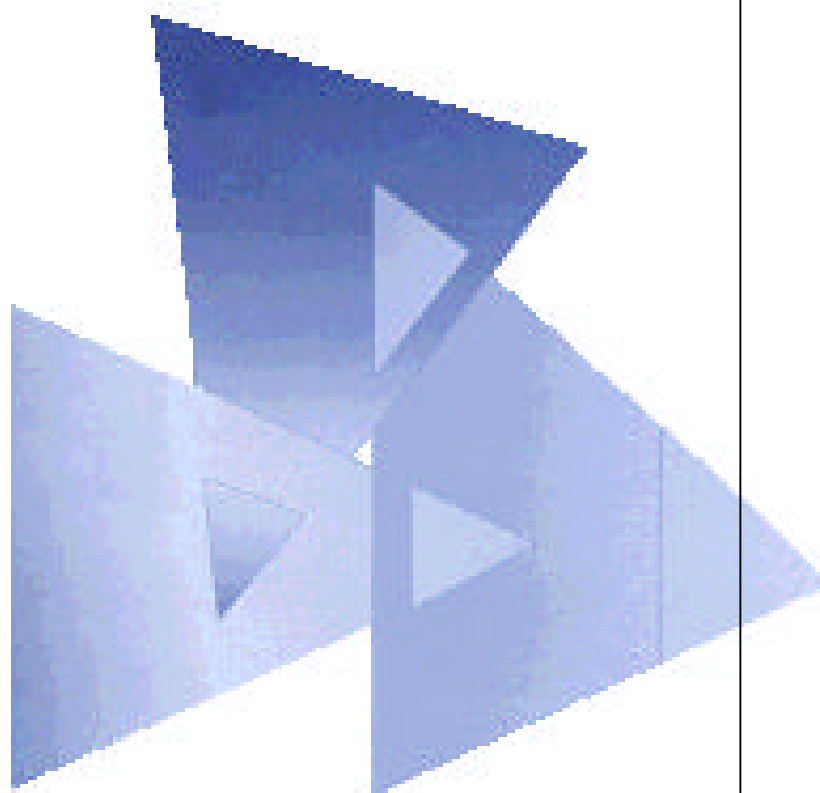


# Public Education Finances 2008

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Issued June 2010



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## ACKNOWLEDGMENTS

**Lisa M. Blumerman**, Chief, Governments Division, directed the preparation of this report.

**Jill Renee O'Brien**, Assistant Division Chief for Special Statistics, Governments Division, provided general supervision for the preparation of this report.

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**Kennerly. Mark A. Dixon** supervised the data collection and editing activities, assisted by **Osei L. Ampadu, Freda M. Spence, Nikita G. Silver, Laura R. D'Antonio, Lori Dickerson, Wendy Stralow-Owens, and Stephen Wheeler. Nikita G. Silver** and **Stephen Wheeler** coordinated publication preparation activities and prepared data tabulations.

The U.S. 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 and Special Statistics Branch, Governments Division, U.S. Census Bureau, Washington, DC 20233. Telephone: (800) 622-6193; E-mail: <govs.elsec@census.gov>.

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## INTRODUCTION

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The United States Census Bureau conducts an Annual Survey of Government Finances as authorized by law under Title 13, United States Code, Section 182. The 2008 survey, similar to other annual surveys and censuses of governments conducted for many years, covers the entire range of government finance activities--revenue, expenditure, debt, and assets (cash and security holdings).

This report contains financial statistics relating to public elementary-secondary education. It includes national and state financial aggregates and display data for each public school system with an enrollment of 10,000 or more.

### ORGANIZATION OF THIS REPORT

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

The tabular section contains 18 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 by the Bureau of Economic Analysis' 2007 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 individual public school systems with enrollments of 10,000 or more are displayed in Tables 15 through 17. Data are presented in thousands of dollars in Table 15 for revenue, expenditure, and indebtedness items. Table 16 displays percent distributions of federal, state, and local revenue for these same school systems. Per pupil expenditure data appear in Table 17.

Supplementary data on state-level populations, enrollments, and personal income are shown in Table 18.

### SCOPE

This 2008 report presents data on the financial activity of public elementary and secondary school systems. Related data on public school system employment are available in the Census Bureau's Annual Survey of Government Employment. Information for higher and other education systems can be found in separate annual and census of governments reports that focus on the finances of states, counties, cities and towns, and government finances in general. The universe consists of 15,569 public school systems (as counted for the 2007-2008 survey cycle in a December 2009 listing of school systems in the Governments Integrated Directory).

### 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 12th grade. Some systems, known as "nonoperating" districts, only exist to collect tax revenue, which they then transfer to other school systems that actually provide the education services. This report also includes "education service agencies." These agencies typically provide regional special education services, vocational education

programs, or financial services for member districts. They are classified as joint educational service agencies of the participating districts and are not counted as separate governments.

### **Charter Schools**

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

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

### **Current Dollars**

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

### **Fiscal Years**

Data in this report pertain to school system fiscal years that ended June 30, 2008, except for the following: Alabama – September 30, 2008; Nebraska and Texas – August 31, 2008.

### **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 12th grade children, as well as support activities, such as guidance counseling, administration, transportation, plant operation and maintenance, and food services.

Public school systems also offer nonelementary-secondary programs. Adult education and community services are two types of programs operated in many public school systems that are not related to the education of prekindergarten through 12<sup>th</sup> grade children. Expenditure for these types of programs is excluded from the per pupil amounts for current spending in Tables 8, 11, 14, and 17. Expenditure made by public school systems for these nonelementary-secondary programs continues to be included in the expenditure data presented in the other tables.

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

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

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

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

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

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

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

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

### **Current Operation and Current Spending**

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

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

In these data, payments to other public school systems is a component of “Current Spending” and are reported at the individual unit level only. This expenditure is excluded from the state totals tables to avoid double-counting. Payments to other governments (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”.

### **Instruction Expenditure**

This item relates to the instruction function (Function 1000) defined in the NCES publication, “Financial Accounting for Local and State School Systems, 2003.” Instruction expenditure covers expenditure for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support, student support, and other support activities, as well as adult education, community services, and student enterprise activities.

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

### **Capital Outlay**

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

## Indebtedness

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

## 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.

## 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:

1. Data compiled or reformatted by Census Bureau staff from state education agency electronic data files (23 states).
2. Data reformatted by state education agency staff into survey categories before electronically transmitting or mailing data to the Census Bureau (27 states and DC).

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

## Enrollment, Population, and Personal Income Data

Unless otherwise noted in Appendix B, the enrollments used to calculate the per pupil amounts in Tables 8, 11, 14, and 17 represent Fall 2007 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) survey. Enrollments for “private charter schools,” state educational facilities, and federal school systems have been excluded.

The population data contained in Table 18 were obtained from the Census Bureau's State Population Estimates. The personal income data in Table 18, which were used to calculate the data for Table 12, were taken from the U.S. Department of Commerce, Bureau of Economic Analysis's Survey of Current Business.

## Notable Survey Cycle Dates

October 2008	Supplemental letter mailout
January 2009	Initial mailout
February 2009	Follow-up mailout
March 2009	Begin data processing
April 2010	Data editing complete
June 2010	Data released to Census Bureau Internet



## **SURVEY METHODOLOGY**

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

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

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

The extensive use of central collection of elementary-secondary finance data requires the maintenance of state-specific crosswalks that define the state data items which comprise each of the items reported by the Census Bureau. In an effort to eliminate keying and response errors, several edit checks are made. These checks identify cash and debt flow problems, significant current year/prior year differences, illogical salary/current spending relationships, out-of-scope per pupil expenditure, and other peculiarities. Census Bureau staff resolve edit checks and other problems by rechecking data sources for entry errors, reviewing state and other reports that contain the same type of information, and making follow-up calls 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 the NCES and state totals are released by state education agencies. During the review of state aggregates, Census Bureau technical staff request assistance from state officials and the NCES to resolve differences. Most of these differences involve the inclusion of state payments on behalf of local education agencies in state education agency and the NCES totals. The state education agencies and the 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 and 11 through 17.

## **DATA QUALITY**

Although the data in this publication are not subject to sampling error (since 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 Government Integrated Directory. The Census Bureau also requests information from the State Department of Education in each state.

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

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

## **LIMITATIONS OF DATA**

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

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

## **CONCERNING DERIVED STATISTICS**

Derived statistics such as per pupil expenditure and per pupil revenue are calculated using the enrollment reported on the NCES 2007-08 CCD Nonfiscal Survey. Amounts per \$1000 of personal income are calculated using personal income reported on the Bureau of Economic Analysis 2007 Survey of Current Business.

An analysis based on rankings or per capita statistics can be misleading and misinterpreted because of subtle yet important differences in state and local government organization and economic structure. For example, using total taxes or per capita taxes as a measure of tax burden on the citizens of that state can be misleading because different states use different approaches to taxation, comparing only the total taxes collected by each state is not enough to understand the economic impact of those states' taxes; one must also understand how those taxes are collected. Comparing taxes across states can be difficult. The Census Bureau's statistics on tax revenue reflect taxes a state collects from activity within the state, not necessarily from its people within a state. Alaska, for instance, does not have a general sales tax or an individual income tax, but it does collect severance taxes from companies that extract oil and natural gas. Like Alaska, Florida also does not collect individual income taxes, but unlike Alaska, Florida instead relies heavily on a general sales tax, which, because of its tourist industry, is partially supported by visitors from outside Florida. In that sense, both Alaska and Florida use "exported taxes" – taxes collected from people or organizations that may reside outside their state.

Similarly, ranking expenditures totals or comparing per capita expenditures are equally challenging since some states directly administer activities that, in other states, are undertaken by local governments, with or without state fiscal aid. The share of government sector financial totals contributed by a state government, therefore, differs materially from one state to another. For example, comparing a state's direct expenditures on transportation programs may lead to inaccurate conclusions since all cash assistance payments to school systems may vary per state. 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. Thus a strict ranking or per capita analysis that does not take into account these structural relationships between the state government and the local governments within each state can lead to an invalid analysis and incorrect conclusion.

## **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.

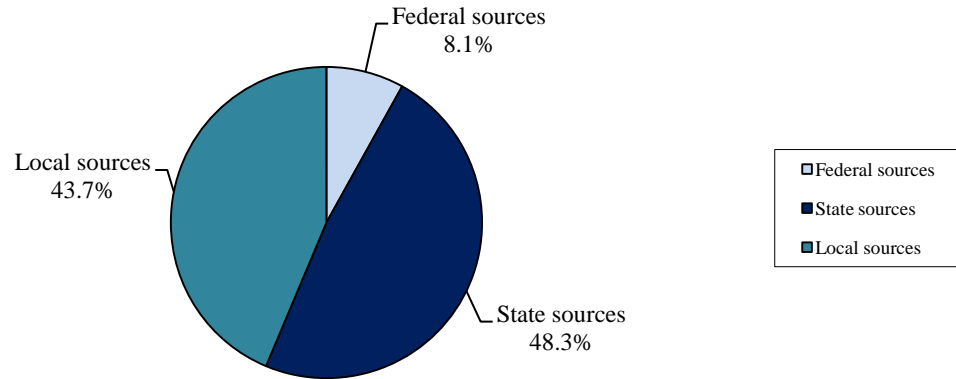
## MEANING OF ABBREVIATIONS AND SYMBOLS

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

- Represents zero or rounds to zero.
- (NA) Not available.
- LEA Local Education Agency.

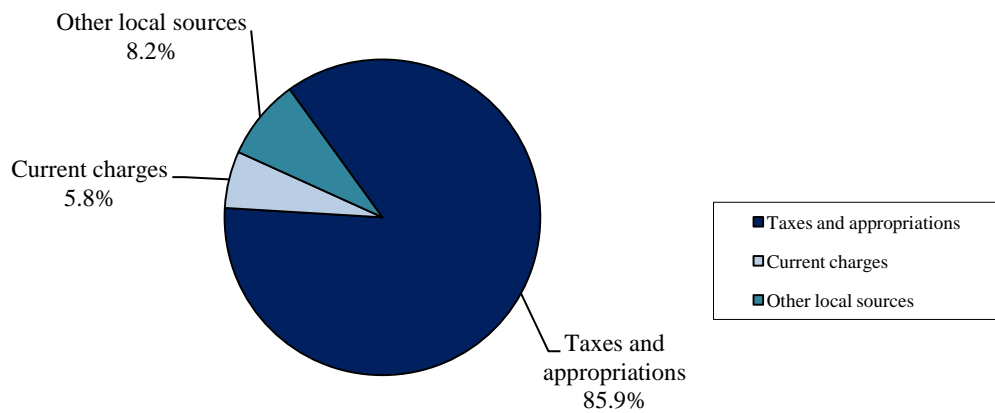
**Figure 1a. Percent Distribution of Total Public Elementary-Secondary School System Revenue: 2007-08**

**Total: \$582.1 billion**



**Figure 1b. Percent Distribution of Total Public Elementary-Secondary School System Local Revenue: 2007-08**

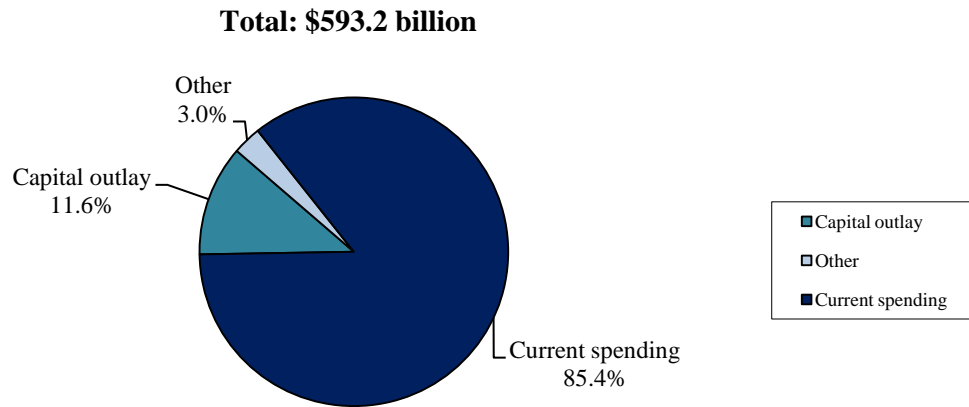
**Total: \$254.1 billion**



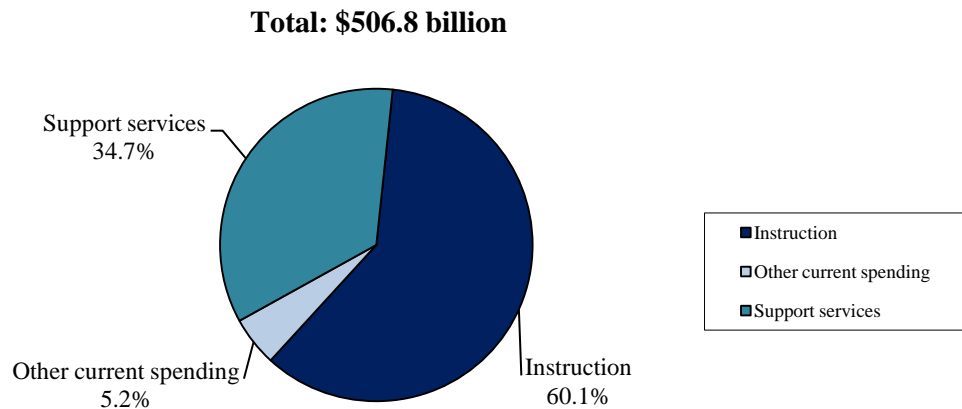
(Percentages may not add to 100 percent)

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

**Figure 2. Percent Distribution of Total Public Elementary-Secondary School System Expenditure: 2007-08**



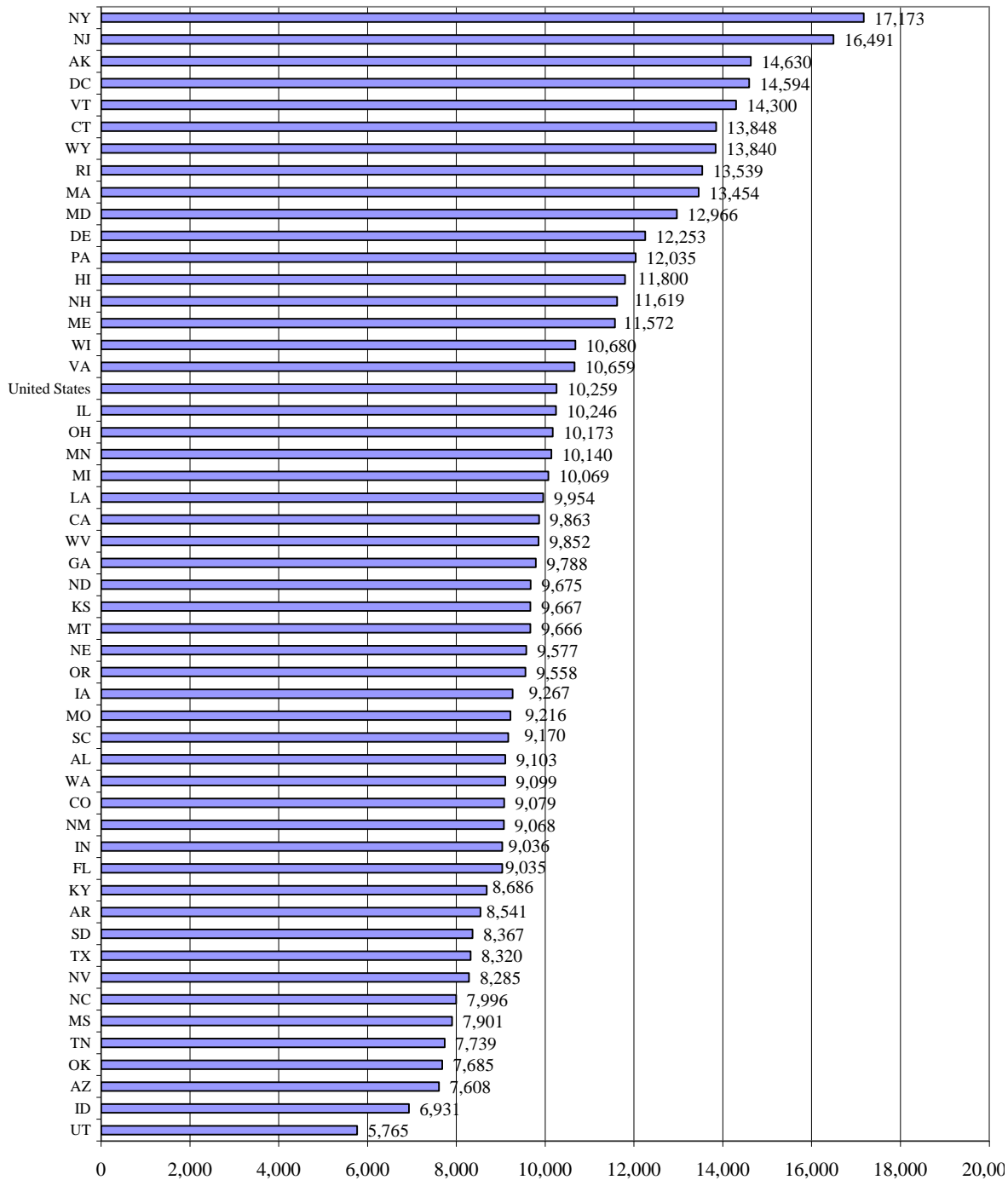
**Figure 3. Percent Distribution of Public Elementary-Secondary School System Current Spending by Function: 2007-08**



(Percentages may not add to 100 percent)

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

**Figure 4. Elementary-Secondary Per Pupil Current Spending Amounts by State:  
2007-08**



Note: Enrollments used to calculate per pupil amounts represent fall 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08."

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

**Table 1. Summary of Public School System Finances for Elementary-Secondary Education by State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Elementary-secondary revenue <sup>1</sup>				Elementary-secondary expenditure <sup>1</sup>				Debt outstanding at end of fiscal year	Cash and securities
	Total	From Federal sources	From state sources	From local sources	Total	Current spending	Capital outlay	Other <sup>2</sup>		
United States.....	582,125,621	47,071,391	280,926,633	254,127,597	593,175,016	506,771,415	68,653,127	17,750,474	377,419,014	176,706,863
Alabama.....	7,724,467	711,391	4,649,053	2,364,023	7,838,377	6,884,819	816,799	136,759	3,947,586	2,582,339
Alaska.....	2,188,537	303,399	1,419,318	465,820	2,274,819	1,919,050	307,512	48,257	1,406,187	-
Arizona.....	9,187,024	989,340	4,458,836	3,738,848	9,581,201	7,574,303	1,571,620	435,278	4,792,305	2,944,879
Arkansas.....	4,589,865	488,378	3,487,063	614,424	4,681,566	4,098,783	463,449	119,334	2,845,934	1,213,926
California.....	72,091,820	7,227,456	43,187,637	21,676,727	73,719,265	62,546,168	9,388,155	1,784,942	42,695,239	31,313,379
Colorado.....	8,012,467	543,952	3,398,303	4,070,212	8,837,404	7,301,719	1,157,579	378,106	7,334,461	4,012,344
Connecticut.....	9,151,770	386,592	3,520,752	5,244,426	8,842,706	7,862,157	826,090	154,459	2,154,908	57,251
Delaware.....	1,647,893	104,304	1,037,624	505,965	1,683,156	1,420,287	241,390	21,479	571,069	76,232
District of Columbia.....	1,224,312	85,568	-	1,138,744	1,205,087	1,002,319	202,768	-	-	-
Florida.....	29,995,680	2,480,218	11,830,218	15,685,244	31,219,589	24,416,770	5,980,134	822,685	17,032,257	8,075,773
Georgia.....	18,674,273	1,449,557	8,432,720	8,791,996	19,157,468	16,218,487	2,703,375	235,606	6,127,372	7,058,247
Hawaii.....	2,541,703	310,732	2,154,313	76,658	2,242,408	2,147,953	94,455	-	-	-
Idaho.....	2,150,689	205,035	1,409,151	536,503	2,001,328	1,846,615	93,431	61,282	1,363,232	860,830
Illinois.....	24,744,485	1,996,023	8,357,924	14,390,538	25,063,305	21,723,326	2,559,210	780,769	17,311,460	13,518,434
Indiana.....	11,065,253	808,860	5,367,296	4,889,097	10,594,274	9,400,028	941,950	252,296	13,677,900	2,572,057
Iowa.....	5,297,744	391,985	2,465,108	2,440,651	5,281,986	4,518,741	672,361	90,884	1,987,790	1,247,354
Kansas.....	5,376,603	344,198	3,138,799	1,893,606	5,111,928	4,524,182	428,160	159,586	3,760,848	1,648,342
Kentucky.....	6,635,330	697,220	3,841,470	2,096,640	6,791,743	5,852,337	760,566	178,840	4,437,730	1,568,566
Louisiana.....	7,694,221	1,290,154	3,376,556	3,027,511	7,511,322	6,621,116	787,702	102,504	3,027,769	3,176,546
Maine.....	2,522,457	194,914	1,122,001	1,205,542	2,499,427	2,339,003	113,571	46,853	787,589	178,197
Maryland.....	13,091,382	701,595	5,499,326	6,890,461	12,484,211	10,993,421	1,358,068	132,722	3,148,790	-
Massachusetts.....	14,518,653	742,093	6,114,211	7,662,349	14,309,675	13,368,717	655,884	285,074	5,230,582	234,610
Michigan.....	19,507,229	1,492,685	11,170,772	6,843,772	19,465,206	17,240,937	1,375,044	849,225	20,109,189	4,636,564
Minnesota.....	9,897,143	558,886	6,513,673	2,824,584	10,224,301	8,599,468	1,136,550	488,283	9,243,013	4,997,566
Mississippi.....	4,438,286	708,253	2,389,484	1,340,549	4,363,308	3,915,700	377,201	70,407	1,500,352	1,490,006
Missouri.....	9,262,878	723,460	3,808,601	4,730,817	9,806,720	8,462,247	1,070,552	273,921	6,069,744	4,614,978
Montana.....	1,552,498	185,898	766,328	600,272	1,543,854	1,386,011	141,860	15,983	363,394	738,103
Nebraska.....	3,306,802	321,975	1,091,160	1,893,667	3,303,318	2,789,004	444,442	69,872	1,733,588	1,412,056
Nevada.....	4,337,482	280,898	2,493,641	1,562,943	4,880,038	3,574,548	1,058,467	247,023	6,005,372	3,180,435
New Hampshire.....	2,613,709	136,012	1,008,333	1,469,364	2,559,067	2,352,376	163,893	42,798	958,276	199,534
New Jersey.....	25,114,239	976,009	10,359,646	13,778,584	25,446,694	23,375,817	1,625,458	445,419	8,839,038	2,958,211
New Mexico.....	3,569,002	467,492	2,542,639	558,871	3,594,474	2,987,457	569,550	37,467	1,243,741	1,043,074
New York.....	52,943,285	3,129,776	24,036,865	25,776,644	54,372,726	48,432,402	4,805,621	1,134,703	29,528,485	8,245,108
North Carolina.....	13,610,326	1,240,410	8,009,636	4,360,280	13,727,765	11,513,879	1,728,313	485,573	8,149,571	-
North Dakota.....	1,062,276	145,770	383,307	533,199	1,029,935	925,755	88,292	15,888	68,703	352,680
Ohio.....	22,165,968	1,523,431	9,777,048	10,865,489	21,794,156	18,555,923	2,568,654	669,579	10,360,257	8,994,108
Oklahoma.....	5,779,189	642,088	2,957,101	2,180,000	5,660,706	5,151,765	459,000	49,941	1,419,723	1,194,130
Oregon.....	6,060,469	515,223	3,200,001	2,345,245	6,392,517	5,491,351	621,540	279,626	6,465,329	2,344,486
Pennsylvania.....	25,256,267	1,868,700	9,032,615	14,354,952	24,707,262	21,125,769	2,537,699	1,043,794	24,674,518	8,689,990
Rhode Island.....	2,161,829	164,966	836,509	1,160,354	2,147,664	2,083,873	28,023	35,768	929,297	25,933
South Carolina.....	7,727,384	693,967	3,916,453	3,116,964	8,151,548	6,602,038	1,179,283	370,227	9,461,192	3,442,605
South Dakota.....	1,187,872	180,925	394,721	612,226	1,160,851	1,022,164	114,678	24,009	584,607	627,675
Tennessee.....	8,054,383	840,919	3,711,646	3,501,818	8,457,299	7,534,414	735,501	187,384	4,734,213	103,836
Texas.....	46,101,861	4,501,845	19,923,849	21,676,167	50,068,701	38,420,435	8,133,118	3,515,148	56,466,271	25,461,323
Utah.....	4,194,845	380,907	2,363,716	1,450,222	4,335,371	3,306,470	929,772	99,129	2,490,670	1,906,591
Vermont.....	1,457,977	94,504	1,290,067	73,406	1,435,713	1,338,436	83,821	13,456	309,703	54,438
Virginia.....	14,535,889	897,627	5,957,786	7,680,476	15,032,177	13,203,616	1,528,769	299,792	6,719,960	-
Washington.....	11,106,719	895,642	6,932,500	3,278,577	11,644,380	9,432,860	1,797,341	414,179	9,021,437	4,294,626
West Virginia.....	2,965,589	320,529	1,723,068	921,992	3,067,283	2,803,598	249,687	13,998	294,875	465,073
Wisconsin.....	10,427,207	629,423	5,221,550	4,576,234	10,360,010	9,365,629	666,877	327,504	5,985,198	2,396,453
Wyoming.....	1,600,390	100,207	846,239	653,944	1,509,727	1,197,172	309,892	2,663	48,290	497,975

<sup>1</sup>Duplicative interschool system transactions are excluded.

<sup>2</sup>Includes payments to state and local governments, and interest on school system indebtedness.

Note: This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. See Appendix B for a description of state-specific reporting anomalies. Cash and security holdings of dependent school systems are excluded as these holdings cannot be separated from the assets of their parent governments. Expenditure 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, and 17.

**Table 2. Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Total	Distributed through state						Direct Federal aid	
		Total	Compensatory (Title I)	Special education	Child nutrition	Vocational	Other and nonspecified	Total <sup>1</sup>	Impact aid only
United States.....	47,071,391	43,359,478	11,279,591	9,999,643	9,915,935	596,356	11,567,953	3,711,913	1,238,409
Alabama.....	711,391	690,332	219,828	167,618	200,553	16,053	86,280	21,059	4,088
Alaska.....	303,399	134,964	41,252	28,746	27,761	2,921	34,284	168,435	136,015
Arizona.....	989,340	828,778	269,993	145,655	213,551	18,616	180,963	160,562	139,877
Arkansas.....	488,378	467,229	118,053	105,936	139,093	8,997	95,150	21,149	854
California.....	7,227,456	6,725,696	1,885,320	1,782,769	1,390,720	67,200	1,599,687	501,760	89,832
Colorado.....	543,952	486,055	146,226	139,709	105,293	7,336	87,491	57,897	20,247
Connecticut.....	386,592	352,465	105,443	116,779	76,936	7,134	46,173	34,127	-
Delaware.....	104,304	104,304	29,485	27,519	20,963	4,868	21,469	-	-
District of Columbia.....	85,568	83,628	32,853	11,361	14,298	4,218	20,898	1,940	1,940
Florida.....	2,480,218	2,318,976	646,679	582,961	573,732	41,929	473,675	161,242	11,870
Georgia.....	1,449,557	1,390,188	(2)	(2)	447,726	(2)	942,462	59,369	24,544
Hawaii.....	310,732	238,047	52,171	56,136	36,813	4,772	88,155	72,685	69,620
Idaho.....	205,035	189,738	46,534	48,087	53,287	3,494	38,336	15,297	9,077
Illinois.....	1,996,023	1,881,292	625,525	521,063	370,891	30,003	333,810	114,731	25,855
Indiana.....	808,860	794,026	216,795	242,817	194,482	11,806	128,126	14,834	1,095
Iowa.....	391,985	367,765	70,275	139,339	81,194	6,676	70,281	24,220	695
Kansas.....	344,198	325,084	93,931	(2)	96,806	1,580	132,767	19,114	19,114
Kentucky.....	697,220	655,954	(2)	(2)	181,347	(2)	474,607	41,266	-
Louisiana.....	1,290,154	1,194,693	290,950	181,690	202,933	11,073	508,047	95,461	7,517
Maine.....	194,914	177,070	45,476	45,040	29,100	2,139	55,315	17,844	3,540
Maryland.....	701,595	670,941	212,328	180,945	128,822	10,793	138,053	30,654	8,896
Massachusetts.....	742,093	697,130	205,069	238,965	145,958	11,858	95,280	44,963	-
Michigan.....	1,492,685	1,330,622	407,756	367,331	246,748	21,323	287,464	162,063	7,130
Minnesota.....	558,886	507,645	107,623	174,125	119,897	696	105,304	51,241	15,958
Mississippi.....	708,253	664,625	187,085	109,619	174,941	6,782	186,198	43,628	3,518
Missouri.....	723,460	674,384	185,321	192,228	177,082	14,204	105,549	49,076	24,532
Montana.....	185,898	127,829	43,492	34,637	21,605	2,888	25,207	58,069	48,543
Nebraska.....	321,975	268,129	61,158	68,536	51,461	3,696	83,278	53,846	14,761
Nevada.....	280,898	265,875	75,918	62,739	68,933	6,090	52,195	15,023	4,975
New Hampshire.....	136,012	132,865	31,975	31,496	19,120	3,841	46,433	3,147	-
New Jersey.....	976,009	958,349	232,434	326,590	195,488	7,551	196,286	17,660	17,660
New Mexico.....	467,492	315,807	94,731	82,512	392	5,613	132,559	151,685	99,036
New York.....	3,129,776	3,104,423	1,160,482	657,191	516,394	11,978	758,378	25,353	24,115
North Carolina.....	1,240,410	1,152,033	(2)	(2)	361,488	(2)	790,545	88,377	-
North Dakota.....	145,770	100,458	34,886	26,340	14,352	2,402	22,478	45,312	29,603
Ohio.....	1,523,431	1,428,803	(2)	442,088	290,133	36,187	660,395	94,628	95
Oklahoma.....	642,088	565,345	146,276	139,085	156,522	30,418	93,044	76,743	39,371
Oregon.....	515,223	475,954	146,352	120,251	102,787	7,849	98,715	39,269	2,292
Pennsylvania.....	1,868,700	1,642,172	506,544	420,943	308,412	31,234	375,039	226,528	3,663
Rhode Island.....	164,966	161,156	47,608	36,196	26,407	4,089	46,856	3,810	3,034
South Carolina.....	693,967	689,582	187,589	172,714	191,785	12,822	124,672	4,385	3,427
South Dakota.....	180,925	116,977	39,298	27,485	19,704	751	29,739	63,948	51,384
Tennessee.....	840,919	806,671	214,674	208,330	233,607	22,369	127,691	34,248	6,022
Texas.....	4,501,845	4,140,349	1,176,750	781,177	1,235,037	47,233	900,152	361,496	105,767
Utah.....	380,907	341,131	53,075	90,363	84,941	6,199	106,553	39,776	21,019
Vermont.....	94,504	87,603	27,892	22,798	11,397	2,745	22,771	6,901	597
Virginia.....	897,627	784,696	231,253	246,315	192,991	18,277	95,860	112,931	49,502
Washington.....	895,642	755,287	204,214	213,422	161,384	8,361	167,906	140,355	58,477
West Virginia.....	320,529	311,996	95,833	(2)	64,866	(2)	151,297	8,533	-
Wisconsin.....	629,423	587,919	196,612	162,036	123,847	5,159	100,265	41,504	16,254
Wyoming.....	100,207	86,438	28,574	19,961	11,955	2,133	23,815	13,769	12,998

<sup>1</sup>Includes amounts not shown separately.<sup>2</sup>Amounts are combined in "Other and nonspecified" Federal aid distributed through the state.

