

Public Education Finances: 2013

Economic Reimbursable Surveys Division Reports

by the Educational Finance Branch

Issued June 2015

G13-ASPEF



Acknowledgments

Kimberly P. Moore, Chief, Economic Reimbursable Division, and **Lisa M. Blumerman**, Chief, Governments Division, directed the preparation of this report. **William R. Samples**, Assistant Division Chief for Educational Surveys, Criminal Justice, and Federal Programs and **Jill Renee O'Brien**, Assistant Division Chief for Special Statistics, Governments Division, provided general supervision for the preparation of this report.

This report was prepared in the Economic Reimbursable Surveys Division by the Educational Finance Branch, led by **David Gromos** and **Terri M. Kennerly**. **Stephen Wheeler** and **Mark A. Dixon** supervised the data collection and editing activities, assisted by **Ebenezer Amoako**, **Osei L. Ampadu**, **Kenneth Beatty**, **Lee Goldberg**, **Marquita Hutchins**, **Jeremy Phillips**, **Paul Ruth**, and **Freda M. Spence**. **Paul Ruth** coordinated publication preparation activities and prepared data tabulations.

Publication management, graphics design and composition, and editorial review for electronic media was performed by **Faye E. Brock** and **Elzie Ray Golden** of the U.S. Census Bureau's Center for New Media and Promotions.

The Census Bureau offers special thanks for the cooperation of the numerous state and local government officials in providing information for this report.

For information regarding data in this report, contact the Educational Finance Branch, Economic Reimbursable Surveys Division, U.S. Census Bureau, Washington, DC 20233. Telephone: (800) 622-6193; e-mail: <erd.f33.list@census.gov>.

Public Education Finances: 2013

Issued June 2015

G13-ASPEF



U.S. Department of Commerce

Penny Pritzker,
Secretary

Bruce H. Andrews,
Deputy Secretary

Economics and Statistics Administration

Mark Doms,
Under Secretary
for Economic Affairs

U.S. CENSUS BUREAU
John H. Thompson,
Director

SUGGESTED CITATION

U.S. Census Bureau,
Public Education Finances: 2013,
G13-ASPEF,
U.S. Government Printing Office,
Washington, DC, 2015.



**Economics
and Statistics
Administration**

Mark Doms,
Under Secretary for
Economic Affairs



U.S. CENSUS BUREAU

John H. Thompson,
Director

Nancy A. Potok,
Deputy Director and
Chief Operating Officer

William G. Bostic, Jr.,
Associate Director
for Economic Programs

Nick Orsini,
Acting Assistant Director for Economic Programs

Kimberly P. Moore,
Chief, Economic Reimbursable Surveys Division

CONTENTS

Introduction	v
-------------------------------	---

Figures

1. Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2013	xi
2. Public Elementary-Secondary School System Expenditure by Type and State: Fiscal Year 2013	xii
3. Public Elementary-Secondary School System Current Spending by Major Function and State: Fiscal Year 2013	xiii
4. Public Elementary-Secondary School System Per Pupil Current Spending by State: Fiscal Year 2013	xiv
5. Public Elementary-Secondary School System Current Spending Per \$1,000 of Personal Income by State: Fiscal Year 2013	xv
6. Current Spending Per Pupil for Public Elementary-Secondary School Systems: Fiscal Years 1992–2013	xvi

Tables

Public Elementary-Secondary Education Finances by State

1. Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2013	1
2. Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2013	2
3. Revenue From State Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2013	3
4. Revenue From Local Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2013	4
5. Percentage Distribution of Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2013	5
6. Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2013	6
7. Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: Fiscal Year 2013	7
8. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2013	8
9. Capital Outlay and Other Expenditure of Public Elementary-Secondary School Systems by State: Fiscal Year 2013	9
10. Indebtedness and Debt Transactions of Public Elementary-Secondary School Systems by State: Fiscal Year 2013	10

Tables—Con.

Relational Statistics and Rankings

11.	States Ranked According to Per Pupil Public Elementary-Secondary School System Finance Amounts: Fiscal Year 2013	11
12.	States Ranked According to Relation of Public Elementary-Secondary School System Finance Amounts to \$1,000 Personal Income: Fiscal Year 2013	12

Public Elementary-Secondary Education Finances by Size Group

13.	Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2013	13
14.	Per Pupil Amounts of Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2013	14

Individual Public Elementary-Secondary School Systems

15.	Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013	15
16.	Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013	19
17.	Percentage Distribution of Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013	23
18.	Per Pupil Amounts for Current Spending of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013	25

Population, Enrollment, and Personal Income

19.	Population, Enrollment, and Personal Income by State: Fiscal Years 2012 and 2013	27
-----	--	----

Per Pupil Expenditure Amounts and Percentage Changes by State

20.	Per Pupil Current Spending (PPCS) Amounts and 1-Year Percentage Changes for PPCS of Public Elementary-Secondary School Systems by State: Fiscal Years 2008–2013	28
-----	---	----

Appendixes

A.	Definitions of Selected Terms	A-1
B.	Notes Relating to Education Finance Data	B-1
C.	Two-Letter State Abbreviations	C-1
D.	Survey Form	D-1

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 2013 Annual Survey of School System Finances, similar to previous annual surveys and censuses of governments, covers the entire range of government finance activities—revenue, expenditure, debt, and assets (cash and security holdings).

This report contains financial statistics relating to public elementary-secondary prekindergarten through grade 12 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' 2012 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 2008–2013 are shown in Table 20.

SCOPE

This 2013 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 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 15,144 public school systems (as counted for the 2012–2013 survey cycle in an August 2014 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 grade 12. 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, Nebraska, Texas, and Washington, the 2013 fiscal year for school systems in all states began on July 1, 2012, and ended on June 30, 2013. The fiscal year for school systems in Alabama and the District of Columbia ran from October 1, 2012, through September 30, 2013. The fiscal year for school systems in Nebraska, Texas, and Washington ran from September 1, 2012, through August 31, 2013. 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 grade 12 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 grade 12 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. It also comprises monies for general financial support, such as any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities).

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

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

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

Tax Revenue of Dependent School Systems

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

Current Operation and Current Spending

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

The Census Bureau introduced the concept 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, retirement, or unemployment compensation in “instruction.” Refer to Appendix B, Notes Relating to Education Finance Data, for descriptions of how the Census Bureau has dealt with these differences.

Capital Outlay

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

Indebtedness

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

Cash and Security Holdings

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

American Recovery and Reinvestment Act of 2009 (ARRA)

ARRA funds are included in revenue from federal sources, current 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 (21 states).
- Data reformatted by state education agency staff into survey categories before electronically transmitting data to the Census Bureau (29 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 2012 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) Local Education Agency (School District) Universe Survey: School Year 2012–13, 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' 2012 Survey of Current Business.

Notable Survey Cycle Dates

January 2014	Initial mailout
February 2014	Follow-up mailout
March 2014	Begin data processing
April 2015	Data editing complete
June 2015	Data released to Census Bureau Internet and American FactFinder

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.

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.

ACKNOWLEDGMENTS

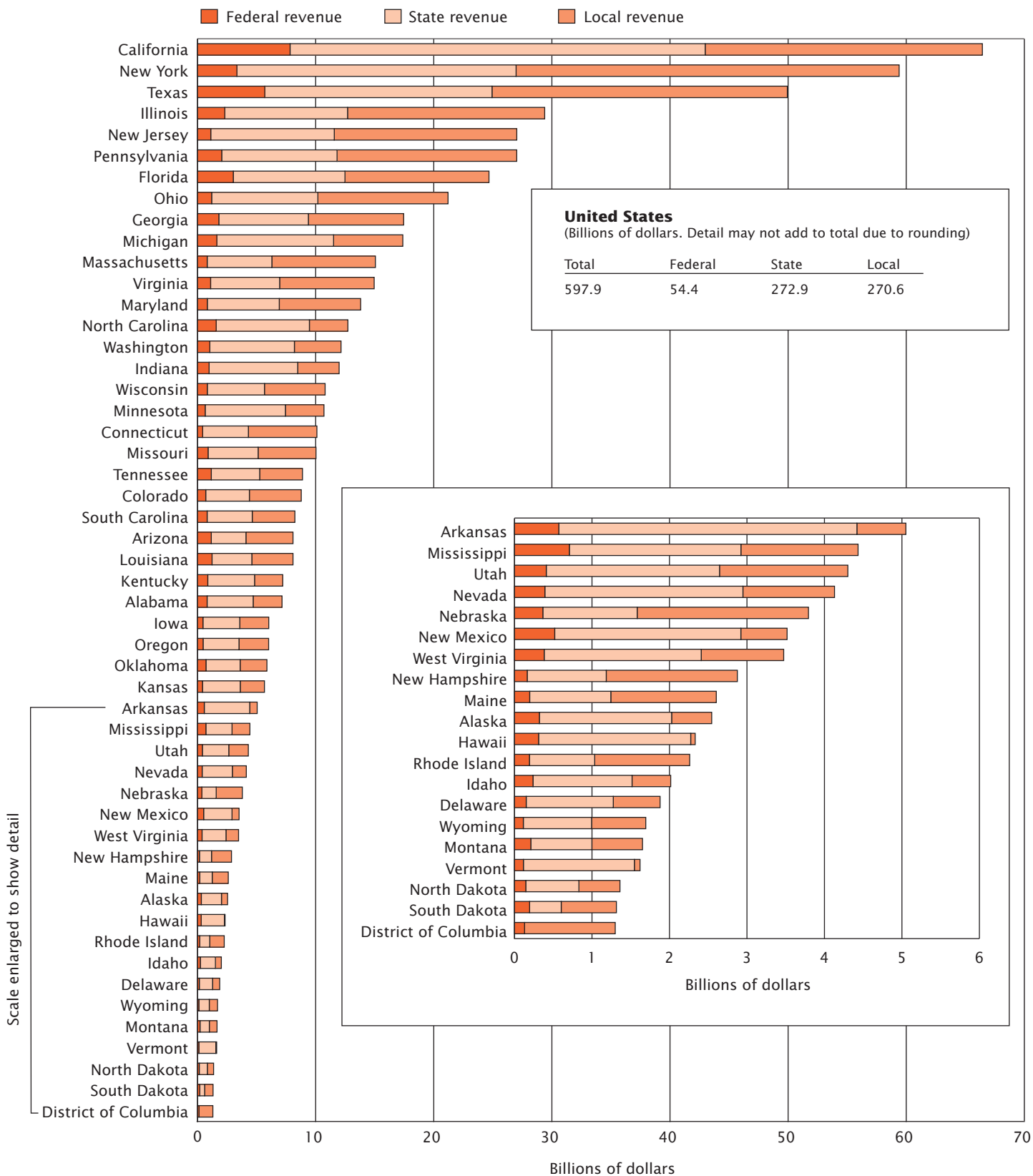
The generous cooperation of state education agency personnel is gratefully acknowledged. The time and effort extended by these individuals makes it possible to produce this report while imposing a minimum burden on local school officials. The Census Bureau also appreciates the dedication of local school 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.

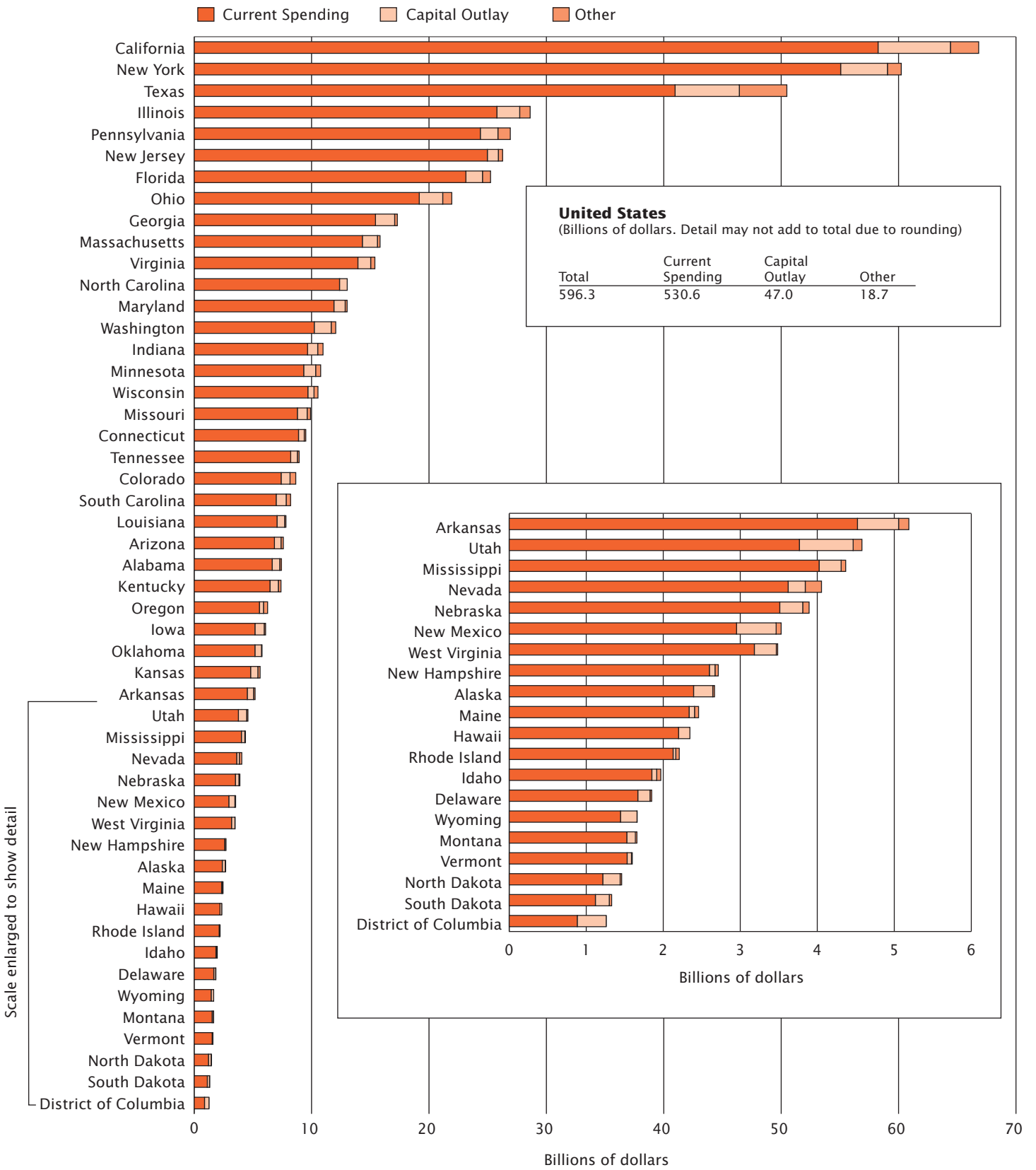
Figure 1.
Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2013



Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Figure 2.

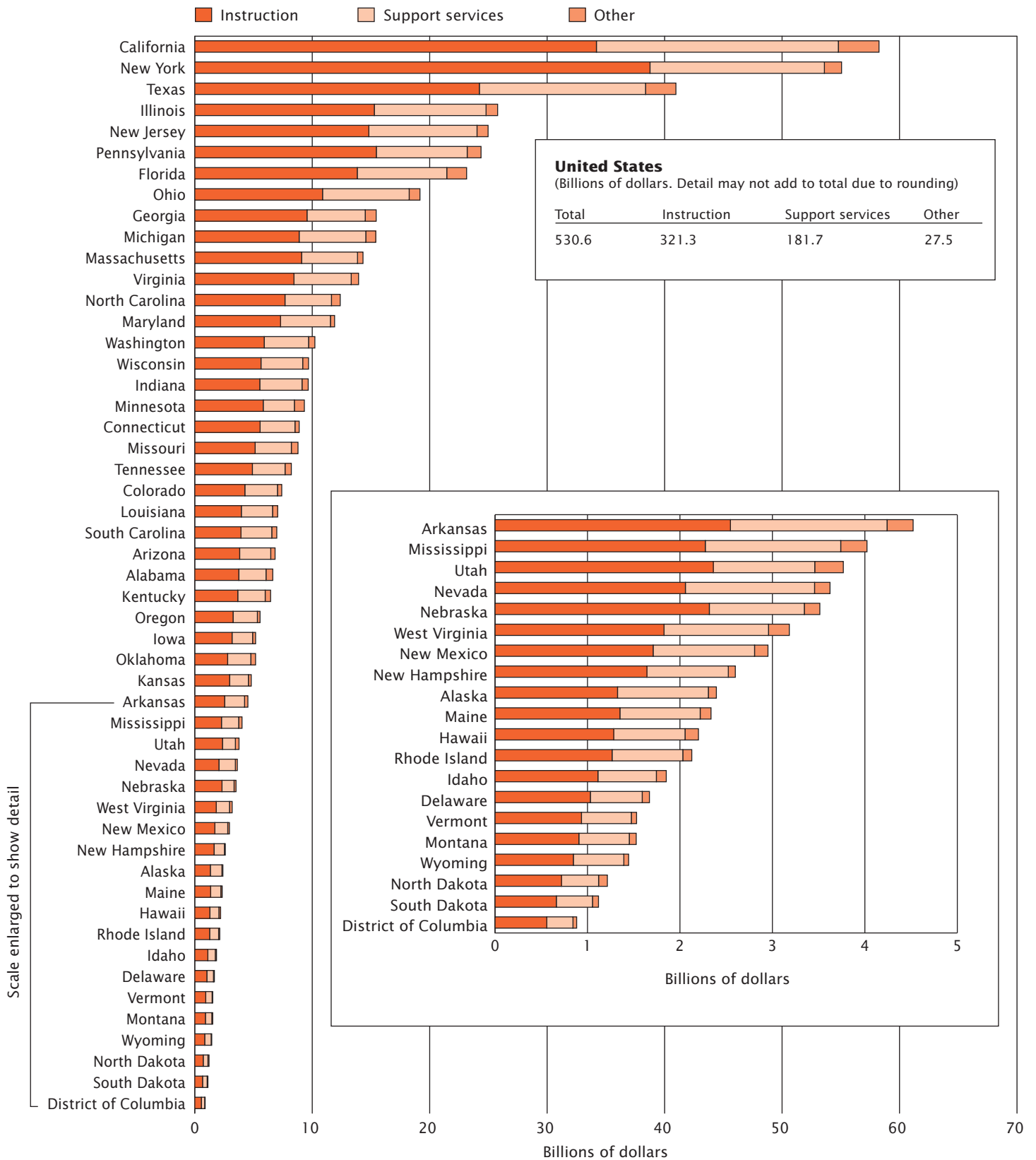
Public Elementary-Secondary School System Expenditure by Type and State: Fiscal Year 2013



Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

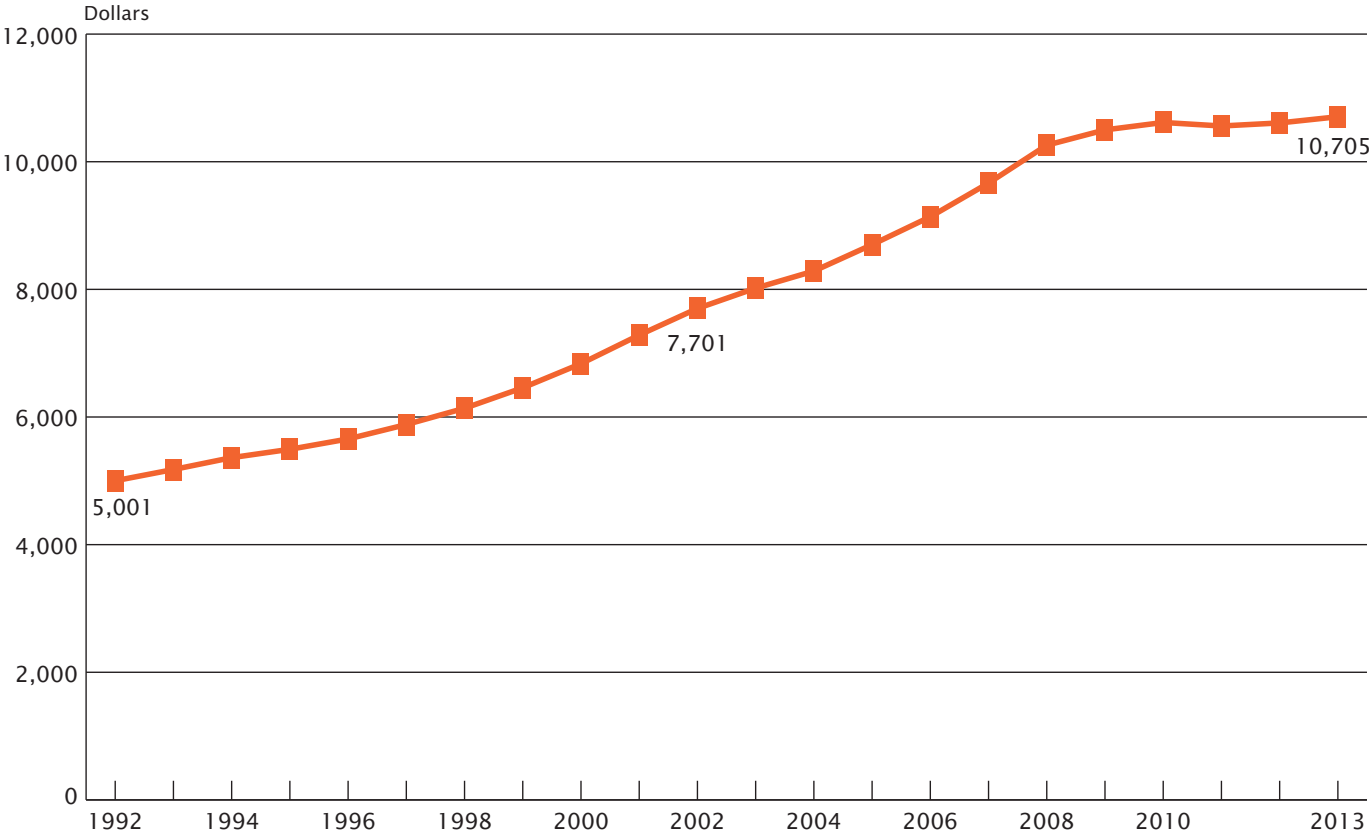
Figure 3.

