	AK	4,003	KY	9,391	OR	5,500	CA	3,645	KS	1,207	MI	175	SC	548
36.	OR	10,724	VA	1,086	SC	5,011	MN	3,932	GA	9,247	GA	5,423	AR	3,635	AL	1,172	TN	175	MO	546
37.	NM	10,584	MA	1,061	IL	4,896	TN	3,678	CA	9,183	AR	5,350	SC	3,597	MO	1,152	DE	175	NE	546
38.	KY	10,547	AL	1,061	ID	4,631	WA	3,646	CA	9,147	TN	5,158	NM	3,594	TN	1,142	AR	165	NE	533
39.	GA	10,518	WI	1,051	MO	4,607	IN	3,584	NM	8,899	SC	5,153	IN	3,584	SC	1,139	CO	143	AL	529
40.	TX	10,282	IA	1,033	MS	4,475	CA	3,444	AL	8,562	NC	5,144	NC	3,569	NC	1,114	CO	141	NM	523
41.	CO	10,165	NJ	1,031	GA	4,466	KY	3,354	CO	8,548	NM	5,138	CO	3,516	UT	1,094	OR	127	NC	509
42.	SD	10,149	WA	1,012	VA	4,426	OK	3,284	SD	8,446	FL	5,100	SD	3,467	NM	1,074	NV	123	AR	475
43.	AL	9,582	MD	1,007	CO	4,391	MS	3,218	FL	8,372	SD	5,027	AR	3,441	AR	999	GA	122	TN	470
44.	NV	9,457	ID	995	OK	4,320	AL	3,008	TN	8,294	AL	4,959	MS	3,279	MS	965	TX	122	MS	470
45.	MS	9,104	NH	981	TX	4,087	UT	2,940	TX	8,261	CO	4,944	MS	3,252	SD	964	WA	109	FL	464
46.	FL	9,077	CT	975	TN	4,023	NV	2,912	NV	8,223	TX	4,934	OR	3,242	ID	953	SC	95	TX	464
47.	TN	8,951	OR	972	UT	3,896	NC	2,263	NC	8,200	NV	4,782	OK	3,185	OK	935	NC	89	MN	427
48.	OK	8,767	NV	942	NE	3,876	NM	1,844	MS	8,164	MS	4,670	CO	3,169	CO	897	CA	88	SD	417
49.	NC	8,746	MN	925	FL	3,273	ID	1,780	AZ	7,559	AZ	4,156	AZ	3,112	DC	889	CA	85	OK	415
50.	AZ	8,347	KS	844	SD	3,093	OR	1,392	OK	7,466	OK	4,065	FL	2,849	FL	857	FL	74	UT	384
51.	UT	7,607	CO	837	AZ	3,018	VT	858	ID	6,659	ID	4,012	ID	2,802	AZ	693	UT	63	ID	382
52.	ID	7,405	UT	770	DC	X	HI	301	UT	6,206	UT	3,903	TX	2,397	TX	633	HI	58	AZ	316

X Not applicable.

¹ 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 nonmandatory 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 2011 enrollments collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—local Education Agency (School District) Universe Survey, 2011–12. Provisional Version 1a. Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(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					General administration		School administration							
	From federal sources		From state sources		From local sources		Instruction		Employee benefits		State		State		State					
	State	Total	State	Total	State	Total	State	Total	State	Salaries	State	Salaries	State	Salaries	State	Salaries				
1.	US	45.11	US	4.52	US	20.52	US	20.07	US	39.30	US	24.02	US	15.68	US	5.76	US	0.74	US	2.11
2.	AK	68.44	AK	10.11	VT	51.04	NJ	31.50	AK	65.30	NY	37.96	NY	21.69	ME	13.19	AK	1.85	ME	3.97
3.	WV	63.10	LA	8.65	AK	43.30	NY	31.29	VT	54.48	AK	36.06	VT	20.91	IL	11.05	NY	1.83	IL	3.72
4.	WY	59.46	MS	8.30	AR	38.23	IL	29.23	NY	53.54	VT	33.63	WV	19.73	WV	9.62	WV	1.53	MD	2.78
5.	VT	58.47	WV	6.89	HI	35.96	CT	27.14	WV	51.46	AK	30.76	AK	19.28	DE	8.17	DE	1.41	WY	2.76
6.	NM	58.04	NM	6.80	NM	32.93	NE	26.85	NJ	51.37	NJ	30.29	MI	18.93	MI	7.99	MI	1.29	WV	2.73
7.	NJ	56.49	AR	6.66	WV	32.10	PA	26.42	WV	51.24	WV	30.19	GA	18.48	MT	7.99	GA	2.61	GA	2.61
8.	AR	51.51	KY	6.52	IN	31.51	NH	26.26	ME	45.39	NE	27.95	NE	18.03	IN	7.95	NE	1.20	NV	2.52
9.	IL	51.40	MT	5.85	WY	30.51	DC	25.88	AR	44.79	RI	27.14	WV	17.82	MO	7.77	MO	1.17	ME	2.46
10.	IN	51.27	TX	5.83	DE	28.04	RI	25.83	IL	44.19	DE	27.09	ME	17.51	WI	7.45	WI	1.16	SC	2.46
11.	ME	49.48	SD	5.76	MN	27.52	ME	25.23	RI	43.80	GA	26.93	TX	17.43	VT	7.37	VT	1.15	LA	2.42
12.	OH	49.39	SC	5.31	MI	26.79	WV	24.10	GA	43.56	AR	26.65	AR	17.29	PA	7.35	PA	1.14	NJ	2.42
13.	OH	49.30	HI	5.30	KS	26.27	OH	23.96	LA	42.86	CT	26.48	CT	17.29	OK	7.19	OK	1.12	CT	2.42
14.	GA	49.20	TN	5.29	KY	25.99	WY	23.76	OH	42.70	NH	26.41	RI	17.08	OH	7.14	NH	1.11	KY	2.41
15.	MI	48.31	OK	5.24	NV	23.61	MA	23.56	KY	42.45	IL	26.26	IL	16.85	AR	7.11	MS	1.07	MS	2.40
16.	NM	48.11	CA	5.22	AL	23.53	GA	23.09	DE	42.45	AR	25.48	MS	16.64	WY	7.06	WY	1.07	NM	2.38
17.	LA	47.82	GA	5.22	ID	23.40	TX	22.66	NE	42.19	MI	24.80	CT	16.58	MN	6.86	ME	1.06	IN	2.35
18.	KY	47.67	NC	5.20	WA	23.10	MD	22.58	MI	42.18	LA	24.71	NH	16.53	MD	6.84	WV	1.02	AL	2.35
19.	CT	47.63	WY	5.18	NY	23.03	WI	22.27	CT	42.10	MA	24.57	DE	16.43	OR	6.82	LA	1.01	OR	2.35
20.	PA	47.38	MI	5.10	MS	22.91	IA	21.86	MS	41.79	KY	24.51	IA	16.42	PA	6.31	KS	1.01	NH	2.31
21.	TX	47.28	ID	5.02	SC	22.45	SC	21.54	NH	41.42	OH	24.35	NM	16.34	UT	6.30	UT	1.00	KS	2.28
22.	RI	46.82	ND	4.95	UT	22.44	MO	21.20	SC	41.37	KS	24.30	GA	16.12	SD	6.23	GA	0.98	DE	2.28
23.	WI	46.80	DE	4.73	NJ	22.08	VA	20.32	IN	41.33	WI	24.26	MN	16.11	IA	6.02	IA	0.97	IL	2.26
24.	DE	46.69	AL	4.71	NC	21.70	LA	18.87	WI	41.07	MT	24.25	NE	15.93	KY	5.94	AR	0.96	AR	2.26
25.	MS	46.60	ME	4.65	CA	21.63	SD	18.65	MT	40.63	PA	24.09	OH	15.93	MT	5.92	KY	0.96	KY	2.24
26.	KS	46.46	IN	4.63	OH	20.93	CO	18.41	NM	40.46	MS	23.90	WI	15.85	DC	5.56	OH	0.87	HI	2.24
27.	IA	46.39	VT	4.63	GA	20.89	MT	17.39	PA	39.42	PA	23.90	IA	15.72	IA	5.39	IA	0.86	MI	2.24
28.	NE	45.90	AZ	4.58	OR	20.81	AZ	17.33	KS	39.21	IN	23.61	PA	15.63	CT	5.23	CT	0.86	CA	2.23
29.	NH	45.68	NE	4.55	MT	20.78	OR	17.03	MA	38.68	MO	23.50	MO	15.50	NY	5.20	NY	0.86	UT	2.21
30.	MD	44.93	OH	4.50	WI	20.62	UT	16.93	IA	38.25	SC	23.47	KS	15.32	MN	5.18	NM	0.85	OH	2.21
31.	UT	43.81	RI	4.44	IA	20.60	KS	16.80	AL	38.01	NM	23.36	SC	15.24	IN	5.10	IN	0.80	IA	2.20
32.	MN	43.62	MO	4.37	ND	20.36	MI	16.43	TX	37.99	MD	23.34	IN	15.24	VA	4.98	VA	0.74	CO	2.17
33.	MA	43.61	IL	4.28	ME	19.60	FL	16.24	MD	37.97	TX	22.69	MD	15.14	MS	4.94	ID	0.71	MO	2.14
34.	MO	43.59	FL	4.03	MD	19.54	MS	15.40	OR	37.75	UT	22.48	MI	15.06	NM	4.88	MI	0.68	TX	2.13
35.	AL	42.52	NV	3.97	OK	19.46	KY	15.16	MO	36.92	OR	22.26	NC	14.81	KS	4.85	GA	0.57	NC	2.11
36.	HI	42.18	IA	3.94	TX	18.80	IN	15.13	HI	36.65	MO	22.15	MO	14.80	ID	4.81	TX	0.56	NE	2.04
37.	OR	41.61	WI	3.91	CT	18.03	AK	15.03	MN	35.77	AL	22.02	ND	14.70	MD	4.80	MD	0.55	WI	2.04
38.	ND	40.33	PA	3.84	MO	18.03	ND	15.03	TN	35.74	TN	21.68	AL	14.55	VA	4.75	VA	0.54	RI	2.04
39.	NV	39.84	OR	3.77	IL	17.88	OK	14.79	NC	35.24	NC	21.34	NC	14.46	CA	4.74	CA	0.54	VA	2.03
40.	CA	39.55	NY	3.72	MA	17.31	AL	14.28	VA	35.09	VA	21.27	ID	14.16	DE	4.74	DE	0.53	TN	1.98
41.	OK	39.50	VA	3.58	PA	17.12	DE	13.92	NV	34.64	HI	21.02	HI	13.56	ND	4.68	ND	0.52	WA	1.92
42.	WA	39.16	WA	3.49	TN	16.91	MN	13.03	NC	34.02	CA	20.33	CA	13.43	NC	4.62	NC	0.50	DC	1.88
43.	VA	38.47	KS	3.39	RI	16.62	CA	12.69	OK	33.89	ID	20.27	MO	13.42	OR	4.51	OR	0.49	NY	1.87
44.	CO	37.92	CO	3.12	NH	16.43	WA	12.57	CA	33.84	NV	20.15	WA	13.12	SC	4.38	SC	0.43	OK	1.87
45.	TN	37.66	MN	3.07	CO	16.38	NV	12.27	WA	33.64	WA	19.36	CO	13.09	WA	4.21	WA	0.38	ND	1.71
46.	ID	37.41	NH	2.99	VA	14.57	NC	9.39	WA	33.22	OK	18.56	OK	12.83	NC	3.35	CO	0.37	PA	1.64
47.	NC	36.28	DC	2.99	NE	14.50	ID	8.99	CO	31.91	CO	18.47	AZ	12.80	AZ	3.33	SD	0.36	FL	1.62
48.	SD	35.10	NJ	2.91	AZ	12.41	NM	8.38	AZ	31.09	FL	17.81	OR	12.58	UT	2.99	UT	0.35	MA	1.61
49.	AZ	34.33	MD	2.81	FL	11.43	AR	6.62	SD	29.40	SD	17.57	TX	11.99	CA	2.91	TX	0.32	MA	1.44
50.	FL	31.70	MA	2.73	SD	10.70	VT	2.81	FL	29.24	AZ	17.09	FL	11.07	AZ	2.85	FL	0.26	MN	1.41
51.	DC	28.87	CT	2.46	DC	X	HI	0.92	DC	19.50	DC	12.89	DC	8.38	HI	0.86	DC	0.18	AZ	1.30

X Not applicable.