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.



**Table 3. Revenue From State Sources for Public Elementary-Secondary School Systems by State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Total	Formula assistance	Compensatory programs	Special education	Vocational programs	Transportation programs	Other and nonspecified state aid	State payments on behalf of LEA
United States.....	280,926,633	188,068,441	6,913,646	16,340,753	954,698	4,528,157	51,924,725	12,196,213
Alabama.....	4,649,053	3,710,709	93,733	964	-	346,194	497,453	-
Alaska.....	1,419,318	949,670	-	-	-	53,425	149,327	266,896
Arizona.....	4,458,836	3,926,621	24,767	483	10,975	-	495,990	-
Arkansas.....	3,487,063	1,907,150	177,796	216,080	18,085	-	1,062,428	105,524
California.....	43,187,637	23,557,416	1,405,530	3,063,734	5,117	623,647	12,997,177	1,535,016
Colorado.....	3,398,303	3,122,501	-	121,425	21,034	44,245	89,098	-
Connecticut.....	3,520,752	1,423,531	37,601	489,455	4,702	58,158	911,047	596,258
Delaware.....	1,037,624	760,308	-	508	-	73,198	203,610	-
District of Columbia.....	-	-	-	-	-	-	-	-
Florida.....	11,830,218	3,310,793	-	1,155,414	160,818	483,595	6,719,598	-
Georgia.....	8,432,720	7,123,218	-	-	-	-	1,012,824	296,678
Hawaii.....	2,154,313	1,417,794	8,212	395,224	7,108	45,705	280,270	-
Idaho.....	1,409,151	1,108,003	-	2,118	8,574	67,090	222,785	581
Illinois.....	8,357,924	5,036,325	6,114	618,220	45,816	462,592	1,029,850	1,159,007
Indiana.....	5,367,296	4,432,943	30,069	32,184	3,069	80	136,970	731,981
Iowa.....	2,465,108	2,144,979	10,682	1,921	3,086	8,442	295,998	-
Kansas.....	3,138,799	2,429,219	-	394,932	-	-	120,551	194,097
Kentucky.....	3,841,470	2,379,010	-	-	3,236	618	592,341	866,265
Louisiana.....	3,376,556	3,103,863	-	28,782	-	-	243,911	-
Maine.....	1,122,001	890,933	-	12,196	-	-	24,408	194,464
Maryland.....	5,499,326	2,866,640	902,137	332,797	-	219,528	611,778	566,446
Massachusetts.....	6,114,211	3,722,134	-	-	1,441	259,231	748,380	1,383,025
Michigan.....	11,170,772	9,602,615	301,770	960,706	36,387	-	269,294	-
Minnesota.....	6,513,673	4,875,670	268,129	755,743	1,896	60,642	551,593	-
Mississippi.....	2,389,484	2,272,360	26,860	4,100	41,250	-	44,914	-
Missouri.....	3,808,601	2,350,860	-	102,227	27,713	156,826	1,170,975	-
Montana.....	766,328	540,007	8,282	4,573	924	12,362	200,180	-
Nebraska.....	1,091,160	801,477	345	177,583	-	-	111,755	-
Nevada.....	2,493,641	962,770	49,338	107,357	2,714	-	1,371,462	-
New Hampshire.....	1,008,333	889,558	-	-	7,419	-	88,710	22,646
New Jersey.....	10,359,646	3,417,163	2,512,363	976,289	39,106	285,324	1,147,140	1,982,261
New Mexico.....	2,542,639	2,254,558	152	-	-	115,699	172,230	-
New York.....	24,036,865	14,837,849	-	3,257,419	-	-	5,941,597	-
North Carolina.....	8,009,636	7,782,397	-	-	-	-	139,959	87,280
North Dakota.....	383,307	345,938	-	9,224	4,789	17,457	5,899	-
Ohio.....	9,777,048	7,860,943	386,908	-	3,274	-	1,525,923	-
Oklahoma.....	2,957,101	2,107,217	21,802	-	27,201	-	766,656	34,225
Oregon.....	3,200,001	2,883,705	-	-	-	9,775	306,521	-
Pennsylvania.....	9,032,615	4,958,078	58,310	1,015,488	52,202	663,125	2,285,412	-
Rhode Island.....	836,509	701,701	-	-	-	-	54,120	80,688
South Carolina.....	3,916,453	1,068,154	177,769	237,760	267,424	45,115	1,977,496	142,735
South Dakota.....	394,721	343,715	1,625	41,955	642	-	6,784	-
Tennessee.....	3,711,646	3,473,533	-	-	502	-	237,611	-
Texas.....	19,923,849	16,863,724	-	-	-	-	1,389,730	1,670,395
Utah.....	2,363,716	1,046,829	28,831	186,962	62,245	76,019	962,830	-
Vermont.....	1,290,067	1,077,695	-	137,149	9,784	937	25,404	39,098
Virginia.....	5,957,786	4,610,711	238,683	433,022	71,288	-	604,082	-
Washington.....	6,932,500	4,653,459	134,465	711,857	822	293,500	1,138,397	-
West Virginia.....	1,723,068	1,030,180	1,373	6,962	4,055	20,351	419,500	240,647
Wisconsin.....	5,221,550	4,561,622	-	347,940	-	25,277	286,711	-
Wyoming.....	846,239	570,193	-	-	-	-	276,046	-

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.

**Table 4. Revenue From Local Sources for Public Elementary-Secondary School Systems by State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Total	Property taxes	Other taxes	Parent government contribution	Nonschool local government	School lunch charges	Tuition and transportation charges	Other charges	Other local revenue
United States.....	254,127,597	161,858,644	7,238,131	43,823,537	5,491,945	7,013,522	1,203,834	6,601,936	20,896,048
Alabama.....	2,364,023	1,008,353	37,247	-	641,076	140,197	4,473	190,970	341,707
Alaska.....	465,820	-	-	392,691	-	12,300	566	18,932	41,331
Arizona.....	3,738,848	3,046,122	-	2,604	34,171	119,790	1,046	124,746	410,369
Arkansas.....	614,424	347,417	77	-	5,686	55,683	8,586	82,873	114,102
California.....	21,676,727	15,342,516	338,027	836,476	304,323	537,369	57,434	528,699	3,731,883
Colorado.....	4,070,212	3,214,172	46,845	-	17,223	99,390	69,241	231,010	392,331
Connecticut.....	5,244,426	-	-	4,708,619	369,704	139,884	4,729	4,212	17,278
Delaware.....	505,965	422,759	-	-	-	16,744	-	887	65,575
District of Columbia.....	1,138,744	-	-	1,121,333	-	936	507	6,098	9,870
Florida.....	15,685,244	12,702,303	-	-	-	371,545	12,879	972,963	1,625,554
Georgia.....	8,791,996	5,704,871	1,789,709	-	192,910	226,920	28,633	285,734	563,219
Hawaii.....	76,658	-	-	-	-	23,053	-	1,394	52,211
Idaho.....	536,503	381,100	-	-	102	30,451	3,163	4,367	117,320
Illinois.....	14,390,538	12,968,574	-	-	43,585	275,100	45,202	215,964	842,113
Indiana.....	4,889,097	3,726,769	3,491	-	159,096	206,026	18,732	141,595	633,388
Iowa.....	2,440,651	1,592,651	518,637	-	5,821	108,070	13,894	42,608	158,970
Kansas.....	1,893,606	1,437,864	-	-	104,504	89,305	11,207	21,992	228,734
Kentucky.....	2,096,640	1,418,980	376,322	-	28,557	111,031	9,173	11,675	140,902
Louisiana.....	3,027,511	1,057,076	1,582,254	-	31,229	48,937	6,407	7,006	294,602
Maine.....	1,205,542	483,851	11	639,773	11,654	39,806	6,662	3,367	20,418
Maryland.....	6,890,461	-	-	6,335,197	-	130,316	18,177	180,363	226,408
Massachusetts.....	7,662,349	-	-	6,057,567	961,824	153,623	100,397	34,633	354,305
Michigan.....	6,843,772	5,686,955	-	3	22,894	224,978	45,486	302,266	561,190
Minnesota.....	2,824,584	1,666,386	-	-	150,016	195,996	90,594	185,372	536,220
Mississippi.....	1,340,549	979,838	19,506	2,800	17,459	55,996	5,741	118,433	140,776
Missouri.....	4,730,817	3,586,702	196,416	-	156,139	154,273	24,141	226,535	386,611
Montana.....	600,272	360,676	-	-	122,645	20,777	3,353	35,444	57,377
Nebraska.....	1,893,667	1,492,391	143,783	-	21,117	60,721	1,637	68,527	105,491
Nevada.....	1,562,943	1,283,256	3,877	-	230	39,365	9,111	71,559	155,545
New Hampshire.....	1,469,364	1,169,820	-	206,873	398	44,087	7,469	3,707	37,010
New Jersey.....	13,778,584	11,388,202	-	853,562	232,928	292,630	120,647	263,472	627,143
New Mexico.....	558,871	406,997	-	-	-	25,985	2,492	22,426	100,971
New York.....	25,776,644	14,785,870	42,249	8,469,774	247,453	307,200	39,505	107,262	1,777,331
North Carolina.....	4,360,280	-	-	3,729,509	-	262,637	-	76,249	291,885
North Dakota.....	533,199	419,365	-	-	17,999	22,034	1,191	24,030	48,580
Ohio.....	10,865,489	8,590,876	349,490	-	109,620	311,410	81,030	549,763	873,300
Oklahoma.....	2,180,000	1,576,719	-	-	145,955	78,869	43,790	185,490	149,177
Oregon.....	2,345,245	1,762,940	-	-	90,283	60,024	22,172	102,590	307,236
Pennsylvania.....	14,354,952	11,031,893	1,723,062	-	160,852	326,073	53,218	61,174	998,680
Rhode Island.....	1,160,354	96,295	-	1,027,993	-	19,937	1,077	2,076	12,976
South Carolina.....	3,116,964	2,333,553	40,126	-	139,813	94,718	10,340	146,933	351,481
South Dakota.....	612,226	501,753	18,138	-	2,796	25,956	2,264	8,639	52,680
Tennessee.....	3,501,818	-	-	2,243,735	643,839	133,320	6,864	326,372	147,688
Texas.....	21,676,167	18,792,722	-	-	59,723	652,489	68,865	311,440	1,790,928
Utah.....	1,450,222	1,200,774	-	-	345	61,910	13,205	9,031	164,957
Vermont.....	73,406	1,580	2,293	-	856	18,103	1,752	4,595	44,227
Virginia.....	7,680,476	-	-	7,180,529	-	247,281	49,270	15,577	187,819
Washington.....	3,278,577	2,564,122	1,569	-	11,176	125,065	71,236	156,299	349,110
West Virginia.....	921,992	823,988	101	-	10,387	25,524	2,807	6,247	52,938
Wisconsin.....	4,576,234	4,061,963	-	14,499	-	61,927	3,253	95,596	165,477
Wyoming.....	653,944	437,630	4,901	-	153,630	16,169	216	2,744	38,654

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.

**Table 5. Percent Distribution of Elementary-Secondary Public School System Revenue by Source and State: 2007-08**

(For meaning of abbreviations and symbols, see introductory text.)

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Total	Federal sources		State sources		Local sources			
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	Charges
United States.....	100.0	8.1	1.9	48.3	32.3	43.7	36.6	.9	2.5
Alabama.....	100.0	9.2	2.8	60.2	48.0	30.6	13.5	8.3	4.3
Alaska.....	100.0	13.9	1.9	64.9	43.4	21.3	17.9	-	1.5
Arizona.....	100.0	10.8	2.9	48.5	42.7	40.7	33.2	.4	2.7
Arkansas.....	100.0	10.6	2.6	76.0	41.6	13.4	7.6	.1	3.2
California.....	100.0	10.0	2.6	59.9	32.7	30.1	22.9	.4	1.6
Colorado.....	100.0	6.8	1.8	42.4	39.0	50.8	40.7	.2	5.0
Connecticut.....	100.0	4.2	1.2	38.5	15.6	57.3	51.5	4.0	1.6
Delaware.....	100.0	6.3	1.8	63.0	46.1	30.7	25.7	-	1.1
District of Columbia.....	100.0	7.0	2.7	-	-	93.0	91.6	-	.6
Florida.....	100.0	8.3	2.2	39.4	11.0	52.3	42.3	-	4.5
Georgia.....	100.0	7.8	-	45.2	38.1	47.1	40.1	1.0	2.9
Hawaii.....	100.0	12.2	2.1	84.8	55.8	3.0	-	-	1.0
Idaho.....	100.0	9.5	2.2	65.5	51.5	24.9	17.7	-	1.8
Illinois.....	100.0	8.1	2.5	33.8	20.4	58.2	52.4	.2	2.2
Indiana.....	100.0	7.3	2.0	48.5	40.1	44.2	33.7	1.4	3.3
Iowa.....	100.0	7.4	1.3	46.5	40.5	46.1	39.9	.1	3.1
Kansas.....	100.0	6.4	1.7	58.4	45.2	35.2	26.7	1.9	2.3
Kentucky.....	100.0	10.5	-	57.9	35.9	31.6	27.1	.4	2.0
Louisiana.....	100.0	16.8	3.8	43.9	40.3	39.3	34.3	.4	.8
Maine.....	100.0	7.7	1.8	44.5	35.3	47.8	44.5	.5	2.0
Maryland.....	100.0	5.4	1.6	42.0	21.9	52.6	48.4	-	2.5
Massachusetts.....	100.0	5.1	1.4	42.1	25.6	52.8	41.7	6.6	2.0
Michigan.....	100.0	7.7	2.1	57.3	49.2	35.1	29.2	.1	2.9
Minnesota.....	100.0	5.6	1.1	65.8	49.3	28.5	16.8	1.5	4.8
Mississippi.....	100.0	16.0	4.2	53.8	51.2	30.2	22.6	.4	4.1
Missouri.....	100.0	7.8	2.0	41.1	25.4	51.1	40.8	1.7	4.4
Montana.....	100.0	12.0	2.8	49.4	34.8	38.7	23.2	7.9	3.8
Nebraska.....	100.0	9.7	1.8	33.0	24.2	57.3	49.5	.6	4.0
Nevada.....	100.0	6.5	1.8	57.5	22.2	36.0	29.7	-	2.8
New Hampshire.....	100.0	5.2	1.2	38.6	34.0	56.2	52.7	-	2.1
New Jersey.....	100.0	3.9	.9	41.3	13.6	54.9	48.7	.9	2.7
New Mexico.....	100.0	13.1	2.7	71.2	63.2	15.7	11.4	-	1.4
New York.....	100.0	5.9	2.2	45.4	28.0	48.7	44.0	.5	.9
North Carolina.....	100.0	9.1	-	58.8	57.2	32.0	27.4	-	2.5
North Dakota.....	100.0	13.7	3.3	36.1	32.6	50.2	39.5	1.7	4.4
Ohio.....	100.0	6.9	-	44.1	35.5	49.0	40.3	.5	4.3
Oklahoma.....	100.0	11.1	2.5	51.2	36.5	37.7	27.3	2.5	5.3
Oregon.....	100.0	8.5	2.4	52.8	47.6	38.7	29.1	1.5	3.0
Pennsylvania.....	100.0	7.4	2.0	35.8	19.6	56.8	50.5	.6	1.7
Rhode Island.....	100.0	7.6	2.2	38.7	32.5	53.7	52.0	-	1.1
South Carolina.....	100.0	9.0	2.4	50.7	13.8	40.3	30.7	1.8	3.3
South Dakota.....	100.0	15.2	3.3	33.2	28.9	51.5	43.8	.2	3.1
Tennessee.....	100.0	10.4	2.7	46.1	43.1	43.5	27.9	8.0	5.8
Texas.....	100.0	9.8	2.6	43.2	36.6	47.0	40.8	.1	2.2
Utah.....	100.0	9.1	1.3	56.3	25.0	34.6	28.6	-	2.0
Vermont.....	100.0	6.5	1.9	88.5	73.9	5.0	.3	.1	1.7
Virginia.....	100.0	6.2	1.6	41.0	31.7	52.8	49.4	-	2.1
Washington.....	100.0	8.1	1.8	62.4	41.9	29.5	23.1	.1	3.2
West Virginia.....	100.0	10.8	3.2	58.1	34.7	31.1	27.8	.4	1.2
Wisconsin.....	100.0	6.0	1.9	50.1	43.7	43.9	39.1	.6	2.6
Wyoming.....	100.0	6.3	1.8	52.9	35.6	40.9	27.7	9.6	1.2

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

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

**Table 6. Current Spending of Public Elementary-Secondary School Systems by State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Total	All functions		Instruction			Support services			All other functions
		Salaries and wages	Employee benefits	Total <sup>1</sup>	Salaries and wages	Employee benefits	Total <sup>1</sup>	Salaries and wages	Employee benefits	
United States.....	506,771,415	301,658,097	103,220,665	304,751,166	203,544,743	68,715,881	175,908,711	88,620,159	31,054,473	26,111,538
Alabama.....	6,884,819	3,828,777	1,625,117	3,947,003	2,494,508	1,013,982	2,373,070	1,150,705	503,687	564,746
Alaska.....	1,919,050	889,792	619,020	1,113,396	577,449	411,833	740,000	291,224	196,151	65,654
Arizona.....	7,574,303	4,613,242	1,303,408	4,251,747	3,008,272	832,952	2,878,922	1,488,873	435,159	443,634
Arkansas.....	4,098,783	2,520,130	663,101	2,388,502	1,644,488	431,530	1,462,092	787,739	206,344	248,189
California.....	62,546,168	37,732,913	12,511,289	36,542,347	24,346,770	7,663,080	22,310,865	11,733,404	4,295,199	3,692,956
Colorado.....	7,301,719	4,355,953	1,467,328	4,221,868	2,805,239	931,007	2,765,773	1,411,777	498,607	314,078
Connecticut.....	7,862,157	4,562,232	1,757,238	4,878,853	3,202,577	1,218,552	2,669,596	1,221,064	489,923	313,708
Delaware.....	1,420,287	794,749	345,378	852,701	550,089	246,600	494,996	216,239	98,782	72,590
District of Columbia.....	1,002,319	554,090	72,208	520,090	300,368	32,646	439,197	234,979	37,038	43,032
Florida.....	24,416,770	14,270,568	4,374,496	14,392,625	9,062,585	2,670,943	8,465,282	4,631,718	1,483,543	1,558,863
Georgia.....	16,218,487	10,044,606	3,239,713	10,289,480	6,882,792	2,428,018	5,115,445	2,857,046	740,588	813,562
Hawaii.....	2,147,953	1,213,006	425,425	1,281,836	825,055	285,817	742,938	332,831	120,412	123,179
Idaho.....	1,846,615	1,133,898	376,524	1,124,302	780,815	252,266	627,415	321,523	110,602	94,898
Illinois.....	21,723,326	12,941,498	4,102,763	12,676,038	8,744,841	2,659,990	8,161,836	3,921,282	1,360,343	885,452
Indiana.....	9,400,028	5,414,642	2,613,398	5,504,992	3,635,179	1,715,715	3,433,093	1,579,918	842,879	461,943
Iowa.....	4,518,741	2,904,420	885,724	2,737,356	1,953,207	592,108	1,560,614	862,413	269,227	220,771
Kansas.....	4,524,182	2,749,847	697,915	2,770,019	1,817,856	458,117	1,540,862	849,222	213,889	213,301
Kentucky.....	5,852,337	3,772,594	1,209,830	3,422,359	2,477,473	766,160	2,027,937	1,130,437	388,442	402,041
Louisiana.....	6,621,116	3,907,681	1,381,950	3,879,560	2,628,697	901,494	2,344,416	1,120,574	412,672	397,140
Maine.....	2,339,003	1,314,892	528,236	1,359,995	882,375	359,161	843,451	386,268	150,964	135,557
Maryland.....	10,993,421	6,779,483	2,465,835	6,614,339	4,546,092	1,676,697	3,878,575	2,120,413	740,804	500,507
Massachusetts.....	13,368,717	7,312,219	3,229,824	8,479,345	5,043,064	2,380,923	4,447,719	2,057,738	800,443	441,653
Michigan.....	17,240,937	9,299,961	4,358,300	9,608,877	6,019,058	2,764,257	6,735,708	3,139,164	1,528,549	896,352
Minnesota.....	8,599,468	5,185,946	1,597,179	5,242,058	3,647,734	1,129,685	2,589,268	1,159,597	361,152	768,142
Mississippi.....	3,915,700	2,351,601	744,648	2,286,231	1,573,756	480,035	1,364,586	672,880	218,738	264,883
Missouri.....	8,462,247	5,287,864	1,409,301	5,004,354	3,558,044	916,549	2,939,293	1,516,543	414,588	518,600
Montana.....	1,386,011	806,278	234,696	831,718	551,895	156,484	491,537	236,659	71,424	62,756
Nebraska.....	2,789,004	1,660,650	529,967	1,784,350	1,171,354	383,716	869,629	441,485	134,461	135,025
Nevada.....	3,574,548	2,159,595	768,869	2,094,491	1,371,428	493,668	1,329,327	718,822	252,398	150,730
New Hampshire.....	2,352,376	1,324,379	505,288	1,495,009	967,071	370,595	783,298	329,958	126,532	74,069
New Jersey.....	23,375,817	12,975,645	5,368,176	13,739,017	8,545,367	3,443,476	8,737,387	4,165,278	1,697,473	899,413
New Mexico.....	2,987,457	1,811,242	550,656	1,732,652	1,205,169	360,501	1,129,277	567,855	175,077	125,528
New York.....	48,432,402	27,641,433	11,321,096	33,446,544	20,876,415	8,850,257	13,610,428	6,129,003	2,398,286	1,375,430
North Carolina.....	11,513,879	7,740,260	1,897,736	7,229,214	5,370,972	1,294,993	3,566,002	2,124,128	525,533	718,663
North Dakota.....	925,755	566,577	158,634	552,250	394,548	111,382	300,054	149,759	42,372	73,451
Ohio.....	18,555,923	10,947,044	3,873,744	10,494,471	6,980,916	2,317,549	7,164,617	3,629,005	1,410,293	896,835
Oklahoma.....	5,151,765	2,874,253	821,902	2,773,416	1,904,206	553,129	1,823,162	863,871	238,152	555,187
Oregon.....	5,491,351	2,917,959	1,403,204	3,217,111	1,903,279	891,959	2,061,901	953,996	477,579	212,339
Pennsylvania.....	21,125,769	11,778,121	4,544,472	12,375,013	8,179,928	2,989,460	7,655,651	3,274,813	1,265,450	1,095,105
Rhode Island.....	2,083,873	1,157,749	521,465	1,229,747	781,770	334,091	765,970	372,238	186,089	88,156
South Carolina.....	6,602,038	3,996,449	1,186,376	3,745,507	2,631,647	757,304	2,467,160	1,236,001	376,378	389,371
South Dakota.....	1,022,164	609,505	164,615	609,848	419,850	111,321	351,235	170,428	47,568	61,081
Tennessee.....	7,534,414	4,643,809	1,338,688	4,709,467	3,227,496	918,060	2,373,319	1,219,430	361,567	451,628
Texas.....	38,420,435	26,102,576	4,466,884	22,845,539	17,733,538	2,898,886	13,360,064	7,571,893	1,348,437	2,214,832
Utah.....	3,306,470	1,933,408	805,299	2,068,264	1,351,530	563,861	948,423	524,042	215,502	289,783
Vermont.....	1,338,436	760,005	271,482	831,132	527,127	187,933	463,215	217,526	78,684	44,089
Virginia.....	13,203,616	8,376,555	2,986,915	8,003,167	5,546,238	1,967,346	4,645,375	2,594,977	931,302	555,074
Washington.....	9,432,860	5,854,934	1,850,816	5,561,706	3,825,125	1,156,621	3,369,299	1,903,027	637,728	501,855
West Virginia.....	2,803,598	1,567,782	781,709	1,667,812	1,031,423	500,565	945,152	456,725	241,438	190,634
Wisconsin.....	9,365,629	4,977,031	2,599,568	5,619,617	3,558,802	1,715,456	3,294,291	1,329,893	806,335	451,721
Wyoming.....	1,197,172	738,254	263,260	703,831	479,266	167,151	449,989	243,776	89,690	43,352

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

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditure 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 displays in Tables 8, 11, 14, and 17.

**Table 7. Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

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.....	175,908,711	26,828,205	24,554,169	9,283,620	27,356,303	48,495,811	22,117,733	17,272,870
Alabama.....	2,373,070	369,933	328,074	173,242	420,201	614,471	332,905	134,244
Alaska.....	740,000	137,988	97,078	28,479	116,693	235,108	58,121	66,533
Arizona.....	2,878,922	525,986	239,164	103,465	373,332	902,796	354,514	379,665
Arkansas.....	1,462,092	200,009	312,790	94,523	216,728	378,737	158,443	100,862
California.....	22,310,865	3,003,132	4,032,725	563,080	4,056,549	6,039,810	1,575,707	3,039,862
Colorado.....	2,765,773	338,740	392,352	137,203	511,809	700,633	220,096	464,940
Connecticut.....	2,669,596	478,784	250,537	166,933	445,659	759,347	386,039	182,297
Delaware.....	494,996	72,579	17,818	15,415	81,368	142,098	89,911	75,807
District of Columbia.....	439,197	50,519	69,860	12,749	59,738	97,311	84,238	64,782
Florida.....	8,465,282	1,092,621	1,601,571	219,343	1,349,480	2,558,908	1,002,325	641,034
Georgia.....	5,115,445	747,112	824,202	210,303	953,668	1,169,663	688,013	522,484
Hawaii.....	742,938	239,459	77,511	17,420	130,915	156,741	53,102	67,790
Idaho.....	627,415	103,013	76,618	38,978	106,091	173,946	91,678	37,091
Illinois.....	8,161,836	1,382,348	998,073	694,564	1,110,040	2,170,618	1,089,868	716,325
Indiana.....	3,433,093	432,206	340,846	174,896	536,655	1,052,810	557,535	338,145
Iowa.....	1,560,614	258,187	203,275	120,528	265,469	408,596	168,741	135,818
Kansas.....	1,540,862	208,302	206,009	119,972	262,218	448,386	180,354	115,621
Kentucky.....	2,027,937	250,660	319,433	134,514	318,484	530,819	342,188	131,839
Louisiana.....	2,344,416	288,238	341,115	162,646	348,833	653,679	379,290	170,615
Maine.....	843,451	139,168	103,564	106,408	125,134	244,757	108,805	15,615
Maryland.....	3,878,575	499,447	618,751	94,066	740,146	1,043,296	571,350	311,519
Massachusetts.....	4,447,719	895,511	777,875	167,871	556,921	1,228,889	529,981	290,671
Michigan.....	6,735,708	1,272,982	807,469	336,970	973,500	1,793,356	768,952	782,479
Minnesota.....	2,589,268	222,416	390,714	323,076	336,969	632,651	460,310	223,132
Mississippi.....	1,364,586	180,500	180,659	114,114	221,774	402,482	182,759	82,298
Missouri.....	2,939,293	395,124	388,677	249,182	469,233	821,210	408,167	207,700
Montana.....	491,537	76,543	52,491	39,467	75,892	149,022	65,225	32,897
Nebraska.....	869,629	116,924	97,848	91,496	147,320	256,159	83,544	76,338
Nevada.....	1,329,327	164,601	182,808	74,615	245,550	377,996	169,759	113,998
New Hampshire.....	783,298	164,419	73,091	80,112	129,434	210,116	102,407	23,719
New Jersey.....	8,737,387	2,323,913	783,786	492,379	1,069,620	2,305,884	1,245,534	516,271
New Mexico.....	1,129,277	300,647	94,021	61,520	177,999	305,327	107,497	82,266
New York.....	13,610,428	1,406,991	1,314,019	830,408	1,884,440	3,979,700	2,852,862	1,342,008
North Carolina.....	3,566,002	594,204	303,362	128,008	718,878	936,789	492,230	392,531
North Dakota.....	300,054	36,995	28,537	40,775	43,734	85,539	40,903	23,571
Ohio.....	7,164,617	1,094,336	1,180,414	493,389	976,893	1,713,106	849,851	856,628
Oklahoma.....	1,823,162	337,181	193,998	150,252	268,099	555,007	172,660	145,965
Oregon.....	2,061,901	375,185	224,959	80,799	341,523	458,609	237,325	343,501
Pennsylvania.....	7,655,651	1,064,466	808,589	593,708	860,186	2,115,314	1,216,190	997,198
Rhode Island.....	765,970	241,734	101,999	28,024	96,626	172,749	89,166	35,672
South Carolina.....	2,467,160	470,241	440,888	78,699	373,060	605,828	277,689	220,755
South Dakota.....	351,235	53,722	41,593	34,602	48,666	108,008	37,207	27,437
Tennessee.....	2,373,319	307,339	423,272	146,887	418,440	663,013	277,895	136,473
Texas.....	13,360,064	1,883,951	2,088,404	553,897	2,111,278	4,328,431	1,089,036	1,305,067
Utah.....	948,423	112,541	140,895	34,287	189,350	290,042	112,471	68,837
Vermont.....	463,215	98,612	51,748	31,202	91,104	112,915	44,615	33,019
Virginia.....	4,645,375	627,361	875,943	209,286	773,710	1,266,880	683,368	208,827
Washington.....	3,369,299	612,172	426,686	111,821	543,932	849,863	382,837	441,988
West Virginia.....	945,152	99,988	100,325	59,418	149,053	283,756	208,080	44,532
Wisconsin.....	3,294,291	409,873	452,067	235,624	468,575	887,947	380,235	459,970
Wyoming.....	449,989	69,302	75,666	23,005	65,334	116,693	55,755	44,234

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

**Table 8. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: 2007-08**

(Dollars. For meaning of abbreviations and symbols, see introductory text.)