Public Elementary-Secondary School System Current Spending by Major Function and State: Fiscal Year 2013



Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Figure 6.
**Current Spending Per Pupil for Public Elementary-Secondary School
 Systems: Fiscal Years 1992–2013**



Source: 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, 2013 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 2013

(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	597,929,599	54,367,305	272,916,892	270,645,402	596,290,922	530,552,795	46,988,848	18,749,279	415,238,582	182,087,090
Alabama	7,153,244	811,739	3,898,347	2,443,158	7,479,000	6,641,973	643,522	193,505	5,116,627	2,220,159
Alaska	2,545,076	320,938	1,707,449	516,689	2,665,933	2,394,256	248,505	23,172	1,321,403	X
Arizona	8,097,916	1,178,356	2,934,165	3,985,395	7,595,186	6,836,563	558,466	200,157	4,270,089	2,637,963
Arkansas	5,050,784	572,096	3,847,045	631,643	5,189,049	4,521,591	533,975	133,483	3,664,741	1,302,837
California	66,445,919	7,836,263	35,141,208	23,468,448	66,823,475	58,252,145	6,160,059	2,411,271	54,627,921	32,911,551
Colorado	8,782,259	696,266	3,693,829	4,392,164	8,652,293	7,431,842	758,041	462,410	7,733,760	4,048,250
Connecticut	10,106,977	434,543	3,870,444	5,801,990	9,505,979	8,888,729	487,318	129,932	2,955,849	141,805
Delaware	1,879,594	151,096	1,124,112	604,386	1,869,552	1,689,501	157,935	22,116	546,114	123,666
District of Columbia	1,300,036	129,874	X	1,170,162	1,258,826	883,150	375,676	0	0	X
Florida	24,674,105	3,027,018	9,455,562	12,191,525	25,245,400	23,144,871	1,411,455	689,074	15,427,316	6,053,936
Georgia	17,449,300	1,805,878	7,577,585	8,065,837	17,305,312	15,444,120	1,632,844	228,348	4,598,756	5,756,111
Hawaii	2,331,770	310,778	1,962,923	58,069	2,345,917	2,199,261	146,656	0	0	X
Idaho	2,015,594	238,656	1,278,155	498,783	1,967,676	1,852,239	62,882	52,555	1,304,638	584,593
Illinois	29,391,893	2,311,235	10,392,455	16,688,203	28,618,676	25,785,007	1,942,608	891,061	20,995,281	15,898,907
Indiana	11,988,555	980,013	7,503,451	3,505,091	10,975,055	9,658,654	862,576	453,825	11,510,266	3,876,532
Iowa	6,030,006	459,132	3,118,413	2,452,461	6,082,199	5,177,697	783,793	120,709	3,340,760	2,827,644
Kansas	5,665,784	420,820	3,193,838	2,051,126	5,616,915	4,808,207	616,590	192,118	4,635,849	2,401,330
Kentucky	7,215,016	867,735	3,960,822	2,386,459	7,412,136	6,444,524	729,064	238,548	5,556,456	1,681,911
Louisiana	8,084,272	1,229,248	3,370,399	3,484,625	7,816,166	7,057,261	644,212	114,693	3,837,104	3,264,592
Maine	2,604,260	196,466	1,046,527	1,361,267	2,458,560	2,335,644	70,345	52,571	847,287	188,098
Maryland	13,810,290	828,432	6,093,652	6,888,206	13,028,147	11,904,963	955,586	167,598	4,209,003	X
Massachusetts	15,979,549	818,054	6,428,534	8,732,961	15,833,321	14,325,029	1,283,156	225,136	5,173,073	207,453
Michigan	17,380,364	1,636,904	9,882,361	5,861,099	17,222,984	15,409,441	962,506	851,037	17,947,829	7,269,448
Minnesota	10,704,689	648,189	6,792,258	3,264,242	10,776,766	9,329,694	1,016,760	430,312	10,795,906	4,180,451
Mississippi	4,433,018	707,522	2,213,501	1,511,995	4,368,070	4,023,621	285,801	58,648	1,707,286	1,682,971
Missouri	10,030,499	894,168	4,235,564	4,900,767	9,911,964	8,788,558	833,040	290,366	6,653,241	4,596,344
Montana	1,651,635	210,593	788,329	652,713	1,658,087	1,526,973	111,496	19,618	489,491	767,204
Nebraska	3,794,639	366,241	1,217,306	2,211,092	3,894,835	3,513,122	298,231	83,482	2,082,436	1,583,783
Nevada	4,130,292	392,009	2,556,472	1,181,811	4,055,016	3,622,259	222,161	210,596	4,195,356	1,115,105
New Hampshire	2,875,666	163,890	1,020,089	1,691,687	2,709,382	2,598,940	72,588	37,854	816,191	186,129
New Jersey	27,028,166	1,120,771	10,458,175	15,449,220	26,271,931	24,972,384	935,206	364,341	9,317,911	3,506,429
New Mexico	3,518,621	519,318	2,401,884	597,419	3,531,018	2,951,635	514,077	65,306	1,950,929	1,254,173
New York	59,398,819	3,335,657	23,632,698	32,430,464	60,228,202	55,065,814	3,982,327	1,180,061	32,490,344	9,904,994
North Carolina	12,729,402	1,579,889	7,891,977	3,257,336	13,036,161	12,383,103	653,058	0	8,232,618	X
North Dakota	1,361,590	145,905	685,348	530,337	1,459,773	1,214,572	224,615	20,586	347,727	434,906
Ohio	21,731,148	1,721,213	8,990,516	11,019,419	21,941,190	19,171,915	1,998,557	770,718	9,382,042	7,864,672
Oklahoma	5,876,075	715,944	2,890,048	2,270,083	5,777,164	5,176,307	557,341	43,516	1,612,929	1,637,631
Oregon	6,021,680	471,682	3,041,825	2,508,173	6,255,927	5,557,770	343,353	354,804	6,492,262	1,584,794
Pennsylvania	27,024,284	2,049,113	9,764,558	15,210,613	26,927,028	24,371,778	1,501,024	1,054,226	25,449,313	9,155,099
Rhode Island	2,261,558	193,393	841,875	1,226,290	2,208,327	2,127,835	35,089	45,403	1,040,407	13,862
South Carolina	8,241,948	814,137	3,819,285	3,608,526	8,207,937	6,981,750	853,410	372,777	12,240,323	2,931,984
South Dakota	1,314,331	194,731	408,009	711,591	1,329,896	1,118,894	179,586	31,416	768,788	777,813
Tennessee	8,885,455	1,165,801	4,097,627	3,622,027	8,942,515	8,221,138	564,756	156,621	5,176,291	105,029
Texas	49,908,563	5,695,947	19,237,871	24,974,745	50,508,548	40,962,488	5,472,152	4,073,908	67,957,662	25,301,032
Utah	4,301,912	409,774	2,235,917	1,656,221	4,580,677	3,768,028	698,249	114,400	2,778,055	1,826,205
Vermont	1,618,909	114,697	1,431,621	72,591	1,598,525	1,531,472	55,825	11,228	302,954	75,498
Virginia	14,983,830	1,108,879	5,874,323	8,000,628	15,393,402	13,945,891	1,089,417	358,094	8,378,552	X
Washington	12,150,246	1,042,200	7,160,395	3,947,651	12,057,865	10,226,074	1,443,002	388,789	9,540,213	3,926,651
West Virginia	3,474,979	383,169	2,027,414	1,064,396	3,486,557	3,183,386	284,685	18,486	422,655	636,911
Wisconsin	10,801,904	827,432	4,839,617	5,134,855	10,545,086	9,685,431	521,352	338,303	4,934,913	3,117,269
Wyoming	1,693,178	113,501	881,114	698,563	1,661,316	1,445,295	213,920	2,101	61,665	523,365

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 2.

Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2013

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

Geographic area	Distributed through state							Direct federal aid	
	Total	Total	Title I	Special education	Child nutrition	Vocational	Other and nonspecified	Total ¹	Impact aid
United States	54,367,305	49,869,713	14,347,931	11,126,508	13,757,230	553,338	10,084,706	4,497,592	1,411,523
Alabama	811,739	791,188	258,868	179,262	259,688	11,209	82,161	20,551	3,429
Alaska	320,938	153,783	45,915	33,653	39,695	2,903	31,617	167,155	132,748
Arizona	1,178,356	1,012,160	327,711	171,948	297,479	18,500	196,522	166,196	155,040
Arkansas	572,096	533,805	159,928	108,059	164,375	8,282	93,161	38,291	466
California	7,836,263	7,267,395	1,925,686	1,856,367	1,900,927	51,744	1,532,671	568,868	113,967
Colorado	696,266	591,557	165,974	148,927	179,335	6,482	90,839	104,709	49,015
Connecticut	434,543	394,015	106,264	120,954	105,790	6,781	54,226	40,528	0
Delaware	151,096	151,096	39,584	29,998	35,946	3,551	42,017	0	0
District of Columbia	129,874	96,331	32,760	13,622	22,088	2,527	25,334	33,543	33,543
Florida	3,027,018	2,800,189	831,959	612,542	844,914	33,906	476,868	226,829	8,882
Georgia	1,805,878	1,730,719	533,708	318,715	606,230	16,746	255,320	75,159	21,362
Hawaii	310,778	214,457	46,636	38,832	43,837	2,225	82,927	96,321	80,615
Idaho	238,656	226,268	55,378	52,151	72,164	2,956	43,619	12,388	5,430
Illinois	2,311,235	2,152,219	653,880	577,444	525,342	29,280	366,273	159,016	35,159
Indiana	980,013	963,310	246,005	247,954	274,873	7,402	187,076	16,703	5,302
Iowa	459,132	440,194	94,476	120,860	116,672	5,583	102,603	18,938	704
Kansas	420,820	397,551	116,339	N	134,532	1,783	144,897	23,269	21,076
Kentucky	867,735	800,525	246,614	N	249,997	N	303,914	67,210	0
Louisiana	1,229,248	1,131,153	308,268	164,471	244,366	10,021	404,027	98,095	6,897
Maine	196,466	184,178	54,591	48,051	46,654	2,015	32,867	12,288	2,184
Maryland	828,432	764,760	193,891	194,734	199,999	8,636	167,500	63,672	22,119
Massachusetts	818,054	775,492	193,305	258,484	172,798	10,532	140,373	42,562	0
Michigan	1,636,904	1,450,850	430,918	399,435	345,806	21,372	253,319	186,054	18,754
Minnesota	648,189	598,406	160,640	167,236	170,706	6,122	93,702	49,783	19,353
Mississippi	707,522	663,895	199,595	121,675	219,573	5,902	117,150	43,627	2,162
Missouri	894,168	845,908	221,351	178,917	247,063	11,973	186,604	48,260	24,781
Montana	210,593	146,180	55,868	32,987	32,504	2,708	22,113	64,413	53,199
Nebraska	366,241	313,324	90,719	80,090	76,524	3,024	62,967	52,917	25,060
Nevada	392,009	364,608	122,587	71,886	107,101	5,202	57,832	27,401	3,443
New Hampshire	163,890	157,359	40,229	34,652	28,251	3,771	50,456	6,531	0
New Jersey	1,120,771	1,099,997	278,599	351,835	291,802	8,142	169,619	20,774	20,774
New Mexico	519,318	385,890	132,259	96,112	1,812	8,340	147,367	133,428	69,026
New York	3,335,657	3,263,853	1,029,675	697,546	736,459	15,111	785,062	71,804	63,207
North Carolina	1,579,889	1,416,522	414,121	331,546	453,557	0	217,298	163,367	16,572
North Dakota	145,905	106,959	41,425	27,852	20,009	2,366	15,307	38,946	22,451
Ohio	1,721,213	1,603,665	522,804	371,850	395,356	34,811	278,844	117,548	76
Oklahoma	715,944	631,679	180,445	137,605	211,394	12,785	89,450	84,265	43,892
Oregon	471,682	452,641	152,964	129,986	133,425	6,649	29,617	19,041	3,609
Pennsylvania	2,049,113	1,857,968	638,642	425,187	407,675	27,497	358,967	191,145	7,224
Rhode Island	193,393	189,028	49,693	38,933	37,012	4,237	59,153	4,365	2,364
South Carolina	814,137	811,341	240,375	163,777	256,757	11,997	138,435	2,796	2,322
South Dakota	194,731	123,663	47,216	28,721	27,699	1,322	18,705	71,068	57,894
Tennessee	1,165,801	1,118,689	306,052	226,939	346,295	20,331	219,072	47,112	6,655
Texas	5,695,947	5,153,911	1,398,515	822,535	1,723,099	52,981	1,156,781	542,036	116,270
Utah	409,774	376,270	62,811	103,077	120,332	4,970	85,080	33,504	6,083
Vermont	114,697	107,854	33,197	25,403	22,149	2,471	24,634	6,843	932
Virginia	1,108,879	974,391	265,469	268,158	281,650	17,442	141,672	134,488	50,622
Washington	1,042,200	842,159	228,812	223,543	232,037	6,857	150,910	200,041	47,792
West Virginia	383,169	368,592	101,482	70,324	91,573	4,412	100,801	14,577	0
Wisconsin	827,432	773,070	229,945	178,705	183,547	5,552	175,321	54,362	14,412
Wyoming	113,501	98,696	33,783	22,968	18,362	1,927	21,656	14,805	14,656

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 3.

Revenue From State Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2013

(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 ¹	State payments on behalf of LEA
United States	272,916,892	184,361,517	5,550,350	18,169,015	986,126	4,183,883	45,599,077	14,066,924
Alabama	3,898,347	3,280,844	79,066	1,580	0	263,308	273,549	0
Alaska	1,707,449	1,152,263	0	0	0	73,541	154,810	326,835
Arizona	2,934,165	2,849,321	18,066	0	9,474	0	57,304	0
Arkansas	3,847,045	1,905,348	196,768	265,381	18,290	0	1,315,755	145,503
California	35,141,208	19,141,429	1,171,055	2,905,093	4,114	482,131	10,183,454	1,253,932
Colorado	3,693,829	3,319,183	125	133,441	28,906	52,834	159,340	0
Connecticut	3,870,444	1,518,871	107,055	520,392	6,750	70,095	829,753	817,528
Delaware	1,124,112	876,301	0	2,860	0	72,697	172,254	0
District of Columbia	X	X	X	X	X	X	X	X
Florida	9,455,562	3,915,570	0	1,041,065	78,958	210,178	4,209,791	0
Georgia	7,577,585	4,726,462	396,619	988,133	208,197	7,291	1,179,309	71,574
Hawaii	1,962,923	999,007	8,150	418,284	7,397	52,539	477,546	0
Idaho	1,278,155	985,180	0	3,572	11,407	62,701	213,979	1,316
Illinois	10,392,455	4,895,590	170,729	851,747	49,191	616,011	1,084,826	2,724,361
Indiana	7,503,451	6,232,163	15,669	1,309	5,051	132	255,040	994,087
Iowa	3,118,413	2,342,800	8,823	1,886	2,635	7,085	755,184	0
Kansas	3,193,838	2,365,827	0	422,453	0	0	126,832	278,726
Kentucky	3,960,822	2,339,161	0	0	3,622	629	508,585	1,108,825
Louisiana	3,370,399	3,266,041	0	13,749	0	0	90,609	0
Maine	1,046,527	831,606	0	6,091	0	0	34,787	174,043
Maryland	6,093,652	2,978,242	1,149,986	308,781	0	251,998	652,104	752,541
Massachusetts	6,428,534	4,169,980	0	0	445	288,801	985,354	983,954
Michigan	9,882,361	8,022,440	269,920	872,346	33,519	0	684,136	0
Minnesota	6,792,258	5,015,881	374,991	896,619	769	61,605	442,393	0
Mississippi	2,213,501	2,104,600	21,670	5,379	35,562	0	46,290	0
Missouri	4,235,564	2,785,317	0	142,923	28,091	91,825	1,187,408	0
Montana	788,329	588,527	8,782	4,630	896	12,260	173,234	0
Nebraska	1,217,306	897,849	1,187	189,386	0	0	128,884	0
Nevada	2,556,472	1,057,262	0	117,438	1,122	0	1,380,650	0
New Hampshire	1,020,089	941,014	0	0	6,731	0	72,344	0
New Jersey	10,458,175	6,024,862	872,357	919,717	0	175,403	869,226	1,596,610
New Mexico	2,401,884	2,177,923	0	1,760	0	97,743	124,458	0
New York	23,632,698	14,213,485	0	3,760,267	0	0	5,658,946	0
North Carolina	7,891,977	7,683,233	61,249	0	0	2,672	136,776	8,047
North Dakota	685,348	464,313	0	12,768	6,079	25,021	177,167	0
Ohio	8,990,516	8,314,007	8,119	0	1,373	0	667,017	0
Oklahoma	2,890,048	1,819,691	19,577	0	19,071	0	850,702	181,007
Oregon	3,041,825	2,784,960	0	0	0	17,568	239,297	0
Pennsylvania	9,764,558	5,393,093	47,986	1,038,841	58,113	716,160	2,510,365	0
Rhode Island	841,875	688,574	0	0	1,432	0	76,452	75,417
South Carolina	3,819,285	901,259	9,983	211,767	182,451	37,133	2,298,338	178,354
South Dakota	408,009	343,263	273	52,672	0	0	3,481	8,320
Tennessee	4,097,627	3,863,696	0	0	678	0	233,253	0
Texas	19,237,871	16,511,411	0	0	0	0	1,017,469	1,708,991
Utah	2,235,917	1,304,024	39,223	215,483	76,244	63,334	537,609	0
Vermont	1,431,621	1,153,553	44	162,299	30,900	1,355	20,542	62,928
Virginia	5,874,323	4,238,206	297,230	472,742	64,102	0	802,043	0
Washington	7,160,395	4,983,988	192,477	838,497	0	321,945	823,488	0
West Virginia	2,027,414	1,121,838	3,171	6,315	4,556	24,181	253,328	614,025
Wisconsin	4,839,617	4,177,007	0	361,349	0	23,707	277,554	0
Wyoming	881,114	695,052	0	0	0	0	186,062	0

X Not applicable.

¹ Includes staff improvement programs, bilingual education programs, gifted and talented programs, school lunch programs, capital outlay and debt service programs, nonspecified, and all other revenue from state sources.

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 4.

Revenue From Local Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2013

(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 ¹	Other local revenue
United States	270,645,402	176,195,674	8,299,633	48,303,555	8,192,179	6,009,418	1,318,057	6,986,814	15,340,072
Alabama	2,443,158	1,099,427	56,969	X	671,810	116,826	5,267	209,738	283,121
Alaska	516,689	X	X	463,921	0	9,768	172	18,871	23,957
Arizona	3,985,395	3,016,347	0	4,339	294,685	89,341	3,617	131,249	445,817
Arkansas	631,643	396,916	1,364	X	8,870	53,027	10,242	90,409	70,815
California	23,468,448	16,806,765	552,532	833,787	1,791,742	385,962	65,062	597,127	2,435,471
Colorado	4,392,164	3,623,574	4,198	X	18,738	86,942	98,093	242,990	317,629
Connecticut	5,801,990	X	X	5,233,760	413,333	122,827	5,167	4,037	22,866
Delaware	604,386	506,396	0	X	0	13,785	0	893	83,312
District of Columbia	1,170,162	X	X	1,145,303	0	740	607	4,030	19,482
Florida	12,191,525	9,907,488	502,917	X	0	267,446	12,766	945,868	555,040
Georgia	8,065,837	5,233,390	1,734,005	X	270,832	186,933	30,401	289,721	320,555
Hawaii	58,069	X	X	0	0	25,879	4,714	11,747	15,729
Idaho	498,783	429,917	0	X	85	23,910	7,323	6,186	31,362
Illinois	16,688,203	15,423,272	0	X	124,809	234,130	85,718	273,325	546,949
Indiana	3,505,091	2,422,776	1,630	0	300,668	191,740	6,140	134,175	447,962
Iowa	2,452,461	1,988,375	177,942	X	4,878	107,450	14,739	49,514	109,563
Kansas	2,051,126	1,604,028	0	X	120,352	81,666	6,962	49,141	188,977
Kentucky	2,386,459	1,734,728	409,346	X	38,785	92,416	9,073	12,329	89,782
Louisiana	3,484,625	1,477,638	1,708,323	0	43,197	44,845	10,202	7,890	192,530
Maine	1,361,267	754,531	0	531,020	15,663	29,980	5,847	5,721	18,505
Maryland	6,888,206	X	X	6,636,787	0	104,793	14,145	19,480	113,001
Massachusetts	8,732,961	X	X	7,011,613	1,146,500	136,729	140,096	40,271	257,752
Michigan	5,861,099	4,957,490	0	X	25,311	164,400	40,000	355,643	318,255
Minnesota	3,264,242	2,104,741	0	X	220,815	183,168	112,708	208,960	433,850
Mississippi	1,511,995	1,213,060	17,295	3,465	16,809	49,582	6,160	121,298	84,326
Missouri	4,900,767	3,830,339	212,680	X	200,483	137,967	25,476	248,130	245,692
Montana	652,713	414,136	0	X	140,688	18,988	3,444	39,268	36,189
Nebraska	2,211,092	1,818,972	165,805	X	17,903	64,229	1,608	79,480	63,095
Nevada	1,181,811	1,080,253	2,268	X	1,535	26,622	12,112	4,431	54,590
New Hampshire	1,691,687	1,371,227	0	244,177	42	36,802	7,687	4,600	27,152
New Jersey	15,449,220	12,737,211	0	893,207	254,932	241,870	51,089	287,781	983,130
New Mexico	597,419	481,539	0	X	0	23,451	0	27,298	65,131
New York	32,430,464	17,294,107	33,928	11,541,643	255,997	270,010	44,266	111,224	2,879,289
North Carolina	3,257,536	X	X	2,722,176	0	212,535	0	82,738	240,087
North Dakota	530,337	382,705	0	X	24,599	28,280	1,777	28,605	64,371
Ohio	11,019,419	8,910,896	394,298	X	174,751	247,923	87,604	689,672	514,275
Oklahoma	2,270,083	1,650,551	14,604	X	198,264	75,011	23,269	196,418	111,966
Oregon	2,508,173	2,033,775	0	X	109,566	41,965	24,542	115,748	182,577
Pennsylvania	15,210,613	12,199,032	2,080,861	X	60,440	310,589	55,743	91,606	412,342
Rhode Island	1,226,290	108,785	0	1,086,203	0	15,359	1,513	7,916	6,514
South Carolina	3,608,526	2,736,166	169,801	X	237,894	82,187	11,438	154,605	216,435
South Dakota	711,591	585,911	35,415	X	3,207	28,125	4,864	20,592	33,477
Tennessee	3,622,027	60,869	0	2,414,501	681,160	119,156	9,167	240,779	96,395
Texas	24,974,745	22,923,735	0	0	68,203	640,013	79,951	394,311	868,532
Utah	1,656,221	1,466,436	0	X	0	54,080	15,235	27,619	92,851
Vermont	72,591	1,219	917	X	2,407	17,560	3,203	5,962	41,323
Virginia	8,000,628	X	X	7,527,477	0	220,818	54,708	18,018	179,607
Washington	3,947,651	3,314,633	2,249	X	13,588	102,226	94,999	161,282	258,674
West Virginia	1,064,396	960,086	16,026	X	4,366	18,491	4,295	10,203	50,929
Wisconsin	5,134,855	4,650,985	0	10,176	34,036	154,653	4,655	104,747	175,603
Wyoming	698,563	481,247	4,260	X	180,236	16,223	191	3,168	13,238

X Not applicable.

¹ Includes textbook sales and rentals, district activity receipts, rents and royalties, nonspecified student fees, and other sales and service revenues.

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 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 5.

Percentage Distribution of Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2013

(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	9.1	2.4	45.6	30.8	45.3	38.9	1.4	2.4
Alabama	100.0	11.3	3.6	54.5	45.9	34.2	16.2	9.4	4.6
Alaska	100.0	12.6	1.8	67.1	45.3	20.3	18.2	0.0	1.1
Arizona	100.0	14.6	4.0	36.2	35.2	49.2	37.3	3.6	2.8
Arkansas	100.0	11.3	3.2	76.2	37.7	12.5	7.9	0.2	3.0
California	100.0	11.8	2.9	52.9	28.8	35.3	27.4	2.7	1.6
Colorado	100.0	7.9	1.9	42.1	37.8	50.0	41.3	0.2	4.9
Connecticut	100.0	4.3	1.1	38.3	15.0	57.4	51.8	4.1	1.3
Delaware	100.0	8.0	2.1	59.8	46.6	32.2	26.9	0.0	0.8
District of Columbia	100.0	10.0	2.5	X	X	90.0	88.1	0.0	0.4
Florida	100.0	12.3	3.4	38.3	15.9	49.4	42.2	0.0	5.0
Georgia	100.0	10.3	3.1	43.4	27.1	46.2	39.9	1.6	2.9
Hawaii	100.0	13.3	2.0	84.2	42.8	2.5	0.0	0.0	1.8
Idaho	100.0	11.8	2.7	63.4	48.9	24.7	21.3	0.0	1.9
Illinois	100.0	7.9	2.2	35.4	16.7	56.8	52.5	0.4	2.0
Indiana	100.0	8.2	2.1	62.6	52.0	29.2	20.2	2.5	2.8
Iowa	100.0	7.6	1.6	51.7	38.9	40.7	35.9	0.1	2.8
Kansas	100.0	7.4	2.1	56.4	41.8	36.2	28.3	2.1	2.4
Kentucky	100.0	12.0	3.4	54.9	32.4	33.1	29.7	0.5	1.6
Louisiana	100.0	15.2	3.8	41.7	40.4	43.1	39.4	0.5	0.8
Maine	100.0	7.5	2.1	40.2	31.9	52.3	49.4	0.6	1.6
Maryland	100.0	6.0	1.4	44.1	21.6	49.9	48.1	0.0	1.0
Massachusetts	100.0	5.1	1.2	40.2	26.1	54.7	43.9	7.2	2.0
Michigan	100.0	9.4	2.5	56.9	46.2	33.7	28.5	0.1	3.2
Minnesota	100.0	6.1	1.5	63.5	46.9	30.5	19.7	2.1	4.7
Mississippi	100.0	16.0	4.5	49.9	47.5	34.1	27.8	0.4	4.0
Missouri	100.0	8.9	2.2	42.2	27.8	48.9	40.3	2.0	4.1
Montana	100.0	12.8	3.4	47.7	35.6	39.5	25.1	8.5	3.7
Nebraska	100.0	9.7	2.4	32.1	23.7	58.3	52.3	0.5	3.8
Nevada	100.0	9.5	3.0	61.9	25.6	28.6	26.2	0.0	1.0
New Hampshire	100.0	5.7	1.4	35.5	32.7	58.8	56.2	0.0	1.7
New Jersey	100.0	4.1	1.0	38.7	22.3	57.2	50.4	0.9	2.1
New Mexico	100.0	14.8	3.8	68.3	61.9	17.0	13.7	0.0	1.4
New York	100.0	5.6	1.7	39.8	23.9	54.6	48.6	0.4	0.7
North Carolina	100.0	12.4	3.3	62.0	60.4	25.6	21.4	0.0	2.3
North Dakota	100.0	10.7	3.0	50.3	34.1	38.9	28.1	1.8	4.3
Ohio	100.0	7.9	2.4	41.4	38.3	50.7	42.8	0.8	4.7
Oklahoma	100.0	12.2	3.1	49.2	31.0	38.6	28.3	3.4	5.0
Oregon	100.0	7.8	2.5	50.5	46.2	41.7	33.8	1.8	3.0
Pennsylvania	100.0	7.6	2.4	36.1	20.0	56.3	52.8	0.2	1.7
Rhode Island	100.0	8.6	2.2	37.2	30.4	54.2	52.8	0.0	1.1
South Carolina	100.0	9.9	2.9	46.3	10.9	43.8	35.3	2.9	3.0
South Dakota	100.0	14.8	3.6	31.0	26.1	54.1	47.3	0.2	4.1
Tennessee	100.0	13.1	3.4	46.1	43.5	40.8	27.9	7.7	4.2
Texas	100.0	11.4	2.8	38.5	33.1	50.0	45.9	0.1	2.2
Utah	100.0	9.5	1.5	52.0	30.3	38.5	34.1	0.0	2.3
Vermont	100.0	7.1	2.1	88.4	71.3	4.5	0.1	0.1	1.7
Virginia	100.0	7.4	1.8	39.2	28.3	53.4	50.2	0.0	2.0
Washington	100.0	8.6	1.9	58.9	41.0	32.5	27.3	0.1	3.0
West Virginia	100.0	11.0	2.9	58.3	32.3	30.6	28.1	0.1	0.9
Wisconsin	100.0	7.7	2.1	44.8	38.7	47.5	43.2	0.3	2.4
Wyoming	100.0	6.7	2.0	52.0	41.1	41.3	28.7	10.6	1.2

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 6.

Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2013

(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	530,552,795	307,334,361	116,266,125	321,311,163	207,952,368	77,694,492	181,716,794	89,941,172	34,982,410	27,524,838
Alabama	6,641,973	3,755,884	1,402,401	3,747,993	2,462,600	870,392	2,317,243	1,114,445	440,355	576,737
Alaska	2,394,256	1,068,535	800,952	1,324,649	680,808	519,797	982,442	362,703	272,553	87,165
Arizona	6,836,563	4,187,094	1,191,288	3,824,071	2,667,523	721,495	2,643,742	1,419,858	397,770	368,750
Arkansas	4,521,591	2,693,647	743,221	2,545,564	1,735,236	475,697	1,694,335	864,367	238,634	281,692
California	58,252,145	34,562,283	12,948,071	34,194,878	22,664,506	7,964,114	20,595,508	10,548,639	4,414,227	3,461,759
Colorado	7,431,842	4,676,263	1,252,520	4,292,898	3,007,694	812,475	2,773,716	1,517,101	397,469	365,228
Connecticut	8,888,729	4,971,547	2,203,084	5,562,212	3,496,882	1,537,742	2,966,636	1,320,330	616,545	359,881
Delaware	1,689,501	904,428	442,474	1,030,897	625,614	324,827	560,882	242,294	109,563	97,722
District of Columbia	883,150	509,306	72,955	559,940	379,038	50,376	283,385	129,759	22,457	39,825
Florida	23,144,871	13,213,443	3,795,674	13,833,236	8,445,361	2,328,651	7,622,221	4,205,299	1,264,349	1,689,414
Georgia	15,444,120	9,492,288	3,141,154	9,555,687	6,445,260	2,282,367	4,956,142	2,750,340	758,408	932,291
Hawaii	2,199,261	1,194,185	451,975	1,283,872	822,899	304,591	770,643	322,183	129,902	144,746
Idaho	1,852,239	1,137,354	390,334	1,113,400	784,021	261,503	631,575	320,156	114,032	107,264
Illinois	25,785,007	14,230,354	6,530,891	15,285,224	9,688,999	4,264,550	9,513,601	4,247,522	2,131,957	986,182
Indiana	9,658,654	5,336,084	2,856,040	5,535,933	3,550,883	1,831,718	3,595,471	1,575,883	957,221	527,250
Iowa	5,177,697	3,252,299	1,084,305	3,174,989	2,206,613	729,156	1,748,683	947,621	324,619	254,025
Kansas	4,808,207	2,819,453	857,808	2,969,201	1,890,120	573,728	1,595,974	842,210	253,607	243,032
Kentucky	6,444,524	4,000,354	1,483,505	3,663,594	2,591,470	898,963	2,323,851	1,238,794	510,473	457,079
Louisiana	7,057,261	3,892,569	1,837,485	3,963,343	2,511,460	1,157,964	2,657,751	1,229,977	598,575	436,167
Maine	2,335,644	1,359,057	535,547	1,351,259	910,679	362,211	867,538	414,009	159,894	116,847
Maryland	11,904,963	6,978,816	3,180,395	7,303,090	4,694,569	2,158,328	4,243,954	2,168,300	968,166	357,919
Massachusetts	14,325,029	8,141,452	3,058,976	9,097,982	5,657,379	2,192,225	4,759,997	2,265,066	811,959	467,050
Michigan	15,409,441	7,982,195	4,358,559	8,885,537	5,358,386	2,923,270	5,675,448	2,493,019	1,369,356	848,456
Minnesota	9,329,694	5,614,903	1,830,803	5,826,404	4,000,751	1,300,046	2,652,321	1,204,363	409,790	850,969
Mississippi	4,023,621	2,364,085	785,763	2,274,357	1,539,400	499,380	1,465,175	711,895	239,454	284,089
Missouri	8,788,558	5,412,054	1,610,952	5,139,610	3,596,026	1,057,118	3,082,015	1,594,787	485,655	566,933
Montana	1,526,973	882,489	269,907	907,018	602,850	179,557	545,326	259,580	83,211	74,629
Nebraska	3,513,122	2,048,126	698,922	2,318,463	1,478,733	514,339	1,026,626	510,398	167,276	168,033
Nevada	3,622,259	2,146,940	849,149	2,058,538	1,353,385	531,828	1,396,907	755,932	302,638	166,814
New Hampshire	2,598,940	1,436,568	620,151	1,642,945	1,042,544	447,438	879,507	367,259	164,786	76,488
New Jersey	24,972,384	13,902,121	5,614,568	14,819,615	9,098,916	3,443,154	9,209,429	4,534,311	1,922,259	943,340
New Mexico	2,951,635	1,762,465	568,323	1,709,797	1,172,360	372,045	1,096,508	550,014	181,014	145,330
New York	55,065,814	29,043,887	14,873,282	38,756,656	21,982,572	11,603,440	14,846,782	6,421,323	3,173,005	1,462,376
North Carolina	12,383,103	7,732,059	2,543,632	7,681,386	5,292,479	1,722,074	3,957,680	2,156,954	718,028	744,037
North Dakota	1,214,572	725,936	240,827	718,970	496,352	168,486	400,607	202,194	66,038	94,995
Ohio	19,171,915	10,883,202	4,154,560	10,878,561	6,964,167	2,465,816	7,376,469	3,600,205	1,542,766	916,885
Oklahoma	5,176,307	2,967,361	976,666	2,800,189	1,918,599	636,404	1,972,011	928,927	298,418	404,107
Oregon	5,557,770	2,829,883	1,583,441	3,261,733	1,832,772	1,001,107	2,067,538	933,647	541,464	228,499
Pennsylvania	24,371,778	12,336,845	5,619,813	15,456,205	8,679,147	3,905,553	7,737,010	3,350,787	1,584,035	1,178,563
Rhode Island	2,127,835	1,160,647	504,989	1,265,936	803,144	339,301	765,178	355,482	165,005	96,721
South Carolina	6,981,750	4,103,191	1,392,880	3,933,177	2,687,676	891,869	2,621,911	1,292,408	442,978	426,662
South Dakota	1,118,894	662,137	191,739	663,258	451,655	127,850	390,637	188,924	56,785	64,999
Tennessee	8,221,138	5,114,096	1,626,824	4,905,871	3,499,704	1,125,661	2,780,452	1,402,385	435,087	534,815
Texas	40,962,488	27,760,134	4,666,974	24,226,519	18,756,487	3,039,367	14,150,552	8,151,154	1,397,626	2,585,417
Utah	3,768,028	2,372,221	931,966	2,361,179	1,720,917	638,308	1,097,484	587,438	265,285	309,365
Vermont	1,531,472	852,614	333,425	935,593	575,042	226,928	538,853	258,630	100,101	57,026
Virginia	13,945,891	8,673,362	3,295,999	8,445,746	5,739,882	2,161,322	4,874,065	2,683,899	1,035,577	626,080
Washington	10,226,074	6,281,751	2,147,683	5,911,337	4,026,001	1,339,216	3,777,476	2,122,683	744,008	537,261
West Virginia	3,183,386	1,738,035	879,917	1,828,234	1,103,632	556,408	1,130,079	538,004	288,580	225,073
Wisconsin	9,685,431	5,311,076	2,475,886	5,637,545	3,703,704	1,627,969	3,551,036	1,452,581	786,710	496,850
Wyoming	1,445,295	857,283	357,470	846,872	555,471	226,368	546,422	285,133	122,740	52,001

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 7.

Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: Fiscal Year 2013

(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	181,716,794	29,006,260	24,230,278	9,848,908	28,280,609	48,751,120	23,412,240	18,187,379
Alabama	2,317,243	374,123	297,785	147,150	400,839	617,895	333,311	146,140
Alaska	982,442	196,213	165,234	34,114	146,391	281,452	73,114	85,924
Arizona	2,643,742	534,032	386,056	80,949	318,146	770,620	331,980	221,959
Arkansas	1,694,335	231,179	381,217	100,547	230,353	439,267	181,825	129,947
California	20,595,508	3,053,719	3,197,776	595,351	3,773,568	5,553,083	1,419,231	3,002,780
Colorado	2,773,716	356,013	401,800	117,656	511,186	688,746	225,701	472,614
Connecticut	2,966,636	558,534	264,700	185,553	509,883	788,027	457,700	202,239
Delaware	560,882	70,682	30,670	17,321	91,658	170,447	91,177	88,927
District of Columbia	283,385	13,369	37,376	84,160	66,796	70,672	7,143	3,869
Florida	7,622,221	973,184	1,400,647	200,571	1,253,557	2,308,827	918,793	566,642
Georgia	4,956,142	714,494	795,837	197,124	938,305	1,140,559	716,549	453,274
Hawaii	770,643	201,185	88,148	11,598	136,307	208,954	68,883	55,568
Idaho	631,575	102,593	79,814	38,137	105,787	168,542	91,682	45,020
Illinois	9,513,601	1,717,413	1,018,635	1,034,209	1,306,110	2,203,881	1,203,260	1,030,093
Indiana	3,595,471	458,902	370,013	186,378	557,561	1,058,235	601,281	363,101
Iowa	1,748,683	292,389	247,025	129,497	295,055	438,417	194,280	152,020
Kansas	1,595,974	230,165	184,095	117,239	276,799	465,889	191,318	130,469
Kentucky	2,323,851	293,531	358,369	148,342	368,263	568,926	417,715	168,705
Louisiana	2,657,751	436,602	364,032	179,587	406,581	656,243	418,298	196,408
Maine	867,538	157,919	112,641	78,052	128,085	240,817	120,026	29,998
Maryland	4,243,954	540,050	644,686	119,889	841,812	1,096,682	663,531	337,304
Massachusetts	4,759,997	1,025,925	790,342	185,953	591,882	1,228,893	606,399	330,603
Michigan	5,675,448	1,200,020	730,410	246,291	811,118	1,284,649	667,060	735,900
Minnesota	2,652,321	241,399	394,573	268,426	352,549	648,475	500,806	246,093
Mississippi	1,465,175	195,543	201,139	125,709	237,588	407,255	202,940	95,001
Missouri	3,082,015	406,465	378,534	282,662	501,099	861,916	446,290	205,049
Montana	545,326	95,762	58,245	47,092	83,670	149,437	75,231	35,889
Nebraska	1,026,626	146,378	109,848	101,972	166,680	297,492	111,504	92,752
Nevada	1,396,907	191,684	216,596	45,981	263,027	378,648	165,047	135,924
New Hampshire	879,507	198,332	82,074	88,971	145,280	218,814	116,013	30,023
New Jersey	9,209,429	2,466,759	753,044	470,374	1,154,976	2,525,812	1,253,203	585,261
New Mexico	1,096,508	293,482	79,641	59,217	171,831	307,031	103,918	81,388
New York	14,846,782	1,618,219	1,277,001	874,086	1,944,205	4,502,536	3,125,167	1,505,568
North Carolina	3,957,680	650,743	404,399	135,051	777,518	1,050,738	560,222	379,009
North Dakota	400,607	50,297	42,327	52,602	59,870	109,411	51,633	34,467
Ohio	7,376,469	1,196,541	1,167,164	497,831	965,009	1,633,106	897,954	1,018,864
Oklahoma	1,972,011	355,776	223,153	175,201	290,331	574,452	182,921	170,177
Oregon	2,067,538	385,660	197,689	71,084	347,002	448,235	262,412	355,456
Pennsylvania	7,737,010	1,217,821	766,317	622,154	927,265	2,093,674	1,338,032	771,747
Rhode Island	765,178	223,344	71,235	27,030	98,330	161,614	102,871	80,754
South Carolina	2,621,911	541,290	411,126	68,023	422,743	662,810	282,065	233,854
South Dakota	390,637	60,685	44,483	38,114	53,585	115,358	41,815	36,597
Tennessee	2,780,452	378,075	538,025	200,810	489,900	705,450	318,538	149,654
Texas	14,150,552	2,033,788	2,063,904	610,173	2,306,431	4,420,427	1,202,643	1,513,186
Utah	1,097,484	129,457	147,920	35,807	217,553	342,234	124,850	99,663
Vermont	538,853	122,098	67,974	35,657	101,185	125,836	49,592	36,511
Virginia	4,874,065	687,627	890,141	215,167	813,109	1,305,270	744,281	218,470
Washington	3,777,476	683,844	612,590	112,930	601,886	913,870	418,473	433,883
West Virginia	1,130,079	155,635	130,048	60,588	168,941	319,397	239,502	55,968
Wisconsin	3,551,036	462,795	468,551	261,949	474,196	880,143	422,841	580,561
Wyoming	546,422	84,525	85,229	28,579	78,808	141,956	71,219	56,106

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 8.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2013

(In dollars)

Geographic area				Instruction			Support services				
	Total ¹	Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	Total ¹	Pupil support	Instructional staff support	General administration	School administration
United States	10,700	6,363	2,407	6,480	4,305	1,609	3,762	601	502	204	586
Alabama	8,755	5,045	1,884	5,031	3,308	1,169	3,112	502	400	198	538
Alaska	18,175	8,151	6,110	10,105	5,193	3,965	7,494	1,497	1,260	260	1,117
Arizona	7,208	4,446	1,265	4,016	2,833	766	2,807	567	410	86	338
Arkansas	9,394	5,639	1,556	5,319	3,632	996	3,547	484	798	210	482
California	9,220	5,567	2,085	5,507	3,650	1,283	3,317	492	515	96	608
Colorado	8,647	5,495	1,472	5,036	3,534	955	3,259	418	472	138	601
Connecticut	16,631	9,601	4,255	10,285	6,753	2,970	5,729	1,079	511	358	985
Delaware	13,833	7,620	3,728	8,637	5,271	2,737	4,726	596	258	146	772
District of Columbia	17,953	11,528	1,651	10,771	8,580	1,140	6,414	303	846	1,905	1,512
Florida	8,433	4,930	1,416	5,162	3,151	869	2,844	363	523	75	468
Georgia	9,099	5,641	1,867	5,616	3,830	1,356	2,945	425	473	117	558
Hawaii	11,823	6,463	2,446	6,949	4,454	1,649	4,171	1,089	477	63	738
Idaho	6,791	4,180	1,435	4,092	2,882	961	2,321	377	293	140	389
Illinois	12,288	6,875	3,155	7,291	4,681	2,060	4,596	830	492	500	631
Indiana	9,566	5,321	2,848	5,517	3,541	1,827	3,586	458	369	186	556
Iowa	10,313	6,511	2,171	6,356	4,418	1,460	3,501	585	495	259	591
Kansas	9,828	5,771	1,756	6,072	3,869	1,174	3,266	471	377	240	567
Kentucky	9,316	5,840	2,166	5,348	3,783	1,312	3,392	429	523	217	538
Louisiana	10,490	5,800	2,738	5,905	3,742	1,725	3,960	651	542	268	606
Maine	12,147	7,359	2,900	6,970	4,931	1,961	4,697	855	610	423	694
Maryland	13,829	8,122	3,701	8,499	5,464	2,512	4,939	629	750	140	980
Massachusetts	14,515	8,822	3,315	8,916	6,130	2,375	5,158	1,112	856	201	641
Michigan	10,948	5,779	3,156	6,433	3,880	2,117	4,109	869	529	178	587
Minnesota	11,089	6,997	2,282	7,261	4,986	1,620	3,305	301	492	335	439
Mississippi	8,130	4,797	1,594	4,615	3,123	1,013	2,973	397	408	255	482
Missouri	9,597	6,032	1,795	5,728	4,008	1,178	3,435	453	422	315	558
Montana	10,625	6,180	1,890	6,352	4,222	1,257	3,819	671	408	330	586
Nebraska	11,579	6,754	2,305	7,646	4,876	1,696	3,386	483	362	336	550
Nevada	8,339	4,972	1,967	4,768	3,134	1,232	3,235	444	502	106	609
New Hampshire	13,721	7,653	3,304	8,660	5,554	2,384	4,686	1,057	437	474	774
New Jersey	17,572	10,385	4,194	10,102	6,797	2,572	6,880	1,843	563	351	863
New Mexico	9,012	5,386	1,737	5,225	3,583	1,137	3,351	897	243	181	525
New York	19,818	11,044	5,656	13,756	8,359	4,412	5,646	615	486	332	739
North Carolina	8,390	5,266	1,732	5,232	3,605	1,173	2,696	443	275	92	530
North Dakota	11,980	7,186	2,384	7,117	4,913	1,668	3,965	498	419	521	593
Ohio	11,197	6,744	2,575	6,220	4,316	1,528	4,571	741	723	308	598
Oklahoma	7,672	4,419	1,455	4,170	2,857	948	2,937	530	332	261	432
Oregon	9,543	5,017	2,807	5,517	3,250	1,775	3,666	684	351	126	615
Pennsylvania	13,864	7,598	3,461	8,557	5,345	2,405	4,765	750	472	383	571
Rhode Island	14,415	8,509	3,702	8,415	5,888	2,488	5,610	1,637	522	198	721
South Carolina	9,514	5,681	1,929	5,349	3,721	1,235	3,630	749	569	94	585
South Dakota	8,470	5,082	1,472	5,019	3,466	981	2,998	466	341	293	411
Tennessee	8,208	5,153	1,639	4,943	3,526	1,134	2,802	381	542	202	494
Texas	8,299	5,668	953	4,947	3,830	621	2,889	415	421	125	471
Utah	6,555	4,219	1,657	4,199	3,060	1,135	1,952	230	263	64	387
Vermont	16,377	9,534	3,729	9,849	6,430	2,538	6,026	1,365	760	399	1,131
Virginia	10,960	6,857	2,606	6,673	4,538	1,709	3,853	544	704	170	643
Washington	9,672	5,977	2,044	5,625	3,831	1,274	3,595	651	583	107	573
West Virginia	11,132	6,156	3,117	6,476	3,909	1,971	4,003	551	461	215	598
Wisconsin	11,071	6,149	2,866	6,527	4,288	1,885	4,111	536	542	303	549
Wyoming	15,700	9,366	3,905	9,252	6,069	2,473	5,970	923	931	312	861

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 2012 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: School Year 2012-13, 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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 9.

Capital Outlay and Other Expenditure of Public Elementary–Secondary School Systems by State: Fiscal Year 2013

(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	46,988,848	35,834,878	3,014,039	2,021,720	6,118,211	17,016,984	1,732,295
Alabama	643,522	514,075	48,094	8,828	72,525	193,505	0
Alaska	248,505	152,912	77,675	5,747	12,171	23,172	0
Arizona	558,466	389,936	18,256	34,459	115,815	199,632	525
Arkansas	533,975	358,764	97,017	19,630	58,564	126,250	7,233
California	6,160,059	5,683,954	308,018	24,971	143,116	2,407,765	3,506
Colorado	758,041	433,023	150,110	53,030	121,878	443,518	18,892
Connecticut	487,318	377,568	N	40,701	57,782	129,932	0
Delaware	157,935	146,033	N	3,562	8,340	22,116	0
District of Columbia	375,676	359,810	N	13,224	2,642	0	0
Florida	1,411,455	957,191	75,383	0	378,881	689,074	0
Georgia	1,632,844	1,395,483	31,797	22,522	183,042	228,348	0
Hawaii	146,656	130,945	0	9,656	6,055	0	0
Idaho	62,882	34,096	N	6,580	22,206	52,555	0
Illinois	1,942,608	1,595,035	N	133,109	214,464	891,061	0
Indiana	862,576	332,167	145,703	34,358	350,348	453,825	0
Iowa	783,793	595,485	5,173	56,783	126,352	120,709	0
Kansas	616,590	395,390	31,695	103,487	86,018	188,908	3,210
Kentucky	729,064	587,873	13,290	45,150	82,751	235,308	3,240
Louisiana	644,212	582,450	27,701	4,543	29,518	114,693	0
Maine	70,345	40,959	1,701	4,097	23,588	51,966	605
Maryland	955,586	753,872	25,616	36,949	139,149	167,598	0
Massachusetts	1,283,156	604,883	543,353	90,685	44,235	225,136	0
Michigan	962,506	595,274	59,567	32,082	275,583	851,037	0
Minnesota	1,016,760	740,615	N	62,199	213,946	379,622	50,690
Mississippi	285,801	155,094	N	37,751	92,956	58,648	0
Missouri	833,040	574,721	79,719	53,092	125,508	290,366	0
Montana	111,496	78,825	10,798	2,880	18,993	19,618	0
Nebraska	298,231	148,260	11,579	19,482	118,910	82,589	893
Nevada	222,161	168,479	28,170	3,588	21,924	210,596	0
New Hampshire	72,588	34,240	4,133	15,454	18,761	37,854	0
New Jersey	935,206	684,657	70,029	41,199	139,321	327,026	37,315
New Mexico	514,077	311,791	44,960	16,767	140,559	65,306	0
New York	3,982,327	3,453,050	96,583	123,381	309,313	1,179,867	194
North Carolina	653,058	453,568	30,932	35,230	133,328	0	0
North Dakota	224,615	165,448	16,170	10,653	32,344	16,454	4,132
Ohio	1,998,557	1,575,093	5,370	131,042	287,052	509,625	261,093
Oklahoma	557,341	323,174	135,830	17,138	81,199	43,516	0
Oregon	343,353	289,207	2,327	4,396	47,423	354,804	0
Pennsylvania	1,501,024	1,266,878	6,887	88,725	138,534	955,469	98,757
Rhode Island	35,089	12,485	774	14,723	7,107	45,403	0
South Carolina	853,410	619,806	11,817	26,495	195,292	363,190	9,587
South Dakota	179,586	151,823	N	13,254	14,509	31,416	0
Tennessee	564,756	312,959	14,861	95,663	141,273	156,621	0
Texas	5,472,152	4,459,568	194,697	213,678	604,209	3,009,851	1,064,057
Utah	698,249	437,687	118,860	42,542	99,160	113,537	863
Vermont	55,825	27,966	2,059	9,111	16,689	11,228	0
Virginia	1,089,417	605,430	260,608	66,672	156,707	358,094	0
Washington	1,443,002	1,166,373	67,559	9,195	199,875	388,789	0
West Virginia	284,685	196,804	47,574	8,177	32,130	18,250	236
Wisconsin	521,352	264,649	52,609	64,034	140,060	171,036	167,267
Wyoming	213,920	139,050	27,718	11,046	36,106	2,101	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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 10.