¹ 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 nonmandatory 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 is from the U.S. Department of Commerce, Bureau of Economic Analysis; Internet release data (for revised state personal income estimates); March 25, 2014 (2011 data). Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.
 Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(In thousands of dollars. Detail may not add to total because of rounding)

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
Fall Enrollment, 2011	48,212,483	10,350,850	6,613,508	4,910,986	7,126,775	4,289,319	5,448,895	9,472,150
Elementary-secondary revenue	594,531,633	126,664,607	71,951,729	53,382,212	83,775,643	54,698,316	70,675,500	133,383,626
From federal sources	59,532,214	14,679,461	8,046,244	5,510,520	7,860,601	4,540,065	5,651,194	13,244,129
Through state	55,191,467	13,759,003	7,575,306	5,228,715	7,179,984	4,256,796	5,318,113	11,873,550
Child nutrition programs	12,960,376	3,139,384	1,888,420	1,370,210	1,820,529	1,046,726	1,298,372	2,396,735
Other and nonspecified	42,231,091	10,619,619	5,686,886	3,858,505	5,359,455	3,210,070	4,019,741	9,476,815
Direct	4,340,747	920,458	470,938	281,805	680,617	283,269	333,081	1,370,579
From state sources	270,431,959	53,393,137	34,867,271	27,443,697	40,223,195	23,214,556	30,067,340	61,222,763
General formula assistance	185,647,596	34,127,561	25,131,432	19,617,211	28,586,646	16,161,851	20,346,629	41,676,266
Compensatory programs	4,935,329	1,190,683	806,105	647,068	800,784	333,089	411,187	746,413
Special education	16,780,046	4,018,379	1,734,673	1,318,387	1,950,035	1,422,736	2,083,755	4,252,081
Staff improvement programs	3,243,235	516,425	331,858	368,358	516,016	327,196	435,461	747,921
Vocational programs	823,187	170,768	103,204	75,269	91,805	52,391	75,644	254,106
Capital outlay and debt service programs	6,600,733	1,205,650	813,633	617,029	1,030,235	539,019	799,110	1,596,057
Transportation	3,981,206	597,184	415,695	334,283	553,823	350,995	530,220	1,199,006
Other	32,935,726	9,420,698	3,866,973	3,147,618	4,312,653	2,390,334	3,224,611	6,572,839
Payments on behalf of LEA	13,850,061	1,792,661	1,532,137	1,213,460	2,233,738	1,484,977	1,983,429	3,609,659
Nonspecified	1,634,840	353,128	131,561	105,014	147,460	151,968	177,294	568,415
From local sources	264,567,460	58,592,009	29,038,214	20,427,995	35,691,847	26,943,695	34,956,966	58,916,734
Taxes ¹	180,976,873	29,683,873	20,276,989	14,866,899	26,062,316	20,437,890	26,042,473	43,606,433
Property taxes	172,684,684	28,252,705	18,712,602	14,096,254	24,758,341	19,733,403	25,045,798	42,085,581
Contributions from parent government	47,389,798	22,002,798	4,663,737	2,552,772	4,663,773	3,439,873	4,733,501	5,333,344
From other local governments	6,743,638	658,186	875,036	533,667	849,839	563,280	870,704	2,392,926
Current charges ¹	14,625,225	2,412,076	1,688,101	1,273,889	2,024,223	1,323,076	1,769,545	4,134,315
Tuition and transportation	1,277,654	170,192	136,671	143,504	150,345	120,631	146,411	409,900
School lunch	6,318,581	932,493	730,118	594,286	987,303	668,332	852,013	1,554,036
Other	14,831,926	3,835,076	1,534,351	1,200,768	2,091,696	1,179,576	1,540,743	3,449,716
Elementary-secondary expenditure	593,818,290	128,878,480	72,204,465	54,143,533	82,936,892	53,975,685	69,190,085	132,489,150
Current spending	523,962,696	112,411,828	62,973,604	46,957,143	73,513,216	48,083,824	61,848,668	118,174,413
By function:								
Instruction	316,590,722	71,141,188	38,074,974	28,089,460	44,301,969	29,243,372	37,359,786	68,379,973
Support services	179,847,953	35,399,206	21,460,791	16,220,942	25,214,158	16,508,284	21,437,396	43,607,176
Pupil support services	29,150,652	4,708,423	3,638,401	2,825,146	4,471,307	2,843,835	3,597,200	7,066,340
Instructional staff support	23,691,363	5,134,446	3,141,329	2,201,038	3,214,013	1,987,669	2,679,261	5,333,607
General administration	9,738,230	1,086,132	727,476	518,270	1,037,011	895,027	1,309,120	4,165,194
School administration	27,831,370	5,857,625	3,658,885	2,701,162	4,051,380	2,907,369	3,186,211	5,868,738
Operation and maintenance of plant	48,229,390	10,318,836	5,802,433	4,408,080	6,808,480	4,478,532	5,708,146	10,704,883
Pupil transportation	23,125,285	4,569,697	2,455,817	1,846,961	3,168,311	2,232,474	2,957,836	5,894,189
Other and nonspecified	18,081,663	3,724,047	2,036,450	1,720,285	2,463,656	1,563,378	1,999,622	4,574,225
Other current spending	27,524,021	5,871,434	3,437,839	2,646,741	3,997,089	2,332,168	3,051,486	6,187,264
By selected objects:								
Total salaries and wages ¹	305,537,352	64,347,640	38,091,709	28,249,236	43,618,407	28,312,108	36,170,096	66,748,156
Instructional salaries	206,693,906	44,263,755	25,431,588	18,897,954	29,512,916	19,378,307	24,743,516	44,465,870
Support services salaries	89,362,146	17,920,027	11,410,022	8,437,099	12,702,175	8,131,357	10,438,467	20,322,999
Total employee benefits ¹	113,936,694	23,881,044	12,988,159	10,181,709	16,336,696	10,887,795	13,894,140	25,767,151
Instructional benefits	75,855,525	16,762,250	8,395,682	6,592,670	10,723,410	7,291,744	9,293,816	16,795,953
Support services benefits	34,289,655	6,406,311	4,020,642	3,189,961	5,018,040	3,280,523	4,219,529	8,154,649
Capital outlay	50,153,239	11,646,587	6,616,120	5,228,635	6,670,208	4,120,261	5,282,908	10,588,520
Construction	39,285,923	9,963,433	5,188,298	4,252,536	5,101,757	3,173,705	3,942,430	7,663,764
Equipment	8,013,858	1,288,735	991,721	712,954	1,121,414	714,435	958,506	2,226,093
Instructional equipment only	2,021,247	270,933	243,115	165,444	266,717	194,477	260,619	619,942
Land and existing structures	2,853,458	394,419	436,101	263,145	447,037	232,121	381,972	698,663
Interest on debt	17,951,538	4,547,930	2,551,911	1,902,049	2,546,576	1,559,827	1,886,675	2,956,570
Payments to other governments	1,750,817	272,135	62,830	55,706	206,892	211,773	171,834	769,647
Debt outstanding	406,479,591	99,910,342	54,727,382	42,029,675	56,827,420	36,274,339	44,844,353	71,866,080
Long-term	398,785,343	98,366,915	53,822,337	41,676,026	55,843,976	35,480,664	43,911,218	69,684,207
Short-term	7,694,248	1,543,427	905,045	353,649	983,444	793,675	933,135	2,181,873
Long-term debt issued	48,161,434	8,984,776	6,541,248	4,600,730	6,503,865	4,297,923	6,353,021	10,879,871
Long-term debt retired	47,174,402	8,186,439	6,522,937	4,337,253	6,623,383	4,496,678	6,166,216	10,841,496

¹ 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 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 2011 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: 2011-12, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency file were subject to adjustment if the enrollments were inconsistent with the finances reported. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2012

(In dollars. Detail may not add to total because of rounding)

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
Fall Enrollment, 2011	48,212,483	10,350,850	6,613,508	4,910,986	7,126,775	4,289,319	5,448,895	9,472,150
Elementary-secondary revenue	12,331.49	12,237.12	10,879.51	10,869.96	11,755.06	12,752.21	12,970.61	14,081.66
From federal sources	1,234.79	1,418.19	1,216.64	1,122.08	1,102.97	1,058.46	1,037.13	1,398.22
Through state	1,144.75	1,329.26	1,145.43	1,064.70	1,007.47	992.42	976.00	1,253.52
Child nutrition programs	268.82	303.30	285.54	279.01	255.45	244.03	238.28	253.03
Other and nonspecified	875.94	1,025.97	859.89	785.69	752.02	748.39	737.72	1,000.49
Direct	90.03	88.93	71.21	57.38	95.50	66.04	61.13	144.70
From state sources	5,609.17	5,158.33	5,272.13	5,588.23	5,643.95	5,412.18	5,518.06	6,463.45
General formula assistance	3,850.61	3,297.08	3,800.02	3,994.56	4,011.16	3,767.93	3,734.08	4,399.87
Compensatory programs	102.37	115.03	121.89	131.76	112.36	77.66	75.46	78.80
Special education	348.04	388.22	262.29	268.46	273.62	331.69	382.42	448.90
Staff improvement programs	67.27	49.89	50.18	75.01	72.41	76.28	79.92	78.96
Vocational programs	17.07	16.50	15.61	15.33	12.88	12.21	13.88	26.83
Capital outlay and debt service programs	136.91	116.48	123.03	125.64	144.56	125.67	146.66	168.50
Transportation	82.58	57.69	62.86	68.07	77.71	81.83	97.31	126.58
Other	683.14	910.14	584.71	640.93	605.13	557.28	591.79	693.91
Payments on behalf of LEA	287.27	173.19	231.67	247.09	313.43	346.20	364.01	381.08
Nonspecified	33.91	34.12	19.89	21.38	20.69	35.43	32.54	60.01
From local sources	5,487.53	5,660.60	4,390.74	4,159.65	5,008.13	6,281.58	6,415.42	6,220.00
Taxes ¹	3,753.73	2,867.77	3,066.00	3,027.27	3,656.96	4,764.83	4,779.40	4,603.65
Property taxes	3,581.74	2,729.51	2,829.45	2,870.35	3,473.99	4,600.59	4,596.49	4,443.09
Contributions from parent government	982.94	2,125.70	705.18	519.81	654.40	801.96	868.71	563.06
From other local governments	139.87	63.59	132.31	108.67	119.25	131.32	159.79	252.63
Current charges ¹	303.35	233.03	255.25	259.40	284.03	308.46	324.75	436.47
Tuition and transportation	26.50	16.44	20.67	29.22	21.10	28.12	26.87	43.27
School lunch	131.06	90.09	110.40	121.01	138.53	155.81	156.36	164.06
Other	307.64	370.51	232.00	244.51	293.50	275.00	282.76	364.20
Elementary-secondary expenditure	12,056.57	12,101.22	10,674.35	10,827.45	11,406.07	12,333.66	12,443.31	13,751.57
Current spending	10,607.66	10,510.37	9,278.60	9,364.12	10,083.78	10,960.05	11,095.99	12,240.32
By function:								
Instruction	6,430.06	6,653.35	5,619.27	5,636.00	6,112.51	6,672.07	6,725.16	7,123.42
Support services	3,730.32	3,419.93	3,244.99	3,302.99	3,537.95	3,848.70	3,934.26	4,603.73
Pupil support services	604.63	454.88	550.15	575.27	627.40	663.00	660.17	746.01
Instructional staff support	491.39	496.04	474.99	448.19	450.98	463.40	491.71	563.08
General administration	201.99	104.93	110.00	105.53	145.51	208.66	240.25	439.73
School administration	577.26	565.91	553.24	550.02	568.47	584.56	584.74	619.58
Operation and maintenance of plant	1,000.35	996.91	877.36	897.60	955.34	1,044.11	1,047.58	1,130.14
Pupil transportation	479.65	441.48	371.33	376.09	444.56	520.47	542.83	622.27
Other and nonspecified	375.04	359.78	307.92	350.29	345.69	364.48	366.98	482.91
Other current spending	447.28	437.09	414.34	425.13	433.32	439.28	436.57	513.18
By selected objects:								
Total salaries and wages ¹	6,337.31	6,216.65	5,759.68	5,752.25	6,120.36	6,600.61	6,638.06	7,046.78
Instructional salaries	4,287.15	4,276.34	3,845.40	3,848.10	4,141.13	4,517.81	4,541.02	4,694.38
Support services salaries	1,853.51	1,731.26	1,725.26	1,718.01	1,782.32	1,895.72	1,915.70	2,145.55
Total employee benefits ¹	2,363.22	2,307.16	1,963.88	2,073.25	2,292.30	2,538.35	2,549.90	2,720.31
Instructional benefits	1,573.36	1,619.41	1,269.47	1,342.43	1,504.67	1,699.98	1,705.63	1,773.19
Support services benefits	711.22	618.92	607.94	649.56	704.11	764.81	774.38	860.91
Capital outlay	1,040.25	1,125.18	1,000.39	1,064.68	935.94	960.59	969.54	1,117.86
Construction	814.85	962.57	784.50	865.92	715.86	739.91	723.53	809.08
Equipment	166.22	124.51	149.95	145.18	157.35	166.56	175.91	235.01
Instructional equipment only	41.92	26.17	36.76	33.69	37.42	45.34	47.83	65.45
Land and existing structures	59.19	38.10	65.94	53.58	62.73	54.12	70.10	73.76
Interest on debt	372.34	439.38	385.86	387.30	357.33	363.65	346.25	312.13
Payments to other governments	36.31	26.29	9.50	11.34	29.03	49.37	31.54	81.25
Debt outstanding	8,431.00	9,652.38	8,275.09	8,558.30	7,973.79	8,456.90	8,229.99	7,587.09
Long-term	8,271.41	9,503.27	8,138.24	8,486.28	7,835.80	8,271.86	8,058.74	7,356.75
Short-term	159.59	149.11	136.85	72.01	137.99	185.04	171.25	230.35
Long-term debt issued	998.94	868.02	989.07	936.82	912.60	1,002.01	1,165.93	1,148.62
Long-term debt retired	978.47	790.90	986.31	883.17	929.37	1,048.34	1,131.65	1,144.57

¹ 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 2011 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: 2011-12, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 15. Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012