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area				Instruction			Support services				
	Total <sup>1</sup>	Salaries and wages	Employee benefits	Total <sup>1</sup>	Salaries and wages	Employee benefits	Total <sup>1</sup>	Pupil support	Staff support	General administration	School administration
United States.....	10,259	6,233	2,133	6,211	4,206	1,420	3,635	554	507	192	565
Alabama.....	9,103	5,154	2,187	5,309	3,358	1,365	3,194	498	442	233	566
Alaska.....	14,630	6,812	4,739	8,523	4,421	3,153	5,665	1,056	743	218	893
Arizona.....	7,608	4,672	1,320	4,306	3,047	844	2,916	533	242	105	378
Arkansas.....	8,541	5,293	1,393	5,009	3,454	906	3,071	420	657	199	455
California.....	9,863	6,097	2,022	5,904	3,934	1,238	3,605	485	652	91	655
Colorado.....	9,079	5,464	1,841	5,286	3,519	1,168	3,470	425	492	172	642
Connecticut.....	13,848	8,275	3,187	8,509	5,809	2,210	4,842	868	454	303	808
Delaware.....	12,253	6,968	3,028	7,431	4,823	2,162	4,340	636	156	135	713
District of Columbia.....	14,594	9,522	1,241	6,542	5,162	561	7,548	868	1,201	219	1,027
Florida.....	9,035	5,394	1,653	5,440	3,425	1,010	3,200	413	605	83	510
Georgia.....	9,788	6,102	1,968	6,210	4,182	1,475	3,108	454	501	128	579
Hawaii.....	11,800	6,743	2,365	7,125	4,586	1,589	4,130	1,331	431	97	728
Idaho.....	6,931	4,265	1,416	4,229	2,937	949	3,045	387	288	147	399
Illinois.....	10,246	6,149	1,949	6,022	4,155	1,264	3,878	657	474	330	527
Indiana.....	9,036	5,240	2,529	5,324	3,518	1,660	3,322	418	330	169	519
Iowa.....	9,267	5,987	1,826	5,643	4,026	1,221	3,217	532	419	248	547
Kansas.....	9,667	5,883	1,493	5,922	3,889	980	3,296	446	441	257	561
Kentucky.....	8,686	5,664	1,817	5,139	3,720	1,150	3,045	376	480	202	478
Louisiana.....	9,954	5,894	2,084	5,852	3,965	1,360	3,536	435	515	245	526
Maine.....	11,572	6,745	2,710	6,677	4,526	1,842	4,326	714	531	546	642
Maryland.....	12,966	8,016	2,916	7,821	5,376	1,983	4,586	591	732	111	875
Massachusetts.....	13,454	7,798	3,444	8,304	5,378	2,539	4,743	955	830	179	594
Michigan.....	10,069	5,545	2,598	5,729	3,589	1,648	4,016	759	481	201	580
Minnesota.....	10,140	6,408	1,973	6,477	4,507	1,396	3,199	275	483	399	416
Mississippi.....	7,901	4,767	1,510	4,635	3,190	973	2,766	366	366	231	450
Missouri.....	9,216	5,874	1,566	5,559	3,953	1,018	3,265	439	432	277	521
Montana.....	9,666	5,650	1,645	5,829	3,868	1,097	3,445	536	368	277	532
Nebraska.....	9,577	5,708	1,822	6,134	4,026	1,319	2,989	402	336	315	506
Nevada.....	8,285	5,037	1,793	4,885	3,198	1,151	3,100	384	426	174	573
New Hampshire.....	11,619	6,769	2,582	7,269	4,942	1,894	4,003	840	374	409	661
New Jersey.....	16,491	9,541	3,947	9,546	6,284	2,532	6,425	1,709	576	362	787
New Mexico.....	9,068	5,505	1,673	5,266	3,663	1,096	3,432	914	286	187	541
New York.....	17,173	10,134	4,151	11,818	7,654	3,245	4,990	516	482	304	691
North Carolina.....	7,996	5,431	1,332	5,033	3,769	909	2,502	417	213	90	504
North Dakota.....	9,675	5,967	1,671	5,816	4,155	1,173	3,160	390	301	429	461
Ohio.....	10,173	6,277	2,221	5,706	4,003	1,329	4,108	628	677	283	560
Oklahoma.....	7,685	4,479	1,281	4,322	2,968	862	2,841	525	302	234	418
Oregon.....	9,558	5,173	2,487	5,564	3,374	1,581	3,655	665	399	143	605
Pennsylvania.....	12,035	6,822	2,632	7,134	4,738	1,732	4,434	617	468	344	498
Rhode Island.....	13,539	8,050	3,626	7,857	5,436	2,323	5,326	1,681	709	195	672
South Carolina.....	9,170	5,623	1,669	5,209	3,703	1,066	3,472	662	620	111	525
South Dakota.....	8,367	5,012	1,354	5,014	3,453	915	2,888	442	342	285	400
Tennessee.....	7,739	4,821	1,390	4,889	3,351	953	2,464	319	439	152	434
Texas.....	8,320	5,697	975	4,986	3,871	633	2,916	411	456	121	461
Utah.....	5,765	3,475	1,448	3,718	2,429	1,014	1,705	202	253	62	340
Vermont.....	14,300	8,476	3,028	8,737	5,879	2,096	5,166	1,100	577	348	1,016
Virginia.....	10,659	6,805	2,427	6,498	4,506	1,598	3,774	510	712	170	629
Washington.....	9,099	5,686	1,797	5,398	3,715	1,123	3,272	594	414	109	528
West Virginia.....	9,852	5,565	2,775	5,920	3,661	1,777	3,355	355	356	211	529
Wisconsin.....	10,680	5,734	2,995	6,475	4,100	1,976	3,796	472	521	271	540
Wyoming.....	13,840	8,585	3,061	8,185	5,573	1,944	5,233	806	880	268	760

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

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditure for adult education, community services, and other nonelementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

**Table 9. Capital Outlay and Other Expenditure of Public School Systems by State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Capital outlay					Interest on debt	Payments to other governments
	Total	Construction	Land and existing structures	Equipment			
				Instructional	Other		
United States.....	68,653,127	53,410,986	5,009,500	2,514,695	7,717,946	16,043,937	1,706,537
Alabama.....	816,799	678,254	31,379	10,009	97,157	136,759	-
Alaska.....	307,512	190,454	86,711	14,335	16,012	48,257	-
Arizona.....	1,571,620	1,237,637	(1)	159,462	174,521	435,278	-
Arkansas.....	463,449	220,327	168,882	20,129	54,111	112,990	6,344
California.....	9,388,155	8,271,117	885,347	44,652	187,039	1,780,780	4,162
Colorado.....	1,157,579	848,446	113,168	54,703	141,262	365,970	12,136
Connecticut.....	826,090	740,450	(1)	31,172	54,468	154,459	-
Delaware.....	241,390	232,066	(1)	2,279	7,045	21,479	-
District of Columbia.....	202,768	195,190	(1)	6,346	1,232	-	-
Florida.....	5,980,134	4,727,344	408,691	21,733	822,366	822,685	-
Georgia.....	2,703,375	2,268,557	152,506	41,527	240,785	234,783	823
Hawaii.....	94,455	41,697	38,846	7,770	6,142	-	-
Idaho.....	93,431	62,529	(1)	10,783	20,119	61,282	-
Illinois.....	2,559,210	1,999,861	(1)	127,268	432,081	780,769	-
Indiana.....	941,950	233,629	313,419	21,814	373,088	252,296	-
Iowa.....	672,361	527,248	24,385	26,197	94,531	90,884	-
Kansas.....	428,160	146,110	23,017	92,645	166,388	155,885	3,701
Kentucky.....	760,566	598,928	29,218	57,464	74,956	178,840	-
Louisiana.....	787,702	586,190	44,833	66,118	90,561	102,504	-
Maine.....	113,571	69,315	15,771	6,634	21,851	46,170	683
Maryland.....	1,358,068	1,099,705	12,273	56,190	189,900	132,722	-
Massachusetts.....	655,884	301,832	258,191	67,345	28,516	285,074	-
Michigan.....	1,375,044	988,449	119,268	45,163	222,164	849,225	-
Minnesota.....	1,136,550	896,979	(1)	53,338	186,233	427,109	61,174
Mississippi.....	377,201	240,884	(1)	43,474	92,843	70,407	-
Missouri.....	1,070,552	743,189	94,106	66,365	166,892	273,921	-
Montana.....	141,860	108,648	4,989	4,205	24,018	15,983	-
Nebraska.....	444,442	270,261	30,411	27,621	116,149	69,807	65
Nevada.....	1,058,467	521,560	289,274	207,145	40,488	245,970	1,053
New Hampshire.....	163,893	114,409	19,763	14,077	15,644	42,798	-
New Jersey.....	1,625,458	1,368,760	123,952	25,785	106,961	385,965	59,454
New Mexico.....	569,550	470,404	53,043	3,556	42,547	37,467	-
New York.....	4,805,621	4,161,880	140,729	155,503	347,509	1,134,703	-
North Carolina.....	1,728,313	1,301,598	33,127	918	392,670	485,573	-
North Dakota.....	88,292	52,018	3,109	10,095	23,070	11,139	4,749
Ohio.....	2,568,654	1,992,608	26,593	130,559	418,894	460,756	208,823
Oklahoma.....	459,000	304,720	23,535	34,362	96,383	49,941	-
Oregon.....	621,540	506,090	50,157	6,425	58,868	278,821	805
Pennsylvania.....	2,537,699	2,195,004	12,278	164,316	166,101	950,671	93,123
Rhode Island.....	28,023	16,148	18	8,949	2,908	35,768	-
South Carolina.....	1,179,283	809,751	54,525	43,591	271,416	357,747	12,480
South Dakota.....	114,678	89,266	(1)	12,970	12,442	24,009	-
Tennessee.....	735,501	468,299	25,924	82,048	159,230	187,384	-
Texas.....	8,133,118	6,947,915	352,666	154,158	678,379	2,375,147	1,140,001
Utah.....	929,772	416,957	283,015	54,689	175,111	99,129	-
Vermont.....	83,821	56,256	1,640	9,677	16,248	13,456	-
Virginia.....	1,528,769	766,351	477,173	103,337	181,908	299,792	-
Washington.....	1,797,341	1,440,317	113,899	24,136	218,989	414,179	-
West Virginia.....	249,687	188,482	23,486	7,573	30,146	13,946	52
Wisconsin.....	666,877	451,554	30,079	59,947	125,297	230,595	96,909
Wyoming.....	309,892	245,343	16,104	14,138	34,307	2,663	-

<sup>1</sup>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.

**Table 10. Indebtedness and Debt Transactions of Public Elementary-Secondary School Systems by State: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Debt outstanding at end of fiscal year <sup>1</sup>			Debt transactions	
	Total	Long-term	Short-term	Long-term debt issued	Long-term debt retired
United States.....	377,419,014	369,432,688	7,986,326	50,057,958	31,215,587
Alabama.....	3,947,586	3,947,586	-	145,228	160,797
Alaska.....	1,406,187	1,406,187	-	160,287	94,974
Arizona.....	4,792,305	4,792,059	246	778,586	301,663
Arkansas.....	2,845,934	2,845,898	36	430,954	199,783
California.....	42,695,239	42,695,239	-	5,160,205	3,086,532
Colorado.....	7,334,461	7,334,461	-	1,023,851	868,919
Connecticut.....	2,154,908	2,145,863	9,045	53,091	294,161
Delaware.....	571,069	571,069	-	70,902	31,281
District of Columbia.....	-	-	-	-	-
Florida.....	17,032,257	17,032,257	-	2,018,330	1,051,702
Georgia.....	6,127,372	5,962,380	164,992	1,076,068	635,399
Hawaii.....	-	-	-	-	-
Idaho.....	1,363,232	1,362,666	566	176,961	133,406
Illinois.....	17,311,460	17,239,898	71,562	4,086,025	2,949,620
Indiana.....	13,677,900	12,153,306	1,524,594	1,959,063	940,139
Iowa.....	1,987,790	1,982,864	4,926	285,911	294,648
Kansas.....	3,760,848	3,760,848	-	432,870	270,374
Kentucky.....	4,437,730	4,437,730	-	635,446	276,955
Louisiana.....	3,027,769	3,027,769	-	481,833	207,463
Maine.....	787,589	787,589	-	120,424	107,635
Maryland.....	3,148,790	3,143,411	5,379	457,268	314,557
Massachusetts.....	5,230,582	5,184,112	46,470	348,119	560,489
Michigan.....	20,109,189	19,427,089	682,100	1,939,484	1,551,231
Minnesota.....	9,243,013	9,047,479	195,534	1,053,344	510,093
Mississippi.....	1,500,352	1,500,352	-	161,104	179,987
Missouri.....	6,069,744	6,069,744	-	763,525	661,511
Montana.....	363,394	363,394	-	36,432	33,362
Nebraska.....	1,733,588	1,732,004	1,584	237,698	161,214
Nevada.....	6,005,372	6,005,012	360	1,562,935	297,706
New Hampshire.....	958,276	958,276	-	21,333	102,662
New Jersey.....	8,839,038	8,753,263	85,775	445,751	467,974
New Mexico.....	1,243,741	1,243,741	-	357,080	162,290
New York.....	29,528,485	27,726,210	1,802,275	3,362,056	3,080,300
North Carolina.....	8,149,571	8,149,571	-	1,312,351	633,069
North Dakota.....	68,703	68,703	-	50,670	18,670
Ohio.....	10,360,257	10,164,268	195,989	786,366	762,998
Oklahoma.....	1,419,723	1,419,723	-	445,790	325,955
Oregon.....	6,465,329	6,465,329	-	346,195	310,294
Pennsylvania.....	24,674,518	24,648,352	26,166	3,826,816	2,949,428
Rhode Island.....	929,297	929,297	-	310,848	52,899
South Carolina.....	9,461,192	9,461,192	-	540,310	370,528
South Dakota.....	584,607	584,607	-	82,270	60,822
Tennessee.....	4,734,213	4,734,213	-	679,532	333,930
Texas.....	56,466,271	54,370,654	2,095,617	8,824,436	2,763,332
Utah.....	2,490,670	2,490,670	-	694,951	260,959
Vermont.....	309,703	309,703	-	26,273	35,939
Virginia.....	6,719,960	6,526,461	193,499	737,622	698,820
Washington.....	9,021,437	9,021,437	-	1,001,560	732,807
West Virginia.....	294,875	294,875	-	-	26,625
Wisconsin.....	5,985,198	5,105,587	879,611	549,804	877,165
Wyoming.....	48,290	48,290	-	-	12,520

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



**Table 11. States Ranked According to Per Pupil Elementary-Secondary Public School System Finance Amounts: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Rank	Elementary-secondary revenue				Current spending															
	Total	From Federal Sources	From state sources	From local sources	Total <sup>1</sup>	Instruction			General administration	School administration										
						Total <sup>1</sup>	Salaries only	Benefits only												
	US.....	12,028	US.....	973	US.....	5,805	US.....	5,251	US.....	10,259	US.....	6,211	US.....	4,206	US.....	1,420	US.....	192	US.....	565
1	DC.....	21,040	AK.....	2,323	VT.....	14,388	DC.....	19,569	NY.....	17,173	NY.....	11,818	NY.....	7,654	NY.....	3,245	ME.....	546	DC.....	1,027
2	NY.....	19,411	LA.....	1,946	HI.....	11,975	NJ.....	10,132	NJ.....	16,491	NJ.....	9,546	NJ.....	6,284	AK.....	3,153	ND.....	429	VT.....	1,016
3	WY.....	18,611	HI.....	1,727	AK.....	10,866	CT.....	9,513	AK.....	14,630	VT.....	8,737	VT.....	5,879	MA.....	2,539	NH.....	409	AK.....	893
4	NJ.....	18,467	ND.....	1,535	WY.....	9,841	NY.....	9,450	DC.....	14,594	AK.....	8,523	CT.....	5,809	NJ.....	2,532	MN.....	399	MD.....	875
5	AK.....	16,754	SD.....	1,488	DE.....	9,097	PA.....	8,315	VT.....	14,300	CT.....	8,509	WY.....	5,573	RI.....	2,323	NJ.....	362	CT.....	808
6	CT.....	16,600	DC.....	1,470	NY.....	8,813	MA.....	8,172	CT.....	13,848	MA.....	8,304	RI.....	5,436	CT.....	2,210	VT.....	348	NJ.....	787
7	VT.....	16,261	MS.....	1,436	MN.....	8,048	MD.....	8,148	WY.....	13,840	WY.....	8,185	MA.....	5,378	DE.....	2,162	PA.....	344	WY.....	760
8	MA.....	15,484	NM.....	1,421	NM.....	7,727	RI.....	8,069	RI.....	13,539	RI.....	7,857	MD.....	5,376	VT.....	2,096	IL.....	330	HI.....	728
9	MD.....	15,480	MT.....	1,303	NJ.....	7,618	WY.....	7,605	MA.....	13,454	MD.....	7,821	DC.....	5,162	MD.....	1,983	NE.....	315	DE.....	713
10	RI.....	15,032	CA.....	1,168	AR.....	7,324	NH.....	7,509	MD.....	12,966	DE.....	7,431	NH.....	4,942	WI.....	1,976	NY.....	304	NY.....	691
11	PA.....	14,629	WY.....	1,165	CA.....	6,978	IL.....	6,837	DE.....	12,253	NH.....	7,269	DE.....	4,823	WY.....	1,944	CT.....	303	RI.....	672
12	DE.....	14,447	NY.....	1,147	WA.....	6,732	NE.....	6,509	PA.....	12,035	PA.....	7,134	PA.....	4,738	NH.....	1,894	SD.....	285	NH.....	661
13	HI.....	14,129	RI.....	1,147	KS.....	6,715	VA.....	6,240	HI.....	11,800	HI.....	7,125	HI.....	4,586	ME.....	1,842	OH.....	283	CA.....	655
14	NH.....	13,358	WV.....	1,138	MI.....	6,660	OH.....	6,230	NH.....	11,619	ME.....	6,677	ME.....	4,526	WV.....	1,777	MO.....	277	CO.....	642
15	ME.....	12,939	NE.....	1,107	MA.....	6,521	ME.....	6,184	ME.....	11,572	DC.....	6,542	MN.....	4,507	PA.....	1,732	MT.....	277	ME.....	642
16	OH.....	12,710	PA.....	1,082	MD.....	6,503	FL.....	5,929	WI.....	10,680	VA.....	6,498	VA.....	4,506	IN.....	1,660	WI.....	271	VA.....	629
17	MN.....	12,229	VT.....	1,054	CT.....	6,386	ND.....	5,615	VA.....	10,659	MN.....	6,477	AK.....	4,421	MI.....	1,648	WY.....	268	OR.....	605
18	WI.....	12,014	KY.....	1,047	AL.....	6,258	GA.....	5,341	IL.....	10,246	WI.....	6,475	GA.....	4,182	VA.....	1,598	KS.....	257	MA.....	594
19	VA.....	11,810	AR.....	1,026	WV.....	6,116	WI.....	5,273	OH.....	10,173	GA.....	6,210	ND.....	4,155	HI.....	1,589	IA.....	248	MI.....	580
20	IL.....	11,756	AZ.....	1,002	WI.....	6,016	MO.....	5,255	MN.....	10,140	NE.....	6,134	IL.....	4,155	OR.....	1,581	LA.....	245	GA.....	579
21	CA.....	11,649	OK.....	1,001	RI.....	5,817	CO.....	5,106	MI.....	10,069	IL.....	6,022	WI.....	4,100	GA.....	1,475	OK.....	234	NV.....	573
22	MI.....	11,630	ME.....	1,000	NV.....	5,816	SD.....	5,035	LA.....	9,954	KS.....	5,922	NE.....	4,026	MN.....	1,396	AL.....	233	AL.....	566
23	LA.....	11,606	TX.....	983	KY.....	5,768	IA.....	5,031	CA.....	9,863	WV.....	5,920	IA.....	4,026	AL.....	1,365	MS.....	231	KS.....	561
24	KS.....	11,502	SC.....	976	ME.....	5,755	TX.....	4,731	WV.....	9,852	CA.....	5,904	OH.....	4,003	LA.....	1,360	DC.....	219	OH.....	560
25	NE.....	11,367	AL.....	958	OR.....	5,672	IN.....	4,731	GA.....	9,788	LA.....	5,852	LA.....	3,965	OH.....	1,329	AK.....	218	IA.....	547
26	GA.....	11,345	IL.....	948	NC.....	5,620	LA.....	4,567	ND.....	9,675	MT.....	5,829	MO.....	3,953	NE.....	1,319	WV.....	211	NM.....	541
27	FL.....	11,338	FL.....	937	OH.....	5,606	DE.....	4,436	KS.....	9,667	ND.....	5,816	CA.....	3,934	IL.....	1,264	KY.....	202	WI.....	540
28	ND.....	11,187	DE.....	914	SC.....	5,511	SC.....	4,386	MT.....	9,666	MI.....	5,729	KS.....	3,889	CA.....	1,238	MI.....	201	MT.....	522
29	IA.....	10,921	OR.....	913	MT.....	5,370	MT.....	4,207	NE.....	9,577	OH.....	5,706	TX.....	3,871	IA.....	1,221	AR.....	199	WV.....	539
30	MT.....	10,880	MI.....	890	ID.....	5,301	OR.....	4,157	OR.....	9,558	IA.....	5,643	MT.....	3,868	ND.....	1,173	RI.....	195	WA.....	528
31	SC.....	10,873	GA.....	881	PA.....	5,232	MI.....	4,080	IA.....	9,267	OR.....	5,564	NC.....	3,769	CO.....	1,168	NM.....	187	IL.....	527
32	NM.....	10,847	OH.....	874	IN.....	5,194	KS.....	4,051	MO.....	9,216	MO.....	5,559	KY.....	3,720	NV.....	1,151	MA.....	179	LA.....	526
33	WA.....	10,786	TN.....	873	NH.....	5,153	AZ.....	3,787	SC.....	9,170	FL.....	5,440	WA.....	3,715	KY.....	1,150	NV.....	174	SC.....	525
34	OR.....	10,743	NC.....	870	GA.....	5,123	NV.....	3,645	AL.....	9,103	WA.....	5,398	SC.....	3,703	WA.....	1,123	CO.....	172	MO.....	521
35	IN.....	10,708	WA.....	870	LA.....	5,093	TN.....	3,635	WA.....	9,099	IN.....	5,324	NM.....	3,663	MT.....	1,097	VA.....	170	IN.....	519
36	WV.....	10,526	MD.....	830	IA.....	5,082	AK.....	3,566	CO.....	9,079	AL.....	5,309	WV.....	3,661	NM.....	1,096	IN.....	169	FL.....	510
37	AL.....	10,397	IA.....	808	MS.....	4,844	CA.....	3,503	NM.....	9,068	CO.....	5,286	MI.....	3,589	SC.....	1,066	TN.....	152	NE.....	506
38	MO.....	10,290	MO.....	804	VA.....	4,840	MN.....	3,490	IN.....	9,036	NM.....	5,266	CO.....	3,519	MO.....	1,018	ID.....	147	NC.....	504
39	NV.....	10,116	MA.....	791	OK.....	4,608	OK.....	3,397	FL.....	9,035	SC.....	5,209	IN.....	3,518	UT.....	1,014	OR.....	143	PA.....	498
40	TX.....	10,063	IN.....	783	AZ.....	4,516	WV.....	3,273	KY.....	8,686	KY.....	5,139	AR.....	3,454	FL.....	1,010	DE.....	135	KY.....	478
41	CO.....	10,051	ID.....	771	FL.....	4,472	WA.....	3,184	AR.....	8,541	NC.....	5,033	SD.....	3,453	KS.....	980	GA.....	128	TX.....	461
42	KY.....	9,963	KS.....	736	TX.....	4,349	AL.....	3,182	SD.....	8,367	SD.....	5,014	FL.....	3,425	MS.....	973	TX.....	121	ND.....	461
43	SD.....	9,768	VA.....	729	CO.....	4,263	KY.....	3,148	TX.....	8,320	AR.....	5,009	OR.....	3,374	TN.....	953	MD.....	111	AR.....	455
44	AR.....	9,640	WI.....	725	UT.....	4,249	NC.....	3,060	NV.....	8,285	TX.....	4,986	AL.....	3,358	ID.....	949	SC.....	111	MS.....	450
45	NC.....	9,551	NJ.....	718	MO.....	4,231	MS.....	2,718	NC.....	7,996	TN.....	4,889	TN.....	3,351	SD.....	915	WA.....	109	TN.....	434
46	AZ.....	9,305	CT.....	701	ND.....	4,037	UT.....	2,607	MS.....	7,901	NV.....	4,885	NV.....	3,198	NC.....	909	AZ.....	105	OK.....	418
47	OK.....	9,006	NH.....	695	IL.....	3,971	ID.....	2,018	TN.....	7,739	MS.....	4,635	MS.....	3,190	AR.....	906	HI.....	97	MN.....	416
48	MS.....	8,997	MN.....	691	TN.....	3,853	NM.....	1,698	OK.....	7,685	OK.....	4,322	AZ.....	3,047	OK.....	862	CA.....	91	SD.....	400
49	TN.....	8,362	UT.....	685	NE.....	3,751	AR.....	1,291	AZ.....	7,608	AZ.....	4,306	OK.....	2,968	AZ.....	844	NC.....	90	ID.....	399
50	ID.....	8,090	CO.....	682	SD.....	3,246	VT.....	819	ID.....	6,931	ID.....	4,229	ID.....	2,937	TX.....	633	FL.....	83	AZ.....	378
51	UT.....	7,540	NV.....	655	DC.....	-	HI.....	426	UT.....	5,765	UT.....	3,718	UT.....	2,429	DC.....	561	UT.....	62	UT.....	340

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

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditure 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 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

**Table 12. States Ranked According to Relation of Elementary-Secondary Public School System Finance Amounts to \$1,000 Personal Income: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Rank	Elementary-secondary revenue				Current spending															
	Total	From Federal sources	From state sources	From local sources	Instruction				General administration	School administration										
					Total <sup>1</sup>	Total <sup>1</sup>	Salaries only	Benefits only												
	US.....	49.00	US.....	3.96	US.....	23.65	US.....	21.39	US.....	42.14	US.....	25.65	US.....	17.13	US.....	5.78	US.....	.78	US.....	2.30
1	AK.....	78.08	AK.....	10.82	VT.....	55.10	NJ.....	31.68	AK.....	68.18	AK.....	39.72	NY.....	22.57	AK.....	14.69	ME.....	2.31	AK.....	4.16
2	WY.....	65.44	LA.....	8.34	AK.....	50.64	DC.....	30.32	VT.....	56.80	NY.....	36.16	VT.....	22.51	NY.....	9.57	ND.....	1.74	VT.....	3.89
3	VT.....	62.27	MS.....	8.21	HI.....	41.23	PA.....	29.59	NJ.....	53.30	VT.....	35.50	GA.....	20.86	WV.....	9.18	MN.....	1.49	GA.....	2.89
4	NJ.....	57.74	NM.....	7.40	NM.....	40.24	NE.....	28.23	NY.....	51.95	NJ.....	31.59	AK.....	20.60	WI.....	8.28	NH.....	1.43	MI.....	2.83
5	NY.....	57.23	SD.....	6.23	AR.....	38.93	NY.....	27.86	WV.....	50.88	GA.....	31.18	TX.....	20.19	MI.....	8.05	NE.....	1.36	NM.....	2.82
6	MI.....	56.78	ND.....	6.23	WY.....	34.60	RI.....	27.40	ME.....	50.15	WV.....	30.57	NJ.....	19.65	VT.....	8.03	VT.....	1.33	MD.....	2.80
7	GA.....	56.59	HI.....	5.95	MI.....	32.51	CT.....	27.02	MI.....	49.15	ME.....	29.47	WY.....	19.60	IN.....	8.02	MS.....	1.32	AL.....	2.76
8	NM.....	56.49	WV.....	5.88	WV.....	31.58	IL.....	26.99	GA.....	49.03	RI.....	29.03	ME.....	19.12	NJ.....	7.92	IL.....	1.30	WV.....	2.73
9	SC.....	54.71	MT.....	5.72	AL.....	30.56	OH.....	26.81	WY.....	48.66	WY.....	28.78	NM.....	19.07	RI.....	7.89	PA.....	1.22	ME.....	2.71
10	OH.....	54.70	AR.....	5.45	KS.....	30.23	WY.....	26.74	RI.....	48.33	MI.....	27.97	WV.....	18.91	ME.....	7.78	OH.....	1.22	WY.....	2.67
11	ME.....	54.67	KY.....	5.27	MN.....	30.10	GA.....	26.64	NM.....	47.23	NM.....	27.42	KY.....	18.74	MA.....	7.38	MT.....	1.22	SC.....	2.64
12	WV.....	54.36	OK.....	5.18	DE.....	30.04	NH.....	26.14	SC.....	46.45	WI.....	27.12	SC.....	18.63	GA.....	7.36	OK.....	1.21	CA.....	2.58
13	TX.....	52.50	TX.....	5.13	KY.....	29.06	ME.....	26.13	AR.....	45.44	KS.....	26.67	RI.....	18.46	DE.....	7.14	MO.....	1.20	MS.....	2.57
14	PA.....	52.06	SC.....	4.91	ID.....	28.62	MD.....	26.06	MS.....	45.16	AR.....	26.66	AR.....	18.36	WY.....	6.83	SD.....	1.19	OR.....	2.56
15	KS.....	51.78	NE.....	4.80	UT.....	27.90	TX.....	24.68	OH.....	45.12	NE.....	26.60	IA.....	18.34	OR.....	6.69	KS.....	1.16	KS.....	2.53
16	IN.....	51.74	AL.....	4.68	SC.....	27.73	MA.....	23.75	WI.....	44.74	NH.....	26.60	MS.....	18.23	AL.....	6.66	AL.....	1.14	IN.....	2.51
17	MS.....	51.42	CA.....	4.60	MS.....	27.68	VA.....	23.05	AL.....	44.47	SC.....	26.52	MI.....	17.52	UT.....	6.66	WI.....	1.14	HI.....	2.51
18	AR.....	51.24	AZ.....	4.52	CA.....	27.47	IA.....	22.92	KY.....	43.76	MS.....	26.49	KS.....	17.51	NH.....	6.59	NJ.....	1.13	IA.....	2.49
19	RI.....	51.04	UT.....	4.50	NY.....	25.98	IN.....	22.86	IN.....	43.67	MA.....	26.28	NE.....	17.46	MD.....	6.34	IA.....	1.13	CO.....	2.49
20	AL.....	50.77	GA.....	4.39	WA.....	25.58	MO.....	22.79	KS.....	43.53	TX.....	26.02	OH.....	17.23	CT.....	6.28	WV.....	1.09	NJ.....	2.46
21	WI.....	50.32	MI.....	4.34	GA.....	25.55	ND.....	22.78	TX.....	43.41	AL.....	25.94	NH.....	17.21	PA.....	6.16	AR.....	1.06	AR.....	2.42
22	KY.....	50.19	ME.....	4.22	NC.....	25.35	WI.....	22.09	PA.....	42.95	OH.....	25.90	MD.....	17.20	VA.....	5.90	LA.....	1.05	OH.....	2.41
23	LA.....	49.75	ID.....	4.16	WI.....	25.20	SC.....	22.07	LA.....	42.67	KY.....	25.89	WI.....	17.18	LA.....	5.83	KY.....	1.02	KY.....	2.41
24	IA.....	49.74	WY.....	4.10	IN.....	25.10	FL.....	21.98	MT.....	42.47	IN.....	25.74	MO.....	17.14	KY.....	5.80	AK.....	1.02	TX.....	2.40
25	UT.....	49.52	VT.....	4.04	ME.....	24.32	SD.....	21.09	IA.....	42.21	IA.....	25.70	LA.....	17.00	NE.....	5.72	MI.....	.98	DE.....	2.36
26	MD.....	49.52	TN.....	3.99	OH.....	24.13	MI.....	19.92	NH.....	41.74	MT.....	25.61	IN.....	17.00	OH.....	5.72	NM.....	.97	MT.....	2.34
27	NE.....	49.30	NC.....	3.93	OR.....	23.99	CO.....	19.80	NE.....	41.53	PA.....	25.51	NC.....	17.00	NM.....	5.71	WY.....	.94	NV.....	2.34
28	HI.....	48.64	RI.....	3.89	OK.....	23.87	LA.....	19.58	MD.....	41.48	CT.....	25.14	MT.....	16.99	MS.....	5.56	NY.....	.90	VA.....	2.32
29	MT.....	47.80	OR.....	3.86	NJ.....	23.82	MT.....	18.48	MA.....	41.25	LA.....	25.09	PA.....	16.86	IA.....	5.56	CT.....	.86	NH.....	2.30
30	DE.....	47.71	PA.....	3.85	NV.....	23.73	KS.....	18.23	OR.....	41.00	MD.....	25.02	ND.....	16.86	HI.....	5.47	IN.....	.82	CT.....	2.30
31	CT.....	47.16	IN.....	3.78	MT.....	23.60	OK.....	17.60	HI.....	40.63	DE.....	24.69	MN.....	16.85	SC.....	5.36	ID.....	.79	RI.....	2.28
32	OK.....	46.65	OH.....	3.76	IA.....	23.15	OR.....	17.58	DE.....	40.62	HI.....	24.53	VA.....	16.65	MN.....	5.22	NV.....	.71	NC.....	2.27
33	NH.....	46.50	IL.....	3.74	TX.....	22.69	UT.....	17.12	IL.....	40.45	UT.....	24.42	CT.....	16.50	ID.....	5.12	TN.....	.70	WI.....	2.26
34	IL.....	46.41	IA.....	3.68	LA.....	21.83	AZ.....	17.10	CT.....	40.31	MN.....	24.22	IL.....	16.40	IL.....	4.99	CO.....	.67	MO.....	2.26
35	CA.....	45.85	MO.....	3.49	MD.....	20.80	WV.....	16.90	MO.....	39.97	OR.....	24.12	AL.....	16.40	CA.....	4.87	RI.....	.66	LA.....	2.26
36	MN.....	45.73	FL.....	3.48	AZ.....	20.39	AK.....	16.62	OK.....	39.81	MO.....	24.11	UT.....	15.95	MT.....	4.82	GA.....	.64	UT.....	2.24
37	OR.....	45.43	NY.....	3.38	RI.....	19.75	TN.....	16.61	VA.....	39.40	VA.....	24.02	DE.....	15.93	AR.....	4.82	TX.....	.63	NE.....	2.20
38	ND.....	45.38	KS.....	3.31	MA.....	18.95	KY.....	15.86	ND.....	39.25	IL.....	23.78	ID.....	15.86	ND.....	4.76	VA.....	.63	OK.....	2.16
39	MA.....	45.00	WA.....	3.30	PA.....	18.62	AL.....	15.54	CA.....	38.83	ND.....	23.59	HI.....	15.79	NV.....	4.70	OR.....	.61	ID.....	2.15
40	MO.....	44.63	WI.....	3.04	MO.....	18.35	MS.....	15.53	MN.....	37.92	CA.....	23.24	MA.....	15.63	CO.....	4.53	SC.....	.56	IL.....	2.08
41	ID.....	43.69	DE.....	3.02	CT.....	18.14	NV.....	14.87	UT.....	37.86	NC.....	22.88	CA.....	15.49	OK.....	4.46	MA.....	.52	NY.....	2.04
42	VA.....	43.63	VA.....	2.69	NH.....	17.94	DE.....	14.65	ID.....	37.43	ID.....	22.84	OK.....	15.37	MO.....	4.42	AZ.....	.47	WA.....	2.01
43	NC.....	43.07	NV.....	2.67	VA.....	17.88	NC.....	13.80	NC.....	36.23	OK.....	22.39	TN.....	15.31	KS.....	4.41	DE.....	.45	TN.....	1.98
44	FL.....	42.04	MD.....	2.65	TN.....	17.60	CA.....	13.79	TN.....	35.36	TN.....	22.34	SD.....	14.46	TN.....	4.35	WA.....	.41	FL.....	1.89
45	AZ.....	42.02	CO.....	2.65	FL.....	16.58	MN.....	13.05	CO.....	35.25	SD.....	21.00	OR.....	14.27	WA.....	4.27	NC.....	.41	ND.....	1.87
46	NV.....	41.27	MN.....	2.58	CO.....	16.53	WA.....	12.10	SD.....	35.05	CO.....	20.54	WA.....	14.11	NC.....	4.10	UT.....	.40	PA.....	1.77
47	WA.....	40.98	NH.....	2.42	ND.....	16.38	ID.....	10.90	WA.....	34.58	WA.....	20.52	AZ.....	13.76	SD.....	3.83	CA.....	.36	MA.....	1.73
48	SD.....	40.91	MA.....	2.30	NE.....	16.27	NM.....	8.85	AZ.....	34.36	FL.....	20.17	CO.....	13.65	AZ.....	3.81	MD.....	.36	AZ.....	1.71
49	CO.....	38.98	DC.....	2.28	IL.....	15.68	AR.....	6.86	NV.....	33.80	NV.....	19.93	NV.....	13.05	FL.....	3.74	DC.....	.34	SD.....	1.68
50	TN.....	38.20	NJ.....	2.24	SD.....	13.60	VT.....	3.14	FL.....	33.50	AZ.....	19.45	FL.....	12.70	TX.....	3.30	HI.....	.33	DC.....	1.59
51	DC.....	32.60	CT.....	1.99	DC.....	-	HI.....	1.47	DC.....	26.33	DC.....	13.85	DC.....	8.00	DC.....	.87	FL.....	.31	MN.....	1.56

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

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditure for adult education, community services, and other nonelementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Data used to calculate rankings from U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates): March 25, 2010 (2007 data).