Indebtedness and Debt Transactions of Public Elementary-Secondary School Systems by State: Fiscal Year 2013

(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	415,238,582	408,570,069	6,668,513	53,444,745	47,154,305
Alabama	5,116,627	5,116,627	0	535,391	299,481
Alaska	1,321,403	1,321,403	0	357,699	112,013
Arizona	4,270,089	4,270,089	0	403,792	505,134
Arkansas	3,664,741	3,664,655	86	677,012	617,343
California	54,627,921	54,627,921	0	5,786,448	3,387,158
Colorado	7,733,760	7,733,760	0	1,543,667	862,516
Connecticut	2,955,849	2,928,396	27,453	90,245	315,729
Delaware	546,114	546,114	0	42,605	42,208
District of Columbia	0	0	0	0	0
Florida	15,427,316	15,427,316	0	140,529	783,799
Georgia	4,598,756	4,516,546	82,210	279,152	786,544
Hawaii	0	0	0	0	0
Idaho	1,304,638	1,304,638	0	229,801	263,839
Illinois	20,995,281	20,963,860	31,421	2,482,329	1,295,508
Indiana	11,510,266	11,310,932	199,334	1,028,472	1,197,470
Iowa	3,340,760	3,340,381	379	539,296	334,781
Kansas	4,635,849	4,634,969	880	439,430	247,841
Kentucky	5,556,456	5,556,456	0	822,022	487,355
Louisiana	3,837,104	3,837,104	0	442,759	293,103
Maine	847,287	847,287	0	20,401	110,602
Maryland	4,209,003	4,204,928	4,075	695,637	427,887
Massachusetts	5,173,073	5,135,877	37,196	636,182	669,380
Michigan	17,947,829	17,310,454	637,375	2,387,162	2,001,903
Minnesota	10,795,906	10,343,205	452,701	1,268,073	693,651
Mississippi	1,707,286	1,705,600	1,686	145,472	251,174
Missouri	6,653,241	6,653,241	0	785,866	764,047
Montana	489,491	489,491	0	119,429	63,632
Nebraska	2,082,436	2,082,436	0	278,851	279,553
Nevada	4,195,356	4,193,004	2,352	327,254	557,166
New Hampshire	816,191	816,191	0	9,045	93,234
New Jersey	9,317,911	9,303,075	14,836	1,162,594	604,290
New Mexico	1,950,929	1,950,929	0	263,215	263,755
New York	32,490,344	30,619,296	1,871,048	7,174,786	7,853,230
North Carolina	8,232,618	8,232,618	0	1,148,436	1,522,155
North Dakota	347,727	347,727	0	61,408	44,605
Ohio	9,382,042	9,364,281	17,761	685,830	716,640
Oklahoma	1,612,929	1,612,929	0	519,330	452,107
Oregon	6,492,262	6,492,262	0	916,789	965,963
Pennsylvania	25,449,313	25,390,816	58,497	3,157,318	3,617,250
Rhode Island	1,040,407	1,040,407	0	90,156	75,394
South Carolina	12,240,323	12,240,323	0	1,540,739	684,836
South Dakota	768,788	768,788	0	91,621	58,381
Tennessee	5,176,291	5,176,291	0	722,660	659,040
Texas	67,957,662	65,124,642	2,833,020	9,140,944	8,121,393
Utah	2,778,055	2,778,055	0	830,844	704,872
Vermont	302,954	298,026	4,928	35,818	30,730
Virginia	8,378,552	8,378,552	0	619,453	434,362
Washington	9,540,213	9,540,213	0	1,597,094	1,495,521
West Virginia	422,655	422,655	0	67,740	103,475
Wisconsin	4,934,913	4,543,638	391,275	1,087,824	993,775
Wyoming	61,665	61,665	0	16,125	8,480

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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 11.
States Ranked According to Per Pupil Public Elementary-Secondary School System Finance Amounts: Fiscal Year 2013

(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													
	State Total		From federal sources		From state sources		From local sources		State Total ¹		Instruction				General administration		School administration			
	State	Total	State	From federal sources	State	From state sources	State	From local sources	State	Total ¹	State	Total ¹	State	Salaries	State	Employee benefits	State	Total	State	Total
	US	12,380	US	1,126	US	5,650	US	5,603	US	10,700	US	6,480	US	4,305	US	1,609	US	204	US	586
1.	DC	29,427	DC	2,940	VT	16,009	DC	26,487	NY	19,818	NY	13,756	DC	8,580	NY	4,412	DC	1,905	DC	1,512
2.	NY	22,587	AK	2,448	AK	13,025	NY	12,332	AK	18,175	DC	10,771	NY	8,359	AK	3,965	ND	521	VT	1,131
3.	NJ	20,191	LA	1,832	HI	10,624	NJ	11,541	DC	17,953	CT	10,285	NJ	6,797	CT	2,970	IL	500	AK	1,117
4.	CT	19,519	HI	1,682	WY	9,626	CT	11,205	NJ	17,572	AK	10,105	CT	6,753	DE	2,737	NH	474	CT	985
5.	AK	19,415	NM	1,587	DE	9,471	MA	9,463	CT	16,631	NJ	10,102	VT	6,430	NJ	2,572	ME	423	MD	980
6.	WY	18,498	SD	1,495	NY	8,986	PA	9,368	VT	16,377	VT	9,849	MA	6,130	VT	2,538	VT	399	NJ	863
7.	VT	18,103	MT	1,475	MN	8,464	NH	9,013	WY	15,700	WY	9,252	WY	6,069	MD	2,512	PA	383	WY	861
8.	MA	17,315	ND	1,444	AR	8,053	RI	8,990	MA	14,515	MA	8,916	RI	5,888	RI	2,488	CT	358	NH	774
9.	PA	16,644	MS	1,436	NJ	7,812	IL	8,063	RI	14,415	NH	8,660	NH	5,554	WY	2,473	NJ	351	DE	772
10.	RI	16,580	RI	1,418	IN	7,483	MD	8,017	PA	13,864	DE	8,637	MD	5,464	PA	2,405	NE	336	NY	739
11.	MD	16,072	WV	1,357	CT	7,475	WY	7,632	DE	13,833	PA	8,557	PA	5,345	NH	2,384	MN	335	HI	738
12.	DE	15,937	VT	1,283	NM	7,341	ME	7,371	MD	13,829	MD	8,499	DE	5,271	MA	2,375	NY	332	RI	721
13.	NH	15,320	DE	1,273	WV	7,182	NE	7,292	NH	13,721	RI	8,415	AK	5,193	MI	2,117	MT	330	ME	694
14.	IL	14,200	NY	1,268	MI	7,155	OH	6,829	IL	12,288	NE	7,646	MN	4,986	IL	2,060	MO	315	VA	643
15.	ME	14,101	KY	1,267	MD	7,092	VA	6,325	ME	12,147	IL	7,291	ME	4,931	WV	1,971	WY	312	MA	641
16.	ND	13,478	CA	1,262	MA	6,966	WI	5,945	ND	11,980	MN	7,261	ND	4,913	ME	1,961	OH	308	IL	631
17.	OH	13,467	PA	1,262	WA	6,814	MO	5,462	HI	11,823	ND	7,117	NE	4,876	WI	1,885	WI	303	OR	615
18.	MN	13,340	AZ	1,251	ND	6,784	SD	5,461	NE	11,579	ME	6,970	IL	4,687	IN	1,827	SD	293	NV	609
19.	HI	12,621	WY	1,240	KS	6,537	ND	5,250	OH	11,197	HI	6,949	VA	4,538	OR	1,775	LA	268	CA	608
20.	MI	12,584	NE	1,208	IA	6,243	LA	5,192	WV	11,132	VA	6,673	HI	4,454	LA	1,725	OK	261	LA	606
21.	NE	12,514	AR	1,198	RI	6,172	CO	5,161	MN	11,089	WI	6,527	IA	4,418	VA	1,709	AK	260	CO	601
22.	WI	12,506	MI	1,185	PA	6,014	TX	5,099	WI	11,071	WV	6,476	OH	4,316	NE	1,696	IA	259	WV	598
23.	WV	12,309	TN	1,175	NV	5,921	DE	5,092	VA	10,960	MI	6,433	WI	4,288	ND	1,668	MS	255	OH	598
24.	IA	12,072	TX	1,163	KY	5,782	SC	4,996	MI	10,948	IA	6,356	MT	4,222	HI	1,649	KS	240	ND	593
25.	LA	12,045	FL	1,129	ME	5,667	IA	4,910	MT	10,625	MT	6,352	MO	4,008	MN	1,620	KY	217	IA	591
26.	IN	11,955	SC	1,127	CA	5,660	GA	4,794	LA	10,490	OH	6,220	WV	3,909	OH	1,528	WV	215	MI	587
27.	VA	11,846	IL	1,117	WI	5,603	MT	4,571	IA	10,313	KS	6,072	MI	3,880	IA	1,460	AR	210	MT	586
28.	KS	11,596	AL	1,090	OH	5,571	FL	4,549	KS	9,828	LA	5,905	KS	3,869	GA	1,356	TN	202	SC	585
29.	MT	11,566	NC	1,076	MT	5,521	OR	4,447	WA	9,672	MO	5,728	WA	3,831	KY	1,312	MA	201	WA	573
30.	WA	11,562	GA	1,073	NH	5,435	MI	4,244	MO	9,597	WA	5,625	GA	3,830	CA	1,283	RI	198	PA	571
31.	SC	11,412	OH	1,067	OR	5,393	AZ	4,232	IN	9,566	GA	5,616	TX	3,830	WA	1,274	AL	198	KS	567
32.	MO	11,179	OK	1,066	NC	5,375	KS	4,198	OR	9,543	OR	5,517	KY	3,783	MT	1,257	IN	186	MO	558
33.	NM	10,753	ME	1,064	SC	5,288	MN	4,068	SC	9,514	IN	5,517	LA	3,742	SC	1,235	NM	181	GA	558
34.	CA	10,702	MO	997	AL	5,236	AK	3,941	AR	9,394	CA	5,507	SC	3,721	NV	1,232	MI	178	IN	556
35.	OR	10,677	WA	992	LA	5,022	CA	3,780	KY	9,316	SC	5,349	CA	3,650	MO	1,178	VA	170	NE	550
36.	AR	10,573	IN	977	IL	5,021	WV	3,770	CA	9,220	KY	5,348	AR	3,632	KS	1,174	DE	146	WI	549
37.	KY	10,533	MD	964	MO	4,721	WA	3,756	GA	9,099	AR	5,319	NC	3,605	NC	1,173	ID	140	AL	538
38.	GA	10,370	WI	958	ID	4,698	TN	3,650	NM	9,012	NC	5,232	NM	3,583	AL	1,169	MD	140	KY	538
39.	CO	10,319	IA	919	VA	4,644	IN	3,495	AL	8,755	NM	5,225	IN	3,541	DC	1,140	CO	138	NC	530
40.	TX	10,191	NV	908	GA	4,503	KY	3,484	CO	8,647	FL	5,162	CO	3,534	NM	1,137	OR	126	NM	525
41.	SD	10,087	MA	886	MS	4,491	OK	3,381	SD	8,470	CO	5,036	TN	3,526	UT	1,135	TX	125	TN	494
42.	AL	9,607	ID	877	CO	4,340	AL	3,281	FL	8,433	AL	5,031	SD	3,466	TN	1,134	GA	117	AR	482
43.	NV	9,566	VA	877	OK	4,304	MS	3,068	NC	8,390	SD	5,019	AL	3,308	MS	1,013	WA	107	MS	482
44.	FL	9,207	NH	873	TN	4,129	UT	2,945	NV	8,339	TX	4,947	OR	3,250	AR	996	NV	106	TX	471
45.	MS	8,995	KS	861	NE	4,014	NV	2,737	TX	8,299	TN	4,943	FL	3,151	SD	981	CA	96	FL	468
46.	TN	8,953	CT	839	UT	3,976	NC	2,219	TN	8,208	NV	4,768	NV	3,134	ID	961	SC	94	MN	439
47.	OK	8,751	NJ	837	TX	3,928	ID	1,833	MS	8,130	MS	4,615	MS	3,123	CO	955	NC	92	OK	432
48.	NC	8,670	OR	836	FL	3,528	NM	1,826	OK	7,672	UT	4,199	UT	3,060	OK	948	AZ	86	SD	411
49.	AZ	8,599	CO	818	SD	3,131	AR	1,322	AK	7,208	OK	4,170	ID	2,882	FL	869	FL	75	ID	389
50.	UT	7,650	MN	808	AZ	3,116	VT	812	ID	6,791	ID	4,092	OK	2,857	AZ	766	UT	64	UT	387
51.	ID	7,408	UT	729	DC	X	HI	314	UT	6,555	AZ	4,016	AZ	2,833	TX	621	HI	63	AZ	338

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 nonelementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Enrollments used to calculate per pupil amounts represent fall 2012 member-schools 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: 2012-13, 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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 12.

States Ranked According to Relation of Public Elementary-Secondary School System Finance Amounts to \$1,000 Personal Income: Fiscal Year 2013

(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												
	State Total		From federal sources		From state sources		From local sources		State Total ¹		Instruction			General administration		School administration				
	State	Total	State	From federal sources	State	From state sources	State	From local sources	State	Total ¹	State	Total ¹	State	Salaries	State	Employee benefits	State	Total	State	Total
	US	42.25	US	3.84	US	19.29	US	19.12	US	37.11	US	22.71	US	14.69	US	5.49	US	0.70	US	2.00
1.	AK	69.03	AK	8.71	VT	50.23	NJ	31.34	AK	64.63	NY	36.21	NY	20.54	AK	14.10	DC	1.73	AK	3.97
2.	VT	56.80	MS	6.97	AK	46.31	NY	30.30	VT	53.31	AK	35.93	VT	20.18	NY	10.84	IL	1.71	VT	3.55
3.	NY	55.50	NM	6.92	AR	35.42	IL	27.57	NY	51.11	VT	32.83	AK	18.47	WV	8.44	ME	1.44	MD	2.64
4.	WY	55.01	LA	6.45	NM	32.03	CT	26.60	NJ	50.36	NJ	30.07	NJ	18.46	VT	7.96	ND	1.37	WV	2.56
5.	NJ	54.84	WV	5.82	HI	30.93	PA	25.77	WV	47.70	WV	27.75	WY	18.05	DE	7.83	NH	1.32	WY	2.56
6.	WV	52.74	KY	5.45	WV	30.77	NE	25.09	WY	46.69	WY	27.51	GA	17.04	MI	7.56	VT	1.25	GA	2.48
7.	IL	48.57	MT	5.27	IN	29.57	NH	25.06	ME	42.45	NE	26.31	NE	16.78	WY	7.35	MS	1.24	SC	2.47
8.	SC	48.17	AR	5.27	WY	28.63	ME	25.04	IL	42.35	PA	26.19	ME	16.75	IN	7.22	MT	1.18	NV	2.40
9.	ME	47.91	SD	5.01	DE	27.10	RI	24.82	RI	42.19	RI	25.62	WV	16.75	CT	7.05	NE	1.16	ME	2.36
10.	IN	47.24	TX	4.91	MN	26.38	DC	24.03	AR	41.37	CT	25.50	KY	16.28	IL	7.05	MO	1.15	NJ	2.34
11.	NM	46.92	HI	4.90	MI	25.57	OH	23.20	PA	40.79	GA	25.27	RI	16.25	NJ	6.99	OK	1.09	MS	2.34
12.	AR	46.51	AZ	4.81	KY	24.88	MA	22.79	GA	40.77	IL	25.26	UT	16.19	RI	6.87	WI	1.05	CT	2.34
13.	CT	46.33	GA	4.78	KS	24.85	WY	22.70	SC	40.57	ME	24.86	TX	16.17	MD	6.76	PA	1.05	KY	2.31
14.	GA	46.14	SC	4.76	NV	23.35	MD	21.58	CT	40.56	DE	24.85	CT	16.03	ME	6.66	OH	1.05	NM	2.29
15.	PA	45.79	AL	4.60	IA	22.54	TX	21.53	KY	40.09	NH	24.34	IL	16.01	NH	6.63	MN	1.04	AL	2.27
16.	RI	45.77	TN	4.54	SC	22.32	GA	21.33	NE	39.85	MA	23.75	AR	15.98	PA	6.62	SD	0.98	OR	2.22
17.	OH	45.75	OK	4.44	AL	22.11	SC	21.09	OH	39.81	AR	23.44	IA	15.95	WI	6.56	NJ	0.95	DE	2.21
18.	KY	45.33	MI	4.24	NY	22.08	WI	20.68	DE	39.71	KS	23.10	SC	15.71	OR	6.39	LA	0.94	IN	2.20
19.	DE	45.31	CA	4.22	ID	21.93	MO	19.94	MS	39.50	KY	23.02	NM	15.63	LA	6.08	IA	0.94	IL	2.16
20.	MI	44.97	NE	4.16	MS	21.82	VA	19.83	NM	39.32	MI	22.99	MN	15.54	GA	6.04	KY	0.93	KS	2.15
21.	KS	44.08	NC	4.15	WA	21.52	SD	18.29	MI	39.13	SC	22.99	NH	15.44	UT	6.01	WY	0.93	NH	2.15
22.	MS	43.70	ID	4.10	NJ	21.22	LA	18.28	WI	38.51	IA	22.95	MS	15.18	NE	5.84	AR	0.93	HI	2.15
23.	IA	43.59	VT	4.02	UT	21.04	CO	17.78	NH	38.41	OH	22.90	MT	15.09	MA	5.72	AK	0.93	LA	2.13
24.	WI	43.50	RI	3.91	NC	20.72	IA	17.73	MT	37.97	MD	22.88	DE	15.08	KY	5.65	WV	0.92	IA	2.13
25.	MD	43.28	IN	3.86	GA	20.04	MT	16.33	IN	37.81	NM	22.80	WI	14.91	VA	5.36	KS	0.91	AR	2.12
26.	NE	43.07	UT	3.86	MT	19.73	AZ	16.26	KS	37.37	WI	22.70	MA	14.77	IA	5.27	CT	0.85	MI	2.10
27.	TX	43.02	IL	3.82	WI	19.49	WV	16.15	IA	37.24	MT	22.70	MD	14.71	SC	5.21	AL	0.83	MT	2.09
28.	NH	42.59	ND	3.79	OR	19.42	OR	16.02	MD	37.24	MN	22.63	PA	14.71	OH	5.19	NY	0.82	CO	2.07
29.	LA	42.42	FL	3.73	ME	19.25	KS	15.96	MA	37.23	MS	22.42	KS	14.70	MN	5.05	NM	0.79	UT	2.05
30.	MA	41.71	WY	3.69	MD	19.09	UT	15.58	AL	36.98	UT	22.21	OH	14.66	NM	4.96	TN	0.78	NC	2.04
31.	MN	41.58	DE	3.64	OH	18.93	MI	15.17	LA	36.94	IN	21.81	MO	14.63	AL	4.94	IN	0.73	MO	2.04
32.	MT	41.33	MO	3.64	CA	18.93	FL	15.03	OR	35.33	AL	21.25	VA	14.23	MS	4.92	ID	0.65	CA	2.03
33.	MO	40.81	OH	3.62	OK	17.93	KY	14.99	TX	35.04	VA	20.94	IN	13.99	NV	4.86	MI	0.64	OH	2.03
34.	AL	40.56	ME	3.61	ND	17.81	MS	14.91	MO	35.04	MO	20.91	AL	13.96	HI	4.80	RI	0.55	VA	2.02
35.	UT	40.47	NV	3.58	CT	17.74	DE	14.57	UT	34.68	TX	20.88	NC	13.89	NC	4.52	VA	0.53	RI	1.99
36.	OR	38.45	PA	3.47	LA	17.68	TN	14.10	MN	34.56	OR	20.83	MI	13.86	MT	4.49	TX	0.53	TX	1.99
37.	NV	37.73	WI	3.33	MO	17.23	OK	14.08	HI	34.42	LA	20.80	TN	13.62	ID	4.49	GA	0.52	WI	1.91
38.	VA	37.14	IA	3.32	IL	17.17	AK	14.01	VA	34.38	HI	20.23	ID	13.45	KS	4.46	MA	0.49	TN	1.91
39.	HI	36.74	KS	3.27	RI	17.04	AL	13.85	NV	32.89	NC	20.16	LA	13.18	TN	4.38	CO	0.48	NE	1.89
40.	WA	36.53	WA	3.13	MA	16.78	IN	13.81	NC	32.34	ID	19.11	HI	12.97	AR	4.38	OR	0.45	NY	1.82
41.	OK	36.45	NY	3.12	TX	16.58	ND	13.79	OK	31.96	TN	19.09	ND	12.90	ND	4.38	NV	0.42	ID	1.82
42.	CA	35.79	OR	3.01	PA	16.55	MN	12.68	ID	31.71	NV	18.80	NV	12.36	MO	4.30	DE	0.42	WA	1.81
43.	CO	35.55	CO	2.82	TN	15.95	CA	12.64	TN	31.70	ND	18.69	CA	12.21	CA	4.29	SC	0.40	OK	1.80
44.	ND	35.39	VA	2.75	NH	15.11	WA	11.87	ND	31.46	CA	18.42	CO	12.17	WA	4.03	MD	0.38	PA	1.57
45.	ID	34.59	DC	2.67	CO	14.95	NV	10.80	CA	30.83	WA	17.77	WA	12.10	OK	3.95	NC	0.35	ND	1.56
46.	TN	34.58	MD	2.60	VA	14.56	ID	8.56	WA	30.55	CO	17.38	OK	11.90	CO	3.29	WA	0.34	FL	1.54
47.	SD	33.79	MN	2.52	NE	13.82	NC	8.55	CO	29.81	OK	17.37	OR	11.70	SD	3.29	UT	0.34	MA	1.54
48.	NC	33.41	NH	2.43	AZ	11.97	NM	7.97	SD	28.61	SD	17.05	SD	11.61	AZ	2.94	AZ	0.33	SD	1.38
49.	AZ	33.04	NJ	2.27	FL	11.65	AR	5.82	AZ	27.87	FL	17.05	AZ	10.88	FL	2.87	CA	0.32	DC	1.37
50.	FL	30.41	MA	2.14	SD	10.49	VT	2.55	FL	27.85	AZ	15.60	FL	10.41	TX	2.62	FL	0.25	MN	1.37
51.	DC	26.70	CT	1.99	DC	X	HI	0.91	DC	18.01	DC	11.50	DC	7.78	DC	1.03	HI	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 nonelementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Data used to calculate rankings is from the U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates): March 25, 2015 (2012 data). Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 13.

Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2013

(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, 2012.	48,299,727	10,427,593	6,703,425	4,930,723	7,165,925	4,207,733	5,439,913	9,424,415
Elementary-secondary revenue.	597,929,599	126,889,014	73,204,171	54,058,689	84,171,615	53,909,517	71,528,962	134,167,631
From federal sources.	54,367,305	13,297,879	7,481,200	5,034,369	7,206,702	4,017,105	5,120,399	12,209,651
Through state.	49,869,713	12,352,901	7,011,600	4,787,914	6,429,389	3,767,480	4,770,900	10,749,529
Child nutrition programs.	13,757,230	3,446,577	2,033,958	1,471,001	1,907,875	1,080,028	1,352,613	2,465,178
Other and nonspecified.	36,112,483	8,906,324	4,977,642	3,316,913	4,521,514	2,687,452	3,418,287	8,284,351
Direct.	4,497,592	944,978	469,600	246,455	777,313	249,625	349,499	1,460,122
From state sources.	272,916,892	53,928,265	35,347,066	28,009,754	40,177,753	23,115,948	30,495,613	61,842,493
General formula assistance.	184,361,517	34,116,925	25,025,443	19,527,051	28,087,145	15,902,565	20,244,487	41,457,901
Compensatory programs.	5,550,350	1,288,969	902,788	725,171	945,779	393,395	489,204	805,044
Special education.	18,169,015	4,437,793	1,968,214	1,470,103	2,193,530	1,443,415	2,237,938	4,418,022
Staff improvement programs.	3,788,254	654,423	359,260	426,118	603,446	380,007	504,819	860,181
Vocational programs.	986,126	168,643	144,425	99,735	132,029	68,205	99,862	273,227
Capital outlay and debt service programs.	6,675,739	1,029,813	847,879	784,596	816,645	508,247	845,975	1,842,584
Transportation.	4,183,883	634,836	414,077	353,998	582,634	369,051	549,784	1,279,503
Other.	33,665,991	9,530,151	4,020,650	3,243,308	4,378,531	2,427,348	3,341,306	6,724,697
Payments on behalf of LEA.	14,066,924	1,710,425	1,521,437	1,296,338	2,312,400	1,487,787	2,025,680	3,712,857
Nonspecified.	1,469,093	356,287	142,893	83,336	125,614	135,928	156,558	468,477
From local sources.	270,645,402	59,662,870	30,375,905	21,014,566	36,787,160	26,776,464	35,912,950	60,115,487
Taxes ¹	184,495,307	29,775,262	21,392,225	15,080,239	27,119,351	19,894,771	26,739,899	44,493,560
Property taxes.	176,195,674	28,344,263	19,618,350	14,431,575	25,769,230	19,247,011	25,718,456	43,066,789
Contributions from parent government.	48,303,555	22,525,271	4,464,495	2,668,613	4,707,523	3,699,727	4,882,386	5,355,540
From other local governments.	8,192,179	900,007	1,207,993	737,547	1,058,477	709,734	1,023,884	2,554,537
Current charges ¹	14,314,289	2,387,951	1,662,815	1,272,554	1,985,520	1,258,993	1,728,176	4,018,280
Tuition and transportation.	1,318,057	181,627	136,861	149,575	159,262	116,892	148,870	424,970
School lunch.	6,009,418	892,941	700,952	569,496	951,036	616,044	809,588	1,469,361
Other.	15,340,072	4,074,379	1,648,377	1,255,613	1,916,289	1,213,239	1,538,605	3,693,570
Elementary-secondary expenditure.	596,290,922	129,418,460	73,682,291	53,976,275	83,591,185	53,140,072	69,806,413	132,676,226
Current spending.	530,552,795	114,311,655	64,529,937	47,724,169	74,396,187	47,839,384	62,778,077	118,973,386
By function:								
Instruction.	321,311,163	72,781,774	38,830,712	28,547,417	44,949,239	29,125,827	38,075,226	69,000,968
Support services.	181,716,794	35,555,501	22,104,917	16,465,592	25,546,235	16,428,254	21,686,277	43,930,017
Pupil support services.	29,006,260	4,697,987	3,575,112	2,780,112	4,460,481	2,762,058	3,613,643	7,116,867
Instructional staff support.	24,230,278	5,154,708	3,319,497	2,297,633	3,314,991	2,039,723	2,712,201	5,391,525
General administration.	9,848,908	1,072,612	806,850	523,133	1,044,584	876,846	1,321,120	4,203,763
School administration.	28,280,609	5,973,471	3,748,586	2,760,154	4,127,502	2,499,347	3,229,974	5,941,575
Operation and maintenance of plant.	48,751,120	10,453,911	5,960,743	4,469,804	6,846,986	4,460,355	5,771,746	10,787,575
Pupil transportation.	23,412,240	4,632,103	2,531,656	1,861,186	3,233,578	2,205,873	3,005,435	5,942,409
Other and nonspecified.	18,187,379	3,570,709	2,162,473	1,773,570	2,518,113	1,584,052	2,032,158	4,546,304
Other current spending.	27,524,838	5,974,380	3,594,308	2,711,160	3,900,713	2,285,303	3,016,574	6,042,400
By selected objects:								
Total salaries and wages ¹	307,334,361	64,870,146	38,640,548	28,633,215	43,996,250	27,853,294	36,453,064	66,887,844
Instructional salaries.	207,952,368	44,673,113	25,801,412	19,127,866	29,788,983	19,090,338	24,961,189	44,509,467
Support services salaries.	89,941,172	18,073,121	11,574,995	8,560,518	12,817,540	7,984,701	10,500,262	20,430,035
Total employee benefits ¹	116,266,125	24,642,861	13,367,143	10,366,672	16,619,887	10,936,978	14,212,073	26,120,511
Instructional benefits.	77,694,492	17,379,124	8,699,760	6,711,513	10,946,205	7,330,140	9,540,325	17,087,425
Support services benefits.	34,982,410	6,543,849	4,147,124	3,280,491	5,121,880	3,299,806	4,302,228	8,287,032
Capital outlay.	46,988,848	10,653,118	6,565,033	4,486,344	6,575,345	3,650,582	5,028,246	10,030,180
Construction.	35,834,878	8,774,873	5,190,975	3,603,746	5,014,688	2,691,055	3,593,253	6,966,288
Equipment.	8,139,931	1,390,974	977,504	705,902	1,115,489	714,919	952,707	2,282,436
Instructional equipment only.	2,021,720	321,382	238,098	160,051	255,909	205,325	246,152	594,803
Land and existing structures.	3,014,039	487,271	396,554	176,696	445,168	244,608	482,286	781,456
Interest on debt.	17,016,984	4,170,085	2,533,978	1,731,782	2,386,833	1,482,283	1,832,405	2,879,618
Payments to other governments.	1,732,295	283,602	53,343	33,980	232,820	167,823	167,685	793,042
Debt outstanding.	415,238,582	99,483,237	59,938,914	42,279,635	58,687,372	36,141,851	45,300,011	73,407,562
Long-term.	408,570,069	98,492,866	59,191,553	41,880,377	57,863,054	35,394,147	44,404,810	71,343,262
Short-term.	6,668,513	990,371	747,361	399,258	824,318	747,704	895,201	2,064,300
Long-term debt issued.	53,444,745	10,280,061	8,117,798	5,810,603	8,083,208	5,070,400	5,505,014	10,577,661
Long-term debt retired.	47,154,305	8,748,615	6,969,027	4,729,778	7,163,155	4,401,575	5,618,503	9,523,652

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 2012 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: 2012-13, 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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 14.