(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						Federal sources		State sources		
			Enrollment ¹	Total	Title I	Special education	Child nutrition	Other and nonspecified	Total	General formula assistance	Special education	State sources	
												Total	General formula assistance
1	New York City	New York	990,145	23,517,452	858,833	322,786	361,201	694,227	8,648,188	5,731,175	1,417,315		
2	Los Angeles Unified	California	659,639	8,314,608	443,698	157,315	240,598	409,918	5,002,922	2,495,922	372,510		
3	Chicago	Illinois	403,004	5,760,419	325,057	93,229	182,835	291,778	2,245,498	1,835,557	0		
4	Miami-Dade County	Florida	350,239	3,188,967	144,610	78,012	112,963	121,952	1,011,288	319,461	62,714		
5	Clark County	Nevada	313,398	2,863,675	82,280	80,232	80,232	69,211	1,687,290	646,338	73,338		
6	Broward County	Florida	258,478	2,221,054	79,066	52,895	67,987	69,623	835,872	332,154	85,657		
7	Houston	Texas	203,066	2,046,214	111,886	40,373	1,975	94,167	509,806	373,120	0		
8	Hillsborough County	Florida	197,041	1,803,776	66,290	48,526	64,738	112,354	847,219	353,039	107,420		
9	Hawaii Public Schools	Hawaii	182,706	2,535,038	59,405	41,724	51,160	166,439	2,161,254	939,498	418,308		
10	Orange County	Florida	180,000	1,827,011	60,532	38,815	58,569	44,166	612,677	233,349	58,183		
11	Fairfax County	Virginia	177,606	2,398,065	22,202	34,627	28,828	42,483	488,170	392,620	34,887		
12	Palm Beach County	Florida	176,901	1,710,762	61,111	38,208	47,956	33,635	324,304	59,640	17,498		
13	Gwinnett County	Georgia	162,370	1,574,463	30,741	26,735	54,861	25,951	686,817	660,855	0		
14	Dallas	Texas	157,575	1,677,871	88,086	27,235	72,697	63,359	466,566	368,791	0		
15	Philadelphia	Pennsylvania	154,262	2,681,763	264,375	0	171,760	116,427	1,292,598	968,149	127,611		
16	Wake County	North Carolina	148,154	1,202,796	2,203	1,112	29,599	102,815	709,165	704,629	0		
17	Montgomery County	Maryland	146,459	2,854,888	20,301	31,700	27,269	30,215	759,591	322,005	45,761		
18	Charlotte/Mecklenburg	North Carolina	141,728	1,209,892	3,797	576	42,805	108,877	670,885	656,901	0		
19	San Diego Unified	California	131,044	1,408,787	46,663	27,442	44,182	43,767	508,108	159,789	67,770		
20	Duval County	Florida	125,429	1,084,243	45,153	39,764	36,093	35,599	457,677	211,841	55,997		
21	Prince Georges County	Maryland	123,833	1,457,364	37,217	29,999	41,036	37,542	1,017,616	493,467	54,840		
22	Memphis	Tennessee	110,952	1,194,046	82,926	27,715	49,512	87,088	463,916	438,727	0		
23	Cypress-Fairbanks	Texas	107,960	930,535	10,660	12,449	28,663	20,479	366,723	308,450	0		
24	Cobb County	Georgia	107,291	1,102,087	17,176	22,663	26,053	17,239	423,821	372,586	0		
25	Baltimore County	Maryland	105,153	1,589,273	17,502	25,855	23,587	24,010	676,250	332,873	45,423		
26	Pinellas County	Florida	103,776	922,370	35,943	32,071	25,867	23,265	270,159	92,495	25,772		
27	Jefferson County	Kentucky	99,191	1,218,406	49,423	N	34,716	104,053	479,204	264,746	0		
28	Northside	Texas	98,110	931,113	17,302	11,772	27,723	38,258	349,773	291,816	0		
29	DeKalb County	Georgia	98,088	1,041,282	35,292	12,737	38,534	26,956	373,258	343,788	0		
30	Polk County	Florida	96,070	891,269	33,903	19,990	31,469	31,120	431,022	204,373	47,657		
31	Albuquerque	New Mexico	94,318	963,715	30,623	18,564	4	48,508	688,092	647,374	0		
32	Fulton County	Georgia	92,604	1,134,739	21,441	16,592	21,644	13,379	327,708	279,242	0		
33	Austin	Texas	86,528	1,070,061	34,178	11,699	27,785	56,526	169,928	129,038	0		
34	Jefferson County	Colorado	85,793	823,580	11,541	15,653	12,485	16,247	338,935	315,211	11,868		
35	Baltimore	Maryland	84,212	1,459,517	74,748	30,089	34,816	64,346	983,161	386,062	73,084		
36	Lee County	Florida	83,895	765,065	22,710	18,737	27,616	22,649	199,089	54,581	16,126		
37	Long Beach Unified	California	83,691	837,323	40,111	15,721	27,661	60,589	540,531	356,357	42,379		
38	Fort Worth	Texas	83,109	826,247	46,234	14,993	33,348	50,974	318,191	262,763	0		
39	Prince William County	Virginia	81,937	960,967	9,467	24,113	18,676	11,783	394,638	298,796	35,791		
40	Denver	Colorado	80,890	967,307	54,942	17,656	26,459	41,918	270,703	236,043	13,485		
41	Nashville-Davidson County	Tennessee	80,393	852,377	39,012	25,791	29,942	30,013	237,139	226,141	0		
42	Milwaukee	Wisconsin	79,130	1,189,747	106,849	26,975	35,133	52,144	633,933	531,926	54,064		
43	Anne Arundel County	Maryland	76,303	1,088,736	10,544	20,385	11,165	13,520	402,917	195,781	23,412		
44	Fresno Unified	California	74,235	759,074	66,664	15,516	33,321	23,610	511,214	312,669	36,488		
45	Guilford County	North Carolina	74,086	769,588	5,346	338	33,368	61,167	382,738	377,661	0		
46	Greenville County	South Carolina	72,153	685,904	23,288	15,705	18,819	9,212	335,785	87,854	21,370		
47	Brevard County	Florida	71,792	587,566	15,743	16,279	16,712	13,157	277,166	118,023	38,141		
48	Virginia Beach	Virginia	70,978	754,661	13,960	22,094	12,465	35,309	316,409	245,123	28,535		
49	Alpine	Utah	69,639	473,421	6,758	15,436	11,455	12,575	273,197	169,651	22,039		
50	Fort Bend	Texas	69,449	619,643	7,871	9,233	11,513	25,734	219,685	181,281	0		

See notes at end of table.

Table 15. Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012—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	State sources—Con.					Elementary-secondary revenue—Con.						
			Transpor- tation	Other and nonspecified	Total	Total taxes	Property taxes	Parent government contributions	From cities and counties	From other school systems	Charges	Other	Local sources	
													From cities and counties	From other school systems
1	New York City	New York	0	1,499,698	12,632,217	X	1,633,191	X	11,013,542	0	0	57,582	1,561,093	
2	Los Angeles Unified	California	77,752	2,056,524	2,060,371	X	2,352,137	X	39,005	48,560	91,020	8,370	248,595	
3	Chicago	Illinois	0	409,941	2,622,022	X	1,529,248	X	0	422	148,425	42,047	261,503	
4	Miami-Dade County	Florida	8,900	620,213	1,720,142	X	826,802	X	1,214	185	148,425	34,215	42,047	
5	Clark County	Nevada	0	967,614	893,914	X	961,868	X	0	524	119,010	34,209	34,209	
6	Broward County	Florida	13,019	405,042	1,115,611	X	1,182,256	X	0	0	13,984	91,767	91,767	
7	Houston	Texas	0	136,686	1,288,007	X	538,405	X	0	0	60,415	65,829	65,829	
8	Hillsborough County	Florida	21,484	365,276	664,649	X	55,056	X	0	0	40,996	14,060	14,060	
9	Hawaii Public Schools	Hawaii	56,964	746,484	881,534	X	710,708	X	0	0	67,225	63,493	63,493	
10	Orange County	Florida	11,409	309,736	1,012,252	X	1,047,333	X	1,636,767	40,740	59,621	44,627	44,627	
11	Fairfax County	Virginia	0	60,663	1,781,755	X	1,047,289	X	0	3,081	121,266	33,868	33,868	
12	Palm Beach County	Florida	3,076	244,090	1,205,548	X	661,149	X	56	701	37,366	27,911	27,911	
13	Gwinnett County	Georgia	0	25,962	749,358	X	923,584	X	0	0	8,433	73,004	73,004	
14	Dallas	Texas	0	97,775	959,928	X	840,899	X	19,850	128	31,549	11,941	11,941	
15	Philadelphia	Pennsylvania	56,335	140,503	936,603	X	357,902	X	314,412	0	27,904	30,878	30,878	
16	Wake County	North Carolina	0	4,536	357,902	X	1,985,812	X	1,945,509	0	32,575	10,728	10,728	
17	Montgomery County	Maryland	35,211	356,614	1,985,812	X	382,952	X	330,999	0	29,838	19,115	19,115	
18	Charlotte/Mecklenburg	North Carolina	0	13,984	382,952	X	620,610	X	32,383	17,017	16,123	52,492	52,492	
19	San Diego Unified	California	9,578	270,971	738,625	X	395,164	X	0	0	54,261	20,532	20,532	
20	Duval County	Florida	9,070	180,769	469,957	X	901,954	X	843,172	0	27,904	30,878	30,878	
21	Prince Georges County	Maryland	37,045	432,264	901,954	X	482,889	X	839	188	37,408	28,514	28,514	
22	Memphis	Tennessee	0	25,189	482,889	X	491,561	X	1,509	7	36,385	7,376	7,376	
23	Cypress-Fairbanks	Texas	0	58,273	491,561	X	527,616	X	800,850	3,139	57,698	8,312	8,312	
24	Cobb County	Georgia	0	51,235	595,135	X	822,066	X	0	0	14,987	3,093	3,093	
25	Baltimore County	Maryland	27,122	270,832	822,066	X	535,065	X	490,011	396	31,124	13,507	13,507	
26	Pinellas County	Florida	4,024	147,868	535,065	X	551,010	X	410	404	15,488	13,955	13,955	
27	Jefferson County	Kentucky	21	214,437	551,010	X	441,747	X	5,528	105	30,861	8,044	8,044	
28	Northside	Texas	0	57,957	486,285	X	499,148	X	4,707	13	15,272	35,365	35,365	
29	Dekalb County	Georgia	0	29,470	554,505	X	229,894	X	0	0	96,979	16,892	16,892	
30	Polk County	Florida	14,309	164,683	343,765	X	177,924	X	153,848	0	11,696	12,380	12,380	
31	Albuquerque	New Mexico	17,733	22,985	177,924	X	684,102	X	1,854	122	21,922	26,097	26,097	
32	Fulton County	Georgia	0	48,466	733,975	X	743,806	X	360,296	186	10,803	15,214	15,214	
33	Austin	Texas	0	40,890	769,945	X	428,719	X	254,983	0	58,501	8,474	8,474	
34	Jefferson County	Colorado	4,779	7,077	428,719	X	272,357	X	439,687	34,298	21,553	6,752	6,752	
35	Baltimore	Maryland	19,106	504,909	272,357	X	474,264	X	463,274	985	47,415	53,500	53,500	
36	Lee County	Florida	4,451	123,931	474,264	X	152,710	X	0	15	35,292	10,810	10,810	
37	Long Beach Unified	California	5,443	136,352	152,710	X	362,507	X	4,346	523	7,421	27,695	27,695	
38	Fort Worth	Texas	0	55,428	362,507	X	337,626	X	0	0	11,124	13,757	13,757	
39	Prince William County	Virginia	0	60,051	502,290	X	451,644	X	439,687	34,298	21,553	6,752	6,752	
40	Denver	Colorado	4,303	16,872	555,629	X	490,480	X	2,081	985	47,415	53,500	53,500	
41	Nashville-Davidson County	Tennessee	0	10,998	490,480	X	297,840	X	463,274	430	18,537	8,239	8,239	
42	Milwaukee	Wisconsin	2,360	45,583	334,731	X	630,205	X	11,695	2,844	9,572	12,780	12,780	
43	Anne Arundel County	Maryland	21,002	162,722	630,205	X	86,307	X	614,916	387	12,353	2,549	2,549	
44	Fresno Unified	California	4,171	157,886	108,749	X	204,665	X	270,752	0	15,744	10,135	10,135	
45	Guilford County	North Carolina	0	5,077	296,631	X	218,308	X	0	0	32,609	25,246	25,246	
46	Greenville County	South Carolina	2,817	223,744	283,095	X	354,424	X	312,582	105	26,273	3,823	3,823	
47	Brevard County	Florida	6,083	114,919	218,308	X	136,177	X	0	0	14,169	9,216	9,216	
48	Virginia Beach	Virginia	0	42,751	354,424	X	312,582	X	0	0	10,458	7,211	7,211	
49	Alpine	Utah	7,043	74,464	154,000	X	312,582	X	0	0	10,458	7,211	7,211	
50	Fort Bend	Texas	0	38,404	345,607	X	312,582	X	0	0	24,331	7,961	7,961	

See notes at end of table.

Table 15. Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012—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.				
			Enrollment ¹	Total	Federal sources—Con.			Special education	Child nutrition	Other and nonspecified	Total	General formula assistance	Special education
					Total	Title I	Special education						
51	Davis County	Utah	69,285	488,488	42,301	3,126	10,465	11,474	17,236	278,010	170,098	22,723	
52	Granite	Utah	69,252	487,404	64,405	13,275	18,167	17,886	15,077	258,193	158,720	25,691	
53	North East	Texas	67,439	682,125	62,851	10,602	10,870	15,782	25,597	212,338	168,919	0	
54	Detroit	Michigan	67,064	1,035,068	271,358	157,079	0	37,238	77,041	499,995	400,803	36,920	
55	Pasco County	Florida	66,659	582,449	61,671	15,727	12,169	19,945	13,830	286,001	128,856	46,114	
56	Loudoun County	Virginia	65,585	969,001	37,030	1,184	13,469	5,832	16,545	222,755	181,899	14,834	
57	Washoe County	Nevada	64,740	606,096	66,385	17,510	11,530	14,445	22,900	367,101	155,967	22,994	
58	Mesa Unified	Arizona	64,728	565,143	67,494	20,745	10,365	21,468	14,916	214,838	210,175	0	
59	Arlington	Texas	64,703	566,407	63,788	15,321	11,812	20,899	15,756	242,020	207,255	0	
60	Seminole County	Florida	64,344	513,064	52,192	11,653	16,035	14,794	9,710	232,046	104,217	24,030	
61	Aldine	Texas	64,300	610,147	97,303	22,805	9,454	34,869	30,175	324,058	282,691	0	
62	El Paso	Texas	64,214	618,764	108,474	39,363	6,919	22,998	39,194	312,306	258,063	0	
63	Douglas County	Colorado	63,114	584,330	13,899	1,058	6,446	2,713	3,682	260,462	246,297	7,937	
64	Katy	Texas	62,414	590,635	41,823	4,348	6,000	9,939	21,536	205,720	173,733	0	
65	Elk Grove Unified	California	62,126	541,376	63,320	15,072	11,706	14,861	21,681	368,394	258,658	32,073	
66	Volusia County	Florida	61,524	547,213	63,123	19,446	14,008	17,299	12,370	211,407	87,467	28,024	
67	Mobile County	Alabama	61,462	585,069	83,326	31,104	21,981	22,773	7,468	323,217	264,607	1,277	
68	Chesterfield County	Virginia	59,200	626,131	42,011	5,992	12,926	7,284	15,809	267,399	212,803	19,351	
69	Knox County	Tennessee	58,639	517,620	66,212	14,046	15,163	15,771	21,212	166,759	159,156	0	
70	Garland	Texas	58,151	515,646	59,297	13,903	10,612	16,613	18,169	273,440	233,715	0	
71	Santa Ana Unified	California	57,250	615,303	103,610	34,710	11,778	27,250	29,872	392,106	201,521	27,733	
72	San Francisco Unified	California	56,310	746,702	92,837	31,359	0	13,062	48,416	195,653	32,414	0	
73	Piano	Texas	55,659	630,492	27,978	5,138	7,758	7,407	7,675	102,983	69,948	0	
74	Boston	Massachusetts	55,027	1,262,395	131,642	45,498	23,358	17,515	45,271	319,499	205,541	0	
75	Osceola County	Florida	54,783	468,040	57,912	13,600	11,765	19,735	12,812	229,871	100,012	25,485	
76	San Antonio	Texas	54,394	561,919	131,088	34,760	13,802	31,753	50,773	268,440	214,414	0	
77	San Bernardino Unified	California	54,379	614,746	101,866	46,520	12,828	23,318	19,200	461,395	240,466	25,738	
78	Corona-Norco Unified	California	53,467	481,844	35,106	6,941	9,123	10,643	8,399	315,947	205,388	25,379	
79	Winston-Salem/Forsyth	North Carolina	53,340	462,134	70,974	3,596	222	15,597	51,559	263,463	260,421	0	
80	Capistrano Unified	California	53,170	437,617	34,955	4,912	11,136	4,445	14,462	134,896	46,929	25,399	
81	Cumberland County	North Carolina	53,053	446,774	83,302	2,190	290	17,663	63,159	263,276	260,773	0	
82	Pasadena	Texas	52,942	499,925	74,268	19,600	8,792	23,446	22,430	282,576	238,310	0	
83	Conroe	Texas	52,664	454,374	27,519	7,020	7,452	7,912	5,135	141,663	110,178	0	
84	Cherry Creek	Colorado	52,655	528,040	27,338	6,577	9,180	7,151	4,430	216,417	200,290	8,757	
85	Lewisville	Texas	51,920	532,667	33,972	3,479	8,198	8,497	13,798	139,514	109,864	0	
86	Tucson Unified	Arizona	51,720	501,632	77,010	28,287	10,044	16,392	22,287	153,134	150,162	0	
87	Howard County	Maryland	51,555	889,422	23,875	2,140	10,672	4,493	6,570	282,270	158,803	12,072	
88	Clayton County	Georgia	51,018	487,526	70,677	20,610	10,672	24,559	14,834	226,538	212,006	0	
89	Jordan	Utah	50,961	350,709	20,903	0	7,510	7,733	5,660	191,136	119,142	18,632	
90	Columbus	Ohio	50,488	949,275	141,562	70,484	17,225	24,128	29,725	339,022	310,179	0	
91	Omaha	Nebraska	50,340	611,657	102,834	23,718	4,244	20,460	54,412	205,033	163,604	31,573	
92	Atlanta	Georgia	50,009	800,352	95,495	38,039	10,100	21,487	25,869	143,264	133,366	0	
93	Brownsville	Texas	49,655	501,603	112,894	27,591	8,993	33,098	43,212	328,109	287,697	0	
94	Henrico County	Virginia	49,654	519,170	44,871	9,261	8,609	9,725	17,276	214,524	169,290	16,149	
95	Wichita Unified	Kansas	49,389	578,456	70,782	24,596	N	18,052	28,134	345,915	261,685	41,082	
96	Seattle	Washington	49,269	684,501	56,340	14,675	11,825	9,462	20,378	307,249	225,617	40,576	
97	Anchorage	Alaska	48,765	746,315	94,110	15,445	13,486	14,510	50,669	438,433	318,151	0	
98	Garden Grove Unified	California	47,999	433,419	53,814	16,043	9,150	17,346	11,275	282,484	177,098	24,082	
99	Sacramento Unified	California	47,940	498,462	80,477	24,796	10,435	17,400	27,846	307,271	172,813	22,384	
100	San Juan Unified	California	47,245	446,540	56,544	15,064	11,050	9,559	20,871	268,832	162,896	25,732	