**Table 13. Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

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, 2007.....	48,396,076	10,182,150	6,514,158	4,907,970	7,203,817	4,277,910	5,622,000	9,688,071
Elementary-secondary revenue.....	582,125,621	125,933,061	72,128,284	53,295,484	82,864,385	51,401,985	68,609,171	127,893,251
From Federal sources.....	47,071,391	11,553,741	6,055,391	4,109,545	6,397,348	3,251,690	4,584,043	11,119,633
Through state.....	43,359,478	10,938,949	5,686,975	3,894,543	5,818,660	2,974,016	4,248,729	9,797,606
Child nutrition programs.....	9,915,935	2,474,682	1,426,350	1,022,676	1,376,796	761,601	1,017,668	1,836,162
Other and nonspecified	33,443,543	8,464,267	4,260,625	2,871,867	4,441,864	2,212,415	3,231,061	7,961,444
Direct.....	3,711,913	614,792	368,416	215,002	578,688	277,674	335,314	1,322,027
From state sources.....	280,926,633	58,743,932	36,581,099	28,657,754	40,948,648	23,250,121	30,847,692	61,897,387
General formula assistance.....	188,068,441	35,582,060	24,994,649	19,844,779	28,094,243	15,851,360	20,812,114	42,889,236
Compensatory programs.....	6,913,646	1,442,710	1,322,393	894,470	1,219,778	617,526	577,903	838,866
Special education.....	16,340,753	3,982,505	1,742,250	1,293,837	2,059,029	1,338,852	1,953,024	3,971,256
Staff improvement programs.....	4,154,163	872,454	494,083	496,608	662,998	367,651	477,220	783,149
Vocational programs.....	954,698	203,813	95,127	105,495	121,743	66,072	83,206	279,242
Capital outlay/debt service.....	9,088,826	2,198,108	1,325,639	1,068,613	1,262,668	658,612	1,036,147	1,539,039
Transportation.....	4,528,157	758,183	509,635	379,968	640,493	399,219	589,695	1,250,964
Other.....	36,225,097	11,552,077	4,376,599	3,418,072	4,598,641	2,461,945	3,225,663	6,592,100
Payments on behalf of LEA.....	12,196,213	1,653,774	1,445,706	1,038,092	1,995,344	1,329,307	1,791,541	2,942,449
Nonspecified.....	2,456,639	498,248	275,018	117,820	293,711	159,577	301,179	811,086
From local sources.....	254,127,597	55,635,388	29,491,794	20,528,185	35,518,389	24,900,174	33,177,436	54,876,231
Taxes <sup>1</sup> .....	169,096,775	28,437,710	20,420,569	14,169,088	25,211,436	17,883,225	23,843,963	39,130,784
Property taxes.....	161,858,644	27,475,485	18,900,228	13,509,786	24,037,213	17,273,664	22,882,978	37,779,290
Contribution from parent government.....	43,823,537	19,414,808	3,908,167	2,745,812	4,717,601	3,504,259	4,593,579	4,939,311
From other local governments.....	5,491,945	517,240	655,951	334,352	497,005	517,867	774,967	2,194,563
Current charges <sup>1</sup> .....	14,819,292	2,653,506	1,709,293	1,341,196	2,117,869	1,294,157	1,776,074	3,927,197
Tuition and transportation.....	1,203,834	136,489	115,281	131,558	148,607	92,889	135,873	443,137
School lunch.....	7,013,522	1,072,382	840,130	703,349	1,103,593	706,439	946,614	1,641,015
Other.....	20,896,048	4,612,124	2,797,814	1,937,737	2,974,478	1,700,666	2,188,853	4,684,376
Elementary-secondary expenditure.....	593,175,016	130,822,604	74,302,089	54,849,411	83,956,764	52,599,506	68,096,101	128,548,541
Current spending.....	506,771,415	109,697,397	61,518,708	46,362,468	71,827,788	44,993,575	59,291,550	113,079,929
By function:								
Instruction.....	304,751,166	68,096,367	36,793,296	27,912,691	43,339,797	27,366,337	35,782,161	65,460,517
Support services.....	175,908,711	35,926,390	21,428,558	15,908,139	24,821,340	15,469,415	20,617,788	41,737,081
Pupil support services.....	26,828,205	4,674,111	3,293,508	2,617,928	4,075,591	2,522,668	3,275,326	6,369,073
Instructional staff support.....	24,554,169	5,878,801	3,277,232	2,188,722	3,277,893	1,958,221	2,647,631	5,325,669
General administration.....	9,283,620	989,887	710,198	460,311	1,045,282	795,576	1,266,601	4,015,765
School administration.....	27,356,303	6,038,466	3,573,187	2,699,303	3,954,823	2,396,913	3,081,681	5,611,930
Operation and maint. of plant.....	48,495,811	10,376,926	5,982,776	4,466,064	6,951,724	4,361,771	5,747,989	10,608,561
Pupil transportation.....	22,117,733	4,384,833	2,416,229	1,813,588	3,118,111	2,035,332	2,785,153	5,564,487
Other and nonspecified.....	17,272,870	3,583,366	2,175,428	1,662,223	2,397,916	1,398,934	1,813,407	4,241,596
Other current spending.....	26,111,538	5,674,640	3,296,854	2,541,638	3,666,651	2,157,823	2,891,601	5,882,331
By selected objects:								
Total salaries and wages <sup>1</sup> .....	301,658,097	65,322,288	37,946,360	28,491,024	43,441,507	26,968,050	35,178,260	64,310,608
Instructional salaries only.....	203,544,743	44,242,813	25,265,565	19,130,827	29,378,919	18,472,333	24,024,903	43,029,383
Support services salaries only.....	88,620,159	18,808,717	11,399,576	8,409,475	12,685,617	7,734,472	10,167,633	19,414,669
Total employee benefits <sup>1</sup> .....	103,220,665	22,113,033	11,846,564	9,544,748	15,010,166	9,505,945	12,536,835	22,663,374
Instructional benefits only.....	68,715,881	15,176,823	7,660,493	6,255,985	9,881,896	6,400,627	8,417,957	14,922,100
Support services benefits only.....	31,054,473	6,243,708	3,715,828	2,924,133	4,595,032	2,822,712	3,738,628	7,014,432
Capital outlay.....	68,653,127	17,104,632	10,389,556	6,897,398	9,556,044	5,930,142	6,799,422	11,975,933
Construction.....	53,410,986	13,559,909	8,374,510	5,518,183	7,514,507	4,563,033	5,132,352	8,748,492
Equipment.....	10,232,641	1,975,646	1,368,492	971,677	1,346,411	922,045	1,155,927	2,492,443
Instructional equipment only.....	2,514,695	522,656	282,194	189,618	317,046	218,676	312,016	672,489
Land & existing structures.....	5,009,500	1,569,077	646,554	407,538	695,126	445,064	511,143	734,998
Interest on debt.....	16,043,937	3,743,263	2,319,244	1,559,953	2,364,263	1,463,754	1,815,326	2,778,134
Payments to other governments.....	1,706,537	277,312	74,581	29,592	208,669	212,035	189,803	714,545
Debt outstanding.....	377,419,014	84,737,005	52,401,722	37,288,007	55,397,467	34,991,578	44,650,182	67,953,053
Long-term.....	369,432,688	83,857,007	51,544,580	36,699,772	54,031,332	34,211,554	43,607,039	65,481,404
Short-term.....	7,986,326	879,998	857,142	588,235	1,366,135	780,024	1,043,143	2,471,649
Long-term debt issued.....	50,057,958	13,408,144	6,302,936	4,706,828	7,581,953	4,145,591	5,386,923	8,525,583
Long-term debt retired.....	31,215,587	8,132,267	4,360,849	2,580,410	3,985,210	2,602,609	3,749,771	5,804,471

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

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditure 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 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

**Table 14. Per Pupil Amounts of Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

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, 2007.....	48,396,076	10,182,150	6,514,158	4,907,970	7,203,817	4,277,910	5,622,000	9,688,071
Elementary-secondary revenue.....	12,028.36	12,368.02	11,072.54	10,858.97	11,502.84	12,015.68	12,203.69	13,201.11
From Federal sources.....	972.63	1,134.71	929.57	837.32	888.05	760.11	815.38	1,147.77
Through state.....	895.93	1,074.33	873.02	793.51	807.72	695.20	755.73	1,011.31
Child nutrition programs.....	204.89	243.04	218.96	208.37	191.12	178.03	181.02	189.53
Other and nonspecified.....	691.04	831.28	654.06	585.14	616.60	517.17	574.72	821.78
Direct.....	76.70	60.38	56.56	43.81	80.33	64.91	59.64	136.46
From state sources.....	5,804.74	5,769.31	5,615.63	5,839.02	5,684.30	5,434.93	5,486.96	6,389.03
General formula assistance.....	3,886.03	3,494.55	3,836.97	4,043.38	3,899.91	3,705.40	3,701.91	4,427.02
Compensatory programs.....	142.86	141.69	203.00	182.25	169.32	144.35	102.79	86.59
Special education.....	337.65	391.13	267.46	263.62	285.82	312.97	347.39	409.91
Staff improvement programs.....	85.84	85.68	75.85	101.18	92.03	85.94	84.88	80.84
Vocational programs.....	19.73	20.02	14.60	21.49	16.90	15.44	14.80	28.82
Capital outlay/debt service.....	187.80	215.88	203.50	217.73	175.28	153.96	184.30	158.86
Transportation.....	93.56	74.46	78.23	77.42	88.91	93.32	104.89	129.12
Other.....	748.51	1,134.54	671.86	696.43	638.36	575.50	573.76	680.43
Payments on behalf of LEA.....	252.01	162.42	221.93	211.51	276.98	310.74	318.67	303.72
Nonspecified.....	50.76	48.93	42.22	24.01	40.77	37.30	53.57	83.72
From local sources.....	5,251.00	5,464.01	4,527.34	4,182.62	4,930.50	5,820.64	5,901.36	5,664.31
Taxes <sup>1</sup> .....	3,494.02	2,792.90	3,134.80	2,886.95	3,499.73	4,180.36	4,241.19	4,039.07
Property taxes.....	3,344.46	2,698.40	2,901.41	2,752.62	3,336.73	4,037.87	4,070.26	3,899.57
Contribution from parent government.....	905.52	1,906.75	599.95	559.46	654.88	819.15	817.07	509.83
From other local governments.....	113.48	50.80	100.70	68.12	68.99	121.06	137.85	226.52
Current charges <sup>1</sup> .....	306.21	260.60	262.40	273.27	293.99	302.52	315.91	405.36
Tuition and transportation.....	24.87	13.40	17.70	26.80	20.63	21.71	24.17	45.74
School lunch.....	144.92	105.32	128.97	143.31	153.20	165.14	168.38	169.39
Other.....	431.77	452.96	429.50	394.81	412.90	397.55	389.34	483.52
Elementary-secondary expenditure.....	12,044.23	12,583.05	11,218.74	11,003.39	11,470.76	12,085.78	11,905.74	13,048.70
Current spending.....	10,258.88	10,508.32	9,256.34	9,274.18	9,787.07	10,307.83	10,339.65	11,452.03
By function:								
Instruction.....	6,211.29	6,565.75	5,577.19	5,636.88	5,947.09	6,296.73	6,268.46	6,681.65
Support services.....	3,634.77	3,528.37	3,289.54	3,241.29	3,445.58	3,616.12	3,667.34	4,308.09
Pupil support services.....	554.35	459.05	505.59	533.40	565.75	589.70	582.59	657.41
Instructional staff support.....	507.36	577.36	503.09	445.95	455.02	457.75	470.94	549.71
General administration.....	191.83	97.22	109.02	93.79	145.10	185.97	225.29	414.51
School administration.....	565.26	593.04	548.53	549.98	548.99	560.30	548.15	579.26
Operation and maint. of plant.....	1,002.06	1,019.13	918.43	909.96	965.01	1,019.60	1,022.41	1,095.01
Pupil transportation.....	457.02	430.64	370.92	369.52	432.84	475.78	495.40	574.36
Other and nonspecified.....	356.91	351.93	333.95	338.68	332.87	327.01	322.56	437.82
Other current spending.....	412.83	414.20	389.61	396.01	394.40	394.98	403.85	462.30
By selected objects:								
Total salaries and wages <sup>1</sup> .....	6,233.11	6,415.37	5,825.21	5,805.05	6,030.35	6,304.02	6,257.25	6,638.12
Instructional salaries only.....	4,205.81	4,345.13	3,878.56	3,897.91	4,078.24	4,318.07	4,273.37	4,441.48
Support services salaries only.....	1,831.14	1,847.22	1,749.97	1,713.43	1,760.96	1,808.00	1,808.54	2,003.98
Total employee benefits <sup>1</sup> .....	2,132.83	2,171.74	1,818.59	1,944.74	2,083.64	2,222.10	2,229.96	2,339.31
Instructional benefits only.....	1,419.86	1,490.53	1,175.98	1,274.66	1,371.76	1,496.20	1,497.32	1,540.26
Support services benefits only.....	641.67	613.20	570.42	595.79	637.86	659.83	665.00	724.03
Capital outlay.....	1,418.57	1,679.86	1,594.92	1,405.35	1,326.53	1,386.22	1,209.43	1,236.15
Construction.....	1,103.62	1,331.73	1,285.59	1,124.33	1,043.13	1,066.65	912.91	903.02
Equipment.....	211.44	194.03	210.08	197.98	186.90	215.54	205.61	257.27
Instructional equipment only.....	51.96	51.33	43.32	38.63	44.01	51.12	55.50	69.41
Land & existing structures.....	103.51	154.10	99.25	83.04	96.49	104.04	90.92	75.87
Interest on debt.....	331.51	367.63	356.03	317.84	328.20	342.17	322.90	286.76
Payments to other governments.....	35.26	27.24	11.45	6.03	28.97	49.57	33.76	73.76
Debt outstanding.....	7,798.55	8,322.11	8,044.28	7,597.44	7,690.02	8,179.60	7,942.05	7,014.10
Long-term.....	7,633.53	8,235.69	7,912.70	7,477.59	7,500.38	7,997.26	7,756.50	6,758.97
Short-term.....	165.02	86.43	131.58	119.85	189.64	182.34	185.55	255.12
Long-term debt issued.....	1,034.34	1,316.83	967.57	959.02	1,052.49	969.07	958.19	880.01
Long-term debt retired.....	645.00	798.68	669.44	525.76	553.21	608.38	666.98	599.14

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

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditure for adult education, community services, and other nonelementary-secondary programs are excluded from the current spending categories in this table. Enrollments represent fall 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources						State sources		
		Total	Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>ALABAMA</b>										
Independent Schools:										
Baldwin County.....	26,512	287,620	17,547	4,234	5,240	4,741	3,332	136,611	113,592	-
Birmingham.....	28,266	350,091	50,160	24,529	7,334	10,249	8,048	167,180	142,070	-
Cullman County.....	10,041	103,595	8,415	2,278	2,095	2,680	1,362	66,545	53,698	-
Elmore County.....	10,865	102,640	9,296	2,246	3,483	2,105	1,462	69,765	54,943	8
Hoover.....	12,479	169,370	3,848	165	1,979	1,162	542	69,367	53,690	-
Huntsville.....	22,799	247,091	19,754	7,017	4,767	4,569	3,401	124,995	109,962	-
Jefferson County.....	36,109	361,624	24,751	3,837	10,930	7,871	2,113	212,768	175,849	7
Lee County.....	10,002	93,544	6,069	1,113	1,927	2,346	683	58,170	49,153	-
Madison County.....	19,146	196,435	10,908	1,943	3,466	2,925	2,574	130,728	96,112	-
Mobile County.....	64,375	618,181	75,127	27,963	18,366	20,174	8,624	376,648	309,204	425
Montgomery County.....	31,618	310,018	38,109	14,617	7,527	10,654	5,311	190,891	155,650	134
Shelby County.....	26,299	285,107	13,463	2,698	4,838	3,973	1,954	150,019	124,657	34
Tuscaloosa.....	10,392	118,700	12,462	4,573	2,534	3,499	1,856	58,999	48,606	-
Tuscaloosa County.....	16,968	173,362	11,611	2,766	3,185	4,014	1,646	101,939	82,620	88
<b>ALASKA</b>										
Dependent Schools:										
Anchorage.....	48,857	650,738	61,866	13,337	9,985	9,086	29,458	394,410	279,674	-
Fairbanks North Star Borough.....	14,227	205,552	26,017	4,004	3,600	2,569	15,844	132,072	93,607	-
Matanuska-Susitna Borough.....	16,159	212,855	14,415	3,141	3,334	3,001	4,939	150,480	109,647	-
<b>ARIZONA</b>										
Independent Schools:										
Alhambra Elementary.....	15,242	124,279	19,770	8,726	1,704	7,014	2,326	77,396	71,853	25
Amphitheater Unified.....	16,404	159,472	17,309	4,469	3,112	2,672	7,056	61,021	55,943	-
Cartwright Elementary.....	20,454	150,023	23,075	9,051	2,236	7,194	4,594	104,126	97,140	-
Chandler Unified.....	36,064	305,669	13,478	2,905	3,544	3,476	3,553	164,774	136,037	-
Deer Valley Unified.....	36,875	290,656	15,036	2,655	4,921	3,397	4,063	128,851	122,685	24
Dysart Unified.....	23,401	242,235	12,138	1,307	1,708	4,770	4,353	150,809	93,700	-
Flagstaff Unified.....	11,170	101,510	9,144	2,877	1,960	-	4,307	38,931	37,004	-
Gilbert Unified.....	38,539	299,935	12,119	1,312	4,919	3,166	2,722	164,207	160,154	-
Glendale Elementary.....	14,247	122,618	17,023	6,110	2,060	5,293	3,560	69,735	63,748	-
Glendale Union High.....	15,068	143,814	10,979	2,653	1,946	2,237	4,143	63,304	59,656	-
Kyrene Elementary.....	18,283	180,473	6,854	1,178	2,931	1,410	1,335	68,825	66,446	5
Marana Unified.....	11,091	111,315	5,667	769	1,933	1,531	1,434	61,549	58,161	-
Mesa Unified.....	73,044	635,243	55,855	16,823	10,974	15,512	12,546	330,173	318,779	27
Paradise Valley Unified.....	34,114	315,477	17,639	4,081	5,760	4,235	3,563	106,293	101,263	-
Pendergast Elementary.....	11,016	89,679	7,686	1,213	1,882	3,174	1,417	53,202	52,188	-
Peoria Unified.....	39,143	316,517	16,604	2,742	5,611	4,427	3,824	168,454	162,329	76
Phoenix Union High.....	26,483	299,440	27,846	13,234	3,350	3,868	7,394	172,053	66,850	-
Roosevelt Elementary.....	12,543	105,068	21,540	10,000	1,607	7,120	2,813	57,507	55,311	-
Scottsdale Unified.....	26,611	297,821	12,472	2,098	4,847	2,608	2,919	45,455	42,068	62
Sunnyside Unified.....	17,785	151,740	25,087	10,146	3,765	6,245	4,931	89,233	84,392	-
Tempe Elementary.....	13,257	135,639	20,031	5,626	2,627	4,369	7,409	45,310	42,615	-
Tempe Union High.....	13,694	137,994	4,520	929	1,612	19	1,960	24,428	20,693	13
Tucson Unified.....	59,327	545,561	63,503	22,679	10,363	13,983	16,478	271,967	252,626	-
Washington Elementary.....	24,312	230,241	25,871	6,360	4,323	9,713	5,475	113,949	108,819	-
Yuma Elementary.....	10,455	96,728	20,019	8,492	1,708	3,979	5,840	49,287	46,653	-
Yuma Union High.....	10,835	92,445	9,655	3,314	1,446	2,955	1,940	50,494	45,184	-
<b>ARKANSAS</b>										
Independent Schools:										
Bentonville.....	11,959	113,780	5,207	845	2,139	1,487	736	85,083	38,786	2,593
Fort Smith.....	13,938	127,311	15,764	4,020	3,605	4,207	3,932	93,952	50,256	5,874
Little Rock.....	27,084	320,306	28,630	8,102	4,828	7,479	8,221	241,688	69,843	14,278
Pulaski County Special.....	18,016	191,418	15,807	3,969	3,687	5,457	2,694	144,282	59,759	7,477
Rogers.....	13,789	132,233	10,436	1,835	2,476	4,083	2,042	99,571	45,815	4,249
Springdale.....	17,206	150,691	12,485	2,357	2,954	5,089	2,085	117,046	66,909	6,159
<b>CALIFORNIA</b>										
Independent Schools:										
ABC Unified.....	20,860	209,009	15,015	2,602	3,151	3,567	5,695	165,761	104,875	10,564
Alameda Unified.....	10,315	101,893	5,881	1,610	1,720	1,108	1,443	58,615	38,655	357
Alhambra.....	18,976	206,706	19,581	5,428	3,170	5,687	5,296	143,127	102,670	86
Alum Rock Union Elementary.....	13,841	137,312	16,253	5,132	2,547	5,436	3,138	81,331	45,736	43
Alvord Unified.....	19,987	204,522	13,667	3,476	2,745	4,763	2,683	148,471	88,206	127
Anaheim Elementary.....	19,332	200,031	20,766	9,504	3,824	240	7,198	109,973	51,513	9,369

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
ALABAMA--Con.										
Independent Schools:										
Baldwin County.....	11,771	11,248	133,462	55,399	55,251	-	53,421	32	12,401	12,209
Birmingham.....	6,719	18,391	132,751	77,330	77,329	-	31,714	-	4,972	18,735
Cullman County.....	5,035	7,812	28,635	5,701	5,677	-	6,190	-	4,830	11,914
Elmore County.....	5,704	9,110	23,579	8,344	8,307	-	6,968	57	5,682	2,528
Hoover.....	6,585	9,092	96,155	63,824	63,819	-	9,116	-	11,423	11,792
Huntsville.....	4,003	11,030	102,342	44,909	44,872	-	41,330	-	6,801	9,302
Jefferson County.....	19,871	17,041	124,105	80,150	80,100	-	931	-	16,778	26,246
Lee County.....	4,741	4,276	29,305	11,919	11,823	-	10,498	-	3,452	3,436
Madison County.....	9,790	24,826	54,799	16,796	16,761	-	21,681	24	11,701	4,597
Mobile County.....	30,570	36,449	166,406	102,577	81,212	-	18,465	2	14,831	30,531
Montgomery County.....	13,036	22,071	81,018	29,029	28,956	-	38,275	11	5,780	7,923
Shelby County.....	13,753	11,575	121,625	71,115	71,069	-	14,401	274	19,979	15,856
Tuscaloosa.....	4,135	6,258	47,239	27,905	18,277	-	13,140	57	2,466	3,671
Tuscaloosa County.....	8,994	10,237	59,812	13,558	13,477	-	25,418	-	10,053	10,783
ALASKA--Con.										
Dependent Schools:										
Anchorage.....	16,877	97,859	194,462	-	-	169,198	-	-	12,296	12,968
Fairbanks North Star Borough.....	8,573	29,892	47,463	-	-	42,223	-	-	4,474	766
Matanuska-Susitna Borough.....	11,136	29,697	47,960	-	-	41,759	-	-	1,811	4,390
ARIZONA--Con.										
Independent Schools:										
Alhambra Elementary.....	-	5,518	27,113	19,153	19,153	-	1,675	-	1,152	5,133
Amphitheater Unified.....	-	5,078	81,142	65,733	65,733	-	271	3,193	5,795	6,150
Cartwright Elementary.....	-	6,986	22,822	19,262	19,262	-	-	-	958	2,602
Chandler Unified.....	-	28,737	127,417	98,049	98,049	-	99	4,465	12,430	12,374
Deer Valley Unified.....	-	6,142	146,769	123,498	123,498	-	-	1,309	13,901	8,061
Dysart Unified.....	-	57,109	79,288	65,134	65,134	-	46	1,345	5,504	7,259
Flagstaff Unified.....	-	1,927	53,435	45,465	45,465	-	528	1,728	2,786	2,928
Gilbert Unified.....	-	4,053	123,609	84,792	84,792	-	404	7,635	15,706	15,072
Glendale Elementary.....	-	5,987	35,860	22,209	22,209	-	35	-	1,226	12,390
Glendale Union High.....	-	3,648	69,531	55,987	55,987	-	463	3,471	7,327	2,283
Kyrene Elementary.....	-	2,374	104,794	73,589	73,589	-	282	-	6,384	24,539
Marana Unified.....	-	3,388	44,099	33,670	33,670	-	-	1,723	4,581	4,125
Mesa Unified.....	-	11,367	249,215	165,425	165,425	-	1,353	2,774	20,950	58,713
Paradise Valley Unified.....	-	5,030	191,545	168,519	168,519	-	43	2,008	10,102	10,873
Pendergast Elementary.....	-	1,014	28,791	19,290	19,290	-	283	120	1,192	7,906
Peoria Unified.....	-	6,049	131,459	105,422	105,422	-	1,295	5,110	12,344	7,288
Phoenix Union High.....	-	5,203	199,541	184,263	184,263	-	413	-	5,418	9,447
Roosevelt Elementary.....	-	2,196	26,021	23,116	23,116	-	14	-	667	2,224
Scottsdale Unified.....	-	3,325	239,894	208,791	208,791	-	639	2,335	12,507	15,622
Sunnyside Unified.....	-	4,841	37,420	30,991	30,991	-	79	1,825	2,637	1,888
Tempe Elementary.....	-	2,695	70,298	61,874	61,874	-	13	-	1,924	6,487
Tempe Union High.....	-	3,722	109,046	89,937	89,937	-	215	5,471	6,201	7,222
Tucson Unified.....	-	19,341	210,091	186,785	186,785	-	393	3,988	10,254	8,671
Washington Elementary.....	-	5,130	90,421	59,949	59,949	-	2,620	1	2,904	24,947
Yuma Elementary.....	-	2,634	27,422	14,594	14,594	-	9,766	91	1,397	1,574
Yuma Union High.....	-	5,310	32,296	26,648	26,648	-	1,333	15	3,104	1,196
ARKANSAS--Con.										
Independent Schools:										
Bentonville.....	-	43,704	23,490	15,088	15,088	-	-	1	6,594	1,807
Fort Smith.....	-	37,822	17,595	11,640	11,640	-	16	7	2,875	3,057
Little Rock.....	-	157,567	49,988	35,349	35,349	-	213	216	6,179	8,031
Pulaski County Special.....	-	77,046	31,329	20,924	20,924	-	451	-	6,319	3,635
Rogers.....	-	49,507	22,226	14,689	14,689	-	62	-	5,297	2,178
Springdale.....	-	43,978	21,160	12,917	12,917	-	36	34	6,568	1,605
CALIFORNIA--Con.										
Independent Schools:										
ABC Unified.....	1,524	48,798	28,233	15,730	15,730	-	360	2,255	3,301	6,587
Alameda Unified.....	315	19,288	37,397	26,065	22,737	-	64	5,379	935	4,954
Alhambra.....	1,701	38,670	43,998	22,108	22,108	-	163	12,654	1,453	7,620
Alum Rock Union Elementary.....	1,754	33,798	39,728	33,045	30,858	-	-	2,563	1,129	2,991
Alvord Unified.....	1,174	58,964	42,384	27,273	27,273	-	1,129	6,253	1,962	5,767
Anaheim Elementary.....	1,233	47,858	69,292	59,961	59,961	-	840	182	387	7,922