Per Pupil Amounts of Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2013

(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, 2012.	48,299,727	10,427,593	6,703,425	4,930,723	7,165,925	4,207,733	5,439,913	9,424,415
Elementary-secondary revenue.	12,379.56	12,168.58	10,920.41	10,963.64	11,746.09	12,812.01	13,148.92	14,236.18
From federal sources.	1,125.62	1,275.26	1,116.03	1,021.02	1,005.69	954.70	941.26	1,295.53
Through state.	1,032.51	1,184.64	1,045.97	971.04	897.22	895.37	877.02	1,140.60
Child nutrition programs.	284.83	330.52	303.42	298.33	266.24	256.68	248.65	261.57
Other and nonspecified.	747.67	854.11	742.55	672.70	630.97	638.69	628.37	879.03
Direct.	93.12	90.62	70.05	49.98	108.47	59.33	64.25	154.93
From state sources.	5,650.49	5,171.69	5,272.99	5,680.66	5,606.78	5,493.68	5,605.90	6,561.95
General formula assistance.	3,817.03	3,271.79	3,733.23	3,960.28	3,919.54	3,779.37	3,721.47	4,398.99
Compensatory programs.	114.91	123.61	134.68	147.07	131.98	93.49	89.93	85.42
Special education.	376.17	425.58	293.61	298.15	306.11	343.04	411.39	468.78
Staff improvement programs.	78.43	62.76	53.59	86.42	84.21	90.31	92.80	91.27
Vocational programs.	20.42	16.17	21.54	20.23	18.42	16.21	18.36	28.99
Capital outlay and debt service programs.	138.21	98.76	126.48	159.12	113.96	120.79	155.51	195.51
Transportation.	86.62	60.88	61.77	71.79	81.31	87.71	101.06	135.76
Other.	697.02	913.94	599.79	657.78	611.02	576.88	614.22	713.54
Payments on behalf of LEA.	291.24	164.03	226.96	262.91	322.69	353.58	372.37	393.96
Nonspecified.	30.42	34.17	21.32	16.90	17.53	32.30	28.78	49.71
From local sources.	5,603.46	5,721.63	4,531.40	4,261.96	5,133.62	6,363.63	6,601.75	6,378.70
Taxes ¹	3,819.80	2,855.43	3,191.24	3,058.42	3,784.49	4,728.14	4,915.50	4,721.10
Property taxes.	3,647.96	2,718.20	2,926.62	2,926.87	3,596.08	4,574.20	4,727.73	4,569.70
Contributions from parent government.	1,000.08	2,160.16	666.00	541.22	656.93	879.27	897.51	568.26
From other local governments.	169.61	86.31	180.21	149.58	147.71	168.67	188.22	271.06
Current charges ¹	296.36	229.00	248.05	258.09	277.08	299.21	317.68	426.37
Tuition and transportation.	27.29	17.42	20.42	30.34	22.22	27.78	27.37	45.09
School lunch.	124.42	85.63	104.57	115.50	132.72	146.41	148.82	155.91
Other.	317.60	390.73	245.90	254.65	267.42	288.34	282.84	391.92
Elementary-secondary expenditure.	12,061.16	12,012.78	10,734.75	10,743.94	11,435.94	12,337.65	12,538.28	13,823.83
Current spending.	10,700.11	10,564.04	9,369.43	9,475.95	10,152.78	11,077.91	11,246.29	12,369.86
By function:								
Instruction.	6,479.85	6,703.65	5,636.86	5,696.61	6,147.88	6,731.51	6,818.51	7,186.19
Support services.	3,762.27	3,409.75	3,297.56	3,339.39	3,564.96	3,904.30	3,986.51	4,661.30
Pupil support services.	600.55	450.53	533.33	563.83	622.46	656.42	664.28	755.15
Instructional staff support.	501.66	494.33	495.19	465.98	462.60	484.76	498.57	572.08
General administration.	203.91	102.86	120.36	106.10	145.77	208.39	242.86	446.05
School administration.	585.52	572.85	559.20	559.79	575.99	593.99	593.75	630.44
Operation and maintenance of plant.	1,009.35	1,002.52	889.21	906.52	955.49	1,060.04	1,061.00	1,144.64
Pupil transportation.	484.73	444.22	377.67	377.47	451.24	524.24	552.48	630.53
Other and nonspecified.	376.55	342.43	322.59	359.70	351.40	376.46	373.56	482.40
Other current spending.	457.99	450.64	435.01	439.96	439.95	442.09	441.27	522.37
By selected objects:								
Total salaries and wages ¹	6,363.07	6,221.01	5,764.30	5,807.10	6,139.65	6,619.55	6,701.04	7,097.29
Instructional salaries.	4,305.46	4,284.13	3,848.99	3,879.32	4,157.03	4,536.97	4,588.53	4,722.78
Support services salaries.	1,862.15	1,733.20	1,726.73	1,736.16	1,788.68	1,897.63	1,930.23	2,167.78
Total employee benefits ¹	2,407.18	2,363.24	1,994.08	2,102.46	2,319.29	2,599.26	2,612.56	2,771.58
Instructional benefits.	1,608.59	1,666.65	1,297.81	1,361.16	1,527.54	1,742.06	1,753.76	1,813.10
Support services benefits.	724.28	627.55	618.66	665.32	714.75	784.22	790.86	879.32
Capital outlay.	972.86	1,021.63	979.36	909.88	917.58	867.59	924.32	1,064.28
Construction.	741.93	841.51	774.38	730.88	699.80	639.55	660.54	739.17
Equipment.	168.53	133.39	145.82	143.16	155.67	169.91	175.13	242.18
Instructional equipment only.	41.86	30.82	35.52	32.46	35.71	48.80	45.25	63.11
Land and existing structures.	62.40	46.73	59.16	35.84	62.12	58.13	88.66	82.92
Interest on debt.	352.32	399.91	378.01	351.22	333.08	352.28	336.84	305.55
Payments to other governments.	35.87	27.20	7.96	6.89	32.49	39.88	30.82	84.15
Debt outstanding.	8,597.12	9,540.38	8,941.54	8,574.73	8,189.78	8,589.39	8,327.34	7,789.08
Long-term.	8,459.06	9,445.41	8,830.05	8,493.76	8,074.75	8,411.69	8,162.78	7,570.05
Short-term.	138.07	94.98	111.49	80.97	115.03	177.70	164.56	219.04
Long-term debt issued.	1,106.52	985.85	1,210.99	1,178.45	1,128.01	1,205.02	1,011.97	1,122.37
Long-term debt retired.	976.29	838.99	1,039.62	959.25	999.61	1,046.07	1,032.83	1,010.53

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 2012 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: 2012-13, 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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 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 15.

Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013

(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 revenue								
				Total	Federal sources					State sources		
					Total	Title I	Special education	Child nutrition	Other and nonspecified	Total	General formula assistance	Special education
1	New York City	New York	989,391	23,438,719	1,780,098	661,541	282,453	401,378	434,726	8,635,858	5,659,443	1,518,835
2	Los Angeles Unified	California	655,455	8,318,105	1,091,741	362,695	128,108	299,444	301,494	4,858,628	2,290,738	362,204
3	Chicago	Illinois	395,948	5,388,477	806,318	304,801	106,902	190,093	204,522	2,097,628	1,706,412	0
4	Miami-Dade County	Florida	354,262	3,266,516	488,124	163,180	80,223	122,149	122,572	1,071,630	359,921	67,294
5	Clark County	Nevada	316,778	2,964,019	281,548	99,076	50,043	86,172	46,257	1,831,246	735,243	72,953
6	Broward County	Florida	260,226	2,302,764	263,763	69,820	55,480	72,166	66,297	897,604	373,401	92,123
7	Houston	Texas	203,354	1,987,654	301,816	110,863	36,563	98,315	56,075	346,401	261,544	0
8	Hillsborough County	Florida	200,466	1,845,716	279,601	62,793	41,644	68,507	106,657	897,747	393,783	109,930
9	Hawaii Public Schools	Hawaii	184,760	2,331,770	310,778	46,636	38,832	43,837	181,473	1,962,923	999,007	418,284
10	Orange County	Florida	183,066	1,879,014	206,990	56,709	42,287	64,616	43,378	662,965	271,540	63,244
11	Fairfax County	Virginia	180,616	2,543,509	110,231	19,176	33,797	31,405	25,853	562,643	431,240	41,026
12	Palm Beach County	Florida	179,514	1,778,291	178,941	54,120	39,119	52,677	33,025	419,188	116,302	32,068
13	Gwinnett County	Georgia	164,976	1,582,099	132,604	32,880	26,917	59,527	13,280	718,476	458,712	109,870
14	Dallas	Texas	158,932	1,632,183	255,315	85,861	30,211	79,876	59,367	398,911	337,559	0
15	Wake County	North Carolina	150,956	1,216,116	97,321	24,655	30,521	27,656	14,489	759,712	745,872	0
16	Montgomery County	Maryland	148,780	2,764,729	105,027	20,951	30,081	29,211	24,784	799,882	334,984	50,106
17	Charlotte/Mecklenburg	North Carolina	144,478	1,235,570	129,228	37,718	26,927	44,442	20,141	711,653	689,407	0
18	Philadelphia	Pennsylvania	143,898	2,743,433	429,562	222,083	0	71,108	136,371	1,333,752	968,129	127,567
19	San Diego Unified	California	130,271	1,427,717	164,044	46,889	26,953	48,420	41,782	431,908	93,564	66,279
20	Duval County	Florida	125,686	1,106,654	152,989	48,470	33,981	38,221	32,317	494,665	239,879	59,929
21	Prince Georges County	Maryland	123,737	2,138,117	141,722	34,793	25,907	42,789	38,233	1,064,292	503,735	58,185
22	Cypress-Fairbanks	Texas	110,013	982,181	77,092	14,588	13,911	31,397	17,196	387,467	337,901	0
23	Cobb County	Georgia	108,452	1,091,899	86,718	20,382	20,398	27,476	18,462	420,998	392,470	0
24	Memphis	Tennessee	107,594	1,179,930	253,751	92,876	26,564	53,789	80,522	449,576	432,881	0
25	Baltimore County	Maryland	106,927	1,579,380	96,279	22,849	24,085	25,954	23,391	691,632	337,931	44,861
26	Pinellas County	Florida	103,590	921,475	106,001	28,112	30,506	28,698	18,685	298,106	111,373	29,796
27	Jefferson County	Kentucky	100,316	1,241,582	162,705	46,151	N	38,217	78,337	485,779	263,185	0
28	Northside	Texas	100,159	917,293	85,183	17,647	14,519	29,838	23,179	333,335	296,971	0
29	DeKalb County	Georgia	98,910	1,120,290	120,025	45,081	17,802	39,054	18,088	445,743	276,063	63,076
30	Polk County	Florida	96,937	913,627	110,493	28,396	21,066	32,206	28,825	458,721	226,858	50,031
31	Albuquerque	New Mexico	94,083	964,205	106,368	35,713	25,909	11	44,735	682,462	630,107	498
32	Fulton County	Georgia	93,907	1,090,818	74,519	24,424	17,889	22,916	9,290	314,734	201,906	41,560
33	Austin	Texas	86,516	1,054,072	146,954	39,323	17,354	28,258	62,019	109,965	78,174	0
34	Lee County	Florida	85,765	795,969	92,386	19,261	21,314	29,041	22,770	241,823	81,643	22,437
35	Jefferson County	Colorado	85,542	842,074	53,795	11,596	14,082	13,195	14,922	339,822	315,351	12,083
36	Baltimore	Maryland	84,747	1,432,281	178,834	62,103	26,897	37,902	51,932	980,398	442,219	19,336
37	Prince William County	Virginia	83,865	1,004,075	47,983	6,299	14,273	16,309	11,102	428,753	313,352	38,400
38	Fort Worth	Texas	83,503	841,701	129,752	46,882	14,942	34,116	33,812	340,167	307,350	0
39	Denver	Colorado	83,377	1,057,142	125,850	40,506	16,663	31,377	37,304	293,572	260,607	13,705
40	Long Beach Unified	California	82,256	810,505	116,859	33,912	15,651	27,744	39,552	487,891	299,544	41,039
41	Nashville-Davidson County	Tennessee	81,134	904,316	113,884	28,917	18,155	32,509	34,303	256,788	240,371	0
42	Milwaukee	Wisconsin	78,363	1,184,781	204,823	100,835	21,129	35,590	47,269	631,627	528,736	51,870
43	Anne Arundel County	Maryland	77,770	1,125,008	60,765	10,642	17,500	12,350	20,273	398,054	201,138	23,570
44	Guilford County	North Carolina	74,161	686,284	99,692	25,763	18,110	25,671	30,148	381,631	373,894	0
45	Fresno Unified	California	73,689	775,739	128,551	55,287	15,624	35,393	22,247	542,650	311,973	35,919
46	Greenville County	South Carolina	73,649	739,657	63,797	21,428	14,975	20,145	7,249	370,991	104,216	23,696
47	Alpine	Utah	72,452	473,461	40,700	4,374	12,232	10,668	13,426	282,417	177,963	22,484
48	Brevard County	Florida	71,228	599,412	62,930	14,626	15,685	17,346	15,273	290,283	125,702	40,266
49	Virginia Beach	Virginia	70,259	765,695	70,068	12,139	18,683	12,735	26,511	319,412	238,856	27,933
50	Davis County	Utah	70,192	502,664	38,175	2,702	10,685	11,420	13,368	281,320	171,951	23,405

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 2013—Con.

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

Rank	School system	State	Elementary-secondary revenue—Con.									
			State sources—Con.			Local sources						
			Transportation	Other and nonspecified	Total	Total taxes	Property taxes	Parent government contributions	From cities and counties	From other school systems	Charges	Other
1	New York City	New York	0	1,457,580	13,022,763	X	X	11,135,662	0	0	42,043	1,845,058
2	Los Angeles Unified	California	77,588	2,128,098	2,367,736	1,939,501	1,939,501	X	90,468	65,757	86,326	185,684
3	Chicago	Illinois	0	391,216	2,484,531	2,211,568	2,211,568	X	0	72	12,802	260,089
4	Miami-Dade County	Florida	9,306	635,109	1,706,762	1,498,644	1,473,672	X	0	670	151,418	56,030
5	Clark County	Nevada	0	1,023,050	851,225	783,906	782,392	X	1,306	198	30,349	35,466
6	Broward County	Florida	13,439	418,641	1,141,397	977,406	977,406	X	0	570	114,720	48,701
7	Houston	Texas	0	84,857	1,339,437	1,252,040	1,252,040	X	0	2,023	13,787	71,587
8	Hillsborough County	Florida	21,849	372,185	668,368	528,883	504,214	X	0	0	60,631	78,854
9	Hawaii Public Schools	Hawaii	52,539	493,093	58,069	X	X	0	0	0	42,340	15,729
10	Orange County	Florida	13,281	314,900	1,009,059	886,155	704,853	X	0	598	62,697	59,609
11	Fairfax County	Virginia	0	90,377	1,870,635	X	X	1,718,876	0	44,930	56,832	49,997
12	Palm Beach County	Florida	5,412	265,406	1,180,162	1,001,174	1,001,130	X	0	2,012	132,550	44,426
13	Gwinnett County	Georgia	0	149,894	731,019	641,518	492,628	X	5,864	712	48,046	34,879
14	Dallas	Texas	0	61,352	977,957	941,254	941,254	X	0	0	8,173	28,530
15	Wake County	North Carolina	0	13,840	359,083	X	X	318,342	0	0	30,831	9,910
16	Montgomery County	Maryland	36,101	378,691	1,859,820	X	X	1,822,960	0	0	28,430	8,430
17	Charlotte/Mecklenburg	North Carolina	0	22,246	394,689	X	X	340,093	0	0	32,262	22,334
18	Philadelphia	Pennsylvania	58,392	179,664	980,119	869,642	653,562	X	18,055	144	1,897	90,381
19	San Diego Unified	California	9,560	262,505	831,765	633,307	633,307	X	82,440	35,803	16,886	63,329
20	Duval County	Florida	10,140	184,717	459,000	381,128	378,529	X	0	0	54,882	22,990
21	Prince Georges County	Maryland	37,200	465,172	932,103	X	X	879,998	0	0	25,634	26,471
22	Cypress-Fairbanks	Texas	0	49,566	517,622	470,955	470,955	X	3	925	37,831	7,908
23	Cobb County	Georgia	0	28,528	584,183	512,272	378,763	X	6,331	0	59,273	6,307
24	Memphis	Tennessee	0	16,695	476,603	X	X	1,133	412,335	455	33,591	29,089
25	Baltimore County	Maryland	27,872	280,968	791,470	X	X	770,522	0	3,141	14,038	3,769
26	Pinellas County	Florida	4,649	152,288	517,368	471,697	471,697	X	0	683	29,998	14,990
27	Jefferson County	Kentucky	20	222,574	593,098	562,239	433,357	X	1,418	274	14,329	14,838
28	Northside	Texas	0	36,364	498,775	456,912	456,912	X	1,000	120	33,224	7,519
29	DeKalb County	Georgia	0	106,604	554,522	508,377	370,495	X	9,200	6	4,128	32,811
30	Polk County	Florida	15,131	166,701	344,413	218,301	184,219	X	0	0	114,839	11,273
31	Albuquerque	New Mexico	18,650	33,207	175,375	154,556	154,556	X	0	0	10,506	10,313
32	Fulton County	Georgia	0	71,268	701,565	635,789	485,000	X	17,441	0	21,840	26,495
33	Austin	Texas	0	31,791	797,153	772,572	772,572	X	96	0	10,660	13,825
34	Lee County	Florida	6,409	131,334	461,760	410,379	410,379	X	0	15	37,789	13,577
35	Jefferson County	Colorado	4,806	7,582	448,457	374,688	374,688	X	1,040	1,792	59,919	11,018
36	Baltimore	Maryland	18,540	500,303	273,049	X	X	260,145	0	0	3,553	9,351
37	Prince William County	Virginia	0	77,001	527,339	X	X	460,479	0	37,196	21,759	7,905
38	Fort Worth	Texas	0	32,817	371,782	347,957	347,957	X	0	0	10,254	13,571
39	Denver	Colorado	4,520	14,740	637,720	527,489	527,489	X	2,143	179	44,736	63,173
40	Long Beach Unified	California	5,030	142,278	205,755	137,958	137,958	X	38,531	576	6,814	21,876
41	Nashville-Davidson County	Tennessee	0	16,417	533,644	X	X	509,953	0	497	15,445	7,749
42	Milwaukee	Wisconsin	2,566	48,455	348,331	300,636	300,636	X	10,703	4,013	10,322	22,657
43	Anne Arundel County	Maryland	21,337	152,009	666,189	X	X	652,435	0	298	11,444	2,012
44	Guilford County	North Carolina	1,877	5,860	204,961	X	X	180,556	0	0	15,462	8,943
45	Fresno Unified	California	4,162	190,596	104,538	83,115	83,115	X	2,546	3,636	2,161	13,080
46	Greenville County	South Carolina	2,913	240,166	304,869	217,011	217,011	X	29,854	121	33,613	24,270
47	Alpine	Utah	7,340	74,630	150,344	134,860	134,860	X	0	0	9,322	6,162
48	Brevard County	Florida	6,337	117,978	246,199	215,064	215,064	X	0	138	27,040	3,957
49	Virginia Beach	Virginia	0	52,623	376,215	X	X	339,907	0	19,440	13,526	3,342
50	Davis County	Utah	5,855	80,109	183,169	147,023	147,023	X	0	0	18,758	17,388