See notes at end of table.

Table 15.

Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012—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.						
			Transpor- tation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
51	Davis County	Utah	6,150	79,039	168,177	139,861	139,861	X	0	0	10,197	18,119
52	Granite	Utah	4,590	69,192	164,806	145,264	145,264	X	0	295	6,963	12,284
53	North East	Texas	0	43,419	406,936	377,956	377,956	X	0	0	21,667	6,735
54	Detroit	Michigan	0	62,272	263,715	175,044	175,044	X	0	45,747	30,328	12,596
55	Pasco County	Florida	9,404	101,627	234,777	190,775	190,775	X	0	0	30,556	13,446
56	Loudoun County	Virginia	0	26,022	709,216	X	X	680,075	0	3,364	22,037	3,740
57	Washoe County	Nevada	0	188,140	172,610	144,003	144,003	X	214	1	7,568	20,824
58	Mesa Unified	Arizona	0	4,663	282,811	184,867	184,867	X	23,695	3,779	16,982	53,488
59	Arlington	Texas	0	34,765	260,599	245,570	245,570	X	0	0	8,841	6,188
60	Seminole County	Florida	5,607	98,192	228,826	198,426	198,426	X	0	0	22,756	7,644
61	Aldine	Texas	0	41,367	188,786	169,956	169,956	X	0	0	8,663	10,167
62	El Paso	Texas	0	54,243	197,984	184,164	184,164	X	0	0	7,560	6,260
63	Douglas County	Colorado	4,090	2,138	309,969	236,494	236,494	X	148	1,027	51,724	20,576
64	Katy	Texas	0	31,987	343,092	311,090	311,090	X	0	0	22,478	9,524
65	Elk Grove Unified	California	3,164	74,499	109,662	80,878	80,878	X	1,750	2,442	4,670	19,197
66	Volusia County	Florida	5,069	90,847	272,683	239,416	239,416	X	0	369	22,096	10,802
67	Mobile County	Alabama	23,477	33,856	176,526	125,564	125,564	X	14,867	0	13,372	24,723
68	Chesterfield County	Virginia	0	35,245	316,721	X	X	288,738	0	2,557	14,942	10,484
69	Knox County	Tennessee	0	7,603	284,649	X	X	243,258	0	162	29,790	11,439
70	Garland	Texas	0	39,725	182,909	163,738	163,738	X	319	0	14,701	4,151
71	Santa Ana Unified	California	1,961	160,891	119,587	96,650	96,650	X	6,570	3,969	3,973	8,425
72	San Bernardino Unified	California	1,857	161,382	458,212	330,594	330,594	X	2,983	0	115,828	115,828
73	Piano	Texas	0	33,035	499,531	454,551	454,551	X	10	103	21,309	23,558
74	Boston	Massachusetts	10,196	103,762	811,254	X	X	785,778	0	791	14,489	20,196
75	Osceola County	Florida	6,372	98,002	180,257	139,742	139,742	X	0	444	19,433	20,638
76	San Antonio	Texas	0	54,026	162,391	150,945	150,945	X	0	0	3,828	7,618
77	San Bernardino Unified	California	3,661	191,530	51,485	34,602	34,602	X	3,025	1,703	10,248	10,248
78	Corona-Norco Unified	California	1,722	83,458	130,791	99,729	99,729	X	17,450	0	5,057	8,555
79	Winston-Salem/Forsyth	North Carolina	0	3,042	127,697	X	X	110,546	0	0	8,226	8,925
80	Capistrano Unified	California	2,527	60,041	267,766	242,196	242,196	X	5,235	369	7,822	12,144
81	Cumberland County	North Carolina	0	2,503	100,196	X	X	82,110	0	0	10,548	7,538
82	Pasadena	Texas	0	44,266	143,081	126,707	126,707	X	0	0	9,041	7,333
83	Conroe	Texas	0	31,485	285,192	271,591	271,591	X	0	40	9,772	3,789
84	Cherry Creek	Colorado	3,893	3,477	284,285	242,732	242,732	X	39	797	35,833	4,884
85	Lewisville	Texas	0	29,650	359,181	331,405	331,405	X	400	0	21,401	5,975
86	Tucson Unified	Arizona	0	2,972	271,488	210,705	210,705	X	14,219	3,728	7,742	35,094
87	Howard County	Maryland	15,251	96,144	583,277	X	X	570,009	0	275	9,076	3,917
88	Clayton County	Georgia	0	14,532	190,311	166,504	166,504	X	4	0	10,880	12,923
89	Jordan	Utah	3,583	49,579	138,670	119,233	119,233	X	0	0	10,306	9,131
90	Columbus	Ohio	0	28,843	468,691	448,688	448,688	X	1,292	4,679	7,824	6,208
91	Omaha	Nebraska	0	9,856	303,790	263,121	263,121	X	2,572	346	6,165	7,111
92	Atlanta	Georgia	0	9,898	561,593	537,164	537,164	X	1,111	0	5,835	17,483
93	Brownsville	Texas	0	40,412	60,600	53,474	53,474	X	68	0	2,383	4,675
94	Henrico County	Virginia	0	29,085	259,775	X	X	247,530	0	1,667	9,989	589
95	Wichita Unified	Kansas	0	43,148	161,759	140,791	140,791	X	11,454	0	5,052	4,462
96	Seattle	Washington	18,593	22,463	320,912	278,428	278,428	X	0	279	18,832	23,373
97	Anchorage	Alaska	20,862	99,420	213,772	X	X	196,307	0	0	11,169	6,296
98	Garden Grove Unified	California	3,337	77,967	71,551	71,551	71,551	X	11,670	4,576	4,074	5,250
99	Sacramento Unified	California	4,123	107,951	110,714	86,659	86,659	X	1,768	78	7,154	15,055
100	San Juan Unified	California	5,384	74,820	121,164	97,503	97,503	X	417	3,463	6,502	13,279

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

X Not applicable.

Enrollments reflect fall 2011 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey, School Year 2011-12. Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe 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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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. Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012

Rank	School system	State	Enrollment ¹	Elementary-secondary expenditure					
				Current spending		For selected functions			
				Total	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits
1	New York City	New York	990,145	24,814,225	10,205,288	5,842,294	17,125,980	8,440,953	5,051,550
2	Los Angeles Unified	California	659,639	8,898,332	4,084,878	7,137,927	4,250,633	2,651,327	1,099,294
3	Chicago	Illinois	403,004	5,741,225	2,524,539	1,002,295	3,040,082	1,705,906	706,506
4	Miami-Dade County	Florida	350,239	3,407,559	1,781,737	560,226	1,947,976	1,143,518	345,813
5	Clark County	Nevada	313,398	2,859,780	1,500,208	592,399	1,454,066	965,045	373,368
6	Broward County	Florida	258,478	2,317,961	1,216,567	325,045	1,277,974	759,586	194,528
7	Houston	Texas	203,066	2,355,857	1,073,277	198,920	1,000,287	719,938	128,789
8	Hillsborough County	Florida	197,041	1,916,730	1,147,029	264,408	990,247	688,864	162,053
9	Hawaii Public Schools	Hawaii	182,706	2,344,733	1,184,582	426,745	1,262,938	814,926	284,553
10	Orange County	Florida	180,000	1,768,303	843,181	251,670	859,216	521,667	147,707
11	Fairfax County	Virginia	177,606	2,574,460	1,494,485	560,553	1,418,386	982,980	362,927
12	Palm Beach County	Florida	176,901	1,777,058	923,559	282,778	989,179	594,709	176,158
13	Gwinnett County	Georgia	162,370	1,590,201	1,066,390	287,431	890,294	616,320	220,794
14	Dallas	Texas	157,575	1,900,501	937,496	136,015	792,087	635,490	91,506
15	Philadelphia	Pennsylvania	154,262	2,813,912	903,543	426,913	993,871	613,700	271,427
16	Wake County	North Carolina	148,154	1,353,430	747,922	234,334	735,593	534,078	163,832
17	Montgomery County	Maryland	146,459	2,646,912	1,375,863	648,602	1,387,437	909,779	438,953
18	Charlotte-Mecklenburg	North Carolina	141,728	1,241,903	712,173	219,874	702,565	487,505	151,022
19	San Diego Unified	California	131,044	1,428,904	732,575	317,891	724,011	474,169	194,761
20	Duval County	Florida	125,429	1,131,916	554,385	155,464	619,856	386,481	108,538
21	Prince Georges County	Maryland	123,833	1,845,509	980,525	444,497	973,389	627,105	280,146
22	Memphis	Tennessee	110,952	1,190,720	657,280	208,782	649,243	426,775	143,781
23	Cypress-Fairbanks	Texas	107,960	894,600	545,625	85,648	483,511	390,350	60,173
24	Cobb County	Georgia	107,291	1,181,875	638,267	195,709	638,789	449,764	150,605
25	Baltimore County	Maryland	105,153	1,560,907	826,259	377,502	837,765	541,991	261,488
26	Pinellas County	Florida	103,776	998,382	555,750	167,350	545,199	365,481	104,663
27	Jefferson County	Kentucky	99,191	1,258,019	748,675	246,656	588,596	431,800	133,228
28	Northside	Texas	98,110	955,210	526,586	94,089	463,442	363,251	61,925
29	DeKalb County	Georgia	98,088	1,054,536	633,423	179,957	613,704	408,132	130,781
30	Polk County	Florida	96,070	924,557	426,383	120,113	550,360	281,288	74,529
31	Albuquerque	New Mexico	94,318	983,498	510,050	152,338	482,085	347,067	101,865
32	Fulton County	Georgia	92,604	1,002,318	557,446	171,758	563,004	383,671	114,195
33	Austin	Texas	86,528	1,002,664	516,541	131,538	445,203	327,214	81,770
34	Jefferson County	Colorado	85,793	790,472	488,204	123,903	416,885	306,326	77,217
35	Baltimore	Maryland	84,212	1,478,108	692,511	319,350	751,045	456,512	184,718
36	Lee County	Florida	83,895	852,347	386,435	108,328	422,929	240,602	66,074
37	Long Beach Unified	California	83,691	876,917	468,511	192,991	464,208	300,165	117,773
38	Fort Worth	Texas	83,109	864,878	532,255	80,366	430,484	337,588	51,548
39	Prince William County	Virginia	81,937	975,843	550,317	159,497	469,058	343,426	98,123
40	Denver	Colorado	80,890	1,052,787	553,037	94,911	430,808	329,957	55,657
41	Nashville-Davidson County	Tennessee	80,393	874,304	454,563	180,915	450,044	289,641	120,697
42	Milwaukee	Wisconsin	79,130	1,187,745	503,444	314,028	584,266	326,196	203,536
43	Anne Arundel County	Maryland	76,303	1,128,315	570,905	251,624	613,482	392,464	178,317
44	Fresno Unified	California	74,235	775,662	395,149	167,120	392,514	258,815	103,374
45	Guilford County	North Carolina	74,086	778,610	419,410	128,811	404,251	285,689	86,482
46	Greenville County	South Carolina	72,153	674,602	342,940	114,285	322,530	221,355	70,622
47	Brevard County	Florida	71,792	602,642	352,136	87,156	347,040	232,751	54,759
48	Virginia Beach	Virginia	70,978	854,836	476,079	142,139	434,432	314,007	89,233
49	Alpine	Utah	69,639	436,267	203,152	110,122	252,901	147,004	77,874
50	Fort Bend	Texas	69,449	597,592	352,848	77,364	320,568	239,893	53,103

See notes at end of table.