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
Total <sup>2</sup>					Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
ALABAMA--Con.										
Independent Schools:										
Baldwin County.....	370,288	270,929	153,380	63,314	156,879	100,398	39,700	97,253	15,066	14,891
Birmingham.....	305,954	281,374	149,782	64,505	136,652	78,200	37,115	121,278	20,491	26,135
Cullman County.....	98,806	88,611	49,288	20,882	51,213	33,267	13,196	30,114	4,700	3,832
Elmore County.....	112,776	90,365	48,920	21,601	53,719	33,052	13,679	28,998	4,030	4,574
Hoover.....	168,797	153,499	82,278	34,750	87,761	52,946	20,839	53,188	8,407	7,232
Huntsville.....	255,627	233,686	137,012	54,511	138,742	91,086	34,729	81,189	10,332	13,648
Jefferson County.....	411,361	317,755	178,038	78,614	184,629	114,644	49,074	107,665	15,510	13,484
Lee County.....	93,045	86,529	50,424	21,206	54,606	35,698	14,202	25,164	3,830	2,800
Madison County.....	174,594	164,495	94,766	39,647	95,008	62,710	24,820	55,745	8,125	8,455
Mobile County.....	631,547	586,909	322,696	140,485	323,351	202,766	83,319	222,491	29,292	32,125
Montgomery County.....	311,381	282,746	162,709	69,190	156,280	101,946	41,589	104,160	17,628	18,199
Shelby County.....	286,993	245,180	135,241	60,751	140,259	86,135	38,774	83,396	12,764	15,099
Tuscaloosa.....	136,519	100,093	55,606	23,414	56,647	35,758	14,378	36,011	6,383	4,380
Tuscaloosa County.....	181,732	147,545	78,926	34,366	83,190	51,558	21,189	48,796	8,348	5,114
ALASKA--Con.										
Dependent Schools:										
Anchorage.....	693,415	611,860	307,644	219,020	363,382	198,274	139,484	233,429	62,323	27,165
Fairbanks North Star Borough.....	209,826	203,638	98,263	67,070	120,911	63,503	45,429	78,022	15,029	9,997
Matanuska-Susitna Borough.....	229,569	201,751	93,851	66,400	118,952	62,794	46,215	77,685	17,602	9,818
ARIZONA--Con.										
Independent Schools:										
Alhambra Elementary.....	125,053	111,170	73,006	19,399	65,661	49,009	13,395	36,267	6,848	4,038
Amphitheater Unified.....	152,382	129,631	85,649	22,259	73,228	55,185	13,753	48,713	8,563	5,918
Cartwright Elementary.....	154,616	140,472	93,138	25,322	86,686	63,737	16,474	45,838	8,668	5,163
Chandler Unified.....	332,045	256,385	154,266	42,536	146,289	105,228	28,281	92,789	14,975	8,116
Deer Valley Unified.....	302,860	242,223	153,584	46,292	147,950	106,244	32,216	82,196	16,653	4,535
Dysart Unified.....	281,817	165,927	91,305	23,860	88,092	61,921	15,742	67,063	11,343	5,158
Flagstaff Unified.....	105,827	89,779	51,625	16,939	49,226	34,308	11,081	35,950	6,411	3,309
Gilbert Unified.....	323,617	257,596	167,170	45,493	154,803	117,144	30,941	85,127	18,875	5,531
Glendale Elementary.....	123,134	96,778	61,826	20,026	54,566	38,248	12,655	35,735	5,138	2,675
Glendale Union High.....	139,873	119,997	74,498	22,429	68,263	48,035	14,195	45,712	8,617	4,828
Kyrene Elementary.....	157,205	132,063	81,295	21,548	78,701	59,249	15,369	42,101	7,848	4,392
Marana Unified.....	110,919	97,348	62,649	15,846	55,395	40,935	10,448	36,242	6,886	2,449
Mesa Unified.....	603,146	546,010	368,143	90,426	324,979	247,232	59,127	187,469	31,511	19,377
Paradise Valley Unified.....	326,227	257,532	148,297	42,145	145,512	98,662	29,706	92,640	19,915	10,913
Pendergast Elementary.....	85,744	71,572	43,454	12,117	39,542	28,053	7,600	26,840	5,742	3,495
Peoria Unified.....	335,308	261,844	169,593	51,396	154,928	112,701	35,289	94,114	21,170	11,677
Phoenix Union High.....	352,856	257,244	145,094	56,830	139,767	92,802	32,029	108,584	28,402	8,128
Roosevelt Elementary.....	108,915	100,933	63,065	17,339	56,362	40,941	10,755	38,699	6,961	3,189
Scottsdale Unified.....	322,858	212,139	137,122	36,954	123,229	88,254	23,265	78,726	16,218	10,487
Sunnyside Unified.....	147,798	135,333	89,135	21,569	73,742	55,871	13,093	53,340	12,907	4,424
Tempe Elementary.....	153,947	111,720	71,987	21,592	60,686	44,226	13,147	45,417	9,409	5,778
Tempe Union High.....	125,198	97,884	60,630	18,610	55,777	39,659	12,806	35,192	6,652	3,411
Tucson Unified.....	572,557	471,477	313,562	86,122	247,262	186,466	49,705	202,889	43,969	16,786
Washington Elementary.....	209,056	188,839	112,157	33,053	106,477	72,402	21,435	67,138	16,535	5,138
Yuma Elementary.....	80,657	75,922	42,197	13,553	40,232	29,495	9,248	30,802	3,757	735
Yuma Union High.....	107,009	77,983	41,837	12,606	38,179	27,861	7,976	35,158	6,779	2,494
ARKANSAS--Con.										
Independent Schools:										
Bentonville.....	120,164	101,451	65,938	16,891	60,622	43,819	10,934	33,600	6,241	4,707
Fort Smith.....	129,269	119,635	74,935	21,841	67,135	45,639	13,259	44,394	8,363	10,934
Little Rock.....	347,734	289,515	172,491	52,165	161,285	111,894	32,965	114,272	13,819	24,439
Pulaski County Special.....	201,791	171,344	108,580	30,850	96,481	67,527	18,623	65,547	8,941	12,590
Rogers.....	155,945	110,457	73,055	18,564	69,223	49,926	12,643	34,118	5,469	6,698
Springdale.....	149,120	135,742	89,507	23,363	84,161	59,571	15,750	44,517	5,206	9,632
CALIFORNIA--Con.										
Independent Schools:										
ABC Unified.....	208,234	195,105	128,917	38,244	113,068	81,033	22,636	63,808	7,662	9,224
Alameda Unified.....	105,470	87,168	57,310	14,194	56,058	38,911	8,870	26,342	2,957	4,387
Alhambra.....	209,552	186,887	108,431	48,538	104,017	65,216	27,038	67,778	11,850	9,648
Alum Rock Union Elementary.....	142,038	133,842	80,518	25,163	85,931	54,319	15,973	41,889	3,412	7,400
Alvord Unified.....	237,184	169,789	103,568	31,411	108,413	74,887	19,775	54,455	7,519	6,306
Anaheim Elementary.....	211,650	178,500	120,437	39,272	103,717	74,777	22,631	69,654	11,536	13,731

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
ALABAMA--Con.										
Independent Schools:										
Baldwin County.....	4,157	18,501	44,638	16,797	87,497	323	11,539	329,078	25	5,917
Birmingham.....	7,335	20,073	47,244	23,444	20,892	127	3,561	466,087	33	1,353
Cullman County.....	1,475	5,752	14,355	7,284	9,215	77	903	16,324	-	1,200
Elmore County.....	1,781	4,912	13,701	7,648	19,871	58	2,482	34,455	-	1,745
Hoover.....	1,329	9,167	27,053	12,550	5,784	99	9,415	310,573	-	6,540
Huntsville.....	4,190	15,352	37,667	13,755	20,562	12	1,367	50,596	-	953
Jefferson County.....	5,473	23,380	49,818	25,461	86,914	380	6,312	535,368	-	11,379
Lee County.....	1,268	4,176	13,090	6,759	4,296	64	2,156	28,216	-	1,505
Madison County.....	2,603	10,906	25,656	13,742	5,753	87	4,259	132,540	40	3,989
Mobile County.....	11,164	34,942	114,968	41,067	29,342	993	14,303	218,633	11,250	14,384
Montgomery County.....	5,792	15,624	46,917	22,306	25,825	89	2,721	38,117	-	4,244
Shelby County.....	3,466	14,998	37,069	21,525	33,019	279	8,515	187,527	8,429	13,047
Tuscaloosa.....	3,624	6,786	14,838	7,435	33,371	402	2,653	42,118	-	4,336
Tuscaloosa County.....	2,478	10,040	22,816	15,559	31,630	177	2,380	52,163	13,000	6,746
ALASKA--Con.										
Dependent Schools:										
Anchorage.....	4,886	36,350	102,705	15,049	61,860	-	19,695	789,375	63,790	44,080
Fairbanks North Star Borough.....	2,088	11,441	39,467	4,705	773	-	5,415	125,659	28,470	11,111
Matanuska-Susitna Borough.....	1,337	14,302	34,626	5,114	21,738	-	6,080	145,473	35,098	11,217
ARIZONA--Con.										
Independent Schools:										
Alhambra Elementary.....	889	4,599	19,893	9,242	8,863	-	5,020	27,340	-	2,635
Amphitheater Unified.....	991	5,524	27,717	7,690	8,001	-	14,750	61,990	20,029	2,653
Cartwright Elementary.....	1,003	8,904	22,100	7,948	14,144	-	-	-	-	-
Chandler Unified.....	930	11,792	56,976	17,307	60,298	-	15,362	159,525	6,215	9,628
Deer Valley Unified.....	2,579	11,579	46,850	12,077	37,766	-	22,871	187,630	21,016	7,019
Dysart Unified.....	1,264	8,741	40,557	10,772	113,554	-	2,336	153,955	59,908	4,790
Flagstaff Unified.....	384	4,220	21,626	4,603	5,763	-	10,285	13,533	10,562	657
Gilbert Unified.....	1,052	10,598	49,071	17,666	58,068	-	7,953	219,015	70,867	18,418
Glendale Elementary.....	831	6,979	20,112	6,477	15,426	-	10,930	22,455	-	1,642
Glendale Union High.....	928	5,013	26,326	6,022	11,130	-	8,746	116,090	-	5,148
Kyrene Elementary.....	1,013	5,881	22,967	11,261	21,467	-	3,675	47,315	30,373	17,699
Marana Unified.....	559	4,903	21,445	5,711	6,211	-	7,360	60,085	-	2,768
Mesa Unified.....	2,475	28,590	105,516	33,562	51,696	-	5,440	266,770	50,790	28,523
Paradise Valley Unified.....	3,327	11,720	46,765	19,380	46,700	-	21,995	365,660	82,866	27,832
Pendergast Elementary.....	805	4,199	12,599	5,190	10,422	-	3,750	25,420	7,455	2,080
Peoria Unified.....	719	13,920	46,628	12,802	35,607	-	37,857	261,755	16,148	12,168
Phoenix Union High.....	1,124	9,656	61,274	8,893	80,412	-	15,200	304,795	-	14,573
Roosevelt Elementary.....	2,242	4,919	21,388	5,872	5,985	-	1,997	38,310	20,033	887
Scottsdale Unified.....	855	11,293	39,873	10,184	82,935	-	27,784	375,460	-	16,058
Sunnyside Unified.....	1,060	7,219	27,730	8,251	4,688	-	7,777	36,515	-	65
Tempe Elementary.....	1,025	5,565	23,640	5,617	36,594	-	5,633	110,975	25,517	5,059
Tempe Union High.....	1,111	4,312	19,706	6,915	7,774	-	19,540	97,800	-	4,886
Tucson Unified.....	5,872	28,906	107,356	21,326	65,880	-	35,200	268,955	47,000	33,505
Washington Elementary.....	1,514	8,843	35,108	15,224	9,375	-	10,842	107,335	11,650	5,242
Yuma Elementary.....	973	5,008	20,329	4,888	2,956	-	1,779	18,185	-	558
Yuma Union High.....	916	2,959	22,010	4,646	24,831	-	4,195	51,975	27,161	1,639
ARKANSAS--Con.										
Independent Schools:										
Bentonville.....	1,195	6,250	15,207	7,229	12,524	318	5,871	140,937	7,406	4,355
Fort Smith.....	811	6,730	17,556	8,106	8,508	192	934	39,061	9,260	1,095
Little Rock.....	3,595	16,424	55,995	13,958	23,374	25,942	8,903	178,464	529	2,828
Pulaski County Special.....	2,558	10,516	30,942	9,316	20,843	6,111	3,493	77,753	4,630	2,232
Rogers.....	875	6,410	14,666	7,116	41,109	220	4,159	158,350	20,360	4,595
Springdale.....	2,193	7,895	19,591	7,064	7,938	13	5,427	128,275	-	4,220
CALIFORNIA--Con.										
Independent Schools:										
ABC Unified.....	1,259	13,331	32,332	18,229	7,144	4,394	1,591	57,001	-	1,145
Alameda Unified.....	820	5,539	12,639	4,768	15,281	1,357	1,664	90,552	2,483	2,925
Alhambra.....	1,517	12,336	32,427	15,092	16,466	3,153	3,046	87,416	14,792	2,210
Alum Rock Union Elementary.....	1,408	8,136	21,533	6,022	5,694	754	1,748	43,176	11,184	2,505
Alvord Unified.....	711	11,372	28,547	6,921	64,784	-	2,611	114,975	60,000	24,894
Anaheim Elementary.....	1,491	13,441	29,455	5,129	24,739	5,247	3,164	108,732	-	1,880

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
CALIFORNIA--Con.										
Independent Schools--Con.										
Anaheim Union High.....	33,343	377,610	39,278	6,164	15,406	13,311	4,397	258,827	157,588	17,595
Antelope Valley Union High.....	26,453	240,054	15,773	3,978	5,204	3,039	3,552	176,989	133,150	13,369
Antioch Unified.....	20,086	184,668	11,005	1,992	3,156	4,146	1,711	122,527	75,572	284
Apple Valley Unified.....	15,789	139,350	12,343	3,924	2,884	3,489	2,046	98,549	72,227	31
Azusa Unified.....	11,219	113,149	10,128	3,160	2,252	3,304	1,412	88,842	55,673	5,703
Bakersfield Elementary.....	27,080	297,018	44,397	19,571	5,265	12,262	7,299	215,377	126,338	14,165
Baldwin Park Unified.....	19,696	202,799	17,656	5,145	2,705	5,436	4,370	157,575	105,020	4,711
Bellflower Unified.....	14,672	139,716	13,385	3,645	3,818	3,542	2,380	107,183	72,938	5,950
Bonita Unified.....	10,100	105,095	4,234	619	2,017	772	826	81,986	48,317	6,300
Burbank Unified.....	16,640	168,535	8,516	2,840	2,853	1,439	1,384	107,233	70,172	8,271
Cajon Valley Union Elementary.....	16,295	163,476	12,842	4,283	3,214	3,705	1,640	93,063	62,632	901
Capistrano Unified.....	52,390	453,589	23,800	3,688	8,330	3,629	8,153	146,857	45,136	25,518
Carlsbad Unified.....	10,741	105,561	3,750	580	1,546	866	758	16,208	555	67
Central Unified.....	14,180	130,356	8,359	1,883	1,895	3,036	1,545	87,752	66,468	-
Ceres Unified.....	12,476	113,576	10,381	2,005	2,022	3,709	75,060	54,077	22	2
Chaffey Union High.....	25,108	262,608	12,118	2,254	3,747	2,142	3,975	171,856	133,661	150
Chico Unified.....	13,486	134,275	10,376	2,433	1,823	2,191	3,929	75,736	50,625	3,744
Chino Unified.....	33,047	326,640	17,835	2,955	4,725	3,591	6,564	214,473	156,524	206
Chula Vista Elementary.....	27,264	278,065	18,619	6,018	4,694	5,101	2,806	123,680	72,478	160
Clovis Unified.....	36,810	424,731	19,446	4,089	5,691	4,756	4,910	255,209	161,803	19,818
Coachella Valley Unified.....	18,203	243,396	26,333	9,172	2,216	8,193	6,752	163,801	82,395	118
Colton Joint Unified.....	24,528	241,979	21,272	5,988	3,748	6,522	5,014	178,681	133,383	154
Compton Unified.....	28,081	315,528	40,894	22,964	3,401	7,543	6,986	223,047	135,038	11,579
Conejo Valley Unified.....	21,209	215,973	7,519	1,017	4,024	1,325	1,153	95,442	51,458	444
Corona-Norco Unified.....	51,322	476,836	26,997	3,452	7,766	9,195	6,584	306,419	202,776	25,197
Covina-Valley Unified.....	14,646	143,169	9,236	1,967	2,932	3,169	1,168	107,860	73,350	6,417
Cupertino Union Elementary.....	17,294	149,452	4,381	1,033	2,237	439	672	49,773	26,973	112
Desert Sands Unified.....	28,775	335,185	19,442	6,714	3,813	6,025	2,890	173,081	109,149	185
Downey Unified.....	22,358	220,815	16,737	3,454	4,351	6,027	2,905	152,916	110,602	-
East Side Union High.....	26,280	298,233	15,160	3,541	4,694	2,725	4,200	141,428	74,170	82
El Monte Elementary.....	10,336	117,518	15,239	4,628	2,057	6,012	2,542	78,799	50,932	-
El Monte Union High.....	10,614	126,790	11,451	-	1,488	3,084	6,879	91,982	56,183	-
El Rancho Unified.....	11,243	108,839	8,805	2,601	1,729	2,790	1,685	80,681	56,840	-
Elk Grove Unified.....	62,294	596,705	39,960	9,168	9,356	12,035	9,401	396,509	271,285	33,123
Escondido Union Elementary.....	19,445	177,114	16,214	4,878	3,408	5,500	2,428	99,065	65,317	27
Etiwanda Elementary.....	12,340	111,790	3,471	221	1,579	903	768	75,862	61,827	77
Evergreen Elementary.....	13,317	118,840	5,456	1,080	1,705	1,451	1,220	52,469	29,002	67
Fairfield-Suisun Unified.....	22,774	216,350	13,250	3,352	3,627	4,385	1,886	148,912	99,032	140
Folsom-Cordova Unified.....	19,029	192,811	11,794	2,976	3,721	2,693	2,404	105,610	64,048	95
Fontana Unified.....	41,959	414,953	39,080	13,933	6,779	11,491	6,877	319,291	218,293	20,586
Fremont Unified.....	31,948	339,146	16,054	2,112	8,833	1,905	3,204	194,207	109,628	24,967
Fremont Union High.....	10,333	120,538	3,333	471	1,760	316	786	15,421	532	66
Fresno Unified.....	76,460	838,633	123,361	59,071	14,459	27,931	21,900	590,206	361,262	40,989
Fullerton Elementary.....	13,597	125,805	9,324	2,014	2,272	2,590	2,448	67,683	42,485	-
Fullerton Joint Union High.....	16,321	178,167	5,744	1,347	1,745	548	2,104	105,760	55,122	50
Garden Grove Unified.....	48,669	468,369	41,967	13,232	8,340	13,750	6,645	321,929	193,721	30,973
Gilroy Unified.....	10,435	108,610	7,692	1,658	1,539	3,190	1,305	36,655	14,210	138
Glendale Unified.....	27,035	288,006	30,989	9,813	8,790	5,125	7,261	182,014	113,107	14,517
Grant Joint Union High.....	14,043	162,557	13,998	5,127	2,031	2,356	4,484	108,061	72,388	64
Grossmont Union High.....	24,195	274,754	13,879	3,039	4,132	1,654	5,054	126,804	81,547	118
Hacienda La Puente Unified.....	21,997	265,716	25,877	5,823	3,943	7,309	8,802	197,162	110,808	11,005
Hayward Unified.....	21,612	226,664	19,622	3,755	3,933	7,420	4,514	146,446	81,670	349
Hemet Unified.....	23,567	244,549	21,660	5,663	4,406	6,868	4,723	151,523	101,116	153
Hesperia Unified.....	22,481	261,363	14,203	3,986	2,394	5,311	2,512	214,200	110,605	36
Huntington Beach Union High.....	16,052	203,591	12,805	1,084	8,139	905	2,677	88,721	30,594	27,597
Inglewood Unified.....	15,234	161,647	20,307	8,791	2,184	3,299	6,033	114,913	70,899	5,521
Irvine Unified.....	26,128	265,618	10,498	1,509	4,390	738	3,861	76,566	11,045	14,970
Jurupa Unified.....	20,657	186,948	14,648	3,821	2,707	5,550	2,570	132,469	95,650	132
Kern Union High.....	37,341	505,486	31,330	7,752	5,856	6,066	11,656	321,216	147,979	17,594
La Mesa-Spring Valley.....	13,071	125,324	8,369	1,524	2,524	2,922	1,399	71,575	47,521	852
Lake Elsinore Unified.....	22,109	207,722	14,702	3,648	3,905	4,600	2,549	125,818	93,482	142
Lancaster Elementary.....	15,793	158,832	14,799	6,242	2,841	4,385	1,331	119,162	77,647	-
Las Virgenes Unified.....	11,803	115,553	3,040	313	2,160	154	413	55,263	34,392	6,065
Livermore Valley Joint Unified.....	13,201	135,970	5,226	903	2,353	1,059	911	64,811	38,998	-
Lodi Unified.....	31,609	313,030	26,594	7,519	5,420	8,505	5,150	212,429	123,014	16,756
Lompoc Unified.....	10,551	102,223	8,599	2,443	1,253	2,156	2,747	71,493	45,167	2,227

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and unspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
CALIFORNIA--Con.										
Independent Schools--Con.										
Anaheim Union High.....	938	82,706	79,505	62,434	62,434	-	2,064	801	6,208	7,998
Antelope Valley Union High.....	-	30,470	47,292	25,215	25,215	-	-	201	2,483	19,393
Antioch Unified.....	335	46,336	51,136	36,693	36,228	-	700	6,411	3,009	4,323
Apple Valley Unified.....	1,712	24,579	28,458	18,823	18,823	-	1,085	3,816	66	4,668
Azusa Unified.....	614	26,852	14,179	10,467	10,467	-	193	78	1,152	2,289
Bakersfield Elementary.....	2,979	71,895	37,244	26,998	26,998	-	507	16	1,012	8,711
Baldwin Park Unified.....	121	47,723	27,568	10,906	10,906	-	64	8,008	1,610	6,980
Bellflower Unified.....	509	27,786	19,148	10,055	10,055	-	1	2,234	1,614	5,244
Bonita Unified.....	1,064	26,305	18,875	11,617	10,836	-	15	18	1,032	6,193
Burbank Unified.....	361	28,429	52,786	32,119	32,119	-	-	3,212	2,712	14,743
Cajon Valley Union Elementary.....	1,151	28,374	57,571	33,437	33,437	-	794	12,302	2,640	8,398
Capistrano Unified.....	3,067	73,136	282,932	251,534	251,534	-	3,030	350	10,683	17,335
Carlsbad Unified.....	168	15,418	85,603	66,773	66,773	-	-	5,020	1,826	11,984
Central Unified.....	2,270	19,014	34,245	18,372	18,372	-	2	5,284	1,329	9,258
Ceres Unified.....	551	20,410	28,135	15,761	15,761	-	916	7,544	1,069	2,845
Chaffey Union High.....	1,128	36,917	78,634	49,114	49,114	-	2,426	10,822	4,253	12,019
Chico Unified.....	815	20,552	48,163	36,112	36,112	-	2,230	3,395	548	5,878
Chino Unified.....	961	56,782	94,332	59,818	59,818	-	1,054	10,761	4,796	17,903
Chula Vista Elementary.....	1,292	49,750	135,766	91,894	91,894	-	394	17,966	3,467	22,045
Clovis Unified.....	3,011	70,577	150,076	96,688	96,688	-	1,549	7,301	11,707	32,831
Coachella Valley Unified.....	3,676	77,612	53,262	27,774	27,774	-	-	11,729	5,313	8,446
Colton Joint Unified.....	1,074	44,070	42,026	19,971	19,582	-	888	10,996	2,356	7,815
Compton Unified.....	3,518	72,912	51,587	20,780	20,780	-	3	8,807	526	21,471
Conejo Valley Unified.....	1,024	42,516	113,012	82,780	82,780	-	-	9,524	5,863	14,845
Corona-Norco Unified.....	2,227	76,219	143,420	109,434	109,434	-	11,730	-	7,824	14,432
Covina-Valley Unified.....	664	27,429	26,073	15,116	15,116	-	141	2,492	3,242	5,082
Cupertino Union Elementary.....	1,668	21,020	95,298	74,900	74,900	-	9	4,861	6,033	9,495
Desert Sands Unified.....	2,203	61,544	142,662	87,093	87,093	-	19,728	16,279	3,002	16,560
Downey Unified.....	1,274	41,040	51,162	25,527	25,527	-	134	11,351	3,395	10,755
East Side Union High.....	1,958	65,218	141,645	117,305	117,305	-	14	5,525	3,565	15,236
El Monte Elementary.....	1,063	26,804	23,480	10,053	10,053	-	66	9,841	1,008	2,512
El Monte Union High.....	-	35,799	23,357	12,927	12,927	-	93	4,064	1,101	5,172
El Rancho Unified.....	695	23,146	19,353	9,345	9,345	-	-	5,733	1,091	3,184
Elk Grove Unified.....	3,840	88,261	160,236	97,850	97,850	-	28,660	3,132	6,196	24,398
Escondido Union Elementary.....	375	33,346	61,835	42,502	42,502	-	-	13,736	1,814	3,783
Etiwanda Elementary.....	131	13,827	32,457	15,665	7,128	-	2,246	3,325	1,780	9,441
Evergreen Elementary.....	401	22,999	60,915	50,928	50,928	-	-	2,832	2,002	5,153
Fairfield-Suisun Unified.....	739	49,001	54,188	36,303	31,477	-	792	5,010	4,668	7,415
Folsom-Cordova Unified.....	1,266	40,201	75,407	50,862	50,862	-	330	7,458	5,450	11,307
Fontana Unified.....	1,814	78,598	56,582	29,974	29,974	-	4,770	2,416	3,901	15,521
Fremont Unified.....	3,019	56,593	128,885	83,588	83,588	-	321	754	6,016	38,206
Fremont Union High.....	462	14,361	101,784	85,445	80,220	-	6	5,058	6,601	4,674
Fresno Unified.....	5,112	182,843	125,066	89,199	89,199	-	3,421	3,429	3,610	25,407
Fullerton Elementary.....	1,249	23,949	48,798	34,462	34,462	-	213	6,733	1,744	5,646
Fullerton Joint Union High.....	800	49,788	66,663	45,460	45,460	-	641	8,544	4,034	7,984
Garden Grove Unified.....	4,055	93,180	104,473	74,069	74,069	-	3,899	6,073	7,739	12,693
Gilroy Unified.....	1,238	21,069	64,263	54,024	54,024	-	-	4,692	1,338	4,209
Glendale Unified.....	914	53,476	75,003	52,954	52,954	-	-	2,629	8,288	11,132
Grant Joint Union High.....	1,157	34,452	40,498	22,283	22,283	-	308	6,136	2,498	9,273
Grossmont Union High.....	1,935	43,204	134,071	93,766	93,766	-	1,397	20,170	5,602	13,136
Hacienda La Puente Unified.....	2,138	73,211	42,677	19,640	19,640	-	-	3,603	3,127	16,307
Hayward Unified.....	1,422	63,005	60,596	38,780	37,545	-	362	11,396	2,283	7,775
Hemet Unified.....	1,873	48,381	71,366	43,649	43,649	-	3,893	14,054	2,150	7,620
Hesperia Unified.....	2,495	101,064	32,960	10,523	10,523	-	3,437	8,601	2,123	8,276
Huntington Beach Union High.....	622	29,908	102,065	82,605	82,605	-	1,636	2,640	3,220	11,964
Inglewood Unified.....	2,051	36,442	26,427	20,118	20,118	-	59	-	477	5,773
Irvine Unified.....	1,427	49,124	178,554	147,133	137,409	-	605	149	6,186	24,481
Jurupa Unified.....	2,133	34,554	39,831	22,459	22,459	-	2,393	7,887	1,960	5,132
Kern Union High.....	2,674	152,969	152,940	130,457	130,457	-	354	118	2,882	19,129
La Mesa-Spring Valley.....	1,164	22,038	45,380	27,895	27,895	-	30	9,372	4,914	3,169
Lake Elsinore Unified.....	2,616	29,578	67,202	37,986	37,986	-	827	8,686	4,112	15,591
Lancaster Elementary.....	-	41,515	24,871	7,689	7,689	-	1,004	11,524	637	4,017
Las Virgenes Unified.....	979	13,827	57,250	44,664	42,238	-	-	1,537	3,340	7,709
Livermore Valley Joint Unified.....	560	25,253	65,933	50,205	47,063	-	153	7,082	2,326	6,167
Lodi Unified.....	5,134	67,525	74,007	54,436	54,436	-	3	1,916	4,118	13,534
Lompoc Unified.....	994	23,105	22,131	16,589	16,589	-	19	696	801	4,026