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 2013—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 revenue—Con.								
				Total	Federal sources—Con.					State sources—Con.		
					Total	Title I	Special education	Child nutrition	Other and nonspecified	Total	General formula assistance	Special education
51	Fort Bend	Texas	69,591	613,872	39,064	7,876	10,015	11,646	9,527	222,109	196,563	0
52	Granite	Utah	69,312	491,011	62,052	15,923	14,446	19,048	12,635	262,433	159,288	27,786
53	Loudoun County	Virginia	68,205	1,027,126	21,204	1,183	9,774	6,127	4,120	255,954	197,907	17,135
54	North East	Texas	67,901	650,475	55,278	11,850	12,847	16,783	13,798	180,772	154,227	0
55	Pasco County	Florida	67,153	596,027	62,571	15,284	12,233	20,731	14,323	312,533	146,673	50,372
56	Aldine	Texas	65,684	626,345	86,783	19,622	11,253	37,024	18,884	346,842	303,941	0
57	Arlington	Texas	65,001	574,291	66,478	14,107	12,012	23,234	17,125	241,953	209,685	0
58	Washoe County	Nevada	64,995	594,199	60,924	14,019	10,200	14,445	22,260	373,623	160,307	23,027
59	Douglas County	Colorado	64,657	603,241	18,184	1,065	10,681	3,599	2,839	271,165	255,769	8,786
60	Katy	Texas	64,562	630,967	39,276	4,694	7,029	10,345	17,208	229,009	195,933	0
61	Seminole County	Florida	64,463	522,697	50,596	10,290	15,317	15,911	9,078	249,252	117,277	26,511
62	Mesa Unified	Arizona	64,161	549,773	74,829	24,497	12,299	22,105	15,928	220,609	217,070	0
63	El Paso	Texas	63,210	590,906	94,183	30,492	11,408	23,110	29,173	295,803	258,524	0
64	Elk Grove Unified	California	62,137	549,526	54,840	12,988	9,552	17,783	14,517	389,954	264,916	32,103
65	Volusia County	Florida	61,064	548,917	61,284	18,064	14,535	17,811	10,874	225,372	97,682	32,281
66	Knox County	Tennessee	58,929	524,707	60,904	12,471	12,690	16,909	18,834	177,135	169,491	0
67	Chesterfield County	Virginia	58,859	581,811	32,908	6,832	12,144	7,773	6,159	280,338	212,042	18,102
68	Mobile County	Alabama	58,625	552,138	78,340	29,650	18,069	24,557	6,064	299,116	251,209	1,031
69	Garland	Texas	58,059	516,152	49,404	12,180	10,671	17,632	8,921	285,512	254,240	0
70	Santa Ana Unified	California	57,410	554,940	85,915	29,500	11,810	26,037	18,568	315,946	182,701	27,018
71	San Francisco Unified	California	56,970	752,645	80,673	31,718	0	14,168	34,787	198,811	37,757	0
72	Osceola County	Florida	56,411	492,781	61,964	18,559	9,222	21,804	12,379	252,942	114,455	27,258
73	Plano	Texas	55,185	588,710	31,117	5,360	8,713	8,003	9,041	57,279	35,702	0
74	Boston	Massachusetts	55,114	1,341,773	98,227	24,779	20,657	17,134	35,657	342,481	207,986	0
75	San Antonio	Texas	54,268	582,725	135,767	36,312	13,475	35,652	50,328	277,726	243,180	0
76	San Bernardino Unified	California	54,102	558,440	90,300	43,826	10,908	23,733	11,833	413,021	237,783	24,969
77	Conroe	Texas	53,934	460,425	27,482	6,765	6,998	8,719	5,000	134,933	116,674	0
78	Winston-Salem/Forsyth	North Carolina	53,881	477,178	55,778	17,434	9,217	16,466	12,661	287,162	280,107	0
79	Capistrano Unified	California	53,785	413,762	22,301	3,916	10,194	4,672	3,519	113,402	27,586	24,541
80	Pasadena	Texas	53,665	523,346	74,357	20,564	10,758	24,955	18,080	300,502	263,418	0
81	Corona-Norco Unified	California	53,437	457,589	31,925	5,969	9,259	10,648	6,049	272,309	183,405	25,060
82	Cherry Creek	Colorado	53,422	548,930	26,039	4,820	9,503	7,565	4,151	220,886	204,791	8,876
83	Cumberland County	North Carolina	52,925	425,630	65,617	17,728	11,953	17,926	18,010	262,137	258,355	0
84	Lewisville	Texas	52,528	525,467	34,064	3,538	8,750	9,251	12,525	121,900	99,205	0
85	Jordan	Utah	52,481	362,061	23,316	3,057	7,585	7,787	4,887	206,102	125,353	18,989
86	Howard County	Maryland	52,053	934,547	23,580	2,885	9,900	4,842	5,953	307,545	160,525	12,198
87	Clayton County	Georgia	51,757	471,535	59,213	14,319	8,788	26,058	10,048	234,529	162,567	27,433
88	Tucson Unified	Arizona	50,771	483,799	71,121	22,803	13,000	17,108	18,210	141,581	138,397	0
89	Seattle	Washington	50,655	703,137	52,494	11,899	11,831	9,626	19,138	317,728	233,866	41,631
90	Omaha	Nebraska	50,559	613,144	97,243	35,653	11,354	20,674	29,562	212,407	174,319	27,894
91	Columbus	Ohio	50,384	902,057	109,511	46,300	11,983	24,785	26,443	320,043	303,457	0
92	Wichita Unified	Kansas	50,339	597,576	73,149	28,987	N	18,597	25,565	361,455	277,951	42,636
93	Henrico County	Virginia	50,083	545,496	34,931	4,370	9,548	10,460	10,553	232,125	173,540	16,294
94	Atlanta	Georgia	49,558	771,985	84,743	30,480	10,400	21,009	22,854	146,818	96,431	15,405
95	Detroit	Michigan	49,239	851,989	228,390	126,653	14,987	37,999	48,751	389,089	261,672	42,254
96	Brownsville	Texas	49,190	501,016	110,950	37,154	10,941	33,573	29,282	327,277	295,951	0
97	Anchorage	Alaska	48,790	770,180	76,535	13,938	12,306	15,529	34,762	487,629	333,422	0
98	San Juan Unified	California	47,752	436,242	45,645	13,324	9,380	9,876	13,065	267,790	165,632	25,485
99	Sacramento Unified	California	47,616	488,458	82,038	22,342	10,365	19,862	29,469	301,350	175,544	22,312
100	Garden Grove Unified	California	47,599	506,887	52,738	14,586	9,126	19,494	9,532	325,496	145,501	24,036

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 2013—Con.

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

Rank	School system	State	Elementary-secondary revenue—Con.									
			State sources—Con.			Local sources—Con.						
			Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
51	Fort Bend	Texas	0	25,546	352,699	322,273	322,273	X	0	0	23,643	6,783
52	Granite	Utah	4,666	70,693	166,526	149,491	149,491	X	0	0	6,308	10,727
53	Loudoun County	Virginia	0	40,912	749,968	X	X	720,543	0	3,897	21,337	4,191
54	North East	Texas	0	26,545	414,425	387,295	387,295	X	643	0	21,816	4,671
55	Pasco County	Florida	10,437	105,051	220,923	177,978	149,779	X	0	0	29,250	13,695
56	Aldine	Texas	0	42,901	192,720	178,814	178,814	X	0	0	5,060	8,846
57	Arlington	Texas	0	32,268	265,860	249,543	249,543	X	0	0	8,930	7,387
58	Washoe County	Nevada	0	190,289	159,652	138,459	138,192	X	204	134	7,661	13,194
59	Douglas County	Colorado	4,445	2,165	313,892	237,365	237,334	X	1,909	913	50,636	23,069
60	Katy	Texas	0	33,076	362,682	333,770	333,770	X	0	0	23,652	5,260
61	Seminole County	Florida	6,063	99,401	222,849	190,532	190,420	X	0	0	22,426	9,891
62	Mesa Unified	Arizona	0	3,539	254,335	162,893	162,893	X	22,375	4,232	16,660	48,175
63	El Paso	Texas	0	37,279	200,920	189,126	189,126	X	0	0	7,071	4,723
64	Elk Grove Unified	California	3,158	89,777	104,732	76,215	76,031	X	2,165	2,334	4,771	19,247
65	Volusia County	Florida	5,273	90,136	262,261	233,812	201,970	X	0	385	21,731	6,333
66	Knox County	Tennessee	0	7,644	286,668	X	X	245,192	0	133	20,955	20,388
67	Chesterfield County	Virginia	0	50,194	268,565	X	X	243,671	0	2,541	14,885	7,468
68	Mobile County	Alabama	21,197	25,679	174,682	122,125	99,102	X	14,055	0	12,502	26,000
69	Garland	Texas	0	31,272	181,236	163,118	163,118	X	329	1	14,806	2,982
70	Santa Ana Unified	California	1,957	104,270	153,079	101,121	101,121	X	29,904	5,223	3,212	13,619
71	San Francisco Unified	California	2,444	158,610	473,161	381,902	313,949	X	5,006	0	9,395	76,858
72	Osceola County	Florida	7,090	104,139	177,875	134,279	123,306	X	0	418	19,082	24,096
73	Plano	Texas	0	21,577	500,314	464,196	464,196	X	18	46	29,024	7,030
74	Boston	Massachusetts	14,526	119,969	901,065	X	X	872,953	0	1,497	13,565	13,050
75	San Antonio	Texas	0	34,546	169,232	159,522	159,522	X	1	0	4,033	5,676
76	San Bernardino Unified	California	3,654	146,615	55,119	35,044	35,044	X	7,046	1,916	1,752	9,361
77	Conroe	Texas	0	18,259	298,010	283,585	283,585	X	0	13	10,983	3,429
78	Winston-Salem/Forsyth	North Carolina	0	7,055	134,238	X	X	114,713	0	0	7,718	11,807
79	Capistrano Unified	California	2,522	58,753	278,059	248,260	248,260	X	8,917	396	7,641	12,845
80	Pasadena	Texas	0	37,084	148,487	130,591	130,591	X	0	0	8,971	8,925
81	Corona-Norco Unified	California	1,719	62,125	153,355	101,277	101,277	X	37,237	0	4,675	10,166
82	Cherry Creek	Colorado	4,013	3,206	302,005	260,299	260,299	X	15	731	37,399	3,561
83	Cumberland County	North Carolina	0	3,782	97,876	X	X	82,063	0	0	10,201	5,612
84	Lewisville	Texas	0	22,695	369,503	343,530	343,530	X	475	0	22,100	3,398
85	Jordan	Utah	4,049	57,711	132,643	116,427	116,427	X	0	0	9,901	6,315
86	Howard County	Maryland	15,549	119,273	603,422	X	X	589,213	0	251	8,304	5,654
87	Clayton County	Georgia	0	44,529	177,793	159,029	107,624	X	1,304	0	10,709	6,751
88	Tucson Unified	Arizona	0	3,184	271,097	209,403	209,403	X	14,567	2,487	7,528	37,112
89	Seattle	Washington	19,253	22,978	332,915	281,478	281,478	X	0	255	20,040	31,142
90	Omaha	Nebraska	0	10,194	303,494	287,914	256,118	X	2,481	274	5,963	6,862
91	Columbus	Ohio	0	16,586	472,503	419,312	419,312	X	8,197	4,857	7,472	32,665
92	Wichita Unified	Kansas	0	40,868	162,972	139,308	139,308	X	12,385	0	4,185	7,094
93	Henrico County	Virginia	0	42,291	278,440	X	X	265,862	0	1,621	10,288	669
94	Atlanta	Georgia	0	34,982	540,424	495,254	402,259	X	4,193	0	6,040	34,937
95	Detroit	Michigan	0	85,163	234,510	154,079	154,079	X	0	25,328	21,645	33,458
96	Brownsville	Texas	0	31,326	62,789	54,645	54,645	X	74	0	2,324	5,746
97	Anchorage	Alaska	21,380	132,827	206,016	X	X	192,544	0	0	10,024	3,448
98	San Juan Unified	California	5,231	71,442	122,807	96,882	96,882	X	1,152	3,556	6,906	14,311
99	Sacramento Unified	California	4,115	99,379	105,070	85,002	82,788	X	935	2,262	5,646	11,225
100	Garden Grove Unified	California	3,331	152,628	128,653	76,476	76,476	X	36,962	5,156	3,753	6,306

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

X Not applicable.

¹ Enrollments reflect fall 2012 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 2012–13, 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. Revenues from 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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 16.

Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013

(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						
				Total	Current spending					
					Total	For selected objects		For selected functions		
						Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits
1	New York City	New York	989,391	24,974,898	22,278,747	10,162,979	6,120,828	17,247,757	8,433,032	5,285,348
2	Los Angeles Unified	California	655,455	8,366,970	7,081,553	3,944,380	1,729,751	4,162,680	2,603,089	1,097,140
3	Chicago	Illinois	395,948	5,744,617	4,929,369	2,551,580	929,598	3,113,082	1,733,499	661,646
4	Miami-Dade County	Florida	354,262	3,405,385	3,183,371	1,780,684	567,938	1,985,933	1,136,722	346,234
5	Clark County	Nevada	316,778	2,837,439	2,555,152	1,514,224	592,047	1,465,591	953,731	371,072
6	Broward County	Florida	260,226	2,370,326	2,183,360	1,194,379	352,619	1,314,953	751,172	213,808
7	Houston	Texas	203,354	2,096,600	1,696,852	1,074,360	195,490	970,020	714,945	123,439
8	Hillsborough County	Florida	200,466	1,894,010	1,757,385	1,054,372	256,464	1,004,006	683,330	158,729
9	Hawaii Public Schools	Hawaii	184,760	2,345,917	2,199,261	1,194,185	451,975	1,283,872	822,899	304,591
10	Orange County	Florida	183,066	1,775,937	1,526,352	849,703	267,904	895,431	525,701	156,390
11	Fairfax County	Virginia	180,616	2,746,699	2,483,954	1,554,781	653,583	1,526,811	1,020,434	423,348
12	Palm Beach County	Florida	179,514	1,867,496	1,692,690	962,828	282,546	1,040,314	618,809	176,015
13	Gwinnett County	Georgia	164,976	1,615,198	1,461,857	892,414	270,519	599,743	599,743	201,830
14	Dallas	Texas	158,932	1,764,754	1,337,382	915,964	130,947	767,652	616,240	87,109
15	Wake County	North Carolina	150,956	1,276,435	1,175,662	769,608	250,552	760,897	551,365	176,608
16	Montgomery County	Maryland	148,780	2,499,433	2,246,201	1,414,028	678,143	1,434,428	940,007	457,961
17	Charlotte/Mecklenburg	North Carolina	144,478	1,278,989	1,188,174	753,682	238,385	732,859	508,918	162,189
18	Philadelphia	Pennsylvania	143,898	3,627,516	2,483,366	863,572	518,906	1,695,669	590,890	352,583
19	San Diego Unified	California	130,271	1,438,489	1,222,668	740,081	326,347	727,756	476,805	199,730
20	Duval County	Florida	125,686	1,142,394	1,057,520	557,869	163,818	631,959	386,406	113,046
21	Prince Georges County	Maryland	123,737	2,006,738	1,747,164	988,429	455,628	1,003,338	634,401	286,440
22	Cypress-Fairbanks	Texas	110,013	944,151	754,094	556,991	82,550	486,448	395,126	58,524
23	Cobb County	Georgia	108,452	1,099,583	973,096	625,204	207,764	640,368	435,041	156,970
24	Memphis	Tennessee	107,594	1,163,418	1,086,283	665,861	209,016	622,370	432,624	142,316
25	Baltimore County	Maryland	106,927	1,562,450	1,412,452	839,012	395,694	860,662	548,278	270,618
26	Pinellas County	Florida	103,590	960,314	908,085	557,282	165,479	548,111	367,718	103,479
27	Jefferson County	Kentucky	100,316	1,245,051	1,137,460	752,601	255,331	587,660	433,227	139,556
28	Northside	Texas	100,159	999,831	761,182	546,376	94,592	474,310	375,913	62,091
29	DeKalb County	Georgia	98,910	939,285	864,119	558,835	164,206	520,793	365,820	117,746
30	Polk County	Florida	96,937	940,629	888,437	432,535	131,236	586,356	287,914	82,111
31	Albuquerque	New Mexico	94,083	952,320	797,393	496,633	158,814	480,829	340,381	107,032
32	Fulton County	Georgia	93,907	1,022,219	935,142	566,585	196,574	589,097	388,454	131,777
33	Austin	Texas	86,516	1,048,370	835,940	546,351	137,823	477,700	347,796	85,006
34	Lee County	Florida	85,765	852,352	756,404	407,128	113,406	447,962	254,434	69,634
35	Jefferson County	Colorado	85,542	834,668	728,799	486,293	128,359	415,384	302,335	78,706
36	Baltimore	Maryland	84,747	1,426,977	1,275,435	680,934	306,765	760,541	455,024	193,652
37	Prince William County	Virginia	83,865	1,015,911	859,534	561,441	188,291	489,435	348,319	116,220
38	Fort Worth	Texas	83,503	793,501	708,350	508,294	75,504	404,054	322,406	48,563
39	Denver	Colorado	83,377	1,087,297	878,341	578,807	103,069	458,062	342,654	71,526
40	Long Beach Unified	California	82,256	856,996	742,792	453,896	181,102	456,397	295,729	111,666
41	Nashville-Davidson County	Tennessee	81,134	860,543	786,735	474,872	150,555	433,433	301,051	96,135
42	Milwaukee	Wisconsin	78,363	1,186,315	1,042,675	510,910	313,864	570,346	333,006	205,489
43	Anne Arundel County	Maryland	77,770	1,159,942	1,009,761	578,304	270,517	639,364	399,212	192,498
44	Guilford County	North Carolina	74,161	729,482	670,066	421,782	136,270	409,228	286,962	91,842
45	Fresno Unified	California	73,689	793,385	685,221	399,075	168,598	396,631	260,677	103,797
46	Greenville County	South Carolina	73,649	737,151	620,175	372,830	127,537	354,101	239,886	79,956
47	Alpine	Utah	72,452	505,173	407,870	249,632	113,470	271,853	191,052	80,801
48	Brevard County	Florida	71,228	603,010	568,159	356,238	89,772	347,535	232,955	56,336
49	Virginia Beach	Virginia	70,259	829,642	746,497	462,874	171,021	437,281	303,059	107,110
50	Davis County	Utah	70,192	511,456	441,436	277,575	109,861	277,639	203,120	74,519

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 2013—Con.

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

Rank	School system	State	Elementary-secondary expenditure—Con.										
			Current spending—Con.							Other current spending	Capital outlay	Inter-governmental	Interest on debt
			For selected functions—Con.										
			Support services										
Total	Pupil support	Instructional staff support	General administration	School administration	Other and nonspecified								
1	New York City	New York	4,381,507	129,859	78,528	91,187	494,053	3,587,880	649,483	2,187,904	29,326	478,921	
2	Los Angeles Unified	California	2,462,460	325,028	405,504	81,611	469,146	1,181,171	456,413	687,399	10,543	587,475	
3	Chicago	Illinois	1,539,440	276,126	233,597	145,369	181,629	702,719	276,847	510,450	11	304,787	
4	Miami-Dade County	Florida	952,941	125,506	158,424	19,721	153,605	495,685	244,497	118,735	0	103,279	
5	Clark County	Nevada	969,325	117,747	163,465	24,706	193,198	470,209	120,236	109,604	1,279	171,404	
6	Broward County	Florida	705,443	101,238	96,459	14,750	122,866	370,130	162,964	94,625	0	92,341	
7	Houston	Texas	616,004	68,727	92,445	15,303	115,677	323,852	110,828	263,921	5,374	130,453	
8	Hillsborough County	Florida	552,712	74,534	140,476	12,103	89,472	236,127	200,667	88,592	0	48,033	
9	Hawaii Public Schools	Hawaii	770,643	201,185	88,148	11,598	136,307	333,405	144,746	146,656	0	0	
10	Orange County	Florida	520,376	43,175	132,607	11,007	94,338	239,249	110,545	183,960	0	65,625	
11	Fairfax County	Virginia	846,389	139,208	168,687	10,596	150,796	377,102	110,754	186,926	418	75,401	
12	Palm Beach County	Florida	536,955	51,654	112,000	15,226	93,664	264,411	115,421	89,218	0	85,588	
13	Gwinnett County	Georgia	490,217	58,488	53,113	9,414	108,632	260,570	77,884	98,691	168	54,482	
14	Dallas	Texas	475,626	73,025	75,490	9,722	75,185	242,204	94,104	293,336	2,687	131,349	
15	Wake County	North Carolina	361,745	59,437	31,918	5,976	76,236	188,178	53,020	97,061	3,712	0	
16	Montgomery County	Maryland	759,744	88,949	166,415	15,373	155,956	333,051	52,029	171,346	36,808	45,078	
17	Charlotte/Mecklenburg	North Carolina	379,544	50,472	30,956	10,940	77,462	209,714	75,771	86,125	4,690	0	
18	Philadelphia	Pennsylvania	612,658	72,829	53,716	40,629	91,776	353,708	175,039	80,438	962,543	101,169	
19	San Diego Unified	California	441,180	90,989	59,341	7,634	78,016	205,200	53,732	161,155	1,399	53,267	
20	Duval County	Florida	373,814	58,323	80,883	10,587	56,151	167,870	51,747	67,941	0	16,933	
21	Prince Georges County	Maryland	677,477	80,502	74,811	14,057	114,229	393,878	66,349	189,343	51,969	18,262	
22	Cypress-Fairbanks	Texas	215,239	33,159	29,044	4,866	37,989	110,181	52,407	83,553	387	106,117	
23	Cobb County	Georgia	276,169	41,038	40,664	9,315	58,825	126,327	56,559	126,487	0	0	
24	Memphis	Tennessee	390,342	58,005	76,114	32,716	73,323	150,184	73,571	75,990	1,145	0	
25	Baltimore County	Maryland	511,876	75,980	61,598	13,165	109,619	251,514	39,914	101,770	36,631	11,597	
26	Pinellas County	Florida	293,225	39,738	44,075	6,790	50,993	151,629	66,749	50,049	0	2,180	
27	Jefferson County	Kentucky	484,623	51,274	123,061	3,092	84,484	222,712	65,177	87,855	244	19,492	
28	Northside	Texas	233,779	35,204	40,217	4,223	40,327	113,808	53,093	167,219	1,433	69,997	
29	DeKalb County	Georgia	288,743	36,524	46,003	17,486	52,856	135,874	54,583	69,592	0	5,574	
30	Polk County	Florida	249,399	31,996	46,994	8,104	38,366	123,939	52,682	33,181	0	19,011	
31	Albuquerque	New Mexico	282,167	81,115	22,354	9,399	49,507	119,792	34,397	133,258	941	20,728	
32	Fulton County	Georgia	305,205	40,250	46,469	4,720	55,591	158,175	40,840	76,239	1,579	9,259	
33	Austin	Texas	306,511	37,891	55,907	7,316	50,456	154,941	51,729	57,151	120,569	34,710	
34	Lee County	Florida	258,920	25,876	34,254	5,814	41,995	150,981	49,522	76,780	0	19,168	
35	Jefferson County	Colorado	278,614	36,525	48,576	5,436	53,018	135,059	34,801	65,306	3	40,560	
36	Baltimore	Maryland	471,471	51,017	71,913	39,282	108,419	200,840	43,423	81,626	63,680	6,236	
37	Prince William County	Virginia	328,010	40,417	63,882	31,049	59,923	132,739	42,089	93,217	35,185	27,975	
38	Fort Worth	Texas	253,664	44,590	46,605	4,366	43,483	114,620	50,632	51,857	714	32,580	
39	Denver	Colorado	341,129	29,025	75,229	11,917	64,462	160,496	79,150	108,152	1,612	99,192	
40	Long Beach Unified	California	223,105	33,644	29,090	3,308	39,842	117,221	63,290	89,396	126	24,682	
41	Nashville-Davidson County	Tennessee	314,733	47,334	69,483	4,863	57,966	135,087	38,569	49,603	218	23,987	
42	Milwaukee	Wisconsin	398,710	64,056	62,715	33,222	47,435	191,282	73,619	25,801	106,887	10,952	
43	Anne Arundel County	Maryland	345,359	41,245	51,225	7,868	75,843	169,178	25,038	108,212	21,453	20,516	
44	Guilford County	North Carolina	227,041	41,984	22,501	5,715	40,745	116,096	33,797	55,855	3,561	0	
45	Fresno Unified	California	237,692	35,970	42,214	6,377	35,323	117,808	50,898	91,537	2,060	14,567	
46	Greenville County	South Carolina	218,799	42,553	33,830	1,724	39,821	100,871	47,275	67,152	786	49,038	
47	Alpine	Utah	105,482	11,924	14,869	1,569	24,269	52,851	30,535	80,626	461	16,216	
48	Brevard County	Florida	190,265	23,558	40,792	4,727	34,334	86,854	30,359	11,332	0	23,519	
49	Virginia Beach	Virginia	280,860	32,138	61,200	5,881	43,717	137,924	28,356	46,830	18,667	17,648	
50	Davis County	Utah	120,809	14,411	16,211	2,582	25,380	62,225	42,988	51,151	7	18,862	