Table 16. Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012—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.										
			For selected functions—Con.										
			Support services										
Total	Pupil support	Instructional staff support	General administration	School administration	Other and nonspecified	Other current spending	Capital outlay	Inter-governmental	Interest on debt				
1	New York City	New York	4,390,475	128,406	94,325	90,272	479,126	3,598,346	2,111,295	37,742	483,008		
2	Los Angeles Unified	California	2,409,377	332,462	430,050	40,216	466,131	1,140,518	1,141,293	3,880	598,235		
3	Chicago	Illinois	1,577,617	284,923	242,822	150,696	182,934	716,242	579,893	4	276,013		
4	Miami-Dade County	Florida	949,314	125,168	152,014	17,731	154,663	499,738	162,694	0	108,430		
5	Clark County	Nevada	908,851	118,137	131,568	22,998	189,287	446,861	192,306	672	190,033		
6	Broward County	Florida	710,494	99,811	105,382	16,210	118,797	370,294	80,326	0	93,967		
7	Houston	Texas	774,787	74,345	95,496	15,785	117,189	471,972	322,985	6,224	140,778		
8	Hillsborough County	Florida	559,042	73,816	148,695	10,955	88,662	236,914	117,715	0	51,986		
9	Hawaii Public Schools	Hawaii	814,511	205,928	78,573	10,648	134,487	384,875	124,096	0	0		
10	Orange County	Florida	512,030	43,039	131,091	10,498	91,791	235,611	226,144	0	71,400		
11	Fairfax County	Virginia	785,660	127,181	159,042	11,104	139,785	348,548	110,109	346	67,839		
12	Palm Beach County	Florida	524,609	51,574	109,187	13,534	90,618	259,696	68,576	0	86,782		
13	Gwinnett County	Georgia	495,890	56,525	57,684	11,297	105,951	264,433	73,575	230	52,941		
14	Dallas	Texas	476,620	70,639	76,990	11,973	74,474	242,544	91,205	1,872	152,173		
15	Philadelphia	Pennsylvania	613,339	74,061	47,763	44,296	89,769	357,450	172,032	855,115	89,692		
16	Wake County	North Carolina	350,547	57,566	34,823	5,744	73,143	179,271	50,974	3,911	104,238		
17	Montgomery County	Maryland	743,231	87,942	164,772	14,111	151,655	324,751	391,146	36,227	39,143		
18	Charlotte/Mecklenburg	North Carolina	346,001	48,856	27,568	9,593	66,748	193,236	68,985	5,579	82,491		
19	San Diego Unified	California	436,010	88,503	59,973	8,049	80,636	198,849	159,838	1,682	55,521		
20	Duval County	Florida	365,605	56,042	78,576	10,288	55,382	165,317	50,817	0	16,660		
21	Prince Georges County	Maryland	640,315	81,667	67,223	14,310	112,288	364,827	98,263	50,646	18,474		
22	Memphis	Tennessee	380,539	63,426	73,896	26,991	69,901	146,325	88,992	2,317	0		
23	Cypress-Fairbanks	Texas	209,255	32,223	29,267	4,799	38,816	104,150	49,546	405	104,966		
24	Cobb County	Georgia	270,149	41,520	37,473	8,532	58,736	123,888	198,826	0	118		
25	Baltimore County	Maryland	485,506	74,900	57,738	12,471	106,253	234,144	150,059	35,353	14,445		
26	Pinellas County	Florida	298,844	39,015	47,747	7,170	51,412	153,500	89,323	0	2,195		
27	Jefferson County	Kentucky	488,629	54,067	121,175	3,494	84,972	224,921	97,827	0	19,481		
28	Northside	Texas	226,871	34,083	39,536	4,215	38,369	110,668	147,226	1,381	68,441		
29	DeKalb County	Georgia	321,223	45,082	53,236	16,858	59,917	146,130	55,524	0	8,788		
30	Polk County	Florida	245,003	31,602	47,087	7,751	37,670	120,893	57,987	0	20,208		
31	Albuquerque	New Mexico	285,573	81,357	22,615	10,160	51,618	119,823	159,710	1,047	19,937		
32	Fulton County	Georgia	287,498	39,532	41,655	4,005	54,819	147,487	102,020	1,303	8,304		
33	Austin	Texas	289,225	35,186	54,662	5,523	48,549	145,305	57,139	125,136	36,942		
34	Jefferson County	Colorado	274,691	33,436	52,416	4,049	52,028	132,762	39,187	90	27,025		
35	Baltimore	Maryland	497,847	50,264	78,159	94,005	130,710	144,709	115,390	68,222	7,152		
36	Lee County	Florida	253,427	25,036	33,208	5,680	40,591	148,912	105,594	0	20,468		
37	Long Beach Unified	California	238,940	38,511	33,302	3,266	42,209	121,652	81,639	256	25,587		
38	Fort Worth	Texas	286,845	44,364	54,815	4,263	44,603	118,600	82,987	533	34,429		
39	Prince William County	Virginia	319,967	38,184	62,222	30,528	56,545	132,488	87,254	32,499	27,639		
40	Denver	Colorado	348,647	30,159	74,034	13,447	58,554	172,453	100,357	1,156	96,647		
41	Nashville-Davidson County	Tennessee	304,360	46,897	65,813	3,332	52,385	135,933	54,449	1,772	29,758		
42	Milwaukee	Wisconsin	400,600	64,387	66,025	38,224	48,720	183,244	31,836	85,148	17,165		
43	Anne Arundel County	Maryland	337,359	40,611	49,133	6,657	74,986	165,972	114,515	20,538	19,413		
44	Fresno Unified	California	228,228	34,686	42,455	4,774	34,885	111,428	47,982	3,180	14,690		
45	Guilford County	North Carolina	218,006	40,918	19,347	5,372	39,269	113,100	88,051	3,754	34,112		
46	Greenville County	South Carolina	198,001	39,580	30,552	1,936	33,557	92,376	55,348	762	53,332		
47	Brevard County	Florida	185,068	22,078	40,680	4,598	34,844	82,868	14,433	0	25,764		
48	Virginia Beach	Virginia	286,183	30,490	68,148	5,321	42,009	140,215	71,513	17,965	16,104		
49	Alpine	Utah	101,534	11,167	15,508	1,455	22,989	50,415	37,649	0	15,283		
50	Fort Bend	Texas	171,593	28,814	19,371	3,120	29,267	91,021	27,700	618	45,082		

See notes at end of table.

Table 16.

Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012—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 ¹	Elementary-secondary expenditure—Con.					
				Current spending—Con.			For selected functions—Con.		
				Total	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits
				Total	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits
51	Davis County	Utah	69,285	499,424	232,712	105,081	256,380	160,010	71,461
52	Granite	Utah	69,252	588,361	250,807	115,994	272,950	171,851	79,764
53	North East	Texas	667,846	667,846	376,150	69,926	337,683	259,967	45,700
54	Detroit	Michigan	67,064	1,231,375	452,047	195,642	515,473	310,687	135,389
55	Pasco County	Florida	66,659	593,276	319,845	96,277	310,347	198,668	57,308
56	Loudoun County	Virginia	65,585	919,047	493,562	204,217	504,858	337,921	133,182
57	Washoe County	Nevada	64,740	636,000	334,661	127,650	306,839	209,006	80,074
58	Mesa Unified	Arizona	64,728	517,772	343,863	76,905	291,827	228,294	49,488
59	Arlington	Texas	64,703	531,090	345,081	43,603	297,929	246,425	30,894
60	Seminole County	Florida	64,344	518,329	307,902	83,477	308,409	216,905	54,924
61	Aldine	Texas	64,300	553,073	351,556	58,759	309,275	243,303	45,203
62	El Paso	Texas	64,214	529,942	380,175	63,412	325,863	253,924	40,428
63	Douglas County	Colorado	63,114	532,576	287,870	86,659	276,423	194,632	54,858
64	Katy	Texas	62,414	717,715	465,160	333,748	293,139	235,096	36,994
65	Elk Grove Unified	California	62,126	518,944	296,562	129,307	321,255	210,594	84,858
66	Volusia County	Florida	61,524	562,932	306,769	91,848	300,711	195,383	54,823
67	Mobile County	Alabama	61,462	573,397	294,106	114,566	286,383	186,355	68,441
68	Chesterfield County	Virginia	59,200	555,196	504,135	116,182	308,423	211,871	81,681
69	Knox County	Tennessee	58,639	501,983	285,821	76,480	280,341	195,376	53,887
70	Garland	Texas	58,151	481,473	316,107	47,093	267,515	213,057	30,859
71	Santa Ana Unified	California	57,250	643,235	524,819	118,831	330,547	218,472	79,274
72	San Francisco Unified	California	56,310	772,453	554,190	137,084	277,945	195,152	74,218
73	Piano	Texas	55,659	595,680	448,065	47,467	290,380	236,244	34,819
74	Boston	Massachusetts	55,027	1,252,519	1,190,943	250,343	716,062	415,309	175,380
75	Osceola County	Florida	54,783	502,154	439,856	70,079	260,122	152,915	41,956
76	San Antonio	Texas	54,394	574,466	320,347	86,125	296,038	208,037	52,874
77	San Bernardino Unified	California	54,379	619,086	301,131	102,810	279,644	186,080	56,316
78	Corona-Norco Unified	California	53,467	471,474	269,482	73,639	259,862	194,508	45,873
79	Winston-Salem/Forsyth	North Carolina	53,340	528,982	448,499	90,814	292,732	205,808	63,973
80	Capistrano Unified	California	53,170	411,168	393,348	90,830	262,769	188,694	62,337
81	Cumberland County	North Carolina	53,053	475,034	432,216	87,842	270,505	195,574	58,502
82	Pasadena	Texas	52,942	495,172	448,868	55,805	273,099	210,670	39,032
83	Conroe	Texas	52,664	495,365	359,250	42,549	227,046	184,360	28,680
84	Cherry Creek	Colorado	52,655	521,506	471,885	79,960	318,987	237,226	57,499
85	Lewisville	Texas	51,920	517,474	420,642	47,249	269,805	215,757	34,727
86	Tucson Unified	Arizona	51,720	494,649	439,446	71,006	206,838	167,364	32,199
87	Howard County	Maryland	51,555	858,194	767,149	180,642	504,862	342,877	135,756
88	Clayton County	Georgia	51,018	493,833	432,169	75,810	272,062	189,731	56,484
89	Jordan	Utah	50,961	348,394	289,287	167,325	177,631	110,715	49,205
90	Columbus	Ohio	50,488	936,473	814,297	175,603	459,657	255,819	90,116
91	Omaha	Nebraska	50,340	613,168	563,137	115,990	373,110	232,387	85,661
92	Atlanta	Georgia	50,009	753,355	701,368	154,262	327,349	227,510	58,118
93	Brownsville	Texas	49,655	486,144	450,540	60,534	264,062	203,307	37,726
94	Henrico County	Virginia	49,654	523,534	443,323	97,043	268,856	189,796	62,885
95	Wichita Unified	Kansas	49,389	638,760	506,211	124,210	289,116	189,369	79,469
96	Seattle	Washington	49,269	624,241	549,245	111,196	325,689	227,210	71,874
97	Anchorage	Alaska	48,765	777,227	733,093	348,189	419,466	231,503	162,291
98	Garden Grove Unified	California	47,999	427,642	258,613	108,042	264,388	176,399	69,958
99	Sacramento Unified	California	47,940	516,542	471,596	134,401	285,612	160,013	85,834
100	San Juan Unified	California	47,245	450,680	413,112	93,523	247,791	166,690	58,014

See notes at end of table.

Table 16.

Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2012—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.										
			For selected functions—Con.										
			Support services—Con.										
Total	Pupil support	Instructional staff support	General administration	School administration	Other and nonspecified	Other current spending	Capital outlay	Inter-governmental	Interest on debt				
51	Davis County	Utah	116,900	14,137	15,760	2,545	24,861	59,597	43,252	64,456	39	18,397	
52	Granite	Utah	126,507	18,221	15,082	2,853	26,391	63,960	40,194	141,743	0	6,967	
53	North East	Texas	175,281	29,120	30,170	3,513	29,270	83,208	38,475	66,352	325	60,030	
54	Detroit	Michigan	346,078	62,941	70,341	8,257	38,763	165,776	29,976	213,384	0	116,464	
55	Pasco County	Florida	192,937	24,952	36,106	1,713	33,210	96,956	33,441	38,696	0	17,855	
56	Loudoun County	Virginia	263,462	42,303	37,848	5,711	46,195	131,405	23,260	86,689	2,253	38,525	
57	Washoe County	Nevada	225,972	41,928	29,960	18,244	33,645	102,195	24,339	42,888	621	35,341	
58	Mesa Unified	Arizona	174,472	58,422	11,065	1,266	22,371	81,348	26,078	15,126	0	10,269	
59	Arlington	Texas	139,523	25,965	20,416	3,095	23,190	66,857	27,060	45,456	995	20,127	
60	Seminole County	Florida	152,421	21,801	19,797	4,116	27,984	78,723	28,462	18,139	0	10,898	
61	Aldine	Texas	154,232	25,787	15,268	3,092	27,990	82,095	35,067	32,541	209	21,749	
62	El Paso	Texas	177,423	31,146	33,067	4,508	31,730	76,972	26,656	28,872	92	22,486	
63	Douglas County	Colorado	169,497	19,087	17,130	4,000	33,945	94,516	23,595	30,079	988	31,994	
64	Katy	Texas	149,208	22,369	17,949	4,233	26,183	79,293	22,813	202,321	71	50,163	
65	Elk Grove Unified	California	151,090	21,380	19,140	2,325	29,311	78,934	22,522	10,091	5,513	8,473	
66	Volusia County	Florida	176,433	21,419	32,206	3,661	34,439	84,708	27,933	35,555	0	22,300	
67	Mobile County	Alabama	201,092	30,540	26,015	5,929	28,098	110,510	40,105	34,307	909	10,601	
68	Chesterfield County	Virginia	176,027	22,060	24,363	4,312	31,354	93,938	19,685	31,518	3,757	15,786	
69	Knox County	Tennessee	154,789	16,603	36,983	7,726	26,927	66,550	23,740	34,206	25	8,882	
70	Garland	Texas	140,243	22,800	22,974	2,682	26,234	65,553	26,026	31,860	820	15,009	
71	Santa Ana Unified	California	168,244	22,891	30,638	1,638	34,630	78,447	26,028	101,033	3,207	14,176	
72	San Francisco Unified	California	254,727	32,306	91,181	7,676	37,802	85,762	21,518	124,165	65,834	28,264	
73	Piano	Texas	135,063	22,533	19,046	4,115	22,111	67,258	22,622	59,836	40,087	47,692	
74	Boston	Massachusetts	422,915	66,654	122,003	16,979	40,676	176,603	51,966	44,087	5,496	11,993	
75	Osceola County	Florida	148,159	21,601	22,417	4,475	21,549	71,117	31,575	46,777	0	15,521	
76	San Antonio	Texas	159,620	29,018	25,907	2,739	29,935	72,021	42,187	43,252	1,444	31,925	
77	San Bernardino Unified	California	189,890	31,521	25,898	3,113	42,470	86,888	16,968	101,676	18	8,190	
78	Corona-Norco Unified	California	127,108	20,821	13,244	1,672	28,165	63,203	19,958	53,823	338	13,385	
79	Winston-Salem/Forsyth	North Carolina	133,206	23,747	14,169	2,352	30,312	62,626	22,561	46,934	1,621	31,928	
80	Capistrano Unified	California	117,713	20,232	12,765	1,637	26,633	56,446	12,866	2,713	12,515	2,592	
81	Pasadena	California	133,040	21,570	19,602	1,811	30,384	59,673	28,671	33,136	1,942	7,740	
82	Conroe	Texas	146,652	22,834	17,309	2,658	29,165	74,686	29,117	28,794	400	17,110	
83	Cherry Creek	Colorado	118,843	17,679	9,895	2,880	21,494	66,895	13,361	90,736	661	44,718	
84	Lewisville	Texas	136,560	24,847	15,519	4,527	22,207	69,460	16,338	27,798	68	21,755	
85	Tucson Unified	Arizona	128,533	21,710	17,434	3,902	24,253	61,234	22,304	48,832	521	47,479	
86	Howard County	Maryland	213,695	87,908	13,535	2,604	19,673	89,975	18,913	40,204	0	14,999	
87	Clayton County	Georgia	247,386	35,731	39,010	4,260	53,601	114,784	14,901	71,887	3,792	15,366	
88	Jordan	Utah	129,789	21,816	20,562	3,348	21,401	62,662	30,318	61,664	0	0	
89	Columbus	Ohio	87,500	8,801	11,778	1,668	17,697	47,556	24,156	54,975	19	4,113	
90	Atlanta	Georgia	319,222	59,064	70,115	9,753	39,534	140,756	35,418	75,767	23,778	22,631	
91	Omaha	Nebraska	163,764	12,127	12,061	8,355	28,384	102,837	26,263	40,293	1,388	8,500	
92	Brownsville	Texas	350,054	31,965	46,826	17,885	30,759	222,719	23,965	49,176	3	2,808	
93	Henrico County	Virginia	149,442	22,263	26,965	1,969	22,468	75,777	37,036	24,504	436	10,664	
94	Wichita Unified	Kansas	155,044	19,518	26,834	5,162	25,545	77,985	19,423	62,430	2,725	15,056	
95	Seattle	Washington	196,599	41,456	26,193	6,275	33,069	89,606	20,496	110,054	0	22,495	
96	Anchorage	Alaska	205,888	45,854	17,219	6,601	34,209	102,005	17,668	65,040	0	9,956	
97	Garden Grove Unified	California	292,587	85,977	36,617	5,410	41,482	123,101	21,040	18,495	0	25,639	
98	Sacramento Unified	California	127,834	25,925	15,052	1,506	26,141	64,610	20,622	5,048	2,319	7,431	
99	San Juan Unified	California	159,830	20,390	28,159	3,780	31,554	70,947	26,154	27,283	23	17,640	
100	San Juan Unified	California	147,338	15,317	29,387	3,196	33,821	65,617	17,983	21,947	701	14,920	

¹ Enrollments reflect fall 2011 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—Local Education Agency (School District) Universe Survey, School Year 2011–12. Provisional Version 1a. Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Includes amounts not shown separately.

² Notes: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are included in this table. 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 15. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Sources: U.S. Census Bureau, 2012 Census of Governments: Finances. 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 by Enrollment: Fiscal Year 2012

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

Rank	School system	State	Enrollment ¹	Total	Federal sources		State sources		Local sources			
					Total ²	Title I	Total ²	General formula assistance	Total ²	Taxes and parent government contributions	Other local governments	Charges
1	New York City	New York	990,145	100.0	9.5	3.7	36.8	24.4	53.7	46.8	Z	0.2
2	Los Angeles Unified	California	659,639	100.0	15.1	5.3	60.2	30.0	24.8	19.6	1.1	1.1
3	Chicago	Illinois	403,004	100.0	15.5	5.6	39.0	31.9	45.5	40.8	Z	0.1
4	Miami-Dade County	Florida	350,239	100.0	14.3	4.5	31.7	10.0	53.9	48.0	Z	4.7
5	Clark County	Nevada	313,398	100.0	9.9	2.9	58.9	22.6	31.2	28.9	Z	1.1
6	Broward County	Florida	258,478	100.0	12.1	3.6	37.6	15.0	50.2	43.3	Z	5.4
7	Houston	Texas	203,066	100.0	12.1	5.5	24.9	18.2	62.9	57.8	Z	0.7
8	Hillsborough County	Florida	197,041	100.0	16.2	3.7	47.0	19.6	36.8	29.8	Z	3.3
9	Hawaii Public Schools	Hawaii	182,706	100.0	12.6	2.3	85.3	37.1	2.2	Z	Z	1.6
10	Orange County	Florida	180,000	100.0	11.1	3.3	33.5	12.8	55.4	48.3	Z	3.7
11	Fairfax County	Virginia	177,606	100.0	5.3	0.9	20.4	16.4	74.3	68.3	1.7	2.5
12	Palm Beach County	Florida	176,901	100.0	10.6	3.6	19.0	3.5	70.5	61.2	0.2	7.1
13	Gwinnett County	Georgia	162,370	100.0	8.8	2.0	43.6	42.0	47.6	42.0	Z	3.2
14	Dallas	Texas	157,575	100.0	15.0	5.2	27.8	22.0	57.2	55.0	Z	0.5
15	Philadelphia	Pennsylvania	154,262	100.0	16.9	9.9	48.2	36.1	34.9	31.4	0.7	0.1
16	Wake County	North Carolina	148,154	100.0	11.3	0.2	59.0	58.6	29.8	26.1	Z	2.6
17	Montgomery County	Maryland	146,459	100.0	3.8	0.7	26.6	11.3	69.6	68.1	Z	1.0
18	Charlotte/Mecklenburg	North Carolina	141,728	100.0	12.9	0.3	55.4	54.3	31.7	27.4	Z	2.7
19	San Diego Unified	California	131,044	100.0	11.5	3.3	36.1	11.3	52.4	44.1	3.5	1.1
20	Duval County	Florida	125,429	100.0	14.4	4.2	42.2	19.5	43.3	36.4	Z	5.0
21	Prince Georges County	Maryland	123,833	100.0	7.1	1.8	49.3	23.9	43.7	40.8	Z	1.4
22	Memphis	Tennessee	110,952	100.0	20.7	6.9	38.9	36.7	40.4	0.1	34.9	3.1
23	Cypress-Fairbanks	Texas	107,960	100.0	7.8	1.1	39.4	33.1	52.8	48.0	0.1	3.9
24	Cobb County	Georgia	107,291	100.0	7.5	1.6	38.5	33.8	54.0	47.9	0.1	5.2
25	Baltimore County	Maryland	105,153	100.0	5.7	1.1	42.6	20.9	51.7	50.4	0.2	0.9
26	Pinellas County	Florida	103,776	100.0	12.7	3.9	29.3	10.0	58.0	53.1	Z	3.4
27	Jefferson County	Kentucky	99,191	100.0	15.4	4.1	39.3	21.7	45.2	42.7	0.1	1.3
28	Northside	Texas	98,110	100.0	10.2	1.9	37.6	31.3	52.2	47.4	0.6	3.3
29	DeKalb County	Georgia	98,088	100.0	10.9	3.4	35.8	33.0	53.3	47.9	0.5	1.5
30	Polk County	Florida	96,070	100.0	13.1	3.8	48.4	22.9	38.6	25.8	Z	10.9
31	Albuquerque	New Mexico	94,318	100.0	10.1	3.2	71.4	67.2	18.5	16.0	Z	1.2
32	Fulton County	Georgia	92,604	100.0	6.4	1.9	28.9	24.6	64.7	60.3	0.2	1.9
33	Austin	Texas	86,528	100.0	12.2	3.2	15.9	12.1	72.0	69.5	Z	1.0
34	Jefferson County	Colorado	85,793	100.0	6.8	1.4	41.2	38.3	52.1	43.7	0.2	7.1
35	Baltimore	Maryland	84,212	100.0	14.0	5.1	67.4	26.5	18.7	17.5	Z	0.3
36	Lee County	Florida	83,895	100.0	12.0	3.0	26.0	7.1	62.0	56.0	Z	4.6
37	Long Beach Unified	California	83,691	100.0	17.2	4.8	64.6	42.6	18.2	13.5	0.6	0.9
38	Fort Worth	Texas	83,109	100.0	17.6	5.6	38.5	31.8	43.9	40.9	Z	1.3
39	Prince William County	Virginia	81,937	100.0	6.7	1.0	41.1	31.1	52.3	45.8	3.6	2.2
40	Denver	Colorado	80,890	100.0	14.6	5.7	28.0	24.4	57.4	46.7	0.3	4.9
41	Nashville-Davidson County	Tennessee	80,393	100.0	14.6	4.6	27.8	26.5	57.5	54.4	0.1	2.2
42	Milwaukee	Wisconsin	79,130	100.0	18.6	9.0	53.3	44.7	28.1	25.0	1.2	0.8
43	Anne Arundel County	Maryland	76,303	100.0	5.1	1.0	37.0	18.0	57.9	56.5	Z	1.1
44	Fresno Unified	California	74,235	100.0	18.3	8.8	67.3	41.2	14.3	11.4	0.6	0.3
45	Guilford County	North Carolina	74,086	100.0	11.7	0.7	49.7	49.1	38.5	35.2	Z	2.0
46	Greenville County	South Carolina	72,153	100.0	9.8	3.4	49.0	12.8	41.3	29.8	3.0	4.8
47	Brevard County	Florida	71,792	100.0	10.5	2.7	47.2	20.1	42.3	37.2	Z	4.5
48	Virginia Beach	Virginia	70,978	100.0	11.1	1.8	41.9	32.5	47.0	41.4	2.4	1.9
49	Alpine	Utah	69,639	100.0	9.8	1.4	57.7	35.8	32.5	28.8	Z	2.2
50	Fort Bend	Texas	69,449	100.0	8.8	1.3	35.5	29.3	55.8	50.6	Z	3.9
51	Davis County	Utah	69,285	100.0	8.7	0.6	56.9	34.8	34.4	28.6	Z	2.1
52	Granite	Utah	69,252	100.0	13.2	2.7	53.0	32.6	33.8	29.8	0.1	1.4
53	North East	Texas	67,439	100.0	9.2	1.6	31.1	24.8	59.7	55.4	0.1	3.2
54	Detroit	Michigan	67,064	100.0	26.2	15.2	48.3	38.7	25.5	16.9	4.4	2.9
55	Pasco County	Florida	66,659	100.0	10.6	2.7	49.1	22.1	40.3	32.8	Z	5.2
56	Loudoun County	Virginia	65,585	100.0	3.8	0.1	23.0	18.8	73.2	70.2	0.3	2.3
57	Washoe County	Nevada	64,740	100.0	11.0	2.9	60.6	25.7	28.5	23.8	Z	1.2
58	Mesa Unified	Arizona	64,728	100.0	11.9	3.7	38.0	37.2	50.0	32.7	4.9	3.0
59	Arlington	Texas	64,703	100.0	11.3	2.7	42.7	36.6	46.0	43.4	Z	1.6
60	Seminole County	Florida	64,344	100.0	10.2	2.3	45.2	20.3	44.6	38.7	Z	4.4

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 by Enrollment: Fiscal Year 2012—Con.

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

Rank	School system	State	Enrollment ¹	Total	Federal sources		State sources		Local sources			
					Total ²	Title I	Total ²	General formula assistance	Total ²	Taxes and parent government contributions	Other local governments	Charges
61	Aldine	Texas	64,300	100.0	15.9	3.7	53.1	46.3	30.9	27.9	Z	1.4
62	El Paso	Texas	64,214	100.0	17.5	6.4	50.5	41.7	32.0	29.8	Z	1.2
63	Douglas County	Colorado	63,114	100.0	2.4	0.2	44.6	42.2	53.0	40.5	0.2	8.9
64	Katy	Texas	62,414	100.0	7.1	0.7	34.8	29.4	58.1	52.7	Z	3.8
65	Elk Grove Unified	California	62,126	100.0	11.7	2.8	68.0	47.8	20.3	15.1	0.8	0.9
66	Volusia County	Florida	61,524	100.0	11.5	3.6	38.6	16.0	49.8	43.8	0.1	4.0
67	Mobile County	Alabama	61,462	100.0	14.2	5.3	55.2	45.2	30.5	21.5	2.5	2.3
68	Chesterfield County	Virginia	59,200	100.0	6.7	1.0	42.7	34.0	50.6	46.1	0.4	2.4
69	Knox County	Tennessee	58,639	100.0	12.8	2.7	32.2	30.7	55.0	47.0	Z	5.8
70	Garland	Texas	58,151	100.0	11.5	2.7	53.0	45.3	35.5	31.8	0.1	2.9
71	Santa Ana Unified	California	57,250	100.0	16.8	5.6	63.7	32.8	19.4	15.7	1.7	0.6
72	San Francisco Unified	California	56,310	100.0	12.4	4.2	26.2	4.3	61.4	44.3	0.4	1.2
73	Plano	Texas	55,659	100.0	4.4	0.8	16.3	11.1	79.2	72.1	Z	3.4
74	Boston	Massachusetts	55,027	100.0	10.4	3.6	25.3	16.3	64.3	62.2	0.1	1.1
75	Osceola County	Florida	54,783	100.0	12.4	2.9	49.1	21.4	38.5	29.9	0.1	4.2
76	San Antonio	Texas	54,394	100.0	23.3	6.2	47.8	38.2	28.9	26.9	Z	0.7
77	San Bernardino Unified	California	54,379	100.0	16.6	7.6	75.1	39.1	8.4	5.6	0.8	0.3
78	Corona-Norco Unified	California	53,467	100.0	7.3	1.4	65.6	42.6	27.1	20.7	3.6	1.0
79	Winston-Salem/Forsyth	North Carolina	53,340	100.0	15.4	0.8	57.0	56.4	27.6	23.9	Z	1.8
80	Capistrano Unified	California	53,170	100.0	8.0	1.1	30.8	10.7	61.2	55.3	1.3	1.8
81	Cumberland County	North Carolina	53,053	100.0	18.6	0.5	58.9	58.4	22.4	18.4	Z	2.4
82	Pasadena	Texas	52,942	100.0	14.9	3.9	56.5	47.7	28.6	25.3	Z	1.8
83	Conroe	Texas	52,664	100.0	6.1	1.5	31.2	24.2	62.8	59.8	Z	2.2
84	Cherry Creek	Colorado	52,655	100.0	5.2	1.2	41.0	37.9	53.8	46.0	0.2	6.8
85	Lewisville	Texas	51,920	100.0	6.4	0.7	26.2	20.6	67.4	62.2	0.1	4.0
86	Tucson Unified	Arizona	51,720	100.0	15.4	5.6	30.5	29.9	54.1	42.0	3.6	1.5
87	Howard County	Maryland	51,555	100.0	2.7	0.2	31.7	17.9	65.6	64.1	Z	1.0
88	Clayton County	Georgia	51,018	100.0	14.5	4.2	46.5	43.5	39.0	34.2	Z	2.2
89	Jordan	Utah	50,961	100.0	6.0	Z	54.5	34.0	39.5	34.0	Z	2.9
90	Columbus	Ohio	50,488	100.0	14.9	7.4	35.7	32.7	49.4	47.3	0.6	0.8
91	Omaha	Nebraska	50,340	100.0	16.8	3.9	33.5	26.7	49.7	47.0	0.5	1.0
92	Atlanta	Georgia	50,009	100.0	11.9	4.8	17.9	16.7	70.2	67.1	0.1	0.7
93	Brownsville	Texas	49,655	100.0	22.5	5.5	65.4	57.4	12.1	10.7	Z	0.5
94	Henrico County	Virginia	49,654	100.0	8.6	1.8	41.3	32.6	50.0	47.7	0.3	1.9
95	Wichita Unified	Kansas	49,389	100.0	12.2	4.3	59.8	45.2	28.0	24.3	2.0	0.9
96	Seattle	Washington	49,269	100.0	8.2	2.1	44.9	33.0	46.9	40.7	Z	2.8
97	Anchorage	Alaska	48,765	100.0	12.6	2.1	58.7	42.6	28.6	26.3	Z	1.5
98	Garden Grove Unified	California	47,999	100.0	12.4	3.7	65.2	40.9	22.4	16.5	3.7	0.9
99	Sacramento Unified	California	47,940	100.0	16.1	5.0	61.6	34.7	22.2	17.4	0.4	1.4
100	San Juan Unified	California	47,245	100.0	12.7	3.4	60.2	36.5	27.1	21.8	0.9	1.5