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
CALIFORNIA--Con.										
Independent Schools--Con.										
Anaheim Union High.....	390,525	314,741	206,949	65,596	195,373	138,040	41,714	97,723	18,426	8,354
Antelope Valley Union High.....	282,331	214,721	132,275	47,185	129,989	89,022	30,226	76,242	14,083	6,089
Antioch Unified.....	185,758	159,333	99,450	31,837	101,913	68,628	21,199	50,044	3,150	5,861
Apple Valley Unified.....	128,342	116,379	70,425	26,873	73,936	48,139	17,806	36,265	4,284	2,961
Azusa Unified.....	110,940	102,732	67,150	17,996	62,656	43,445	11,074	33,425	4,498	5,963
Bakersfield Elementary.....	276,659	263,956	156,098	61,431	162,025	103,560	39,481	87,631	8,168	21,150
Baldwin Park Unified.....	225,549	188,586	111,370	34,939	111,180	66,667	20,486	57,594	5,283	16,009
Bellflower Unified.....	139,492	132,536	81,436	27,693	82,302	54,596	17,803	40,979	5,337	5,845
Bonita Unified.....	112,427	84,573	53,210	14,527	52,766	34,935	8,851	27,896	4,367	2,626
Burbank Unified.....	162,629	146,163	91,469	29,292	96,485	63,901	19,700	43,304	5,899	6,278
Cajon Valley Union Elementary.....	169,912	148,040	94,862	29,533	96,015	67,287	20,280	45,615	6,369	6,787
Capistrano Unified.....	449,234	420,548	281,324	84,063	273,955	198,892	56,162	131,816	19,730	17,496
Carlsbad Unified.....	104,322	87,919	53,735	18,063	54,564	37,017	11,805	30,875	5,430	3,651
Central Unified.....	134,317	112,636	70,061	23,122	64,740	44,076	13,692	41,179	5,574	4,676
Ceres Unified.....	110,336	102,756	65,199	18,171	63,009	43,154	11,662	34,915	4,856	5,533
Chaffey Union High.....	228,849	209,338	138,046	44,202	129,065	92,979	28,071	70,244	16,116	8,749
Chico Unified.....	117,322	112,987	70,666	28,271	77,149	51,871	19,606	32,105	5,671	2,590
Chino Unified.....	298,800	259,647	173,047	48,835	163,216	120,330	29,894	83,666	13,361	11,317
Chula Vista Elementary.....	268,525	244,899	161,409	43,950	153,411	109,157	28,771	77,420	16,137	11,075
Clovis Unified.....	428,616	331,677	197,291	81,278	193,524	127,794	48,307	122,572	18,373	21,127
Coachella Valley Unified.....	254,151	182,328	111,328	38,559	102,777	67,657	20,981	69,312	6,251	4,623
Colton Joint Unified.....	234,190	212,341	132,527	45,116	123,000	84,469	27,310	78,942	13,245	11,017
Compton Unified.....	303,547	267,592	157,641	48,699	154,624	100,228	28,343	94,747	12,802	6,797
Conejo Valley Unified.....	212,754	187,562	118,829	39,833	118,449	82,050	25,627	56,157	8,190	4,573
Corona-Norco Unified.....	481,676	416,986	281,457	67,888	265,260	200,898	44,039	132,062	20,805	13,920
Covina-Valley Unified.....	151,702	132,315	86,580	26,157	74,864	53,132	15,367	44,320	6,408	5,499
Cupertino Union Elementary.....	154,860	140,683	93,528	26,662	95,185	65,404	17,820	41,641	3,129	6,516
Desert Sands Unified.....	367,394	250,584	158,232	57,888	154,971	107,921	36,157	85,571	13,221	13,709
Downey Unified.....	224,153	197,079	123,763	43,846	128,053	86,612	30,140	55,125	9,329	4,062
East Side Union High.....	333,433	251,972	156,607	60,150	138,967	94,516	33,753	95,398	19,552	17,528
El Monte Elementary.....	121,889	107,626	66,247	19,680	66,241	45,037	12,843	35,149	4,358	8,092
El Monte Union High.....	144,642	113,252	71,520	19,386	55,338	37,963	9,990	39,796	9,080	4,283
El Rancho Unified.....	114,574	101,263	63,457	22,240	60,997	41,794	13,736	34,413	4,482	4,055
Elk Grove Unified.....	593,789	536,285	328,377	121,898	341,901	227,937	76,881	170,718	20,946	20,919
Escondido Union Elementary.....	168,245	157,415	98,437	33,808	100,047	69,226	22,249	49,501	4,804	10,789
Etiwanda Elementary.....	120,488	92,245	57,621	16,084	59,426	43,179	11,860	28,668	3,835	2,618
Evergreen Elementary.....	128,105	103,385	65,576	23,301	73,121	50,310	16,852	26,729	1,941	4,480
Fairfield-Suisun Unified.....	219,768	186,873	121,445	36,872	112,120	78,687	22,203	64,843	7,831	9,727
Folsom-Cordova Unified.....	218,897	161,358	106,094	29,805	99,514	69,718	18,519	53,819	7,275	6,114
Fontana Unified.....	485,417	412,459	228,557	77,899	230,687	150,626	48,531	164,195	18,341	19,367
Fremont Unified.....	341,826	276,664	196,278	38,960	182,266	138,946	25,865	81,741	8,424	11,273
Fremont Union High.....	116,145	105,062	65,126	20,986	56,899	38,366	12,363	41,354	5,277	5,882
Fresno Unified.....	866,597	789,100	467,192	190,558	458,025	302,975	116,234	271,492	36,828	71,772
Fullerton Elementary.....	127,238	116,320	75,565	23,036	76,529	52,320	14,913	35,439	3,403	6,855
Fullerton Joint Union High.....	183,972	134,562	86,268	28,801	80,763	56,941	16,647	49,903	9,351	4,289
Garden Grove Unified.....	470,004	463,654	287,670	111,348	293,891	192,745	69,443	144,761	21,094	17,993
Gilroy Unified.....	129,225	91,605	56,485	18,045	52,456	36,080	11,183	34,260	5,721	5,391
Glendale Unified.....	289,884	251,427	155,779	54,871	166,099	111,221	36,958	71,028	9,686	8,534
Grant Joint Union High.....	236,826	154,285	90,844	28,611	71,973	46,508	14,186	70,113	7,102	8,277
Grossmont Union High.....	316,659	242,587	157,516	47,587	134,250	93,524	26,714	88,799	12,656	10,702
Hacienda La Puente Unified.....	257,644	235,973	142,319	46,781	121,249	79,778	25,815	80,126	8,960	15,749
Hayward Unified.....	226,253	216,314	148,202	28,953	133,638	99,015	18,798	67,636	7,568	9,008
Hemet Unified.....	282,833	209,393	129,591	41,879	124,944	87,016	26,531	75,492	9,390	8,599
Hesperia Unified.....	206,689	175,926	101,614	34,242	104,757	69,656	23,318	63,192	6,407	3,766
Huntington Beach Union High.....	292,651	153,069	97,221	33,733	83,687	58,580	19,354	58,247	9,148	6,493
Inglewood Unified.....	181,358	137,740	76,744	29,369	80,388	47,680	16,988	47,961	4,709	10,869
Irvine Unified.....	305,587	225,188	147,326	41,701	143,501	100,924	27,106	74,196	11,982	10,950
Jurupa Unified.....	197,898	178,127	116,381	32,470	111,024	81,949	20,717	58,413	7,871	9,039
Kern Union High.....	508,867	363,555	223,466	79,544	191,692	131,897	43,556	148,295	24,126	20,376
La Mesa-Spring Valley.....	126,702	121,259	82,736	22,887	73,638	54,496	13,942	38,745	6,375	6,415
Lake Elsinore Unified.....	198,167	189,618	115,837	38,385	116,091	79,944	22,948	63,383	7,408	6,232
Lancaster Elementary.....	151,371	134,883	81,808	34,167	85,240	57,699	22,190	41,850	5,574	6,532
Las Virgenes Unified.....	125,498	105,624	66,387	22,614	66,072	46,026	15,567	37,640	5,419	5,749
Livermore Valley Joint Unified.....	156,139	111,954	68,241	23,431	69,716	47,411	15,124	38,407	5,103	6,781
Lodi Unified.....	378,796	274,962	176,705	49,692	168,522	117,098	32,156	93,723	11,203	15,225
Lompoc Unified.....	112,626	92,405	60,125	18,260	53,863	37,998	10,768	34,975	4,873	3,942

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
CALIFORNIA--Con.										
Independent Schools--Con.										
Anaheim Union High.....	1,464	20,885	48,594	21,645	41,087	27,776	6,921	166,210	-	5,426
Antelope Valley Union High.....	1,248	18,462	36,360	8,490	62,333	1,027	4,250	98,936	5,774	1,665
Antioch Unified.....	778	12,834	27,421	7,376	22,023	23	4,379	15,414	4,289	1,160
Apple Valley Unified.....	510	6,978	21,532	6,178	10,229	57	1,677	40,658	-	2,225
Azusa Unified.....	848	6,950	15,166	6,651	1,071	3,893	3,244	94,334	224	2,020
Bakersfield Elementary.....	3,005	16,917	38,391	14,300	9,523	377	2,803	57,080	2,172	3,926
Baldwin Park Unified.....	706	9,284	26,312	19,812	30,791	3,841	2,331	93,393	1,154	2,952
Bellflower Unified.....	1,368	9,812	18,617	9,255	6,222	206	528	12,178	-	777
Bonita Unified.....	879	5,588	14,436	3,911	24,068	1,029	2,757	61,036	1,903	1,925
Burbank Unified.....	566	11,234	19,327	6,374	14,131	639	1,696	109,719	3,531	5,240
Cajon Valley Union Elementary.....	595	8,545	23,319	6,410	17,868	38	3,966	86,830	15,000	2,065
Capistrano Unified.....	2,283	29,652	62,655	14,777	15,224	11,021	2,441	83,275	-	2,805
Carlsbad Unified.....	521	5,646	15,627	2,480	12,865	22	3,516	111,209	40,000	2,564
Central Unified.....	483	8,862	21,584	6,717	17,424	522	3,735	93,629	27,070	3,115
Ceres Unified.....	891	8,993	14,642	4,832	4,438	1,921	1,221	34,575	906	760
Chaffey Union High.....	569	9,660	35,150	10,029	7,710	6,516	5,285	105,665	-	4,155
Chico Unified.....	800	7,231	15,813	3,727	2,270	605	1,466	59,165	30,725	1,530
Chino Unified.....	1,427	18,359	39,202	12,765	28,713	2,384	8,056	190,470	-	10,120
Chula Vista Elementary.....	582	14,163	35,463	14,068	12,474	420	10,732	238,755	-	5,355
Clovis Unified.....	1,769	20,348	60,955	15,581	77,971	7,987	10,981	324,042	-	22,105
Coachella Valley Unified.....	704	22,328	35,406	10,239	64,944	680	6,199	152,566	-	2,180
Colton Joint Unified.....	1,012	12,287	41,381	10,399	14,782	2,272	4,795	105,075	-	2,515
Compton Unified.....	2,644	17,899	54,605	18,221	23,365	9,160	3,430	105,744	-	14,020
Conejo Valley Unified.....	662	13,437	29,295	12,956	22,096	1,499	1,597	61,400	-	4,690
Corona-Norco Unified.....	1,768	29,297	66,272	19,664	49,879	6,852	7,959	256,515	8,422	3,552
Covina-Valley Unified.....	756	8,804	22,853	13,131	13,433	1,931	4,023	106,693	23,826	22,879
Cupertino Union Elementary.....	850	8,936	22,210	3,857	10,777	21	3,379	141,369	11,320	4,052
Desert Sands Unified.....	982	15,887	41,772	10,042	99,353	9,182	8,275	252,759	7,908	25,662
Downey Unified.....	1,699	12,117	27,918	13,901	22,950	337	3,787	88,548	494	-
East Side Union High.....	902	15,114	42,302	17,607	58,108	4,679	18,674	442,062	34,543	22,960
El Monte Elementary.....	778	5,674	16,247	6,236	10,693	804	2,766	68,935	14,700	2,655
El Monte Union High.....	510	6,387	19,536	18,118	27,769	1,419	2,202	82,156	32,665	2,124
El Rancho Unified.....	896	7,983	16,997	5,853	10,405	1,030	1,876	53,369	6,198	1,309
Elk Grove Unified.....	2,337	36,452	90,064	23,666	20,676	31,047	5,781	136,153	-	5,711
Escondido Union Elementary.....	674	9,583	23,651	7,867	7,757	-	3,073	82,860	-	3,300
Etiwanda Elementary.....	461	5,137	16,617	4,151	22,606	590	5,047	-	-	79,235
Evergreen Elementary.....	503	6,089	13,716	3,535	19,942	345	4,433	106,089	4,119	5,315
Fairfield-Suisun Unified.....	1,505	15,024	30,756	9,910	22,935	3,059	6,901	92,430	-	1,814
Folsom-Cordova Unified.....	925	11,757	27,748	8,025	51,131	1,021	5,387	128,830	-	5,410
Fontana Unified.....	869	26,100	99,518	17,577	63,784	40	9,134	278,157	72,523	8,000
Fremont Unified.....	1,175	18,348	42,521	12,657	35,700	18,215	11,247	210,786	-	22,712
Fremont Union High.....	1,785	9,218	19,192	6,809	4,806	18	6,259	132,000	-	3,495
Fresno Unified.....	2,834	38,144	121,914	59,583	52,316	2,225	22,956	275,193	760	17,015
Fullerton Elementary.....	1,013	8,374	15,794	4,352	7,053	755	3,110	53,880	-	1,235
Fullerton Joint Union High.....	1,054	9,796	25,413	3,896	35,452	10,550	3,408	85,788	-	2,530
Garden Grove Unified.....	1,565	28,706	75,403	25,002	4,433	1,888	29	-	-	-
Gilroy Unified.....	785	5,552	16,811	4,889	30,316	2,484	4,820	130,917	38,725	6,815
Glendale Unified.....	2,019	16,063	34,726	14,300	26,044	4,674	7,739	154,200	-	5,990
Grant Joint Union High.....	2,217	11,687	40,830	12,199	71,394	353	10,794	365,381	226,875	79,440
Grossmont Union High.....	1,354	18,824	45,263	19,538	67,454	1,159	5,459	180,554	10,049	5,362
Hacienda La Puente Unified.....	818	13,606	40,993	34,598	11,677	6,181	3,813	101,960	4,562	825
Hayward Unified.....	936	14,437	35,687	15,040	4,313	4,381	1,245	23,148	-	1,366
Hemet Unified.....	957	14,060	42,486	8,957	66,444	13	6,983	219,804	44,610	23,620
Hesperia Unified.....	1,635	14,886	36,498	7,977	28,689	287	1,787	102,137	-	4,207
Huntington Beach Union High.....	1,820	11,194	29,592	11,135	103,455	25,612	10,515	295,833	67,109	1,031
Inglewood Unified.....	1,829	7,489	23,065	9,391	29,404	8,175	6,039	132,957	12,727	3,010
Irvine Unified.....	986	13,834	36,444	7,491	69,788	4,345	6,266	380,756	-	5,800
Jurupa Unified.....	721	9,446	31,336	8,690	16,716	-	3,055	66,852	392	922
Kern Union High.....	1,353	27,944	74,496	23,568	127,411	1,236	16,665	357,930	177,190	132,100
La Mesa-Spring Valley.....	503	6,590	18,862	8,876	4,081	-	1,362	43,227	36	935
Lake Elsinore Unified.....	931	12,409	36,403	10,144	7,832	35	682	7,319	89	85,239
Lancaster Elementary.....	599	9,141	20,004	7,793	14,433	680	1,375	37,307	-	1,980
Las Virgenes Unified.....	1,823	7,926	16,723	1,912	15,391	321	4,162	154,427	12,552	22,235
Livermore Valley Joint Unified.....	1,185	8,044	17,294	3,831	34,784	3,114	6,287	117,055	-	5,045
Lodi Unified.....	1,263	17,135	48,897	12,717	95,340	789	7,705	201,207	64,852	1,519
Lompoc Unified.....	612	6,994	18,554	3,567	18,699	39	1,483	35,665	736	615

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
CALIFORNIA--Con.										
Independent Schools--Con.										
Long Beach Unified.....	88,186	914,366	130,977	43,302	14,876	24,946	47,853	660,542	436,187	45,575
Los Angeles Unified.....	693,680	9,551,053	1,053,853	438,643	138,622	231,013	245,575	6,660,389	3,082,040	424,874
Lucia Mar Unified.....	10,820	98,267	7,800	1,627	1,970	2,035	2,168	35,726	16,470	71
Lynwood Unified.....	17,619	168,822	17,263	6,286	2,239	5,607	3,131	130,587	89,369	74
Madera Unified.....	18,941	186,142	18,613	7,378	1,188	6,563	3,484	131,056	83,744	342
Manteca Unified.....	23,654	216,524	11,521	2,019	3,053	4,870	1,579	139,545	97,429	32
Merced Elementary.....	10,981	105,248	15,102	6,863	1,631	4,123	2,485	74,037	49,853	3,191
Merced Union High.....	10,680	106,213	9,663	2,902	1,770	2,466	2,525	73,576	53,891	3,263
Modesto.....	31,889	362,285	28,541	10,726	5,975	7,582	4,258	245,267	132,920	10,931
Montebello Unified.....	33,493	346,766	42,438	16,048	5,578	10,862	9,950	246,770	168,163	-
Monterey Peninsula Unified.....	11,613	118,214	13,083	1,837	2,031	2,510	6,705	60,900	31,814	396
Moreno Valley Unified.....	37,126	351,997	30,569	8,375	6,198	10,217	5,779	264,351	177,309	19,795
Mount Diablo Unified.....	35,355	352,241	21,824	4,119	7,268	5,249	5,188	183,999	94,064	21,484
Murrieta Valley Unified.....	21,226	221,714	6,020	365	3,518	1,354	783	115,549	76,882	140
Napa Valley Unified.....	17,552	173,069	10,558	2,182	2,817	2,799	2,760	46,077	10,781	6,240
Natomas Unified.....	11,406	147,151	4,128	378	1,331	1,709	710	92,732	47,349	58
New Haven Unified.....	13,004	132,183	6,787	1,187	2,094	1,509	1,997	80,319	54,532	84
Newport-Mesa Unified.....	21,338	273,372	20,435	3,731	4,144	5,270	7,290	59,670	1,450	11,041
Norwalk-La Mirada Unified.....	22,092	248,851	18,208	3,548	7,360	4,508	2,792	192,527	108,376	21,930
Oak Grove Elementary.....	11,874	108,426	6,123	1,096	1,961	2,206	860	62,659	39,327	59
Oakland Unified.....	46,431	572,024	77,187	28,174	9,512	12,521	26,980	324,775	153,544	24,896
Oceanside Unified.....	21,222	219,824	20,435	4,608	3,608	4,184	8,035	122,899	68,624	105
Ontario-Montclair Elementary.....	23,307	244,308	31,261	11,504	3,263	8,451	8,043	169,143	117,206	146
Orange Unified.....	30,127	285,294	17,521	4,689	5,481	4,492	2,859	128,380	50,862	17,881
Oxnard Elementary.....	15,281	173,032	15,343	5,124	2,644	5,059	2,516	111,240	62,659	159
Oxnard Union High.....	16,868	162,721	9,689	1,971	2,573	3,435	1,710	89,389	63,589	-
Pajaro Valley Joint Unified.....	19,420	222,258	37,148	11,917	4,199	5,132	15,900	121,890	56,677	11,958
Palm Springs Unified.....	24,400	255,347	20,435	6,745	3,224	5,963	4,686	139,093	97,709	178
Palmdale Elementary.....	22,193	249,256	41,614	8,132	15,222	7,044	11,216	187,584	114,760	41,279
Palo Alto Unified.....	11,204	171,103	5,673	579	2,363	272	2,459	21,485	673	69
Palos Verdes Peninsula Unified.....	12,000	125,751	2,710	193	2,053	180	284	64,949	38,293	4,979
Panama Buena Vista Union Elementary.....	16,561	163,281	9,287	2,051	2,718	3,695	823	126,067	87,556	7,629
Paramount Unified.....	15,952	166,740	18,367	6,406	2,957	6,765	2,239	121,427	82,726	121
Pasadena Unified.....	20,905	245,920	29,370	9,100	5,122	6,176	8,972	141,973	70,751	18,163
Placentia-Yorba Linda Unified.....	26,243	337,657	13,020	2,603	5,333	3,459	1,625	204,165	76,663	13,386
Pleasanton Unified.....	14,864	174,819	8,974	211	7,868	318	577	87,375	45,541	16,879
Pomona Unified.....	30,779	405,437	61,998	12,917	6,991	11,021	31,069	280,094	160,249	15,162
Porterville Unified.....	13,550	147,043	13,756	5,535	1,826	3,976	2,419	107,314	71,269	-
Poway Unified.....	33,283	377,656	10,256	1,063	4,994	1,711	2,488	165,134	82,268	15,656
Redlands Unified.....	21,482	243,706	12,554	3,247	4,003	3,497	1,807	169,714	100,407	191
Rialto Unified.....	29,070	312,860	29,158	9,761	3,797	9,785	5,815	239,582	150,192	176
Rio Linda Union Elementary.....	10,460	105,125	10,581	3,894	1,600	3,507	1,580	69,053	46,407	53
Riverside Unified.....	43,560	434,605	28,981	6,516	6,968	10,195	5,302	293,080	176,075	24,039
Rocklin Unified.....	10,617	98,472	3,238	477	1,620	616	525	41,238	29,350	53
Rowland Unified.....	16,920	202,561	23,231	4,669	10,379	4,380	3,803	148,063	83,035	9,224
Sacramento Unified.....	48,446	545,693	78,196	26,190	13,899	13,485	24,622	345,913	196,218	26,900
Saddleback Valley Unified.....	33,558	309,962	11,576	1,377	6,351	1,854	1,994	137,772	57,154	18,832
Salinas Union High.....	13,572	149,308	10,202	4,328	1,877	1,826	2,171	83,936	57,095	32
San Bernardino Unified.....	56,727	797,791	73,382	31,779	10,363	19,298	11,942	657,628	283,450	27,030
San Diego Unified.....	131,577	1,560,549	144,969	45,648	24,522	31,390	43,409	623,080	207,709	83,364
San Diego Union High.....	12,482	124,930	3,214	455	1,591	330	838	25,061	10,799	72
San Francisco Unified.....	55,069	668,282	69,870	19,559	-	11,744	38,567	258,139	81,696	-
San Jose Unified.....	31,230	371,634	25,018	7,995	5,482	5,920	5,621	118,058	16,735	203
San Juan Unified.....	47,400	480,125	40,410	9,831	8,825	7,556	14,198	303,399	184,528	28,996
San Lorenzo Unified.....	11,821	117,061	7,604	1,063	2,066	2,831	1,644	76,955	49,408	121
San Marcos Unified.....	17,380	177,681	8,861	1,601	2,999	2,968	1,293	97,613	62,966	133
San Mateo-Foster City Elementary.....	10,079	115,309	6,493	1,023	1,867	1,060	2,543	34,679	16,133	619
San Ramon Valley Unified.....	25,959	266,356	4,682	-	3,632	359	691	84,757	32,690	15,361
Sanger Unified.....	10,129	104,424	9,762	2,093	1,477	3,695	2,497	69,847	48,102	-
Santa Ana Unified.....	57,061	564,867	69,466	22,937	10,765	20,256	15,508	366,775	217,211	27,678
Santa Barbara.....	15,836	156,647	10,646	2,265	3,176	2,354	2,851	50,568	18,397	3,341
Santa Clara Unified.....	14,343	189,826	8,424	1,404	2,546	2,383	2,091	59,059	897	173
Santa Maria-Bonita Elementary.....	13,142	124,893	17,160	6,607	1,467	5,282	3,804	85,843	57,038	2,665
Santa Monica-Malibu Unified.....	11,688	162,347	5,864	977	2,397	1,237	1,237	47,993	28,186	35
Santa Rosa.....	16,694	175,309	11,524	2,975	3,078	2,966	2,505	59,910	32,072	286
Saugus Union Elementary.....	10,507	148,937	8,359	425	7,601	-	333	90,395	42,650	7,407

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and unspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
CALIFORNIA--Con.										
Independent Schools--Con.										
Long Beach Unified.....	8,417	170,363	122,847	83,366	83,366	-	2,188	625	8,996	27,672
Los Angeles Unified.....	95,169	3,058,306	1,836,811	1,365,911	1,365,911	-	8,811	808	56,911	404,370
Lucia Mar Unified.....	1,548	17,637	54,741	46,534	46,534	-	208	1,813	1,835	4,351
Lynwood Unified.....	770	40,374	20,972	6,345	6,345	-	54	7,501	621	6,451
Madera Unified.....	3,397	43,573	36,473	20,951	20,951	-	550	5,252	1,668	8,052
Manteca Unified.....	1,507	40,577	65,458	43,070	36,146	-	1,018	9,822	3,099	8,449
Merced Elementary.....	1,507	19,486	16,109	10,627	10,627	-	93	435	996	3,958
Merced Union High.....	654	15,768	22,974	17,109	17,109	-	106	473	957	4,329
Modesto.....	1,209	100,207	88,477	57,293	57,293	-	1,234	8,684	3,633	17,633
Montebello Unified.....	1,910	76,697	57,558	28,214	28,214	-	335	20,441	1,545	7,023
Monterey Peninsula Unified.....	1,249	27,441	44,231	33,452	33,452	-	95	4,052	2,117	4,515
Moreno Valley Unified.....	1,325	65,922	57,077	35,027	34,545	-	7	5	2,580	19,458
Mount Diablo Unified.....	2,818	65,633	146,418	123,056	123,056	-	819	854	6,421	15,268
Murrieta Valley Unified.....	108	38,419	100,145	64,688	64,688	-	566	8,986	4,434	21,471
Napa Valley Unified.....	1,668	27,388	116,434	100,959	100,959	-	96	766	503	14,110
Natomas Unified.....	172	45,153	50,291	32,161	32,161	-	1	3,539	1,660	12,930
New Haven Unified.....	1,461	24,242	45,077	27,626	27,626	-	1	7,440	2,589	7,421
Newport-Mesa Unified.....	1,566	45,613	193,267	170,363	170,363	-	349	1,293	3,800	17,462
Norwalk-La Mirada Unified.....	1,380	60,841	38,116	19,935	19,935	-	166	6,563	4,729	6,723
Oak Grove Elementary.....	1,548	21,725	39,644	31,546	29,822	-	6	2,489	2,973	2,630
Oakland Unified.....	6,960	139,375	170,062	126,260	105,960	-	5,056	478	1,451	36,817
Oceanside Unified.....	3,203	50,967	76,490	56,678	56,678	-	408	12,049	2,200	5,155
Ontario-Montclair Elementary.....	1,234	50,557	43,904	18,974	18,974	-	495	11,320	886	12,229
Orange Unified.....	2,666	56,971	139,393	115,986	115,986	-	16	5,564	4,111	13,716
Oxnard Elementary.....	1,472	46,950	46,449	32,323	32,323	-	213	6,936	855	6,122
Oxnard Union High.....	755	25,045	63,643	46,132	46,132	-	1,476	8,121	2,836	5,078
Pajaro Valley Joint Unified.....	3,217	50,038	63,220	53,637	53,637	-	432	-	1,633	7,518
Palm Springs Unified.....	2,707	38,499	95,636	57,254	57,254	-	8,509	14,178	2,219	13,476
Palmdale Elementary.....	376	31,169	20,058	11,584	11,584	-	-	1,473	1,936	5,065
Palo Alto Unified.....	630	20,113	143,945	113,979	104,765	-	-	2,543	10,935	16,488
Palos Verdes Peninsula Unified.....	401	21,276	58,092	38,123	34,724	-	-	107	7,597	12,265
Panama Buena Vista Union Elementary.....	528	30,354	27,927	16,251	16,251	-	4	13	1,843	9,816
Paramount Unified.....	1,575	37,005	26,946	11,411	11,411	-	169	7,188	596	7,582
Pasadena Unified.....	4,463	48,596	74,577	60,601	60,601	-	29	84	3,557	10,306
Placentia-Yorba Linda Unified.....	1,809	112,307	120,472	80,856	80,856	-	5,423	203	3,273	30,717
Pleasanton Unified.....	899	24,056	78,470	59,284	59,284	-	-	7,665	4,192	7,329
Pomona Unified.....	1,629	103,054	63,345	27,986	27,986	-	1	670	12,820	21,868
Porterville Unified.....	1,479	34,566	25,973	12,361	12,361	-	90	6,566	1,767	5,189
Poway Unified.....	2,271	64,939	202,266	156,558	156,558	-	-	6,379	9,342	29,987
Redlands Unified.....	1,286	67,830	61,438	32,675	32,675	-	108	11,838	2,131	14,686
Rialto Unified.....	983	88,231	44,120	20,929	20,929	-	279	13,221	2,495	7,196
Rio Linda Union Elementary.....	950	21,643	25,491	14,383	14,383	-	71	4,327	93	6,617
Riverside Unified.....	2,361	90,605	112,544	81,185	81,185	-	1,313	1,163	5,457	23,426
Rocklin Unified.....	272	11,563	53,996	42,329	42,110	-	168	4,128	2,856	4,515
Rowland Unified.....	1,593	54,211	31,267	19,708	19,708	-	290	-	2,035	9,234
Sacramento Unified.....	5,433	117,362	121,584	92,877	90,902	-	1,159	2,796	2,276	22,476
Saddleback Valley Unified.....	1,767	60,019	160,614	142,476	142,476	-	1,735	501	5,082	10,820
Salinas Union High.....	547	26,262	55,170	35,106	35,106	-	909	10,293	2,982	5,880
San Bernardino Unified.....	4,442	342,706	66,781	39,073	39,073	-	-	578	3,421	23,709
San Diego Unified.....	11,622	320,385	792,500	619,204	619,204	-	7,119	19,333	19,068	127,776
San Diego Union High.....	676	13,514	96,655	81,432	75,523	-	10	5,309	4,281	5,623
San Francisco Unified.....	3,367	173,076	340,273	263,628	233,004	-	250	-	10,540	65,855
San Jose Unified.....	3,103	98,017	228,558	188,596	188,596	-	2,511	6,580	7,993	22,878
San Juan Unified.....	6,572	83,303	136,316	101,565	101,565	-	162	3,890	7,161	23,538
San Lorenzo Unified.....	755	26,671	32,502	16,409	16,409	-	561	6,044	3,858	5,630
San Marcos Unified.....	717	33,797	71,207	42,882	37,345	-	9,385	7,983	2,857	8,100
San Mateo-Foster City Elementary.....	281	17,646	74,137	63,358	57,787	-	1	53	1,711	9,014
San Ramon Valley Unified.....	722	35,984	176,917	135,248	131,089	-	580	1,826	5,470	33,793
Sanger Unified.....	1,253	20,492	24,815	14,777	14,777	-	9	3,378	876	5,775
Santa Ana Unified.....	2,380	119,506	128,626	102,931	102,931	-	368	5,107	6,551	13,669
Santa Barbara.....	1,025	27,805	95,433	83,975	83,975	-	160	834	1,986	8,478
Santa Clara Unified.....	1,355	56,634	122,343	98,358	98,358	-	149	3,272	6,051	14,513
Santa Maria-Bonita Elementary.....	723	25,417	21,890	17,380	17,380	-	6	401	98	4,005
Santa Monica-Malibu Unified.....	999	18,773	108,490	67,488	57,025	-	2,045	9,045	5,634	24,278
Santa Rosa.....	913	26,639	103,875	85,048	85,048	-	468	8,238	5,388	4,733
Saugus Union Elementary.....	507	39,831	50,183	21,923	21,923	-	-	19,443	-	8,817