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 2013—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.						
				Total	Current spending—Con.					
					Total	For selected objects—Con.		For selected functions—Con.		
						Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits
51	Fort Bend	Texas	69,591	580,513	516,960	363,871	70,084	319,380	246,940	48,829
52	Granite	Utah	69,312	634,151	479,232	309,473	125,495	316,092	228,927	87,165
53	Loudoun County	Virginia	68,205	1,077,291	854,463	516,887	235,983	555,570	355,338	160,592
54	North East	Texas	67,901	712,129	540,130	375,932	71,626	332,088	257,784	46,492
55	Pasco County	Florida	67,153	584,858	535,759	322,821	96,161	313,351	202,975	57,529
56	Aldine	Texas	65,684	568,695	523,587	362,184	57,591	320,862	251,769	41,531
57	Arlington	Texas	65,001	551,537	483,666	363,050	46,900	310,571	257,243	33,072
58	Washoe County	Nevada	64,995	629,197	546,507	336,994	129,598	303,291	208,169	81,160
59	Douglas County	Colorado	64,657	598,872	505,847	303,677	89,932	294,360	204,722	60,865
60	Katy	Texas	64,562	650,992	495,167	360,569	55,061	315,325	254,154	38,552
61	Seminole County	Florida	64,463	515,802	492,406	309,343	83,567	310,504	217,365	55,735
62	Mesa Unified	Arizona	64,161	480,253	457,728	304,053	76,680	272,431	202,852	48,512
63	El Paso	Texas	63,210	572,954	526,432	383,119	61,298	314,717	253,326	38,184
64	Elk Grove Unified	California	62,137	555,236	525,804	324,845	129,164	341,025	230,300	84,919
65	Volusia County	Florida	61,064	522,991	484,568	294,205	88,874	282,220	184,248	52,380
66	Knox County	Tennessee	58,929	510,347	462,447	301,224	75,191	272,921	206,671	53,835
67	Chesterfield County	Virginia	58,859	589,981	533,360	315,840	136,350	330,448	214,633	96,684
68	Mobile County	Alabama	58,625	589,569	527,605	287,595	110,630	274,282	180,791	65,041
69	Garland	Texas	58,059	517,465	439,809	321,601	48,972	267,588	216,457	31,732
70	Santa Ana Unified	California	57,410	618,649	522,188	313,372	118,902	314,982	209,685	76,254
71	San Francisco Unified	California	56,970	737,509	566,150	332,121	139,535	282,971	197,685	74,585
72	Osceola County	Florida	56,411	494,352	455,429	252,265	72,520	271,127	154,855	42,633
73	Plano	Texas	55,185	605,466	455,619	322,605	44,805	294,290	238,646	32,621
74	Boston	Massachusetts	55,114	1,312,877	1,253,651	649,642	261,598	765,392	435,751	183,855
75	San Antonio	Texas	54,268	602,204	501,754	324,392	87,105	285,667	204,540	53,074
76	San Bernardino Unified	California	54,102	646,287	506,978	287,894	108,518	274,992	180,993	59,069
77	Conroe	Texas	53,934	515,730	370,258	273,535	43,143	234,097	191,918	29,021
78	Winston-Salem/Forsyth	North Carolina	53,881	488,367	457,915	296,390	95,334	298,920	208,405	67,588
79	Capistrano Unified	California	53,785	384,371	367,584	237,959	87,020	241,189	170,397	59,637
80	Pasadena	Texas	53,665	563,113	454,593	319,924	49,854	272,630	217,975	32,179
81	Corona-Norco Unified	California	53,437	460,326	406,920	272,443	73,338	260,136	196,232	45,031
82	Cherry Creek	Colorado	53,422	532,279	481,983	319,366	94,827	327,177	233,951	68,470
83	Cumberland County	North Carolina	52,925	451,760	432,986	285,614	90,692	271,578	195,439	59,718
84	Lewisville	Texas	52,528	612,012	427,344	298,873	45,672	272,622	221,258	33,715
85	Jordan	Utah	52,481	356,555	305,413	198,264	72,066	189,458	139,358	50,100
86	Howard County	Maryland	52,053	902,049	781,472	484,762	186,900	517,199	355,667	140,564
87	Clayton County	Georgia	51,757	498,137	410,499	253,413	77,590	252,111	171,048	55,866
88	Tucson Unified	Arizona	50,771	567,894	505,376	300,720	88,190	251,305	164,634	43,788
89	Seattle	Washington	50,655	629,926	574,434	359,889	115,420	340,037	237,544	74,941
90	Omaha	Nebraska	50,559	612,960	577,498	323,618	118,063	383,773	239,028	87,780
91	Columbus	Ohio	50,384	928,345	810,313	434,003	176,278	462,230	248,135	89,927
92	Wichita Unified	Kansas	50,339	617,744	533,984	317,389	122,547	295,744	199,560	78,486
93	Henrico County	Virginia	50,083	512,207	449,864	295,157	102,759	272,307	193,434	66,481
94	Atlanta	Georgia	49,558	805,195	675,100	361,702	135,212	376,931	221,374	90,785
95	Detroit	Michigan	49,239	882,693	710,502	340,465	179,594	359,121	216,084	117,227
96	Brownsville	Texas	49,190	484,309	461,836	315,955	60,005	264,424	205,790	36,325
97	Anchorage	Alaska	48,790	788,049	755,821	367,078	288,129	439,272	232,224	182,073
98	San Juan Unified	California	47,752	442,274	407,170	249,547	96,729	241,465	162,490	60,217
99	Sacramento Unified	California	47,616	473,966	448,829	237,256	125,046	272,619	151,429	80,589
100	Garden Grove Unified	California	47,599	475,386	419,115	256,555	111,391	267,920	174,903	71,651

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 2013—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.								Capital outlay	Inter-governmental	Interest on debt
			For selected functions—Con.					Other current spending					
			Total	Pupil support	Instructional staff support	General administration	School administration		Other and nonspecified				
51	Fort Bend	Texas	169,431	29,348	18,358	3,945	29,186	88,594	28,149	22,214	663	40,676	
52	Granite	Utah	136,199	19,173	15,888	3,043	26,387	71,708	26,941	146,615	0	8,304	
53	Loudoun County	Virginia	273,315	47,480	37,392	6,321	47,810	134,312	25,578	186,319	74	36,435	
54	North East	Texas	178,101	29,790	31,105	3,355	30,527	83,324	29,941	110,729	312	60,958	
55	Pasco County	Florida	187,453	25,031	34,398	1,981	33,759	92,284	34,955	32,328	0	16,771	
56	Aldine	Texas	163,312	27,032	14,481	3,170	29,808	88,821	39,413	26,085	211	18,812	
57	Arlington	Texas	144,219	29,653	21,670	2,769	24,282	65,845	28,876	46,656	866	20,349	
58	Washoe County	Nevada	218,502	43,721	30,734	10,386	35,033	98,628	24,714	56,686	814	25,190	
59	Douglas County	Colorado	187,163	19,680	20,329	3,452	35,345	108,357	24,324	57,072	877	35,076	
60	Katy	Texas	155,497	24,874	18,796	4,225	28,068	79,534	24,345	100,120	43	55,662	
61	Seminole County	Florida	150,540	22,905	19,439	4,132	27,658	76,406	31,362	13,675	0	9,721	
62	Mesa Unified	Arizona	159,030	31,339	20,182	1,612	22,015	83,882	26,267	13,679	0	8,846	
63	El Paso	Texas	183,356	32,495	33,843	4,277	32,998	79,743	28,359	22,230	50	24,242	
64	Elk Grove Unified	California	160,781	23,637	21,574	2,778	29,325	83,467	23,998	13,416	4,529	11,487	
65	Volusia County	Florida	175,435	20,998	32,100	3,653	33,783	84,901	26,913	18,204	0	20,219	
66	Knox County	Tennessee	163,041	16,694	43,275	7,790	28,019	67,263	26,485	44,723	2	3,175	
67	Chesterfield County	Virginia	182,081	24,129	27,017	4,327	30,421	96,187	20,831	40,798	1,119	14,704	
68	Mobile County	Alabama	213,636	29,107	26,689	7,050	27,828	122,962	39,687	47,397	615	13,952	
69	Garland	Texas	145,246	23,944	25,427	2,734	26,992	66,149	26,975	60,311	1,291	16,054	
70	Santa Ana Unified	California	179,214	23,572	34,812	2,085	34,377	84,368	27,992	80,017	3,110	13,334	
71	San Francisco Unified	California	259,902	32,939	93,146	7,489	38,281	88,047	23,277	70,261	69,407	31,691	
72	Osceola County	Florida	149,068	20,837	30,170	3,656	21,861	72,544	35,134	23,569	0	15,354	
73	Plano	Texas	138,794	23,873	18,932	4,852	22,726	68,411	22,535	78,415	25,554	45,878	
74	Boston	Massachusetts	436,104	72,826	117,526	18,761	41,353	185,638	52,155	40,970	5,318	12,938	
75	San Antonio	Texas	170,382	31,393	29,112	2,600	32,017	75,260	45,705	67,255	1,555	31,640	
76	San Bernardino Unified	California	190,226	29,085	26,147	2,884	40,680	91,430	41,760	130,235	58	9,016	
77	Conroe	Texas	122,529	18,812	10,251	3,458	22,712	67,296	13,632	100,642	642	44,188	
78	Winston-Salem/Forsyth	North Carolina	136,275	25,479	13,354	2,621	30,613	64,208	22,720	28,720	1,732	0	
79	Capistrano Unified	California	115,187	20,173	10,924	1,829	25,984	56,277	11,208	4,299	11,174	1,314	
80	Pasadena	Texas	151,829	23,738	19,115	2,633	30,043	76,300	30,134	81,245	337	26,938	
81	Corona-Norco Unified	California	130,110	22,226	13,359	2,029	28,707	63,789	16,674	39,010	670	13,726	
82	Cherry Creek	Colorado	139,370	25,715	15,431	4,269	22,473	71,482	15,436	28,331	54	21,911	
83	Cumberland County	North Carolina	132,620	21,724	20,208	1,695	29,629	59,364	28,788	16,646	2,128	0	
84	Lewisville	Texas	131,946	22,236	16,260	3,776	25,764	63,910	22,776	138,979	414	45,275	
85	Jordan	Utah	91,666	9,131	13,806	1,753	18,371	48,605	24,289	46,971	615	3,556	
86	Howard County	Maryland	245,391	36,640	36,767	4,450	55,008	112,526	18,882	97,914	6,678	15,985	
87	Clayton County	Georgia	126,864	21,368	21,075	3,421	21,263	59,737	31,524	87,638	0	0	
88	Tucson Unified	Arizona	235,586	60,544	43,334	6,640	21,082	103,986	18,485	48,124	100	14,294	
89	Seattle	Washington	214,953	38,087	24,099	8,434	37,544	106,789	19,444	49,139	0	6,353	
90	Omaha	Nebraska	166,111	11,991	12,472	8,707	26,525	106,416	27,614	25,090	852	9,520	
91	Columbus	Ohio	312,812	55,551	71,140	8,124	39,400	138,597	35,271	73,074	22,819	22,139	
92	Wichita Unified	Kansas	216,455	42,971	29,240	5,329	34,144	104,771	21,785	61,675	0	22,085	
93	Henrico County	Virginia	157,628	20,604	27,259	5,716	26,965	77,084	19,929	45,439	2,797	14,107	
94	Atlanta	Georgia	273,558	32,495	53,245	14,328	40,663	132,827	24,611	123,408	4	6,683	
95	Detroit	Michigan	302,030	54,959	56,873	8,434	37,373	144,391	49,351	59,253	0	112,938	
96	Brownsville	Texas	158,449	24,777	29,842	2,777	24,642	76,411	38,963	11,693	545	10,235	
97	Anchorage	Alaska	294,106	86,049	36,873	4,855	43,533	122,796	22,443	32,205	0	23	
98	San Juan Unified	California	147,943	15,786	29,822	3,393	34,775	64,167	17,762	19,155	822	15,127	
99	Sacramento Unified	California	150,516	23,417	25,296	3,486	32,808	65,509	25,694	8,250	34	16,853	
100	Garden Grove Unified	California	129,538	21,095	14,675	1,738	26,443	65,587	21,657	46,001	2,868	7,402	

¹ Enrollments reflect fall 2012 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 2012-13, 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. 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 18. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 17.

Percentage Distribution of Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013

(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	989,391	100.0	7.6	2.8	36.8	24.1	55.6	47.5	Z	0.2
2	Los Angeles Unified	California	655,455	100.0	13.1	4.4	58.4	27.5	28.5	23.3	1.9	1.0
3	Chicago	Illinois	395,948	100.0	15.0	5.7	38.9	31.7	46.1	41.0	Z	0.2
4	Miami-Dade County	Florida	354,262	100.0	14.9	5.0	32.8	11.0	52.3	45.9	Z	4.6
5	Clark County	Nevada	316,778	100.0	9.5	3.3	61.8	24.8	28.7	26.4	0.1	1.0
6	Broward County	Florida	260,226	100.0	11.5	3.0	39.0	16.2	49.6	42.4	Z	5.0
7	Houston	Texas	203,354	100.0	15.2	5.6	17.4	13.2	67.4	63.0	0.1	0.7
8	Hillsborough County	Florida	200,466	100.0	15.1	3.4	48.6	21.3	36.2	28.7	Z	3.3
9	Hawaii Public Schools	Hawaii	184,760	100.0	13.3	2.0	84.2	42.8	2.5	Z	Z	1.8
10	Orange County	Florida	183,066	100.0	11.0	3.0	35.3	14.5	53.7	47.2	Z	3.3
11	Fairfax County	Virginia	180,616	100.0	4.3	0.8	22.1	17.0	73.5	67.6	1.8	2.2
12	Palm Beach County	Florida	179,514	100.0	10.1	3.0	23.6	6.5	66.4	56.3	0.1	7.5
13	Gwinnett County	Georgia	164,976	100.0	8.4	2.1	45.4	29.0	46.2	40.5	0.4	3.0
14	Dallas	Texas	158,932	100.0	15.6	5.3	24.4	20.7	59.9	57.7	Z	0.5
15	Wake County	North Carolina	150,956	100.0	8.0	2.0	62.5	61.3	29.5	26.2	Z	2.5
16	Montgomery County	Maryland	148,780	100.0	3.8	0.8	28.9	12.1	67.3	65.9	Z	1.0
17	Charlotte/Mecklenburg	North Carolina	144,478	100.0	10.5	3.1	57.6	55.8	31.9	27.5	Z	2.6
18	Philadelphia	Pennsylvania	143,898	100.0	15.7	8.1	48.6	35.3	35.7	31.7	0.7	0.1
19	San Diego Unified	California	130,271	100.0	11.5	3.3	30.3	6.6	58.3	44.4	8.3	1.2
20	Duval County	Florida	125,686	100.0	13.8	4.4	44.7	21.7	41.5	34.4	Z	5.0
21	Prince Georges County	Maryland	123,737	100.0	6.6	1.6	49.8	23.6	43.6	41.2	Z	1.2
22	Cypress-Fairbanks	Texas	110,013	100.0	7.8	1.5	39.4	34.4	52.7	47.9	0.1	3.9
23	Cobb County	Georgia	108,452	100.0	7.9	1.9	38.6	35.9	53.5	46.9	0.6	5.4
24	Memphis	Tennessee	107,594	100.0	21.5	7.9	38.1	36.7	40.4	0.1	35.0	2.8
25	Baltimore County	Maryland	106,927	100.0	6.1	1.4	43.8	21.4	50.1	48.8	0.2	0.9
26	Pinellas County	Florida	103,590	100.0	11.5	3.1	32.4	12.1	56.1	51.2	0.1	3.3
27	Jefferson County	Kentucky	100,316	100.0	13.1	3.7	39.1	21.2	47.8	45.3	0.1	1.2
28	Northside	Texas	100,159	100.0	9.3	1.9	36.3	32.4	54.4	49.8	0.1	3.6
29	DeKalb County	Georgia	98,910	100.0	10.7	4.0	39.8	24.6	49.5	45.4	0.8	0.4
30	Polk County	Florida	96,937	100.0	12.1	3.1	50.2	24.8	37.7	23.9	Z	12.6
31	Albuquerque	New Mexico	94,083	100.0	11.0	3.7	70.8	65.3	18.2	16.0	Z	1.1
32	Fulton County	Georgia	93,907	100.0	6.8	2.2	28.9	18.5	64.3	58.3	1.6	2.0
33	Austin	Texas	86,516	100.0	13.9	3.7	10.4	7.4	75.6	73.3	Z	1.0
34	Lee County	Florida	85,765	100.0	11.6	2.4	30.4	10.3	58.0	51.6	Z	4.7
35	Jefferson County	Colorado	85,542	100.0	6.4	1.4	40.4	37.4	53.3	44.5	0.3	7.1
36	Baltimore	Maryland	84,747	100.0	12.5	4.3	68.5	30.9	19.1	18.2	Z	0.2
37	Prince William County	Virginia	83,865	100.0	4.8	0.6	42.7	31.2	52.5	45.9	3.7	2.2
38	Fort Worth	Texas	83,503	100.0	15.4	5.6	40.4	36.5	44.2	41.3	Z	1.2
39	Denver	Colorado	83,377	100.0	11.9	3.8	27.8	24.7	60.3	49.9	0.2	4.2
40	Long Beach Unified	California	82,256	100.0	14.4	4.2	60.2	37.0	25.4	17.0	4.8	0.8
41	Nashville-Davidson County	Tennessee	81,134	100.0	12.6	3.2	28.4	26.6	59.0	56.4	0.1	1.7
42	Milwaukee	Wisconsin	78,363	100.0	17.3	8.5	53.3	44.6	29.4	25.4	1.2	0.9
43	Anne Arundel County	Maryland	77,770	100.0	5.4	0.9	35.4	17.9	59.2	58.0	Z	1.0
44	Guilford County	North Carolina	74,161	100.0	14.5	3.8	55.6	54.5	29.9	26.3	Z	2.3
45	Fresno Unified	California	73,689	100.0	16.6	7.1	70.0	40.2	13.5	10.7	0.8	0.3
46	Greenville County	South Carolina	73,649	100.0	8.6	2.9	50.2	14.1	41.2	29.3	4.1	4.5
47	Alpine	Utah	72,452	100.0	8.6	0.9	59.6	37.6	31.8	28.5	Z	2.0
48	Brevard County	Florida	71,228	100.0	10.5	2.4	48.4	21.0	41.1	35.9	Z	4.5
49	Virginia Beach	Virginia	70,259	100.0	9.2	1.6	41.7	31.2	49.1	44.4	2.5	1.8
50	Davis County	Utah	70,192	100.0	7.6	0.5	56.0	34.2	36.4	29.2	Z	3.7
51	Fort Bend	Texas	69,591	100.0	6.4	1.3	36.2	32.0	57.5	52.5	Z	3.9
52	Granite	Utah	69,312	100.0	12.6	3.2	53.4	32.4	33.9	30.4	Z	1.3
53	Loudoun County	Virginia	68,205	100.0	2.1	0.1	24.9	19.3	73.0	70.2	0.4	2.1
54	North East	Texas	67,901	100.0	8.5	1.8	27.8	23.7	63.7	59.5	0.1	3.4
55	Pasco County	Florida	67,153	100.0	10.5	2.6	52.4	24.6	37.1	29.9	Z	4.9
56	Aldine	Texas	65,684	100.0	13.9	3.1	55.4	48.5	30.8	28.5	Z	0.8
57	Arlington	Texas	65,001	100.0	11.6	2.5	42.1	36.5	46.3	43.5	Z	1.6
58	Washoe County	Nevada	64,995	100.0	10.3	2.4	62.9	27.0	26.9	23.3	0.1	1.3
59	Douglas County	Colorado	64,657	100.0	3.0	0.2	45.0	42.4	52.0	39.3	0.5	8.4
60	Katy	Texas	64,562	100.0	6.2	0.7	36.3	31.1	57.5	52.9	Z	3.7

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 2013—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	Seminole County	Florida	64,463	100.0	9.7	2.0	47.7	22.4	42.6	36.5	Z	4.3
62	Mesa Unified	Arizona	64,161	100.0	13.6	4.5	40.1	39.5	46.3	29.6	4.8	3.0
63	El Paso	Texas	63,210	100.0	15.9	5.2	50.1	43.8	34.0	32.0	Z	1.2
64	Elk Grove Unified	California	62,137	100.0	10.0	2.4	71.0	48.2	19.1	13.9	.8	.9
65	Volusia County	Florida	61,064	100.0	11.2	3.3	41.1	17.8	47.8	41.2	.1	4.0
66	Knox County	Tennessee	58,929	100.0	11.6	2.4	33.8	32.3	54.6	46.7	Z	4.0
67	Chesterfield County	Virginia	58,859	100.0	5.7	1.2	48.2	36.4	46.2	41.9	.4	2.6
68	Mobile County	Alabama	58,625	100.0	14.2	5.4	54.2	45.5	31.6	22.1	2.5	2.3
69	Garland	Texas	58,059	100.0	9.6	2.4	55.3	49.3	35.1	31.6	.1	2.9
70	Santa Ana Unified	California	57,410	100.0	15.5	5.3	56.9	32.9	27.6	18.2	6.3	.6
71	San Francisco Unified	California	56,970	100.0	10.7	4.2	26.4	5.0	62.9	50.7	.7	1.2
72	Osceola County	Florida	56,411	100.0	12.6	3.8	51.3	23.2	36.1	27.2	.1	3.9
73	Plano	Texas	55,185	100.0	5.3	.9	9.7	6.1	85.0	78.8	Z	4.9
74	Boston	Massachusetts	55,114	100.0	7.3	1.8	25.5	15.5	67.2	65.1	.1	1.0
75	San Antonio	Texas	54,268	100.0	23.3	6.2	47.7	41.7	29.0	27.4	Z	.7
76	San Bernardino Unified	California	54,102	100.0	16.2	7.8	74.0	42.6	9.9	6.3	1.6	.3
77	Conroe	Texas	53,934	100.0	6.0	1.5	29.3	25.3	64.7	61.6	Z	2.4
78	Winston-Salem/Forsyth	North Carolina	53,881	100.0	11.7	3.7	60.2	58.7	28.1	24.0	Z	1.6
79	Capistrano Unified	California	53,785	100.0	5.4	.9	27.4	6.7	67.2	60.0	2.3	1.8
80	Pasadena	Texas	53,665	100.0	14.2	3.9	57.4	50.3	28.4	25.0	Z	1.7
81	Corona-Norco Unified	California	53,437	100.0	7.0	1.3	59.5	40.1	33.5	22.1	8.1	1.0
82	Cherry Creek	Colorado	53,422	100.0	4.7	.9	40.2	37.3	55.0	47.4	.1	6.8
83	Cumberland County	North Carolina	52,925	100.0	15.4	4.2	61.6	60.7	23.0	19.3	Z	2.4
84	Lewisville	Texas	52,528	100.0	6.5	.7	23.2	18.9	70.3	65.4	.1	4.2
85	Jordan	Utah	52,481	100.0	6.4	.8	56.9	34.6	36.6	32.2	Z	2.7
86	Howard County	Maryland	52,053	100.0	2.5	.3	32.9	17.2	64.6	63.0	Z	.9
87	Clayton County	Georgia	51,757	100.0	12.6	3.0	49.7	34.5	37.7	33.7	.3	2.3
88	Tucson Unified	Arizona	50,771	100.0	14.7	4.7	29.3	28.6	56.0	43.3	3.5	1.6
89	Seattle	Washington	50,655	100.0	7.5	1.7	45.2	33.3	47.3	40.0	Z	2.9
90	Omaha	Nebraska	50,559	100.0	15.9	5.8	34.6	28.4	49.5	47.0	.4	1.0
91	Columbus	Ohio	50,384	100.0	12.1	5.1	35.5	33.6	52.4	46.5	1.4	.8
92	Wichita Unified	Kansas	50,339	100.0	12.2	4.9	60.5	46.5	27.3	23.3	2.1	.7
93	Henrico County	Virginia	50,083	100.0	6.4	.8	42.6	31.8	51.0	48.7	.3	1.9
94	Atlanta	Georgia	49,558	100.0	11.0	3.9	19.0	12.5	70.0	64.2	.5	.8
95	Detroit	Michigan	49,239	100.0	26.8	14.9	45.7	30.7	27.5	18.1	3.0	2.5
96	Brownsville	Texas	49,190	100.0	22.1	7.4	65.3	59.1	12.5	10.9	Z	.5
97	Anchorage	Alaska	48,790	100.0	9.9	1.8	63.3	43.3	26.7	25.0	Z	1.3
98	San Juan Unified	California	47,752	100.0	10.5	3.1	61.4	38.0	28.2	22.2	1.1	1.6
99	Sacramento Unified	California	47,616	100.0	16.8	4.6	61.7	35.9	21.5	17.4	.7	1.2
100	Garden Grove Unified	California	47,599	100.0	10.4	2.9	64.2	28.7	25.4	15.1	8.3	.7

Z Represents zero or rounds to zero.