Z Represents zero or rounds to zero.

¹ Enrollments reflect fall 2011 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2011–12, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.

² 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. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 by Enrollment: Fiscal Year 2012

(In dollars. Detail may not add to total because of rounding.)

Rank	School system	State	Current spending										
			For selected objects					For selected functions					
			Total ²	Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	Total ¹	Pupil support	Instructional staff support	General administration	School administration
1	New York City	New York	20,226	10,307	5,900	15,310	8,525	5,102	4,434	130	95	91	484
2	Los Angeles Unified	California	10,602	6,193	2,635	6,444	4,019	1,667	3,653	504	652	61	707
3	Chicago	Illinois	11,976	6,284	2,487	7,544	4,233	1,753	6,033	707	603	374	454
4	Miami-Dade County	Florida	8,690	5,087	1,600	5,562	3,265	987	2,710	357	434	51	442
5	Clark County	Nevada	7,857	4,787	1,890	4,640	3,079	1,191	2,900	377	420	73	604
6	Broward County	Florida	8,021	4,707	1,258	4,944	2,939	753	3,866	408	470	63	460
7	Houston	Texas	9,232	5,285	980	4,926	3,545	634	3,815	366	470	78	577
8	Hillsborough County	Florida	8,318	5,361	1,342	5,026	3,496	822	2,837	375	755	56	450
9	Hawaii Public Schools	Hawaii	12,054	6,484	2,336	6,912	4,460	1,557	4,458	1,127	430	58	736
10	Orange County	Florida	8,022	4,684	1,398	4,773	2,898	821	2,845	239	728	58	510
11	Fairfax County	Virginia	12,924	8,415	3,156	7,986	5,535	2,042	4,424	716	895	63	787
12	Palm Beach County	Florida	8,935	5,221	1,599	5,592	3,362	996	2,966	292	617	77	512
13	Gwinnett County	Georgia	8,975	5,606	1,770	5,441	3,796	1,360	3,054	348	355	70	653
14	Dallas	Texas	8,566	5,950	863	5,027	4,033	581	3,025	448	489	76	473
15	Philadelphia	Pennsylvania	10,915	5,857	2,767	6,443	3,978	1,760	3,976	480	310	287	582
16	Wake County	North Carolina	14,154	5,048	1,582	4,965	3,605	1,106	2,366	389	235	39	494
17	Montgomery County	Maryland	14,459	9,394	4,429	9,473	6,212	2,997	5,075	600	1,125	96	1,035
18	Charlotte-Mecklenburg	North Carolina	7,796	5,025	1,551	4,957	3,440	1,066	2,441	345	195	68	471
19	San Diego Unified	California	9,239	5,590	2,426	5,525	3,618	1,486	3,327	675	458	61	615
20	Duval County	Florida	8,239	4,420	1,239	4,942	3,081	865	2,915	447	626	82	442
21	Prince Georges County	Maryland	13,535	7,918	3,589	7,860	5,064	2,262	5,171	659	543	116	907
22	Memphis	Tennessee	9,782	5,924	1,882	5,852	3,846	1,296	3,430	572	666	243	630
23	Cypress-Fairbanks	Texas	6,828	5,054	793	4,479	3,616	557	1,938	298	271	44	360
24	Cobb County	Georgia	8,995	5,949	1,824	6,001	4,192	1,404	2,518	387	349	80	547
25	Baltimore County	Maryland	12,940	7,858	3,590	7,967	5,154	2,487	4,617	712	549	119	1,010
26	Pinellas County	Florida	8,529	5,355	1,613	5,254	3,522	1,009	2,880	376	460	69	495
27	Jefferson County	Kentucky	99,191	7,548	2,487	5,934	4,353	1,343	4,926	545	1,222	35	857
28	Northside	Texas	98,110	7,443	959	4,724	3,702	631	2,312	347	403	43	391
29	DeKalb County	Georgia	10,094	6,458	1,835	6,255	4,161	1,333	3,275	460	543	172	611
30	Polk County	Florida	8,702	4,438	1,250	5,729	2,928	776	2,550	329	490	81	392
31	Albuquerque	New Mexico	8,510	5,408	1,615	5,111	3,660	1,080	3,028	863	240	108	547
32	Fulton County	Georgia	9,305	6,020	1,855	5,767	4,143	1,233	3,105	427	450	43	592
33	Austin	Texas	8,880	5,970	1,520	5,145	3,782	945	3,343	407	632	64	561
34	Jefferson County	Colorado	8,439	5,690	1,444	4,859	3,571	900	3,202	390	611	47	606
35	Baltimore	Maryland	15,287	8,223	3,792	8,919	5,421	2,193	5,912	597	928	1,116	1,552
36	Lee County	Florida	8,433	4,606	1,291	5,041	2,868	788	3,021	298	396	68	484
37	Long Beach Unified	California	8,767	5,598	2,306	5,547	3,587	1,407	2,855	460	398	39	504
38	Fort Worth	Texas	8,840	6,404	967	5,180	4,062	620	3,211	534	660	51	537
39	Prince William County	Virginia	10,090	6,716	1,947	5,722	4,191	1,198	3,905	466	759	373	690
40	Denver	Colorado	10,075	6,637	1,173	5,326	4,079	688	4,310	373	915	166	724
41	Nashville-Davidson County	Tennessee	80,393	5,654	2,250	5,598	3,603	1,501	3,786	583	819	41	652
42	Milwaukee	Wisconsin	79,130	6,362	3,969	7,384	4,122	2,572	5,063	814	834	483	616
43	Anne Arundel County	Maryland	12,762	7,482	3,298	8,040	5,143	2,337	3,337	644	644	87	983
44	Fresno Unified	California	8,895	5,323	2,251	5,287	3,486	1,393	3,074	562	572	64	470
45	Guilford County	North Carolina	8,810	5,661	1,739	5,457	3,856	1,167	2,943	552	261	73	530
46	Greenville County	South Carolina	7,597	4,753	1,584	4,259	3,068	979	2,744	549	423	27	465
47	Brevard County	Florida	7,801	4,905	1,214	4,834	3,242	763	2,578	308	567	64	485
48	Virginia Beach	Virginia	10,525	6,707	2,003	6,121	4,424	1,243	4,032	430	960	75	592
49	Alpine	Utah	69,639	2,917	1,581	3,632	2,111	1,118	1,458	160	223	21	330
50	Fort Bend	Texas	7,382	5,081	1,114	4,616	3,454	765	2,471	415	279	45	421

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 by Enrollment: Fiscal Year 2012—Con.

(In dollars. Detail may not add to total because of rounding.)

Rank	School system	State	Current spending										
			For selected objects			Instruction			For selected functions				
			Total ²	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Instructional staff support	General administration	School administration
51	Davis County	Utah	69,285	3,859	1,517	3,700	2,309	1,031	1,687	204	227	37	359
52	Granite	Utah	69,252	3,622	1,675	3,941	2,482	1,152	1,827	263	218	41	381
53	North East	Texas	67,439	5,578	1,037	5,003	3,853	678	2,599	432	447	52	434
54	Detroit	Michigan	67,064	6,741	2,917	7,686	4,663	2,019	5,160	939	1,049	123	578
55	Pasco County	Florida	66,659	4,798	1,444	4,656	2,980	860	2,894	374	542	26	498
56	Loudoun County	Virginia	65,585	7,526	3,114	7,698	5,152	2,031	4,017	645	577	87	704
57	Washoe County	Nevada	64,740	5,169	1,972	4,740	3,228	1,237	3,490	648	463	282	520
58	Mesa Unified	Arizona	64,728	5,312	1,188	4,509	3,527	765	2,695	903	171	20	346
59	Arlington	Texas	64,703	5,333	674	4,605	3,809	477	2,156	401	316	48	358
60	Seminole County	Florida	64,344	4,785	1,297	4,793	3,371	854	2,369	339	308	64	435
61	Aldine	Texas	64,300	7,730	914	4,810	3,784	672	2,399	401	237	48	435
62	El Paso	Texas	64,214	5,920	988	5,075	3,954	630	2,763	485	515	70	494
63	Douglas County	Colorado	63,114	4,561	1,373	4,380	3,084	868	2,686	302	284	63	538
64	Katy	Texas	62,414	5,347	848	4,697	3,787	593	2,381	358	274	68	420
65	Elk Grove Unified	California	62,126	4,774	2,081	5,171	3,390	1,366	2,432	344	308	37	472
66	Volusia County	Florida	61,524	4,986	1,493	4,888	3,176	891	2,868	348	523	60	560
67	Mobile County	Alabama	61,462	4,785	1,864	4,651	3,032	1,114	3,272	497	423	96	457
68	Chesterfield County	Virginia	59,200	5,256	1,963	5,210	3,579	1,380	2,973	373	412	73	530
69	Knox County	Tennessee	58,639	4,874	1,304	4,781	3,332	919	2,640	283	631	132	459
70	Garland	Texas	58,151	5,436	810	4,600	3,664	531	2,412	392	395	46	451
71	Santa Ana Unified	California	57,250	5,523	2,076	5,774	3,816	1,385	2,939	400	535	29	605
72	San Francisco Unified	California	56,310	5,806	2,434	4,936	3,466	1,318	4,524	574	1,619	136	671
73	Plano	Texas	55,659	5,703	853	5,247	4,244	626	2,427	405	342	74	397
74	Boston	Massachusetts	55,027	11,414	4,549	11,189	7,547	3,187	7,686	1,211	2,217	309	739
75	Osceola County	Florida	54,783	4,488	1,279	4,748	2,791	766	2,704	394	537	82	393
76	San Antonio	Texas	54,394	5,885	1,583	5,442	3,825	972	2,935	533	476	50	550
77	San Bernardino Unified	California	54,379	5,538	1,891	5,142	3,422	1,036	3,492	580	476	57	781
78	Corona-Norco Unified	California	53,467	5,040	1,377	4,860	3,638	858	2,377	389	248	31	527
79	Winston-Salem/Forsyth	North Carolina	53,340	5,477	1,703	5,488	3,658	1,199	2,497	445	266	44	568
80	Capistrano Unified	California	53,170	4,865	1,708	4,942	3,549	1,172	2,214	381	240	31	501
81	Cumberland County	North Carolina	53,053	5,414	1,656	5,099	3,666	1,103	2,508	407	369	34	573
82	Pasadena	Texas	52,942	5,826	1,054	5,158	3,979	737	2,770	431	327	50	551
83	Conroe	Texas	52,664	4,980	808	4,311	3,501	545	2,257	336	188	55	408
84	Cherry Creek	Colorado	52,655	6,141	1,519	6,058	4,505	1,092	2,593	472	295	86	422
85	Lewisville	Texas	51,920	5,605	910	5,197	4,156	669	2,476	418	336	75	467
86	Tucson Unified	Arizona	51,720	5,916	1,373	3,999	3,236	623	4,132	1,700	262	50	380
87	Howard County	Maryland	51,555	9,019	3,504	9,793	6,651	2,633	4,998	693	757	383	1,040
88	Clayton County	Georgia	51,018	5,408	1,486	5,333	3,719	1,107	2,544	428	403	66	419
89	Jordan	Utah	50,961	3,283	1,367	3,486	2,173	966	1,717	173	231	33	347
90	Columbus	Ohio	50,488	8,795	3,478	7,153	5,067	1,785	6,323	1,170	1,369	193	783
91	Omaha	Nebraska	50,340	6,290	2,304	7,412	4,616	1,702	3,253	241	240	166	564
92	Atlanta	Georgia	50,009	13,146	3,085	5,685	4,549	1,162	7,000	637	936	358	615
93	Brownsville	Texas	49,655	6,154	1,219	5,318	3,018	1,077	3,010	448	543	104	452
94	Henrico County	Virginia	49,654	8,892	1,954	5,415	3,822	1,266	3,122	393	540	104	514
95	Wichita Unified	Kansas	49,389	6,078	2,515	5,854	3,834	1,609	3,981	839	530	127	670
96	Seattle	Washington	49,269	7,001	2,257	6,610	4,612	1,459	4,179	931	349	134	694
97	Anchorage	Alaska	48,765	7,614	7,140	8,602	4,747	3,328	6,000	1,763	751	111	851
98	Garden Grove Unified	California	47,999	5,388	2,251	5,508	3,675	1,457	2,663	428	314	31	545
99	Sacramento Unified	California	47,940	5,291	2,804	5,958	3,338	1,790	3,334	530	587	79	658
100	San Juan Unified	California	47,245	8,649	1,980	5,245	3,528	1,228	3,119	324	622	68	716

¹ Enrollments reflect fall 2011 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—“Local Education Agency (School District) Universe Survey, School Year 2011–12. Provisional enrollment data for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.