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
Total <sup>2</sup>					Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
CALIFORNIA--Con.										
Independent Schools--Con.										
Long Beach Unified.....	921,942	895,436	559,409	192,416	529,331	347,792	114,348	289,997	47,577	39,148
Los Angeles Unified.....	10,244,106	8,098,284	4,878,155	1,671,118	4,623,969	2,995,338	1,019,348	2,958,589	377,587	745,595
Lucia Mar Unified.....	108,020	89,043	55,154	17,843	56,716	38,506	11,654	27,926	4,353	2,512
Lynwood Unified.....	179,010	164,661	98,910	30,141	94,197	65,029	17,864	60,441	6,727	10,353
Madera Unified.....	187,506	164,420	99,074	37,309	95,285	62,579	22,272	57,840	7,272	5,612
Manteca Unified.....	239,946	192,403	121,303	37,104	116,189	79,516	24,185	67,653	11,080	6,869
Merced Elementary.....	102,469	98,756	62,146	22,852	63,292	43,102	14,643	30,293	3,123	5,889
Merced Union High.....	104,265	98,102	59,914	20,449	55,421	37,187	11,795	36,568	6,260	4,599
Modesto.....	340,909	297,086	206,760	46,902	175,611	134,107	25,985	103,328	16,492	17,638
Montebello Unified.....	359,541	321,640	203,706	70,012	180,543	123,762	40,996	113,928	19,592	18,065
Monterey Peninsula Unified.....	114,158	104,039	61,418	23,468	58,405	38,617	13,286	37,178	4,218	5,406
Moreno Valley Unified.....	347,701	313,326	199,972	61,034	194,473	136,981	39,634	104,512	17,870	11,777
Mount Diablo Unified.....	395,232	318,248	194,758	61,720	197,779	130,632	35,234	105,128	10,227	15,328
Murrieta Valley Unified.....	275,323	167,879	108,748	34,511	105,030	75,482	21,654	54,067	9,271	4,342
Napa Valley Unified.....	189,181	152,725	103,839	24,896	94,524	68,637	25,985	48,812	6,524	6,518
Natomas Unified.....	168,014	91,542	56,378	17,150	55,170	37,990	10,775	32,717	3,803	2,546
New Haven Unified.....	152,192	119,649	82,507	19,841	77,412	57,909	11,831	35,591	3,840	5,171
Newport-Mesa Unified.....	283,532	239,985	143,564	55,896	134,836	87,254	32,305	93,848	12,834	17,815
Norwalk-La Mirada Unified.....	258,063	200,539	128,224	41,899	117,515	81,122	25,294	70,494	8,273	13,959
Oak Grove Elementary.....	110,948	100,786	63,693	21,289	63,651	44,502	15,190	33,342	3,810	4,558
Oakland Unified.....	609,261	495,357	254,446	97,574	250,690	130,976	49,750	201,063	19,953	63,906
Oceanside Unified.....	213,576	190,810	123,598	35,654	118,624	82,923	22,349	65,656	8,445	7,443
Ontario-Montclair Elementary.....	252,295	209,886	135,707	37,531	132,453	92,860	25,163	69,587	10,375	8,202
Orange Unified.....	277,338	254,777	164,942	50,533	157,719	110,547	30,123	88,787	11,032	17,003
Oxnard Elementary.....	178,132	140,152	83,439	29,637	90,092	57,927	19,561	42,696	3,960	6,046
Oxnard Union High.....	155,387	148,729	90,297	33,624	88,385	58,657	20,681	51,403	10,332	4,910
Pajaro Valley Joint Unified.....	232,017	211,090	118,469	53,618	118,993	74,188	30,343	82,065	10,972	23,166
Palm Springs Unified.....	242,178	214,633	125,930	46,975	132,730	86,067	29,853	73,501	9,496	11,487
Palmdale Elementary.....	236,714	185,289	106,936	42,245	108,314	73,395	26,944	65,723	8,295	11,981
Palo Alto Unified.....	173,257	154,308	99,085	30,940	101,187	69,018	20,934	48,981	6,360	7,821
Palos Verdes Peninsula Unified.....	123,179	106,649	71,088	18,041	70,414	50,423	12,408	28,971	5,210	2,013
Panama Buena Vista Union Elementary.....	156,620	136,256	83,026	30,492	84,805	57,143	20,022	43,733	6,423	5,664
Paramount Unified.....	163,617	153,022	93,517	30,481	87,777	60,506	18,779	50,309	5,972	8,003
Pasadena Unified.....	240,297	217,689	122,935	44,717	125,300	75,493	26,398	80,716	14,213	15,467
Placentia-Yorba Linda Unified.....	283,007	225,079	145,740	43,188	141,162	99,202	27,128	75,676	8,278	13,685
Pleasanton Unified.....	174,733	139,060	95,242	20,313	91,546	69,449	12,283	40,083	6,453	7,226
Pomona Unified.....	392,503	364,157	203,617	62,848	181,381	121,868	33,890	125,670	25,689	25,551
Porterville Unified.....	151,378	129,077	74,341	32,037	79,156	51,038	20,749	38,125	6,938	5,945
Poway Unified.....	563,280	318,056	197,817	55,237	180,752	128,731	33,402	117,036	12,324	15,800
Redlands Unified.....	223,551	174,547	113,138	36,086	108,412	76,075	22,870	57,578	9,305	5,320
Rialto Unified.....	302,791	250,345	154,306	49,246	141,475	97,627	28,840	97,274	10,978	19,978
Rio Linda Union Elementary.....	122,483	100,694	59,136	20,249	61,978	40,120	12,716	34,418	2,746	3,419
Riverside Unified.....	407,742	370,133	227,070	76,586	219,257	148,721	46,718	126,171	14,045	21,673
Rocklin Unified.....	88,175	78,676	49,680	15,018	47,255	34,568	9,465	29,290	3,089	2,864
Rowland Unified.....	198,635	154,280	100,786	29,375	90,534	63,756	17,578	54,474	7,979	9,046
Sacramento Unified.....	559,994	497,319	283,551	119,667	290,622	175,018	73,178	179,897	26,073	32,225
Saddleback Valley Unified.....	352,215	273,133	181,082	59,007	186,999	135,404	42,095	76,463	11,420	8,694
Salinas Union High.....	141,203	123,589	73,591	28,803	63,691	43,054	15,337	50,771	10,621	7,898
San Bernardino Unified.....	685,268	571,236	341,460	103,509	325,229	213,514	60,752	204,474	32,550	37,854
San Diego Unified.....	1,518,381	1,357,656	818,889	306,427	758,822	512,760	182,996	552,563	92,643	104,257
San Diego Union High.....	130,514	120,273	71,656	21,733	65,126	44,919	12,562	51,262	5,852	5,475
San Francisco Unified.....	743,842	534,762	309,940	120,954	272,940	189,961	69,268	239,855	33,639	78,380
San Jose Unified.....	443,147	312,903	187,032	69,107	181,074	119,106	42,671	122,654	15,511	34,568
San Juan Unified.....	477,164	442,276	272,304	94,060	264,352	177,384	59,614	155,241	14,511	30,086
San Lorenzo Unified.....	132,691	104,779	67,000	18,725	61,864	43,679	10,884	36,512	3,711	5,748
San Marcos Unified.....	167,806	143,498	89,519	33,385	90,037	60,306	22,416	46,188	6,741	5,953
San Mateo-Foster City Elementary.....	103,274	93,523	56,030	18,359	62,686	39,261	11,924	24,476	1,872	2,823
San Ramon Valley Unified.....	306,918	219,277	139,421	45,106	140,627	96,915	29,263	73,542	8,925	9,517
Sanger Unified.....	103,901	91,710	54,870	19,034	50,481	33,862	10,819	35,782	5,045	3,925
Santa Ana Unified.....	594,552	544,217	341,338	112,403	331,066	230,193	71,929	189,502	19,661	43,910
Santa Barbara.....	157,640	138,355	89,271	24,352	81,637	60,012	15,373	46,792	7,717	6,174
Santa Clara Unified.....	177,868	145,293	93,705	28,647	83,813	59,319	17,492	48,532	5,237	8,362
Santa Maria-Bonita Elementary.....	128,505	120,853	71,212	24,702	75,859	50,324	16,680	39,664	4,366	8,112
Santa Monica-Malibu Unified.....	143,553	132,458	85,848	25,457	76,020	53,041	14,798	45,252	6,733	6,044
Santa Rosa.....	172,468	148,474	92,171	21,578	92,271	62,851	12,894	49,232	6,745	6,492
Saugus Union Elementary.....	157,836	88,872	60,619	15,632	57,857	42,842	10,587	26,825	3,887	2,663

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
CALIFORNIA--Con.										
Independent Schools--Con.										
Long Beach Unified.....	3,923	50,781	148,568	76,108	12,041	248	14,217	292,590	-	9,270
Los Angeles Unified.....	52,106	538,715	1,244,586	515,726	1,808,690	882	336,250	7,818,378	1,099,674	197,604
Lucia Mar Unified.....	853	5,412	14,796	4,401	13,651	3,234	2,092	52,119	-	2,165
Lynwood Unified.....	3,064	12,590	27,707	10,023	7,446	6,092	811	43,332	2,656	286
Madera Unified.....	1,427	14,027	29,502	11,295	20,158	596	2,332	91,387	2,255	1,080
Manteca Unified.....	569	15,952	33,183	8,561	41,052	1,096	5,395	75,168	-	1,590
Merced Elementary.....	641	6,744	13,896	5,171	2,418	366	929	2,157	-	31,604
Merced Union High.....	1,131	8,215	16,363	6,113	5,078	635	450	23,232	777	2,762
Modesto.....	1,202	21,699	46,297	18,147	38,089	4,503	1,231	99,280	-	8,712
Montebello Unified.....	1,434	23,473	51,364	27,169	33,066	1,061	3,774	138,408	3,651	6,642
Monterey Peninsula Unified.....	1,039	8,778	17,737	8,456	4,719	4,979	421	7,830	-	335
Moreno Valley Unified.....	854	18,860	55,151	14,341	26,302	38	8,035	160,499	-	3,035
Mount Diablo Unified.....	705	25,071	53,797	15,341	59,242	1,180	16,562	220,675	-	7,925
Murrieta Valley Unified.....	1,113	10,114	29,227	8,782	99,472	-	7,972	226,953	35,041	11,310
Napa Valley Unified.....	691	9,907	25,172	9,389	28,335	533	7,588	197,085	-	3,070
Natomas Unified.....	817	6,553	18,998	3,655	63,923	851	11,698	274,508	55,576	5,366
New Haven Unified.....	975	6,697	18,908	6,646	23,134	1,938	7,471	192,239	40,932	2,065
Newport-Mesa Unified.....	1,312	16,402	45,485	11,301	33,999	4,379	5,869	163,653	-	9,746
Norwalk-La Mirada Unified.....	917	11,045	36,300	12,530	35,603	17,489	4,432	170,136	37,141	31,290
Oak Grove Elementary.....	681	5,338	18,955	3,793	3,007	3,799	3,356	68,531	-	1,739
Oakland Unified.....	4,042	33,688	79,474	43,604	61,638	8,761	43,505	642,866	258,805	266,770
Oceanside Unified.....	2,037	12,969	34,762	6,530	16,791	74	5,901	119,545	-	2,605
Ontario-Montclair Elementary.....	569	15,995	34,446	7,846	40,771	557	1,081	32,092	18,032	10,125
Orange Unified.....	1,463	18,843	40,446	8,271	17,513	1,714	3,334	50,870	-	610
Oxnard Elementary.....	2,013	9,770	20,907	7,364	31,413	1,300	5,267	106,041	-	3,560
Oxnard Union High.....	1,534	11,340	23,287	8,941	3,086	569	3,003	70,905	49,634	1,960
Pajaro Valley Joint Unified.....	1,051	12,530	34,346	10,032	18,585	50	2,292	62,272	1,794	1,217
Palm Springs Unified.....	1,241	13,565	37,712	8,402	18,560	-	8,985	237,685	42,000	5,330
Palmdale Elementary.....	684	11,841	32,922	11,252	6,437	41,839	3,149	47,875	-	2,235
Palo Alto Unified.....	1,129	10,173	23,498	4,140	13,818	-	5,131	100,980	-	4,720
Palos Verdes Peninsula Unified.....	912	5,798	15,038	7,264	13,169	1,208	2,153	69,951	-	1,428
Panama Buena Vista Union Elementary.....	618	7,657	23,371	7,718	12,729	7,382	253	37,020	-	2,100
Paramount Unified.....	1,032	11,445	23,857	14,936	6,830	1,187	2,578	62,272	8,484	3,276
Pasadena Unified.....	1,910	12,095	37,031	11,673	12,322	779	9,507	198,570	-	6,605
Placentia-Yorba Linda Unified.....	1,610	13,391	38,712	8,241	47,833	3,140	6,955	260,776	80,000	6,519
Pleasanton Unified.....	433	6,244	19,727	7,431	5,522	24,342	5,809	142,194	-	-
Pomona Unified.....	1,399	15,780	57,251	57,106	18,550	1,753	8,043	182,939	-	6,603
Porterville Unified.....	667	6,079	18,496	11,796	19,889	1,346	1,066	28,795	-	880
Poway Unified.....	991	16,136	71,785	20,268	211,919	571	32,734	211,470	34,784	400,336
Redlands Unified.....	949	12,374	29,630	8,557	42,431	3,542	3,031	75,710	2,621	1,922
Rialto Unified.....	953	17,618	47,753	11,596	49,005	618	2,823	69,398	668	2,800
Rio Linda Union Elementary.....	1,290	6,568	20,395	4,298	18,566	261	2,962	63,640	12,065	14,350
Riverside Unified.....	3,410	24,920	62,123	24,705	31,331	10	6,268	188,020	50,000	4,095
Rocklin Unified.....	562	5,646	17,129	2,131	1,858	1,156	6,485	167,620	8,971	5,630
Rowland Unified.....	616	11,676	25,157	9,272	9,916	29,814	4,625	116,716	49,399	-
Sacramento Unified.....	2,945	39,832	78,822	26,800	42,850	43	19,782	461,218	64,998	12,185
Saddleback Valley Unified.....	988	15,523	39,838	9,671	64,652	7,567	6,863	136,810	-	12,950
Salinas Union High.....	899	8,506	22,847	9,127	8,089	7,216	2,309	71,453	10,596	10,595
San Bernardino Unified.....	3,004	40,968	90,098	41,533	107,044	210	6,778	165,394	-	4,205
San Diego Unified.....	10,874	95,792	248,997	46,271	87,015	1,117	72,593	1,485,195	13,132	34,330
San Diego Union High.....	810	9,248	29,877	3,885	6,169	46	4,026	-	-	-
San Francisco Unified.....	6,664	36,791	84,381	21,967	149,994	41,619	17,467	387,355	-	1,114
San Jose Unified.....	1,167	22,625	48,783	9,175	102,958	3,564	23,722	674,745	112,621	145,611
San Juan Unified.....	2,908	35,330	72,406	22,683	24,445	106	10,337	290,669	70,000	62,471
San Lorenzo Unified.....	706	6,726	19,621	6,403	22,930	2,257	2,725	70,970	-	2,100
San Marcos Unified.....	784	9,007	23,703	7,273	20,674	75	3,559	25,631	4,068	1,390
San Mateo-Foster City Elementary.....	390	7,188	12,203	6,361	2,714	2,276	4,761	98,777	3,086	3,090
San Ramon Valley Unified.....	1,355	16,817	36,928	5,108	71,352	1,608	14,681	327,039	3,645	6,822
Sanger Unified.....	568	7,131	19,113	5,447	9,162	676	2,353	54,741	-	1,360
Santa Ana Unified.....	1,225	41,577	83,129	23,649	35,529	6,956	7,850	197,170	-	14,888
Santa Barbara.....	869	9,294	22,738	9,926	14,747	115	4,423	89,490	-	2,370
Santa Clara Unified.....	1,041	10,300	23,592	12,948	22,016	1,540	9,019	180,560	754	17,029
Santa Maria-Bonita Elementary.....	1,316	6,954	18,916	5,330	6,589	-	1,063	23,640	-	605
Santa Monica-Malibu Unified.....	933	9,099	22,443	11,186	6,718	-	4,377	156,602	60,000	5,310
Santa Rosa.....	1,220	12,434	22,341	6,971	12,443	1,255	10,296	191,639	71,054	72,825
Saugus Union Elementary.....	641	6,018	13,616	4,190	37,438	26,439	5,087	53,375	-	3,663

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources				State sources			
			Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>CALIFORNIA--Con.</b>										
Independent Schools--Con.										
Simi Valley Unified.....	21,137	205,157	8,296	1,426	3,513	1,953	1,404	117,864	76,368	490
Stockton Unified.....	38,408	403,314	49,361	21,185	6,888	12,256	9,032	280,357	166,771	20,378
Sweetwater Union High.....	42,591	478,500	29,990	5,833	6,094	7,329	10,734	291,222	197,931	424
Temecula Valley Unified.....	29,435	255,866	8,971	933	5,134	1,361	1,543	138,720	105,915	192
Torrance Unified.....	24,972	234,236	10,541	1,793	4,497	1,587	2,664	163,676	102,120	12,618
Tracy Joint Unified.....	17,333	202,339	5,880	741	2,328	1,981	830	141,170	70,210	23
Turlock.....	13,890	138,703	9,108	2,636	2,193	3,080	1,199	81,491	58,764	29
Tustin Unified.....	20,909	203,021	9,019	1,698	3,192	2,844	1,285	84,921	38,539	11,100
Upland Unified.....	14,232	115,208	6,605	1,883	1,605	1,848	1,269	74,537	58,059	85
Vacaville Unified.....	13,183	118,158	6,216	1,377	1,962	1,658	1,219	77,791	58,994	81
Val Verde Unified.....	19,547	346,751	56,664	2,663	46,747	5,810	1,444	121,093	91,590	2,152
Vallejo Unified.....	17,408	179,712	14,423	3,649	4,068	3,894	2,812	116,340	66,808	10,497
Ventura Unified.....	17,321	171,516	13,844	2,644	3,238	3,396	4,566	84,139	51,257	374
Victor Elementary.....	11,982	109,042	8,059	2,923	1,069	3,077	990	78,379	57,027	-
Victor Valley Union High.....	13,671	121,473	7,856	2,263	2,022	2,294	1,277	76,548	57,799	43
Visalia Unified.....	26,722	277,746	22,040	7,463	3,614	5,722	5,241	190,437	122,050	26
Vista Unified.....	27,002	287,521	20,430	5,155	5,125	5,608	4,542	167,307	85,093	169
Walnut Valley Unified.....	15,316	144,065	4,533	1,158	1,731	625	1,019	104,599	73,923	4,275
West Contra Costa Unified.....	30,830	354,918	34,921	10,861	6,846	8,556	8,658	187,128	99,335	18,521
West Covina Unified.....	13,167	97,273	6,449	1,150	1,019	2,626	1,654	75,602	53,329	4,005
Whittier Union High.....	13,854	176,163	14,588	984	9,836	1,532	2,236	124,391	73,679	22,052
William S Hart Union High.....	25,243	240,768	6,567	802	3,581	556	1,628	177,825	130,294	10,578
Woodland Joint Unified.....	10,657	104,943	9,318	1,368	1,807	2,344	3,799	62,244	40,190	58
Yuba City Unified.....	13,210	126,220	11,492	2,318	1,912	3,614	3,648	73,050	49,171	-
Yucaipa-Calimesa Joint Unified.....	10,023	104,772	4,797	1,062	1,619	1,527	589	75,447	47,305	64
Dependent Schools:										
Los Angeles County Office of Education.....	10,866	1,021,697	401,712	18,743	124,387	1,073	257,509	430,475	105,176	225,384
<b>COLORADO</b>										
Independent Schools:										
Academy.....	21,423	208,641	9,540	-	2,747	904	5,889	94,992	89,169	2,480
Adams-Arapahoe.....	33,563	314,711	30,152	9,807	6,495	7,220	6,630	176,627	165,820	5,512
Boulder Valley.....	28,543	304,274	13,461	2,654	5,055	1,663	4,089	64,066	56,338	4,451
Brighton.....	12,608	118,331	5,259	985	1,478	1,780	1,016	58,971	54,605	1,720
Cherry Creek.....	50,601	493,657	19,321	3,459	7,819	5,308	2,735	203,803	190,625	7,669
Colorado Springs.....	29,496	300,831	26,245	8,701	6,171	4,625	6,748	128,084	121,079	3,958
Denver.....	73,053	861,239	93,657	32,935	15,564	17,401	27,757	239,598	208,706	13,541
Douglas County.....	52,983	515,086	11,217	728	7,011	1,624	1,854	203,468	191,877	6,335
Falcon.....	12,783	109,752	4,393	356	1,544	628	1,865	62,928	59,948	1,773
Greeley.....	18,397	158,424	15,755	4,540	3,140	4,020	4,055	89,434	83,480	3,220
Harrison.....	11,167	108,263	12,532	4,295	2,163	2,986	3,088	62,096	58,886	1,881
Jefferson County.....	86,168	858,375	40,484	9,323	15,711	7,366	8,084	346,754	322,726	12,610
Littleton.....	15,937	153,321	6,590	1,101	3,195	1,035	1,259	67,263	63,169	2,736
Mesa County Valley.....	21,281	186,168	13,330	3,614	4,129	3,030	2,557	89,224	82,149	3,782
Northglenn-Thornton.....	38,815	368,618	16,013	3,460	5,558	3,583	3,412	195,570	185,875	5,275
Poudre.....	25,599	246,690	14,745	3,150	4,166	2,370	5,059	92,128	85,116	3,879
Pueblo.....	18,289	157,551	19,166	6,242	3,683	5,075	4,166	96,156	91,551	3,122
St Vrain Valley.....	24,582	215,660	10,427	2,274	3,262	2,693	2,198	95,955	90,265	3,154
Thompson.....	15,304	141,716	8,055	1,470	2,786	1,459	2,340	64,195	59,869	2,763
<b>CONNECTICUT</b>										
Dependent Schools:										
Bridgeport.....	20,824	391,474	37,880	15,488	5,113	9,863	7,416	301,649	131,579	25,493
Hartford.....	22,359	467,353	46,203	21,595	6,437	10,780	7,391	321,380	140,854	43,073
New Britain.....	10,613	169,575	13,747	4,437	3,545	2,627	3,138	107,465	53,559	17,182
New Haven.....	19,863	485,564	43,593	14,580	5,624	7,757	15,632	318,682	105,955	30,733
Norwalk.....	10,598	198,245	5,977	1,462	1,911	1,410	1,194	43,943	6,372	4,685
Stamford.....	14,904	298,640	8,940	2,317	3,123	2,151	1,349	61,970	4,922	4,524
Waterbury.....	18,304	273,188	20,458	6,835	4,268	5,690	3,665	166,056	82,956	24,174
<b>DELAWARE</b>										
Independent Schools:										
Brandywine.....	10,113	173,137	9,980	2,986	2,646	1,917	2,431	101,073	68,268	-
Christina.....	16,648	257,222	17,301	4,766	5,088	3,347	4,100	131,484	96,347	-
Colonial.....	10,430	146,306	9,281	2,454	2,712	2,368	1,747	91,439	60,709	-
Red Clay.....	15,721	211,300	12,296	3,278	2,966	2,752	3,300	102,319	90,867	219

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
<b>CALIFORNIA--Con.</b>										
Independent Schools--Con.										
Simi Valley Unified.....	1,526	39,480	78,997	53,288	53,288	-	-	10,770	5,571	9,368
Stockton Unified.....	5,432	87,776	73,596	51,632	51,632	-	2,945	2,385	1,511	15,123
Sweetwater Union High.....	1,620	91,247	157,288	111,679	111,679	-	618	24,596	4,170	16,225
Temecula Valley Unified.....	510	32,103	108,175	74,803	74,525	-	2,156	14,231	8,795	8,190
Torrance Unified.....	1,530	47,408	60,019	47,007	47,007	-	-	202	6,826	5,984
Tracy Joint Unified.....	762	70,175	55,289	34,572	34,572	-	497	6,580	2,201	11,439
Turlock.....	544	22,154	48,104	26,640	26,640	-	1,255	9,778	1,520	8,911
Tustin Unified.....	626	34,656	109,081	94,371	81,912	-	464	-	4,255	9,991
Upland Unified.....	399	15,994	34,066	22,365	21,965	-	423	2,586	3,016	5,676
Vacaville Unified.....	651	18,065	34,151	23,197	23,197	-	491	2,417	1,880	6,166
Val Verde Unified.....	998	26,353	168,994	24,361	24,361	-	1,070	121,261	1,719	20,583
Vallejo Unified.....	972	38,063	48,949	38,817	34,707	-	-	490	1,683	7,959
Ventura Unified.....	1,665	30,843	73,533	53,834	53,834	-	57	8,646	3,767	7,229
Victor Elementary.....	394	20,958	22,604	13,639	13,639	-	848	1,613	623	5,881
Victor Valley Union High.....	1,230	17,476	37,069	16,956	16,956	-	2,773	4,984	1,170	11,186
Visalia Unified.....	1,516	66,845	65,269	34,676	34,676	-	744	13,164	2,668	14,017
Vista Unified.....	1,791	80,254	99,784	66,063	66,063	-	1,823	19,351	3,219	9,328
Walnut Valley Unified.....	897	25,504	34,933	21,577	21,577	-	-	200	3,960	9,196
West Contra Costa Unified.....	2,332	66,940	132,869	111,187	95,977	-	3,300	-	1,911	16,471
West Covina Unified.....	283	17,985	15,222	8,885	8,885	-	427	472	1,208	4,230
Whittier Union High.....	875	27,785	37,184	21,688	21,688	-	463	6,470	3,221	5,342
William S Hart Union High.....	1,678	35,275	56,376	41,805	41,805	-	-	566	3,706	10,299
Woodland Joint Unified.....	1,227	20,769	33,381	22,402	22,402	-	194	4,225	1,435	5,125
Yuba City Unified.....	894	22,985	41,678	31,458	26,715	-	224	3,632	2,069	4,295
Yucaipa-Calimesa Joint Unified.....	698	27,380	24,528	13,317	11,941	-	494	5,124	1,437	4,156
Dependent Schools:										
Los Angeles County Office of Education.....	3,387	96,528	189,510	-	-	73,394	450	74,513	25,746	15,407
<b>COLORADO--Con.</b>										
Independent Schools:										
Academy.....	1,447	1,896	104,109	84,532	84,532	-	101	54	14,580	4,842
Adams-Arapahoe.....	1,281	4,014	107,932	90,375	90,375	-	115	66	8,544	8,832
Boulder Valley.....	1,630	1,647	226,747	185,412	152,954	-	1	52	10,541	30,741
Brighton.....	552	2,094	54,101	37,800	37,800	-	982	1,772	6,469	7,078
Cherry Creek.....	3,086	2,423	270,533	223,782	223,782	-	98	948	37,302	8,403
Colorado Springs.....	1,007	2,040	146,502	122,081	122,081	-	167	1,296	6,966	15,992
Denver.....	4,276	13,075	527,984	417,249	417,249	-	71	7,022	33,776	69,866
Douglas County.....	4,029	1,227	300,401	230,045	228,602	-	661	255	38,370	31,070
Falcon.....	734	473	42,431	31,080	31,080	-	175	-	6,437	4,739
Greeley.....	846	1,888	53,235	41,280	41,280	-	-	453	6,927	4,575
Harrison.....	386	943	33,635	26,845	26,829	-	55	10	3,169	3,556
Jefferson County.....	4,302	7,116	471,137	376,040	376,040	-	1,287	529	61,135	32,146
Littleton.....	781	577	79,468	64,425	64,425	-	-	35	7,456	7,552
Mesa County Valley.....	1,153	2,140	83,614	71,098	70,998	-	464	33	3,232	8,787
Northglenn-Thornton.....	1,250	3,170	157,035	123,316	123,316	-	-	23	23,653	10,043
Poudre.....	1,610	1,523	139,817	117,868	117,868	-	886	570	13,830	6,663
Pueblo.....	289	1,194	42,229	32,644	32,644	-	-	229	4,793	4,563
St Vrain Valley.....	970	1,566	109,278	88,049	88,047	-	487	1,315	14,217	5,210
Thompson.....	804	759	69,466	56,728	56,728	-	500	45	6,556	5,637
<b>CONNECTICUT--Con.</b>										
Dependent Schools:										
Bridgeport.....	2,733	141,844	51,945	-	-	39,103	-	647	12,195	-
Hartford.....	5,365	132,088	99,770	-	-	95,527	-	858	1,085	2,300
New Britain.....	2,651	34,073	48,363	-	-	43,289	-	474	4,200	400
New Haven.....	6,003	175,991	123,289	-	-	109,236	-	3,025	10,002	1,026
Norwalk.....	731	32,155	148,325	-	-	146,032	-	17	1,984	292
Stamford.....	157	52,367	227,730	-	-	221,107	-	74	2,111	4,438
Waterbury.....	2,302	56,624	86,674	-	-	84,467	-	877	1,232	98
<b>DELAWARE--Con.</b>										
Independent Schools:										
Brandywine.....	2,894	29,911	62,084	54,881	54,881	-	-	593	1,564	5,046
Christina.....	15,392	19,745	108,437	86,748	86,748	-	-	15,244	1,828	4,617
Colonial.....	4,614	26,116	45,586	37,428	37,428	-	-	3,985	1,514	2,659
Red Clay.....	7,957	3,276	96,685	69,176	69,176	-	-	9,451	2,138	15,920

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
<b>CALIFORNIA--Con.</b>										
Independent Schools--Con.										
Simi Valley Unified.....	198,966	175,277	111,013	41,914	110,832	76,417	28,050	54,345	7,595	6,186
Stockton Unified.....	433,171	372,383	217,254	77,995	226,995	139,983	48,933	128,641	18,666	24,932
Sweetwater Union High.....	490,538	410,246	272,827	74,752	235,669	170,786	45,125	145,925	27,059	20,558
Temecula Valley Unified.....	245,968	229,882	152,503	44,499	154,589	112,844	30,058	67,228	11,834	7,445
Torrance Unified.....	229,096	210,071	132,894	43,121	136,083	90,394	28,297	58,248	7,862	5,862
Tracy Joint Unified.....	177,593	137,194	87,561	27,829	87,962	61,536	18,778	43,337	4,909	7,656
Turlock.....	135,612	121,189	81,999	19,842	81,867	58,387	13,722	33,470	4,301	3,732
Tustin Unified.....	195,908	169,522	106,740	35,308	106,147	74,944	22,384	55,053	7,960	5,595
Upland Unified.....	108,831	97,059	62,055	20,873	64,575	44,816	14,237	27,830	3,611	3,112
Vacaville Unified.....	136,068	104,817	69,418	20,945	63,788	45,752	12,889	37,202	6,303	5,675
Val Verde Unified.....	366,370	171,888	99,538	30,506	108,041	68,431	19,077	56,447	9,150	5,622
Vallejo Unified.....	170,917	155,898	93,573	31,875	89,024	58,582	19,383	58,470	5,309	9,845
Ventura Unified.....	172,048	155,577	95,502	35,032	87,650	60,067	19,548	53,767	8,165	7,160
Victor Elementary.....	104,215	86,544	52,072	18,345	55,758	37,781	12,412	27,194	2,856	2,188
Victor Valley Union High.....	144,864	88,887	51,240	21,868	50,925	31,922	13,214	34,473	5,618	3,250
Visalia Unified.....	263,938	221,560	136,189	47,821	135,267	90,860	30,450	73,246	6,193	7,882
Vista Unified.....	248,201	213,549	130,973	48,259	137,709	89,840	31,072	64,139	8,087	10,916
Walnut Valley Unified.....	143,816	124,360	79,353	25,611	75,329	53,277	15,850	42,380	8,232	5,439
West Contra Costa Unified.....	470,846	310,737	174,914	75,682	183,227	112,510	48,262	112,731	12,963	26,262
West Covina Unified.....	101,950	84,587	50,219	14,218	46,853	32,981	8,808	34,312	3,662	5,570
Whittier Union High.....	178,593	131,673	82,507	26,944	77,036	52,786	16,562	45,562	9,906	7,068
William S Hart Union High.....	250,282	203,293	123,647	41,189	117,620	79,065	25,206	80,639	16,142	9,717
Woodland Joint Unified.....	101,805	95,915	61,190	16,259	51,807	38,006	9,386	38,856	6,283	6,465
Yuba City Unified.....	130,983	109,331	66,665	23,465	66,117	42,865	15,792	38,550	4,696	4,933
Yucaipa-Calimesa Joint Unified.....	104,564	80,560	48,184	15,834	49,184	33,054	10,448	27,970	4,066	2,944
Dependent Schools:										
Los Angeles County Office of Education.....	1,004,563	663,971	242,387	82,369	316,948	115,733	38,935	336,861	69,751	102,154
<b>COLORADO--Con.</b>										
Independent Schools:										
Academy.....	207,121	175,658	115,022	25,294	112,992	78,700	17,335	58,735	6,195	6,348
Adams-Arapahoe.....	346,713	288,129	194,264	41,702	171,559	126,399	27,249	103,185	15,565	12,149
Boulder Valley.....	327,104	266,175	179,313	39,971	159,502	114,208	25,019	96,188	11,199	14,033
Brighton.....	151,081	96,977	58,267	14,407	55,007	38,347	9,497	38,014	4,163	3,282
Cherry Creek.....	475,950	434,110	276,336	67,138	268,111	199,733	45,629	151,911	21,902	16,257
Colorado Springs.....	348,089	274,223	165,846	41,352	153,848	107,406	26,833	110,825	9,064	17,664
Denver.....	1,236,973	1,177,791	419,423	552,790	648,191	244,636	345,669	479,618	58,585	77,126
Douglas County.....	601,870	446,110	295,166	67,098	268,956	196,000	44,068	156,685	16,492	20,094
Falcon.....	139,004	89,360	54,640	12,035	50,833	34,728	7,599	35,949	6,319	5,109
Greeley.....	152,084	141,560	90,570	21,923	82,929	59,288	13,772	52,511	7,390	9,787
Harrison.....	101,311	91,815	61,097	13,047	53,013	38,484	8,132	34,410	5,390	6,137
Jefferson County.....	881,642	714,511	490,742	111,028	421,576	311,299	70,461	260,381	26,918	47,256
Littleton.....	151,477	139,630	96,895	21,175	84,015	63,090	13,351	47,563	5,062	6,461
Mesa County Valley.....	187,519	161,767	108,578	25,059	100,895	74,071	15,943	54,324	8,611	7,347
Northglenn-Thornton.....	376,199	316,641	205,956	48,550	191,742	132,555	30,350	109,673	12,037	15,856
Poudre.....	240,425	212,392	135,224	34,302	121,003	85,389	21,133	85,032	11,628	12,435
Pueblo.....	151,542	141,725	89,604	22,150	80,784	58,299	14,336	54,376	7,466	8,793
St Vrain Valley.....	250,059	175,475	115,660	26,133	107,325	76,690	16,935	55,153	7,616	7,094
Thompson.....	160,684	128,879	78,823	19,110	67,986	48,531	11,609	56,190	8,639	9,398
<b>CONNECTICUT--Con.</b>										
Dependent Schools:										
Bridgeport.....	376,532	294,055	166,248	65,565	188,762	116,966	46,354	89,311	15,222	6,260
Hartford.....	464,988	397,805	213,650	88,967	229,694	139,565	58,087	151,187	30,309	11,713
New Britain.....	159,467	145,361	85,191	29,058	94,572	64,344	22,902	45,161	4,744	3,573
New Haven.....	454,978	341,758	176,969	79,563	209,194	122,586	55,628	113,486	9,038	10,743
Norwalk.....	190,444	174,145	102,685	45,426	115,407	74,403	53,759	59,435	9,435	3,726
Stamford.....	330,222	255,266	151,164	55,544	157,029	102,500	37,699	91,949	16,110	14,760
Waterbury.....	278,404	259,163	136,602	75,730	149,549	85,486	48,723	90,266	14,270	21,123
<b>DELAWARE--Con.</b>										
Independent Schools:										
Brandywine.....	171,656	136,338	80,674	34,548	80,118	52,410	23,183	51,204	8,202	2,487
Christina.....	280,884	237,425	135,064	60,919	143,041	94,262	42,424	86,028	14,783	1,512
Colonial.....	152,417	117,526	69,349	30,204	74,442	47,260	21,365	38,008	5,237	2,505
Red Clay.....	244,675	182,966	101,953	45,068	109,864	71,200	32,651	64,692	6,612	2,139