¹ Enrollments reflect fall 2012 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 2012–13, 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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 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 18.
Per Pupil Amounts for Current Spending of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2013

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

Rank	School system	State	Enrollment ¹	Current spending										
				Total ²	For selected objects		For selected functions							
					Salaries and wages	Employee benefits	Instruction			Support services				
							Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Instructional staff support	General administration	School administration
1	New York City	New York	989,391	20,331	10,272	6,186	15,440	8,523	5,342	4,428	131	79	92	499
2	Los Angeles Unified	California	655,455	10,657	6,018	2,639	6,351	3,971	1,674	3,757	496	619	125	716
3	Chicago	Illinois	395,948	12,284	6,444	2,348	7,862	4,378	1,671	3,888	697	590	367	459
4	Miami-Dade County	Florida	354,262	8,725	5,026	1,603	5,606	3,209	977	2,690	354	447	56	434
5	Clark County	Nevada	316,778	8,023	4,780	1,869	4,627	3,011	1,171	3,060	372	516	78	610
6	Broward County	Florida	260,226	8,117	4,590	1,355	5,053	2,887	822	2,711	389	371	57	472
7	Houston	Texas	203,354	8,295	5,283	961	4,770	3,516	607	3,029	338	455	75	569
8	Hillsborough County	Florida	200,466	8,232	5,260	1,279	5,008	3,409	792	2,757	372	701	60	446
9	Hawaii Public Schools	Hawaii	184,760	11,823	6,463	2,446	6,949	4,454	1,649	4,171	1,089	477	63	738
10	Orange County	Florida	183,066	8,167	4,642	1,463	4,891	2,872	854	2,843	236	724	60	515
11	Fairfax County	Virginia	180,616	13,670	8,608	3,619	8,453	5,650	2,344	4,686	771	934	59	835
12	Palm Beach County	Florida	179,514	9,179	5,364	1,574	5,795	3,447	981	2,991	288	624	85	522
13	Gwinnett County	Georgia	164,976	8,838	5,409	1,640	5,395	3,635	1,223	2,971	355	322	57	658
14	Dallas	Texas	158,932	8,335	5,763	824	4,830	3,877	548	2,993	459	475	61	473
15	Wake County	North Carolina	150,956	7,730	5,098	1,660	5,040	3,652	1,170	2,396	394	211	40	505
16	Montgomery County	Maryland	148,780	15,080	9,504	4,558	9,641	6,318	3,078	5,106	598	1,119	103	1,048
17	Charlotte/Mecklenburg	North Carolina	144,478	8,132	5,217	1,650	5,072	3,522	1,123	2,627	349	214	76	536
18	Philadelphia	Pennsylvania	143,898	12,271	6,001	3,606	7,488	4,106	2,450	4,258	506	373	282	638
19	San Diego Unified	California	130,271	9,376	5,681	2,505	5,586	3,660	1,533	3,387	698	456	59	599
20	Duval County	Florida	125,686	8,391	4,439	1,303	5,028	3,074	899	2,974	464	644	84	447
21	Prince Georges County	Maryland	123,737	14,101	7,988	3,682	8,109	5,127	2,315	5,475	651	605	114	923
22	Cypress-Fairbanks	Texas	110,013	6,798	5,063	750	4,422	3,592	532	1,956	301	264	44	345
23	Cobb County	Georgia	108,452	8,814	5,765	1,916	5,791	4,011	1,447	2,546	378	375	86	542
24	Memphis	Tennessee	107,594	9,960	6,189	1,943	5,784	4,021	1,323	3,628	539	707	304	681
25	Baltimore County	Maryland	106,927	13,207	7,847	3,701	8,049	5,128	2,531	4,787	711	576	123	1,025
26	Pinellas County	Florida	103,590	8,572	5,380	1,597	5,291	3,550	999	2,831	384	425	66	492
27	Jefferson County	Kentucky	100,316	11,246	7,502	2,545	5,858	4,319	1,391	4,831	511	1,227	31	842
28	Northside	Texas	100,159	7,509	5,455	944	4,736	3,753	620	2,334	351	402	42	403
29	DeKalb County	Georgia	98,910	8,736	5,650	1,660	5,265	3,699	1,190	2,919	369	465	177	534
30	Polk County	Florida	96,937	9,063	4,462	1,354	6,049	2,970	847	2,573	330	485	84	396
31	Albuquerque	New Mexico	94,083	8,474	5,279	1,688	5,111	3,618	1,138	2,999	862	238	100	526
32	Fulton County	Georgia	93,907	9,671	6,033	2,093	5,986	4,137	1,403	3,250	429	495	50	592
33	Austin	Texas	86,516	9,484	6,315	1,593	5,522	4,020	983	3,543	438	646	85	583
34	Lee County	Florida	85,765	8,632	4,747	1,322	5,223	2,967	812	3,019	302	399	68	490
35	Jefferson County	Colorado	85,542	8,517	5,685	1,501	4,856	3,534	920	3,257	427	568	64	620
36	Baltimore	Maryland	84,747	15,050	8,035	3,620	8,974	5,369	2,285	5,563	602	849	464	1,279
37	Prince William County	Virginia	83,865	10,226	6,695	2,245	5,833	4,153	1,386	3,911	482	762	370	715
38	Fort Worth	Texas	83,503	8,343	6,087	904	4,839	3,861	582	3,038	534	558	52	521
39	Denver	Colorado	83,377	10,041	6,942	1,236	5,494	4,110	858	4,091	348	902	143	773
40	Long Beach Unified	California	82,256	8,639	5,518	2,202	5,548	3,595	1,358	2,712	409	354	40	484
41	Nashville-Davidson County	Tennessee	81,134	9,686	5,853	1,856	5,342	3,711	1,185	3,879	583	856	60	714
42	Milwaukee	Wisconsin	78,363	12,925	6,520	4,005	7,278	4,250	2,622	5,088	817	800	424	605
43	Anne Arundel County	Maryland	77,770	12,980	7,436	3,478	8,221	5,133	2,475	4,441	530	659	101	975
44	Guilford County	North Carolina	74,161	9,035	5,687	1,837	5,518	3,869	1,238	3,061	566	303	77	549
45	Fresno Unified	California	73,689	9,183	5,416	2,288	5,382	3,538	1,409	3,226	488	573	87	479
46	Greenville County	South Carolina	73,649	8,153	5,062	1,732	4,563	3,257	1,086	2,971	578	459	23	541
47	Alpine	Utah	72,452	5,539	3,445	1,566	3,752	2,637	1,115	1,456	165	205	22	335
48	Brevard County	Florida	71,228	7,934	5,001	1,260	4,879	3,271	791	2,671	331	573	66	482
49	Virginia Beach	Virginia	70,259	10,594	6,588	2,434	6,224	4,313	1,525	3,997	457	871	84	622
50	Davis County	Utah	70,192	6,130	3,955	1,565	3,955	2,894	1,062	1,721	205	231	37	362

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 2013—Con.

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

Rank	School system	State	Enrollment ¹	Current spending										
				Total ²	For selected objects		For selected functions							
					Salaries and wages	Employee benefits	Instruction			Support services				
							Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Instructional staff support	General administration	School administration
51	Fort Bend	Texas	69,591	7,332	5,229	1,007	4,589	3,548	702	2,435	422	264	57	419
52	Granite	Utah	69,312	6,914	4,465	1,811	4,560	3,303	1,258	1,965	277	229	44	381
53	Loudoun County	Virginia	68,205	12,517	7,578	3,460	8,146	5,210	2,355	4,007	696	548	93	701
54	North East	Texas	67,901	7,943	5,536	1,055	4,891	3,796	685	2,623	439	458	49	450
55	Pasco County	Florida	67,153	7,928	4,807	1,432	4,666	3,023	857	2,791	373	512	29	503
56	Aldine	Texas	65,684	7,944	5,514	877	4,885	3,833	632	2,486	412	220	48	454
57	Arlington	Texas	65,001	7,386	5,585	722	4,778	3,958	509	2,219	456	333	43	374
58	Washoe County	Nevada	64,995	8,365	5,185	1,994	4,666	3,203	1,249	3,362	673	473	160	539
59	Douglas County	Colorado	64,657	7,818	4,697	1,391	4,553	3,166	941	2,895	304	314	53	547
60	Katy	Texas	64,562	7,654	5,585	853	4,884	3,937	597	2,408	385	291	65	435
61	Seminole County	Florida	64,463	7,587	4,799	1,296	4,817	3,372	865	2,335	355	302	64	429
62	Mesa Unified	Arizona	64,161	7,110	4,739	1,195	4,222	3,162	756	2,479	488	315	25	343
63	El Paso	Texas	63,210	8,276	6,061	970	4,979	4,008	604	2,901	514	535	68	522
64	Elk Grove Unified	California	62,137	8,418	5,228	2,079	5,488	3,706	1,367	2,588	380	347	45	472
65	Volusia County	Florida	61,064	7,864	4,818	1,455	4,622	3,017	858	2,873	344	526	60	553
66	Knox County	Tennessee	58,929	7,836	5,112	1,276	4,631	3,507	914	2,767	283	734	132	475
67	Chesterfield County	Virginia	58,859	9,039	5,366	2,317	5,614	3,647	1,643	3,094	410	459	74	517
68	Mobile County	Alabama	58,625	8,927	4,906	1,887	4,671	3,084	1,109	3,644	496	455	120	475
69	Garland	Texas	58,059	7,548	5,539	843	4,609	3,728	547	2,502	412	438	47	465
70	Santa Ana Unified	California	57,410	9,095	5,458	2,071	5,487	3,652	1,328	3,122	411	606	36	599
71	San Francisco Unified	California	56,970	9,938	5,830	2,449	4,967	3,470	1,309	4,562	578	1,635	131	672
72	Osceola County	Florida	56,411	7,922	4,472	1,286	4,808	2,745	756	2,643	369	535	65	388
73	Plano	Texas	55,185	8,225	5,846	812	5,333	4,324	591	2,515	433	343	88	412
74	Boston	Massachusetts	55,114	20,502	11,787	4,746	11,730	7,906	3,336	7,913	1,321	2,132	340	750
75	San Antonio	Texas	54,268	9,116	5,978	1,605	5,264	3,769	978	3,140	578	536	48	590
76	San Bernardino Unified	California	54,102	9,107	5,321	2,006	5,083	3,345	1,092	3,516	538	483	53	752
77	Conroe	Texas	53,934	6,860	5,072	800	4,340	3,558	538	2,272	349	190	64	421
78	Winston-Salem/Forsyth	North Carolina	53,881	8,477	5,501	1,769	5,548	3,868	1,254	2,529	473	248	49	568
79	Capistrano Unified	California	53,785	6,811	4,424	1,618	4,484	3,168	1,109	2,142	375	203	34	483
80	Pasadena	Texas	53,665	8,420	5,962	929	5,080	4,062	600	2,829	442	356	49	560
81	Corona-Norco Unified	California	53,437	7,592	5,098	1,372	4,868	3,672	843	2,435	416	250	38	537
82	Cherry Creek	Colorado	53,422	9,008	5,978	1,775	6,124	4,379	1,282	2,609	481	289	80	421
83	Cumberland County	North Carolina	52,925	8,097	5,397	1,714	5,131	3,693	1,128	2,506	410	382	32	560
84	Lewisville	Texas	52,528	8,053	5,690	869	5,190	4,212	642	2,512	423	310	72	490
85	Jordan	Utah	52,481	5,708	3,778	1,373	3,610	2,655	955	1,747	174	263	33	350
86	Howard County	Maryland	52,053	14,884	9,313	3,591	9,936	6,833	2,700	4,714	704	706	85	1,057
87	Clayton County	Georgia	51,757	7,922	4,896	1,499	4,871	3,305	1,079	2,451	413	407	66	411
88	Tucson Unified	Arizona	50,771	9,952	5,923	1,737	4,948	3,243	862	4,640	1,192	854	131	415
89	Seattle	Washington	50,655	11,295	7,105	2,279	6,713	4,689	1,479	4,243	752	476	166	741
90	Omaha	Nebraska	50,559	11,414	6,401	2,335	7,591	4,728	1,736	3,285	237	247	172	525
91	Columbus	Ohio	50,384	13,794	8,614	3,499	7,052	4,925	1,785	6,209	1,103	1,412	161	782
92	Wichita Unified	Kansas	50,339	10,603	6,305	2,434	5,874	3,964	1,559	4,300	854	581	106	678
93	Henrico County	Virginia	50,083	8,945	5,893	2,052	5,437	3,862	1,327	3,147	411	544	114	538
94	Atlanta	Georgia	49,558	12,712	7,299	2,728	6,712	4,467	1,832	5,520	656	1,074	289	821
95	Detroit	Michigan	49,239	14,259	6,915	3,647	7,293	4,388	2,381	6,134	1,116	1,155	171	759
96	Brownsville	Texas	49,190	9,223	6,423	1,220	5,376	4,184	738	3,221	504	607	56	501
97	Anchorage	Alaska	48,790	15,419	7,524	5,905	9,003	4,760	3,732	6,028	1,764	756	100	892
98	San Juan Unified	California	47,752	8,444	5,226	2,026	5,057	3,403	1,261	3,098	331	625	71	728
99	Sacramento Unified	California	47,616	9,289	4,983	2,626	5,725	3,180	1,692	3,161	492	531	73	689
100	Garden Grove Unified	California	47,599	8,765	5,390	2,340	5,629	3,675	1,505	2,721	443	308	37	556

¹ Enrollments reflect fall 2012 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 2012-13, 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. Payments to other school systems are excluded in this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 19.

Population, Enrollment, and Personal Income by State: Fiscal Years 2012 and 2013

(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	
	2013	2012	2013 ³	2012 ⁴	2012	2011
United States	316,498	313,914	48,299,727	48,212,483	14,151,427	13,179,561
Alabama	4,834	4,822	744,548	744,621	176,341	167,787
Alaska	737	731	131,091	130,771	36,867	34,827
Arizona	6,635	6,553	941,726	942,738	245,070	229,238
Arkansas	2,959	2,949	477,716	475,671	108,603	100,005
California	38,431	38,041	6,208,733	6,203,034	1,856,614	1,683,204
Colorado	5,272	5,188	851,063	843,120	247,069	226,032
Connecticut	3,599	3,590	517,812	522,451	218,132	207,162
Delaware	925	917	118,685	118,624	41,487	38,873
District of Columbia	649	632	44,179	44,618	48,697	46,104
Florida	19,600	19,318	2,680,074	2,658,559	811,377	761,303
Georgia	9,995	9,920	1,682,620	1,669,156	378,156	356,836
Hawaii	1,409	1,392	184,760	182,706	63,468	60,095
Idaho	1,613	1,596	272,070	267,556	58,272	52,954
Illinois	12,891	12,875	2,069,823	2,071,481	605,201	567,197
Indiana	6,571	6,537	1,002,772	1,006,627	253,779	236,815
Iowa	3,092	3,074	499,489	495,870	138,337	130,131
Kansas	2,896	2,886	488,590	485,591	128,541	120,783
Kentucky	4,400	4,380	685,009	681,827	159,172	150,850
Louisiana	4,629	4,602	671,156	665,478	190,590	176,690
Maine	1,329	1,329	184,682	187,247	54,359	51,653
Maryland	5,939	5,885	859,252	853,778	319,125	306,001
Massachusetts	6,709	6,646	922,848	922,683	383,152	358,218
Michigan	9,898	9,883	1,381,167	1,421,312	386,471	365,753
Minnesota	5,422	5,379	802,454	799,736	257,466	241,352
Mississippi	2,992	2,985	492,847	490,619	101,442	95,854
Missouri	6,045	6,022	897,224	893,221	245,771	228,270
Montana	1,015	1,005	142,797	142,237	39,963	36,630
Nebraska	1,869	1,856	303,242	300,941	88,114	80,420
Nevada	2,791	2,759	431,776	428,526	109,471	101,717
New Hampshire	1,323	1,321	187,703	190,778	67,513	62,651
New Jersey	8,912	8,865	1,338,657	1,330,300	492,897	471,188
New Mexico	2,087	2,086	327,209	328,690	74,996	72,300
New York	19,696	19,570	2,629,805	2,642,163	1,070,236	1,012,406
North Carolina	9,849	9,752	1,468,228	1,462,172	380,954	352,455
North Dakota	724	700	101,025	97,555	38,472	32,332
Ohio	11,572	11,544	1,613,718	1,630,865	474,973	446,136
Oklahoma	3,853	3,815	671,445	664,200	161,188	147,430
Oregon	3,928	3,899	564,006	566,525	156,605	146,001
Pennsylvania	12,781	12,764	1,623,694	1,644,759	590,171	558,345
Rhode Island	1,053	1,050	136,401	137,400	49,410	46,881
South Carolina	4,772	4,724	722,249	715,744	171,088	159,747
South Dakota	846	833	130,296	127,726	38,897	36,932
Tennessee	6,497	6,456	992,461	998,638	256,969	237,618
Texas	26,506	26,059	4,897,523	4,844,744	1,160,079	1,053,552
Utah	2,903	2,855	562,315	553,873	106,289	96,175
Vermont	627	626	89,426	87,968	28,501	26,888
Virginia	8,270	8,186	1,264,880	1,257,332	403,425	381,930
Washington	6,974	6,897	1,050,901	1,044,856	332,655	303,088
West Virginia	1,854	1,855	282,310	282,088	65,889	62,737
Wisconsin	5,743	5,726	863,737	863,314	248,335	232,094
Wyoming	583	576	91,533	89,994	30,779	27,920

¹ U.S. Department of Commerce, U.S. Census Bureau; Internet release date: December 2014.² U.S. Department of Commerce, Bureau of Economic Analysis; Internet release dates (for revised state personal income estimates): March 25, 2015 (2012 data) and March 25, 2014 (2011 data).³ Enrollments represent fall 2012 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 2012–13, 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 2011 memberships collected by NCES 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.

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

Source: U.S. Census Bureau, 2013 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 20.

Per Pupil Current Spending (PPCS) Amounts and 1-Year Percentage Changes for PPCS of Public Elementary-Secondary School Systems by State: Fiscal Years 2008–2013

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

Geographic area	2013		2012		2011		2010		2009		2008
	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS
United States	10,700	0.9	10,608	Z	10,608	0.1	10,600	1.0	10,499	2.3	10,259
Alabama	8,755	2.3	8,562	-2.8	8,813	-0.8	8,881	0.1	8,870	-2.6	9,103
Alaska	18,175	4.5	17,390	4.3	16,674	5.6	15,783	1.5	15,552	6.3	14,630
Arizona	7,208	-4.6	7,559	-1.4	7,666	-2.3	7,848	0.4	7,813	2.7	7,608
Arkansas	9,394	-0.2	9,411	0.6	9,353	2.3	9,143	5.0	8,712	2.0	8,541
California	9,220	0.4	9,183	0.4	9,149	-2.4	9,375	-2.9	9,657	-2.1	9,863
Colorado	8,647	1.2	8,548	-2.0	8,724	-1.5	8,853	1.5	8,718	-4.0	9,079
Connecticut	16,631	2.2	16,274	4.2	15,617	4.8	14,906	2.6	14,531	4.9	13,848
Delaware	13,833	-0.2	13,865	9.3	12,685	2.4	12,383	1.0	12,527	Z	12,253
District of Columbia	17,953	2.8	17,468	-5.4	18,475	-1.0	18,667	13.8	16,408	12.4	14,594
Florida	8,433	0.7	8,372	-5.8	8,887	1.7	8,741	-0.2	8,760	-3.0	9,035
Georgia	9,099	-1.6	9,247	-0.1	9,253	-1.5	9,394	-2.7	9,650	-1.4	9,788
Hawaii	11,823	-1.9	12,054	0.4	12,004	2.1	11,754	-5.2	12,399	5.1	11,800
Idaho	6,791	2.0	6,659	-2.4	6,824	-4.0	7,106	0.2	7,092	2.3	6,931
Illinois	12,288	2.3	12,015	1.5	11,834	1.7	11,634	7.4	10,835	5.7	10,246
Indiana	9,566	-1.6	9,719	3.7	9,372	-2.5	9,611	2.6	9,369	3.7	9,036
Iowa	10,313	2.7	10,038	2.4	9,807	0.4	9,763	0.6	9,707	4.7	9,267
Kansas	9,828	0.8	9,748	2.6	9,498	-2.2	9,671	-2.4	9,951	2.9	9,665
Kentucky	9,316	-0.8	9,391	0.9	9,309	4.0	8,948	2.2	8,756	0.8	8,686
Louisiana	10,490	-7.8	11,379	6.1	10,723	0.8	10,638	1.0	10,533	5.8	9,954
Maine	12,147	-0.3	12,189	-3.5	12,630	3.0	12,259	-0.4	12,304	6.3	11,572
Maryland	13,829	1.6	13,609	-1.9	13,871	1.0	13,738	2.1	13,449	3.7	12,966
Massachusetts	14,515	2.6	14,142	1.4	13,941	2.6	13,590	-3.7	14,118	4.9	13,454
Michigan	10,948	0.9	10,855	0.3	10,823	1.7	10,644	1.5	10,483	4.1	10,069
Minnesota	11,089	2.7	10,796	0.8	10,712	0.3	10,685	-3.7	11,098	9.4	10,140
Mississippi	8,130	-0.4	8,164	3.0	7,928	-2.4	8,119	0.5	8,075	2.2	7,901
Missouri	9,597	1.7	9,436	0.3	9,410	-2.3	9,634	1.1	9,529	3.4	9,216
Montana	10,625	1.5	10,464	-1.6	10,639	1.4	10,497	4.4	10,059	4.1	9,666
Nebraska	11,579	2.7	11,275	4.2	10,825	0.8	10,734	6.9	10,045	4.9	9,577
Nevada	8,339	1.4	8,223	-3.6	8,527	0.5	8,483	0.7	8,422	1.7	8,285
New Hampshire	13,721	0.9	13,593	2.8	13,224	6.8	12,383	3.8	11,932	2.7	11,619
New Jersey	17,572	1.8	17,266	8.1	15,968	-5.2	16,841	3.5	16,271	-1.3	16,491
New Mexico	9,012	1.3	8,899	-1.9	9,070	-3.3	9,384	-0.6	9,439	4.1	9,068
New York	19,818	1.4	19,552	2.5	19,076	2.5	18,618	2.7	18,126	5.5	17,173
North Carolina	8,390	2.3	8,200	-1.3	8,312	-1.1	8,409	-2.1	8,587	7.4	7,996
North Dakota	11,980	2.6	11,679	2.3	11,420	3.9	10,991	8.3	10,151	4.9	9,675
Ohio	11,197	-0.1	11,204	-0.2	11,223	1.7	11,030	4.5	10,560	3.8	10,173
Oklahoma	7,672	2.8	7,466	-1.6	7,587	-3.9	7,896	0.1	7,885	2.6	7,685
Oregon	9,543	0.6	9,490	-2.0	9,682	0.6	9,624	-1.9	9,805	2.6	9,558
Pennsylvania	13,864	3.9	13,340	-0.9	13,467	3.6	12,995	3.9	12,512	4.0	12,035
Rhode Island	14,415	2.9	14,005	1.4	13,815	0.9	13,699	-0.1	13,707	1.2	13,539
South Carolina	9,514	4.0	9,147	1.8	8,986	-1.7	9,143	-1.5	9,277	1.2	9,170
South Dakota	8,470	0.3	8,446	-4.1	8,805	-0.6	8,858	4.1	8,507	1.7	8,367
Tennessee	8,208	-1.0	8,294	2.6	8,088	0.3	8,065	2.1	7,897	2.0	7,739
Texas	8,299	0.5	8,261	-4.7	8,671	-0.9	8,746	2.4	8,540	2.6	8,320
Utah	6,555	5.6	6,206	-0.1	6,212	2.4	6,064	-4.6	6,356	10.3	5,765
Vermont	16,377	2.1	16,040	0.4	15,980	4.6	15,274	0.6	15,175	6.1	14,300
Virginia	10,960	2.9	10,656	2.8	10,364	-2.2	10,597	-3.0	10,930	2.5	10,659
Washington	9,672	0.4	9,637	1.6	9,483	0.3	9,452	-1.0	9,550	5.0	9,099
West Virginia	11,132	-2.7	11,445	-3.4	11,846	2.8	11,527	11.2	10,367	5.2	9,852
Wisconsin	11,071	0.3	11,042	-6.2	11,774	3.6	11,364	2.6	11,078	3.7	10,680
Wyoming	15,700	-1.2	15,897	0.3	15,849	4.5	15,169	4.1	14,573	5.3	13,840

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 nonelementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall memberships collected by the National Center for Education Statistics on the Common Core Data (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. Annual 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 Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of School System Finances and 2008–2011, 2013 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 noninterest-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 five years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditure for facilities that are integral parts of structures is classified as expenditure for construction or for purchase of land and existing structures.

Expenditure. All amounts of money paid out by a school system—net of recoveries and other correcting transactions—other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Note that expenditure includes only external transactions of a school system and excludes noncash transactions, such as the provision of perquisites or other payments in-kind.

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

Impact Aid. Revenue authorized to assist in the construction (P.L. 81-815) and operation (P.L. 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 one 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.

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

As of fiscal year 2013, Georgia is able to report state grants separately as requested for this finance collection. State revenue amounts included in the “Other and nonspecified” categories in previous years are now being reported separately within the more specific state revenue categories (as shown in 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 for instructional technology and into the state retirement system for school employees on behalf of Maine 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.

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 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.

PENNSYLVANIA

As of fiscal year 2013, Pennsylvania is able to report "Payments to charter schools" within their expenditure data. These amounts were not reported in previous years so will result in an increase to the instructional and total expenditure amounts shown in this report for Pennsylvania compared to previous years.

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. Survey Form

F-33 (2013)

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

	RETURN BY FAX TO	FORM F-33 (12-12-2013)	U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU
	Educational Finance & Special Statistics Branch at 888-891-2099	2013 ANNUAL 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	C14
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C15
1. Title I	C16
2. Children with disabilities – IDEA	C17
3. Math, science, and teacher quality	C19
4. Safe and drug-free schools	C25
5. Vocational and technical education	B11
6. Child nutrition act – exclude commodities	C20
7. Bilingual education	B10
8. All other federal aid through the state	B12
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B13
1. Impact aid (Public Law 81–815 and Public Law 81–874)	
2. Indian education	
3. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3 

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

CONTINUE WITH PART III ON PAGE 4 

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 2012			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2012			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 | e. Capital projects funds |
| b. Special revenue funds | f. Food service fund |
| c. Federal projects funds | g. District activity funds |
| d. Debt service fund | |

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

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

4. For help with questions, contact the Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193 or govs.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 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 Local Education Agency Universe 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, 2012

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2012 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 Local Education Agency Universe 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 3. 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 and 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.