² 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 nonprimary-secondary programs are also excluded. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances. Source: U.S. Census Bureau, 2012 Census of Governments: Finance—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 2011 and 2012

(Detail may not add to total because of rounding)

Geographic area	State population (in thousands) ¹		Elementary-secondary enrollment		Personal income (calendar year, in million dollars) ²	
	2012	2011	2012 ³	2011 ⁴	2011	2010
United States	313,914	311,588	48,212,483	48,275,975	13,179,561	12,308,496
Alabama	4,822	4,804	744,621	746,933	167,787	161,314
Alaska	731	724	130,771	131,704	34,827	31,243
Arizona	6,553	6,467	942,738	946,571	229,238	216,590
Arkansas	2,949	2,939	475,671	475,551	100,005	94,581
California	38,041	37,684	6,203,034	6,202,604	1,683,204	1,564,209
Colorado	5,188	5,116	843,120	834,832	226,032	212,545
Connecticut	3,590	3,587	522,451	530,132	207,162	198,178
Delaware	917	908	118,624	119,878	38,873	35,475
District of Columbia	632	619	44,618	44,199	46,104	43,082
Florida	19,318	19,082	2,658,559	2,636,404	761,303	722,368
Georgia	9,920	9,812	1,669,156	1,666,039	356,836	335,371
Hawaii	1,392	1,378	182,706	179,601	60,095	55,832
Idaho	1,596	1,584	267,556	265,713	52,954	49,577
Illinois	12,875	12,860	2,071,481	2,072,114	567,197	539,680
Indiana	6,537	6,516	1,006,627	1,023,220	236,815	220,866
Iowa	3,074	3,064	495,870	493,493	130,131	115,548
Kansas	2,886	2,870	485,591	482,692	120,783	110,205
Kentucky	4,380	4,367	681,827	672,958	150,850	141,302
Louisiana	4,602	4,575	665,478	665,109	176,690	168,704
Maine	1,329	1,329	187,247	186,835	51,653	48,620
Maryland	5,885	5,840	853,778	851,971	306,001	281,305
Massachusetts	6,646	6,607	922,683	924,903	358,218	335,264
Michigan	9,883	9,877	1,421,312	1,455,966	365,753	339,044
Minnesota	5,379	5,347	799,736	798,891	241,352	225,853
Mississippi	2,985	2,977	490,619	490,526	95,854	91,600
Missouri	6,022	6,009	893,221	896,702	228,270	218,278
Montana	1,005	998	142,237	141,529	36,630	34,094
Nebraska	1,856	1,842	300,941	297,659	80,420	72,190
Nevada	2,759	2,720	428,526	429,610	101,717	96,751
New Hampshire	1,321	1,318	190,778	189,275	62,651	57,898
New Jersey	8,865	8,835	1,330,300	1,399,409	471,188	443,742
New Mexico	2,086	2,079	328,690	331,373	72,300	68,050
New York	19,570	19,502	2,642,163	2,677,412	1,012,406	952,673
North Carolina	9,752	9,651	1,462,172	1,448,117	352,455	330,826
North Dakota	700	685	97,555	96,255	32,332	28,646
Ohio	11,544	11,541	1,630,865	1,655,534	446,136	414,567
Oklahoma	3,815	3,784	664,200	658,163	147,430	133,616
Oregon	3,899	3,868	566,525	559,631	146,001	137,821
Pennsylvania	12,764	12,744	1,644,759	1,670,854	558,345	514,352
Rhode Island	1,050	1,051	137,400	139,157	46,881	44,207
South Carolina	4,724	4,673	715,744	713,511	159,747	149,283
South Dakota	833	824	127,726	125,613	36,932	32,303
Tennessee	6,456	6,400	998,638	986,382	237,618	223,166
Texas	26,059	25,632	4,844,744	4,800,196	1,053,552	965,236
Utah	2,855	2,814	553,873	545,395	96,175	89,152
Vermont	626	627	87,968	86,982	26,888	24,871
Virginia	8,186	8,104	1,257,332	1,250,852	381,930	354,127
Washington	6,897	6,823	1,044,856	1,042,979	303,088	283,368
West Virginia	1,855	1,855	282,088	282,130	62,737	58,980
Wisconsin	5,726	5,710	863,314	864,251	232,094	216,339
Wyoming	576	567	89,994	88,165	27,920	25,604

¹ U.S. Department of Commerce, U.S. Census Bureau; Internet release date: December 2012.² U.S. Department of Commerce, Bureau of Economic Analysis; Internet release dates (for revised state personal income estimates): March 25, 2014 (2011 data) and March 27, 2013 (2010 data).³ Enrollments represent fall 2011 memberships collected by the National Center for Education Statistics (NCES) on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2011–12, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.⁴ Enrollments represent fall 2010 memberships collected by NCES on the CCD agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2010–11, Provisional Version 2a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe 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, 2012 Census of Governments: Finance—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 Current Spending (PPCS) Amounts and 1-Year Percentage Changes for PPCS of Public Elementary-Secondary School Systems by State: Fiscal Years 2007–2012

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

Geographic area	2012		2011		2010		2009		2008		2007
	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS
United States	10,608	Z	10,608	0.1	10,600	1.0	10,499	2.3	10,259	6.1	9,666
Alabama	8,562	-2.8	8,813	-0.8	8,881	0.1	8,870	-2.6	9,103	8.5	8,391
Alaska	17,390	4.3	16,674	5.6	15,783	1.5	15,552	6.3	14,630	18.9	12,300
Arizona	7,559	-1.4	7,666	-2.3	7,848	0.4	7,813	2.7	7,608	5.7	7,196
Arkansas	9,411	0.6	9,353	2.3	9,143	5.0	8,712	2.0	8,541	3.1	8,284
California	9,183	0.4	9,149	-2.4	9,375	-2.9	9,657	-2.1	9,863	7.8	9,152
Colorado	8,548	-2.0	8,724	-1.5	8,853	1.5	8,718	-4.0	9,079	11.2	8,167
Connecticut	16,274	4.2	15,617	4.8	14,906	2.6	14,531	4.9	13,848	6.7	12,979
Delaware	13,865	9.3	12,685	2.4	12,383	1.0	12,257	Z	12,253	3.6	11,829
District of Columbia	17,468	-5.4	18,475	-1.0	18,667	13.8	16,408	12.4	14,594	1.9	14,324
Florida	8,372	-5.8	8,887	1.7	8,741	-0.2	8,760	-3.0	9,035	6.1	8,514
Georgia	9,247	-0.1	9,253	-1.5	9,394	-2.7	9,650	-1.4	9,788	7.2	9,127
Hawaii	12,054	0.4	12,004	2.1	11,754	-5.2	12,399	5.1	11,800	6.7	11,060
Idaho	6,659	-2.4	6,824	-4.0	7,106	0.2	7,092	2.3	6,931	4.6	6,625
Illinois	12,015	1.5	11,834	1.7	11,634	7.4	10,835	5.7	10,246	7.2	9,555
Indiana	9,719	3.7	9,372	-2.5	9,611	2.6	9,369	3.7	9,036	1.1	8,938
Iowa	10,038	2.4	9,807	0.4	9,763	0.6	9,707	4.7	9,267	5.7	8,769
Kansas	9,748	2.6	9,498	-2.2	9,715	-2.4	9,951	2.9	9,667	7.6	8,988
Kentucky	9,391	0.9	9,309	4.0	8,948	2.2	8,756	0.8	8,686	4.5	8,309
Louisiana	11,379	6.1	10,723	0.8	10,638	1.0	10,533	5.8	9,954	11.5	8,928
Maine	12,189	-3.5	12,630	3.0	12,259	-0.4	12,304	6.3	11,572	1.6	11,387
Maryland	13,609	-1.9	13,871	1.0	13,738	2.1	13,449	3.7	12,966	10.6	11,724
Massachusetts	14,142	1.4	13,941	2.6	13,590	-3.7	14,118	4.9	13,454	5.6	12,738
Michigan	10,855	0.3	10,823	1.7	10,644	1.5	10,483	4.1	10,069	1.6	9,912
Minnesota	10,796	0.8	10,712	0.3	10,685	-3.7	11,098	9.4	10,140	6.3	9,539
Mississippi	8,164	3.0	7,928	-2.4	8,119	0.5	8,075	2.2	7,901	5.7	7,473
Missouri	9,436	0.3	9,410	-2.3	9,634	1.1	9,529	3.4	9,216	8.1	8,529
Montana	10,464	-1.6	10,639	1.4	10,497	4.4	10,059	4.1	9,666	6.5	9,078
Nebraska	11,275	4.2	10,825	0.8	10,734	6.9	10,045	4.9	9,577	4.8	9,141
Nevada	8,223	-3.6	8,527	0.5	8,483	0.7	8,422	1.7	8,285	3.7	7,993
New Hampshire	13,593	2.8	13,224	6.8	12,383	3.8	11,932	2.7	11,619	8.4	10,723
New Jersey	17,266	8.1	15,968	-5.2	16,841	3.5	16,271	-1.3	16,491	5.1	15,691
New Mexico	8,899	-1.9	9,070	-3.3	9,384	-0.6	9,439	4.1	9,068	5.0	8,635
New York	19,552	2.5	19,076	2.5	18,618	2.7	18,126	5.5	17,173	7.5	15,981
North Carolina	8,200	-1.3	8,312	-1.1	8,409	-2.1	8,587	7.4	7,996	1.4	7,883
North Dakota	11,679	2.3	11,420	3.9	10,991	8.3	10,151	4.9	9,675	7.2	9,022
Ohio	11,204	-0.2	11,223	1.7	11,030	4.5	10,560	3.8	10,173	3.8	9,799
Oklahoma	7,466	-1.6	7,587	-3.9	7,896	0.1	7,885	2.6	7,885	3.6	7,420
Oregon	9,490	-2.0	9,682	0.6	9,624	-1.9	9,805	2.6	9,558	6.2	9,000
Pennsylvania	13,340	-0.9	13,467	3.6	12,995	3.9	12,512	4.0	12,035	8.4	11,098
Rhode Island	14,005	1.4	13,815	0.9	13,699	-0.1	13,707	1.2	13,539	7.4	12,612
South Carolina	9,147	1.8	8,986	-1.7	9,143	-1.5	9,277	1.2	9,170	7.5	8,533
South Dakota	8,446	-4.1	8,805	-0.6	8,858	4.1	8,507	1.7	8,367	5.3	7,944
Tennessee	8,294	2.6	8,088	0.3	8,065	2.1	7,897	2.0	7,739	8.8	7,113
Texas	8,261	-4.7	8,671	-0.9	8,746	2.4	8,540	2.6	8,320	6.4	7,818
Utah	6,206	-0.1	6,212	2.4	6,064	-4.6	6,356	10.3	5,765	1.4	5,683
Vermont	16,040	0.4	15,980	4.6	15,274	0.6	15,175	6.1	14,300	6.2	13,471
Virginia	10,656	2.8	10,364	-2.2	10,597	-3.0	10,930	2.5	10,659	4.4	10,210
Washington	9,637	1.6	9,483	0.3	9,452	-1.0	9,550	5.0	9,099	8.6	8,377
West Virginia	11,445	-3.4	11,846	2.8	11,527	11.2	10,367	5.2	9,852	2.5	9,611
Wisconsin	11,042	-6.2	11,774	3.6	11,364	2.6	11,078	3.7	10,680	4.0	10,267
Wyoming	15,897	0.3	15,849	4.5	15,169	4.1	14,573	5.3	13,840	4.7	13,217

Z Represents zero or rounds to zero.

¹ 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 non-elementary-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 (CCD) agency universe file—"Local Education Agency (School District) Universe Survey." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Survey of School System Finances.

Source: U.S. Census Bureau, 2007, 2012 Census of Governments: Finance—Survey of School System Finances and 2008–2011 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

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 (PL 81-815) and operation (PL 81-874) 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 Career and Technical 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 noncategorical 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 intergovernmental revenue.

Appendix B.

Notes Relating to Education Finance Data

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.

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.”

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.

OKLAHOMA

Payments made by the state government into the state retirement fund and for student testing on behalf of Oklahoma 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.

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

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 (2012)

OMB No. 0607-0700: Approval Expires 8/31/2015

	RETURN BY FAX TO	FORM F-33 (1-10-2013)	U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU
	EFSS Branch at 866-394-0138	2012 CENSUS OF GOVERNMENTS SURVEY OF SCHOOL SYSTEM FINANCES	

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.

Part I REVENUE	Amount <i>Omit cents</i>
Section A – FROM LOCAL SOURCES	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	

Part I REVENUE – Continued	Amount Omit cents
Section A – FROM LOCAL SOURCES – Continued	U22
17. Interest earnings (1510)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
Section B – FROM STATE SOURCES (3100, 3200, 3800)	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
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	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 – exclude commodities	B10
7. Bilingual education	B12
8. All other federal aid through the state	B13
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	
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)		V32	V60
10. Enterprise operations (3200)			V65
11. Other			V70
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V75
12. Community services (3300)			V80
13. Adult education			
14. Other			V91
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V92
15. Payments to private schools (object 563)			Z35
16. Payments to charter schools (object 566)			Z36
17. Teacher salaries – Regular education programs (program 100)			Z37
18. Teacher salaries – Special education programs (program 200)			Z38
19. Teacher salaries – Vocational education programs (program 300)			V93
20. Teacher salaries – Other education programs (programs 400, 900)			
21. Textbooks (function 1000, object 640)			
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 			

Part III CAPITAL OUTLAY EXPENDITURES – Continued		Amount Omit cents	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		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)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A – LONG TERM – Term of more than one year			
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)			
Section B – SHORT TERM – Term of one year or less		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 2011			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2011			V33
Part IX SPECIAL PROCESSING ITEMS			
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:

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

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 gov.elsec@census.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 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 

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.

CONTINUE ON PAGE 8 

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, 2011

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2011 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.