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
CALIFORNIA--Con.										
Independent Schools--Con.										
Simi Valley Unified.....	1,061	11,650	27,853	10,550	18,794	509	3,936	129,333	-	2,970
Stockton Unified.....	2,305	22,996	59,742	16,747	51,191	176	9,421	310,479	135,000	4,874
Sweetwater Union High.....	1,726	32,117	64,465	28,652	63,490	171	16,631	186,644	-	3,640
Temecula Valley Unified.....	826	12,481	34,642	8,065	13,847	23	2,216	45,598	-	3,245
Torrance Unified.....	1,162	11,797	31,565	15,740	8,265	9,901	859	33,373	4,170	2,920
Tracy Joint Unified.....	651	9,461	20,660	5,895	38,911	757	731	33,020	20,000	980
Turlock.....	627	8,740	16,070	5,852	9,337	2,569	2,517	65,335	18,875	2,220
Tustin Unified.....	994	11,214	29,290	8,322	14,177	3,403	8,806	54,943	26,267	5,539
Upland Unified.....	365	5,650	15,092	4,654	8,163	1,749	1,860	60,212	26,532	2,375
Vacaville Unified.....	830	7,928	16,466	3,827	25,668	2,030	3,553	56,151	-	7,525
Val Verde Unified.....	897	10,549	30,229	7,400	6,705	183,693	4,084	94,945	1,800	43,400
Vallejo Unified.....	1,629	10,251	31,436	8,404	6,148	67	8,804	120,706	-	4,795
Ventura Unified.....	758	11,386	26,298	14,160	10,360	2,476	3,635	86,670	15,430	2,050
Victor Elementary.....	697	5,594	15,859	3,592	14,952	14	2,705	62,591	2,017	1,958
Victor Valley Union High.....	758	6,287	18,560	3,489	54,332	206	1,439	44,590	-	2,110
Visalia Unified.....	1,574	18,634	38,963	13,047	38,810	1,795	1,773	36,780	-	3,175
Vista Unified.....	543	14,480	30,113	11,701	28,877	110	5,665	145,200	27,640	1,905
Walnut Valley Unified.....	1,041	7,095	20,573	6,651	11,054	4,471	3,931	86,498	4,478	3,055
West Contra Costa Unified.....	2,413	16,756	54,337	14,779	139,386	52	20,671	537,081	-	9,762
West Covina Unified.....	863	6,507	17,710	3,422	11,032	4,610	1,721	35,170	-	1,025
Whittier Union High.....	1,125	5,391	22,072	9,075	13,870	28,999	4,051	93,857	-	3,635
William S Hart Union High.....	1,452	15,381	37,947	5,034	36,935	405	9,649	192,541	-	4,525
Woodland Joint Unified.....	682	6,924	18,502	5,252	3,606	432	1,852	39,010	-	1,335
Yuba City Unified.....	520	8,636	19,765	4,664	18,746	38	2,868	89,567	-	2,625
Yucaipa-Calimesa Joint Unified.....	475	5,282	15,203	3,406	20,610	2,475	919	16,915	-	645
Dependent Schools:										
Los Angeles County Office of Education.....	5,476	24,190	135,290	10,162	4,286	335,617	689	17,861	-	1,956
COLORADO--Con.										
Independent Schools:										
Academy.....	1,650	15,184	29,358	3,931	13,176	825	17,462	203,523	-	10,663
Adams-Arapahoe.....	4,723	20,431	50,317	13,385	46,769	611	11,204	212,925	20	8,316
Boulder Valley.....	3,372	19,270	48,314	10,485	48,282	311	12,336	230,175	250	67,728
Brighton.....	2,583	6,514	21,472	3,956	45,530	152	8,422	181,940	15,000	7,912
Cherry Creek.....	3,512	21,704	88,536	14,088	23,207	32	18,601	373,580	-	30,925
Colorado Springs.....	4,975	19,465	59,657	9,550	61,419	236	12,211	199,125	-	7,646
Denver.....	38,041	94,238	211,628	49,982	23,880	1,877	33,425	1,004,954	750,000	399,157
Douglas County.....	3,918	30,635	85,546	20,469	122,243	1	33,516	637,135	50,000	37,245
Falcon.....	1,857	4,980	17,684	2,578	40,744	945	7,955	126,271	40,924	6,230
Greeley.....	1,209	8,997	25,128	6,120	4,007	62	6,455	97,650	-	5,640
Harrison.....	1,064	7,215	14,604	4,392	4,561	635	4,300	73,780	-	3,062
Jefferson County.....	4,914	54,900	126,393	32,554	127,281	-	39,850	651,955	-	82,116
Littleton.....	1,130	9,647	25,263	8,052	6,020	381	5,446	106,440	-	5,110
Mesa County Valley.....	2,008	11,038	25,320	6,548	17,580	1,881	6,291	130,470	-	6,344
Northglenn-Thornton.....	2,426	27,351	52,003	15,226	40,416	7	19,135	444,867	37,310	22,839
Poudre.....	2,992	14,501	43,476	6,357	13,898	1,113	13,022	224,369	-	15,305
Pueblo.....	989	9,055	28,073	6,565	3,957	531	5,329	84,455	-	5,955
St Vrain Valley.....	1,208	14,151	25,084	12,997	57,261	1,734	15,589	299,035	-	19,460
Thompson.....	1,071	7,922	29,160	4,703	24,210	1,530	6,065	128,405	-	6,079
CONNECTICUT--Con.										
Dependent Schools:										
Bridgeport.....	3,309	13,949	50,571	15,982	69,418	7,301	5,758	62,116	-	3,802
Hartford.....	8,280	22,069	78,816	16,924	50,992	9,800	6,391	27,339	-	10,858
New Britain.....	2,389	6,216	28,239	5,628	4,289	7,566	2,251	48,012	-	6,473
New Haven.....	1,456	20,215	72,034	19,078	92,310	7,519	13,391	261,898	-	21,785
Norwalk.....	1,315	11,044	28,239	4,979	9,938	1,183	5,178	5,814	-	7,407
Stamford.....	6,694	14,384	40,001	6,288	65,902	2,928	6,126	13,637	-	11,307
Waterbury.....	10,490	11,793	32,590	19,348	18,524	429	288	13,847	-	1,080
DELAWARE--Con.										
Independent Schools:										
Brandywine.....	1,175	7,383	31,957	5,016	30,451	2,343	2,524	88,317	18,893	3,779
Christina.....	1,667	13,594	54,472	8,356	24,852	15,170	3,437	77,046	12,006	5,510
Colonial.....	1,187	7,479	21,600	5,076	26,307	6,549	2,035	62,710	9,403	2,718
Red Clay.....	1,612	10,745	43,584	8,410	38,446	19,857	3,406	87,418	1,469	4,850

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>DISTRICT OF COLUMBIA</b>										
Dependent Schools:										
Washington Schools.....	58,191	1,224,312	85,568	32,853	11,361	14,298	27,056	-	-	-
<b>FLORIDA</b>										
Independent Schools:										
Alachua County.....	28,378	298,689	30,575	7,706	6,720	6,531	9,618	144,649	52,159	16,226
Bay County.....	26,236	267,771	22,118	5,350	6,011	5,576	5,181	98,964	27,165	11,454
Brevard County.....	74,369	747,371	51,979	13,072	15,536	11,511	11,860	330,491	116,696	41,150
Broward County.....	258,893	2,874,695	233,523	63,420	50,164	51,098	68,841	1,132,545	285,466	94,299
Charlotte County.....	17,795	217,239	16,168	3,023	4,080	4,083	4,982	45,665	1,087	1,914
Citrus County.....	16,170	178,729	13,174	3,852	3,866	2,956	2,500	63,657	11,937	5,967
Clay County.....	36,093	368,132	17,145	2,336	6,688	4,510	3,611	247,068	95,055	33,271
Collier County.....	42,723	621,216	41,903	11,872	8,369	8,874	12,788	103,647	-	2,669
Columbia County.....	10,050	94,708	10,064	2,491	2,192	2,627	2,754	59,756	28,293	10,331
Duval County.....	124,740	1,238,175	106,117	29,107	30,290	25,185	21,535	577,864	255,602	77,484
Escambia County.....	41,854	417,944	44,055	11,981	10,171	10,611	11,292	215,051	81,581	30,458
Flagler County.....	12,774	181,456	7,532	1,227	1,975	2,358	1,972	66,232	-	740
Hernando County.....	22,837	253,140	16,690	4,086	3,957	5,344	3,303	121,748	40,723	13,417
Highlands County.....	12,401	134,894	14,473	3,320	2,860	4,448	3,845	58,109	20,495	6,984
Hillsborough County.....	193,180	2,068,665	247,129	48,754	40,472	48,534	109,369	1,034,236	349,548	127,885
Indian River County.....	17,646	198,399	12,386	2,353	3,559	4,114	2,360	37,210	1,196	788
Lake County.....	40,669	473,899	31,666	6,708	9,710	7,473	7,775	233,241	59,328	16,456
Lee County.....	80,541	980,391	67,054	15,084	14,405	17,426	20,139	220,143	-	3,412
Leon County.....	32,472	367,517	28,934	6,618	9,365	5,628	7,323	175,703	57,121	25,159
Manatee County.....	42,524	517,955	38,737	8,175	12,379	9,388	8,795	164,347	20,621	11,919
Marion County.....	42,577	463,326	41,987	11,669	10,485	12,284	7,549	196,816	67,403	23,965
Martin County.....	18,109	225,340	12,924	2,378	3,516	2,916	4,114	50,149	50	1,462
Miami-Dade County.....	348,128	3,959,408	427,479	139,575	84,685	87,357	115,862	1,431,109	313,437	82,339
Nassau County.....	11,079	117,465	6,792	1,283	2,532	1,793	1,184	43,907	11,255	3,346
Okaloosa County.....	29,568	296,801	24,417	4,335	5,860	4,050	10,172	115,498	38,126	13,109
Orange County.....	174,142	1,974,283	155,268	39,227	35,441	38,559	42,041	726,790	193,525	69,599
Osceola County.....	52,742	628,244	44,158	9,454	9,273	13,715	11,716	320,426	82,056	32,883
Palm Beach County.....	170,883	2,183,132	138,401	41,562	37,622	31,063	28,154	494,375	60,895	26,742
Pasco County.....	66,314	713,902	55,039	12,997	15,186	13,991	15,865	378,537	131,417	54,816
Pinellas County.....	107,892	1,211,026	94,072	26,598	28,189	19,196	20,089	454,583	100,996	45,932
Polk County.....	93,980	1,250,657	82,891	23,262	17,942	25,866	15,821	611,812	203,578	55,670
Putnam County.....	11,810	115,776	13,795	4,058	2,537	4,386	2,814	66,380	25,466	10,306
Santa Rosa County.....	25,711	242,133	18,162	3,015	5,549	3,941	5,657	133,657	54,247	17,778
Sarasota County.....	42,013	626,334	29,535	5,381	10,366	6,497	7,291	114,137	-	2,141
Seminole County.....	65,378	633,500	40,109	9,844	13,295	10,161	6,809	297,872	127,672	32,663
St Johns County.....	27,863	335,431	13,388	2,798	4,931	2,211	3,448	116,187	8,935	4,813
St Lucie County.....	40,347	487,180	36,562	8,745	8,643	11,616	7,558	218,096	55,761	16,272
Volusia County.....	64,488	713,726	51,040	14,847	14,085	12,964	9,144	260,755	89,149	33,996
<b>GEORGIA</b>										
Independent Schools:										
Atlanta.....	49,991	869,896	88,718	-	-	17,611	71,107	162,938	142,515	-
Barrow County.....	12,164	126,016	7,423	-	-	3,177	4,246	67,464	55,128	-
Bartow County.....	14,682	157,018	9,584	-	-	3,533	6,051	83,389	72,826	-
Bibb County.....	25,030	267,929	31,230	-	-	9,585	21,645	122,337	104,450	-
Carroll County.....	15,080	161,060	11,156	-	-	4,212	6,944	89,224	77,777	-
Catoosa County.....	10,707	113,033	6,849	-	-	2,303	4,546	62,250	56,529	-
Chatham County.....	34,058	403,159	38,412	-	-	9,371	29,041	137,477	119,331	-
Cherokee County.....	36,353	406,706	14,776	-	-	4,535	10,241	172,489	149,389	-
Clarke County.....	12,168	172,832	17,195	-	-	4,959	12,236	59,437	48,869	-
Clayton County.....	52,717	567,961	55,651	-	-	19,656	35,995	264,392	214,611	-
Cobb County.....	107,307	1,157,791	66,790	-	-	15,495	51,295	450,898	410,057	-
Columbia County.....	22,464	223,610	9,388	-	-	2,786	6,602	120,569	98,439	-
Coweta County.....	21,790	214,080	11,933	-	-	3,727	8,206	97,883	86,192	-
DeKalb County.....	100,273	1,245,461	83,281	-	-	31,726	51,555	448,301	379,762	-
Dougherty County.....	16,436	182,288	23,453	-	-	7,723	15,730	92,214	80,864	-
Douglas County.....	24,730	266,731	18,106	-	-	6,656	11,450	121,293	107,503	-
Effingham County.....	11,047	113,506	5,832	-	-	1,998	3,834	65,685	55,124	-
Fayette County.....	22,223	232,377	6,985	-	-	1,587	5,398	101,819	90,993	-

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
DISTRICT OF COLUMBIA--Con.										
Dependent Schools:										
Washington Schools.....	-	-	1,138,744	-	-	1,121,333	-	-	7,541	9,870
FLORIDA--Con.										
Independent Schools:										
Alachua County.....	6,955	69,309	123,465	100,272	100,272	-	-	89	15,618	7,486
Bay County.....	5,233	55,112	146,689	114,988	114,988	-	-	-	12,501	19,200
Brevard County.....	12,817	159,828	364,901	299,246	299,246	-	-	7	37,977	27,671
Broward County.....	35,655	717,125	1,508,627	1,293,159	1,293,159	-	-	581	127,541	87,346
Charlotte County.....	3,752	38,912	155,406	140,170	140,170	-	-	-	9,808	5,428
Citrus County.....	4,444	41,309	101,898	88,760	88,760	-	-	-	8,623	4,515
Clay County.....	7,966	110,776	103,919	77,529	77,529	-	-	-	16,747	9,643
Collier County.....	7,382	93,596	475,666	424,890	424,890	-	-	185	19,691	30,900
Columbia County.....	2,386	18,746	24,888	19,403	19,403	-	-	-	3,019	2,466
Duval County.....	21,165	223,613	554,194	454,119	454,119	-	-	-	63,086	36,989
Escambia County.....	11,110	91,902	158,838	115,283	115,283	-	-	-	14,143	29,412
Flagler County.....	4,447	61,045	107,692	90,387	90,387	-	-	24	9,263	8,018
Hernando County.....	6,062	61,546	114,702	88,322	88,322	-	-	-	7,845	18,535
Highlands County.....	2,844	27,786	62,312	51,635	51,635	-	-	-	5,544	5,133
Hillsborough County.....	35,832	520,971	787,300	636,178	636,178	-	-	1	63,945	87,176
Indian River County.....	3,975	31,251	148,803	129,706	129,706	-	-	11	4,682	14,404
Lake County.....	8,718	148,739	208,992	164,083	164,083	-	-	-	13,206	31,703
Lee County.....	20,417	196,314	693,194	644,664	644,664	-	-	22	21,155	27,353
Leon County.....	5,465	87,958	162,880	123,731	123,731	-	-	-	8,976	30,173
Manatee County.....	6,854	124,953	314,871	253,656	253,656	-	-	522	22,480	38,213
Marion County.....	11,467	93,981	224,523	161,800	161,800	-	-	9	22,378	40,336
Martin County.....	4,260	44,377	162,267	144,892	144,892	-	-	-	10,711	6,664
Miami-Dade County.....	29,465	1,005,868	2,100,820	1,835,395	1,835,395	-	-	-	158,045	107,380
Nassau County.....	2,695	26,611	66,766	59,181	59,181	-	-	-	2,687	4,898
Okaloosa County.....	6,255	58,008	156,886	139,362	139,362	-	-	-	7,672	9,852
Orange County.....	30,223	433,443	1,092,225	742,360	742,360	-	-	550	67,983	281,332
Osceola County.....	9,634	195,853	263,680	195,551	195,551	-	-	-	17,799	50,310
Palm Beach County.....	26,967	379,771	1,550,356	1,208,277	1,208,277	-	-	1,789	125,220	215,070
Pasco County.....	16,141	176,163	280,326	207,240	207,240	-	-	-	14,112	58,974
Pinellas County.....	20,725	286,930	662,371	597,463	597,463	-	-	721	35,673	28,514
Polk County.....	23,320	329,244	555,954	258,822	258,822	-	-	-	238,276	58,856
Putnam County.....	3,076	27,532	35,601	30,311	30,311	-	-	-	3,216	2,074
Santa Rosa County.....	5,933	55,699	90,314	64,331	64,331	-	-	-	15,863	10,120
Sarasota County.....	7,713	104,283	482,662	430,827	430,827	-	-	-	22,536	29,299
Seminole County.....	12,138	125,399	295,519	241,237	241,237	-	-	-	24,798	29,484
St Johns County.....	7,331	95,108	205,856	181,300	181,300	-	-	46	11,603	12,907
St Lucie County.....	11,000	135,063	232,522	184,756	184,756	-	-	-	10,761	37,005
Volusia County.....	12,018	125,592	401,931	296,476	296,476	-	-	722	29,521	75,212
GEORGIA--Con.										
Independent Schools:										
Atlanta.....	-	20,423	618,240	581,301	483,286	-	3,922	-	5,834	27,183
Barrow County.....	-	12,336	51,129	44,193	33,717	-	12	-	4,627	2,297
Bartow County.....	-	10,563	64,045	55,581	37,945	-	-	-	4,072	4,392
Bibb County.....	-	17,887	114,362	101,145	68,063	-	-	98	5,757	7,362
Carroll County.....	-	11,447	60,680	51,046	37,117	-	-	27	5,605	4,002
Catoosa County.....	-	5,721	43,934	34,759	24,533	-	-	731	5,868	2,576
Chatham County.....	-	18,146	227,270	212,168	146,008	-	184	-	5,620	9,298
Cherokee County.....	-	23,100	219,441	176,287	145,549	-	-	-	19,696	23,458
Clarke County.....	-	10,568	96,200	87,743	65,300	-	38	-	3,146	5,273
Clayton County.....	-	49,781	247,918	215,327	155,541	-	-	-	14,751	17,840
Cobb County.....	-	40,841	640,103	584,073	456,030	-	4,625	-	33,593	17,812
Columbia County.....	-	22,130	93,653	80,948	61,482	-	14	-	10,483	2,208
Coweta County.....	-	11,691	104,264	90,874	67,837	-	511	-	8,579	4,300
DeKalb County.....	-	68,539	713,879	600,560	468,657	-	6,190	52	19,751	87,326
Dougherty County.....	-	11,350	66,621	59,377	40,656	-	114	55	3,205	3,870
Douglas County.....	-	13,790	127,332	103,633	80,106	-	446	-	7,445	15,808
Effingham County.....	-	10,561	41,989	35,601	25,927	-	1,001	-	3,743	1,644
Fayette County.....	-	10,826	123,573	110,020	110,020	-	-	-	6,536	7,017

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support
DISTRICT OF COLUMBIA--Con.										
Dependent Schools:										
Washington Schools.....	1,224,785	1,002,319	554,090	72,208	520,090	300,368	32,646	439,197	50,519	69,860
FLORIDA--Con.										
Independent Schools:										
Alachua County.....	289,287	258,565	149,989	44,559	140,380	86,441	24,892	101,569	16,036	23,124
Bay County.....	290,862	227,475	128,774	41,086	133,823	83,588	24,442	77,377	8,229	13,764
Brevard County.....	885,106	628,758	378,702	112,775	392,696	249,104	70,669	206,641	23,079	43,646
Broward County.....	2,995,075	2,418,240	1,419,976	403,318	1,415,286	894,735	244,152	836,938	117,024	136,353
Charlotte County.....	187,469	166,120	99,568	31,552	92,298	60,588	18,249	62,364	9,689	12,319
Citrus County.....	168,564	143,266	90,392	22,716	79,079	53,965	12,824	54,730	5,879	10,435
Clay County.....	370,701	292,433	191,570	51,441	187,547	132,326	34,935	91,452	14,105	15,758
Collier County.....	710,075	446,470	261,192	88,044	258,863	167,351	54,834	164,666	18,834	26,535
Columbia County.....	104,839	86,054	52,614	17,324	50,000	33,684	10,563	31,150	5,047	4,712
Duval County.....	1,251,694	1,079,872	599,196	193,912	653,501	417,522	134,092	382,851	58,916	82,377
Escambia County.....	411,517	363,364	208,048	66,635	207,621	132,186	39,681	132,982	17,053	27,699
Flagler County.....	180,900	117,305	69,227	19,576	64,599	44,209	11,693	38,156	6,715	4,168
Hernando County.....	234,963	178,746	110,882	32,057	106,095	71,892	20,609	63,148	9,176	10,267
Highlands County.....	146,114	113,135	64,541	22,779	61,263	39,725	13,131	44,329	6,395	8,578
Hillsborough County.....	2,112,627	1,718,300	1,036,435	315,422	986,010	679,634	193,691	540,824	76,711	127,849
Indian River County.....	222,110	155,775	94,074	28,284	88,448	57,927	17,061	57,372	5,180	10,819
Lake County.....	426,034	332,688	178,679	53,832	204,685	113,255	31,521	112,138	15,169	22,454
Lee County.....	945,972	717,958	398,366	132,786	400,007	239,000	78,255	271,326	28,288	40,059
Leon County.....	402,624	291,068	183,207	48,407	156,509	107,447	28,388	115,109	13,255	27,257
Manatee County.....	501,464	401,859	235,672	67,132	233,932	146,701	41,241	140,945	18,064	23,755
Marion County.....	461,409	376,887	222,926	61,383	207,404	132,004	35,416	140,201	23,575	21,366
Martin County.....	241,830	169,272	101,781	34,321	97,652	64,755	20,010	59,972	8,961	9,236
Miami-Dade County.....	4,624,086	3,542,298	2,116,979	657,985	2,108,499	1,320,276	400,009	1,201,816	165,812	206,635
Nassau County.....	107,082	94,066	57,711	15,975	49,879	35,983	9,719	39,412	3,992	11,054
Okaloosa County.....	320,831	254,935	157,797	43,367	159,430	107,245	28,339	79,969	7,878	13,153
Orange County.....	2,031,946	1,546,313	892,689	288,222	891,569	544,435	167,731	571,471	51,256	150,972
Osceola County.....	549,940	455,316	247,659	83,966	257,769	145,658	47,484	168,478	23,005	42,551
Palm Beach County.....	2,324,872	1,649,096	939,624	286,987	994,404	613,004	181,949	550,448	56,723	112,298
Pasco County.....	750,287	560,667	348,231	109,813	319,668	218,522	65,584	208,004	29,726	37,143
Pinellas County.....	1,125,639	988,440	620,453	189,697	580,605	398,387	115,056	348,092	42,390	57,447
Polk County.....	1,198,317	1,027,809	446,935	144,897	714,746	296,412	89,191	263,203	30,133	43,856
Putnam County.....	117,708	108,281	67,487	17,829	61,478	42,166	10,834	39,676	4,724	6,685
Santa Rosa County.....	234,586	209,022	118,051	34,321	124,771	83,340	24,012	71,737	9,034	11,756
Sarasota County.....	616,781	464,542	280,965	88,254	273,851	174,966	52,736	165,638	30,131	31,625
Seminole County.....	626,787	531,047	336,647	96,458	332,785	230,994	63,395	171,304	22,378	24,223
St Johns County.....	369,379	238,998	141,455	47,396	133,558	86,096	27,402	92,926	13,327	18,340
St Lucie County.....	573,341	349,832	209,094	69,273	192,145	127,222	42,141	138,949	17,831	21,573
Volusia County.....	748,410	569,693	354,352	111,969	340,261	227,458	68,188	198,720	26,716	34,187
GEORGIA--Con.										
Independent Schools:										
Atlanta.....	772,858	701,071	390,892	136,475	358,279	247,455	65,022	317,442	39,641	46,733
Barrow County.....	136,580	108,484	64,304	23,816	70,005	45,089	17,932	32,687	5,093	4,487
Bartow County.....	149,903	132,139	81,351	27,498	85,275	56,494	21,141	39,517	7,570	3,634
Bibb County.....	293,594	235,055	143,983	48,028	141,501	91,289	35,130	80,535	11,994	17,251
Carroll County.....	175,909	141,228	88,960	28,812	88,590	60,114	22,089	42,826	6,305	5,898
Catoosa County.....	138,587	102,357	63,832	22,343	67,623	45,061	17,142	29,037	4,879	5,057
Chatham County.....	358,168	339,417	211,481	66,800	217,189	152,087	53,032	108,444	14,640	15,618
Cherokee County.....	447,897	340,179	221,126	72,135	238,739	159,626	57,931	86,614	12,234	13,046
Clarke County.....	171,767	146,670	88,274	32,676	91,386	58,119	23,532	47,939	5,808	8,857
Clayton County.....	542,904	488,269	316,757	79,815	295,736	204,458	58,516	163,839	23,548	33,920
Cobb County.....	1,150,565	1,030,530	685,457	219,143	710,282	492,002	173,930	269,418	42,765	35,741
Columbia County.....	227,343	192,848	123,219	39,799	128,235	86,803	31,651	52,836	7,590	8,332
Coweta County.....	203,032	189,240	121,889	36,659	123,922	85,379	27,716	55,498	8,812	6,283
DeKalb County.....	1,167,205	1,059,607	687,331	208,165	641,380	431,052	146,747	372,710	45,607	73,821
Dougherty County.....	174,976	166,398	102,102	33,000	103,438	66,778	24,464	53,978	7,830	8,707
Douglas County.....	267,264	226,736	137,907	45,126	149,101	94,938	34,766	66,822	8,555	10,479
Effingham County.....	114,167	98,697	61,388	20,142	64,600	42,918	15,754	29,013	4,661	5,424
Fayette County.....	239,439	216,559	140,120	46,569	142,808	98,042	35,972	63,340	9,025	9,187

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
DISTRICT OF COLUMBIA--Con.										
Dependent Schools:										
Washington Schools.....	12,749	59,738	246,331	43,032	202,768	19,698	-	-	-	-
FLORIDA--Con.										
Independent Schools:										
Alachua County.....	1,762	13,282	47,365	16,616	25,607	-	5,115	106,866	-	10,596
Bay County.....	1,860	13,996	39,528	16,275	57,504	-	5,883	110,810	-	11,169
Brevard County.....	4,256	39,356	96,304	29,421	227,779	-	28,569	580,089	56,000	13,045
Broward County.....	16,048	130,255	437,258	166,016	469,517	-	107,318	2,029,468	286,161	106,839
Charlotte County.....	1,563	9,221	29,572	11,458	21,002	-	347	9,695	-	3,410
Citrus County.....	1,615	8,741	28,060	9,457	25,076	-	222	4,180	-	325
Clay County.....	1,956	14,726	44,907	13,434	75,199	-	3,069	67,749	-	2,815
Collier County.....	4,484	25,176	89,637	22,941	237,747	-	25,858	561,226	96,205	18,330
Columbia County.....	1,571	3,952	15,868	4,904	16,930	-	1,855	32,762	25,685	2,065
Duval County.....	8,349	58,136	175,073	43,520	158,236	-	13,586	303,287	145,693	21,960
Escambia County.....	2,711	15,390	70,129	22,761	44,944	-	3,209	64,955	1,295	4,435
Flagler County.....	1,096	5,715	20,462	14,550	59,198	-	4,397	96,085	-	4,235
Hernando County.....	1,170	9,543	32,992	9,503	46,435	-	9,782	215,832	-	13,025
Highlands County.....	1,174	6,869	21,313	7,543	29,742	-	3,237	73,200	-	2,760
Hillsborough County.....	13,732	91,714	230,818	191,466	336,471	-	57,856	1,272,639	5,085	32,075
Indian River County.....	1,725	9,275	30,373	9,955	59,062	-	7,273	148,186	46,230	8,090
Lake County.....	2,637	17,303	54,575	15,865	75,673	-	17,673	380,726	2,990	15,142
Lee County.....	5,648	42,485	154,846	46,625	201,699	-	26,315	580,604	-	24,291
Leon County.....	3,372	16,203	55,022	19,450	104,789	-	6,767	153,340	15,000	26,529
Manatee County.....	3,646	24,345	71,135	26,982	85,755	-	13,850	385,110	84,380	18,565
Marion County.....	2,703	18,165	74,392	29,282	76,030	-	8,492	178,513	-	9,053
Martin County.....	1,886	9,510	30,379	11,648	70,144	-	2,414	55,326	925	1,720
Miami-Dade County.....	25,318	190,096	613,955	231,983	944,763	-	137,025	3,047,246	611,898	409,049
Nassau County.....	1,308	5,303	17,755	4,775	12,751	-	265	6,604	-	260
Okaloosa County.....	2,168	16,166	40,604	15,536	61,963	-	3,933	87,135	915	5,065
Orange County.....	12,031	96,477	260,735	83,273	415,370	-	70,263	1,417,748	203,865	35,436
Osceola County.....	4,756	21,535	76,631	29,069	79,151	-	15,473	313,646	-	16,272
Palm Beach County.....	18,173	97,182	266,072	104,244	574,345	-	101,431	2,035,829	147,390	75,785
Pasco County.....	5,092	34,253	101,790	32,995	152,846	-	36,774	487,045	163,291	17,435
Pinellas County.....	10,482	58,513	179,260	59,743	134,646	-	2,553	14,469	-	12,925
Polk County.....	8,221	41,645	139,348	49,860	150,342	-	20,166	488,838	109,445	17,739
Putnam County.....	1,662	6,426	20,179	7,127	9,241	-	186	3,345	675	2,095
Santa Rosa County.....	1,230	13,174	36,543	12,514	23,431	-	2,133	42,749	-	1,815
Sarasota County.....	4,167	18,739	80,976	25,053	149,131	-	3,108	72,840	1,150	14,691
Seminole County.....	4,307	32,178	88,218	26,958	82,886	-	12,854	250,865	6,875	14,010
St Johns County.....	1,385	14,332	45,542	12,514	122,963	-	7,418	164,678	1,425	13,653
St Lucie County.....	3,855	19,572	76,118	18,738	206,868	-	16,641	351,965	-	10,170
Volusia County.....	3,970	39,111	94,736	30,712	149,605	-	29,112	595,510	-	26,335
GEORGIA--Con.										
Independent Schools:										
Atlanta.....	12,978	30,358	187,732	25,350	70,951	836	-	-	-	-
Barrow County.....	1,188	6,664	15,255	5,792	24,366	45	3,685	72,925	-	5,100
Bartow County.....	1,789	8,181	18,343	7,347	17,014	-	750	60,931	49,751	14,435
Bibb County.....	1,966	15,086	34,238	13,019	55,253	8	3,278	70,535	-	325
Carroll County.....	1,645	9,760	19,218	9,812	31,480	92	3,109	70,000	-	11,510
Catoosa County.....	768	6,872	11,461	5,697	34,282	220	1,728	40,000	-	-
Chatham County.....	5,334	20,152	52,700	13,784	13,207	73	5,471	109,884	-	17,015
Cherokee County.....	2,076	18,217	41,041	14,826	96,613	69	11,036	264,865	-	21,465
Clarke County.....	2,071	7,775	23,428	7,345	23,366	23	1,708	51,608	1,364	7,765
Clayton County.....	3,678	24,190	78,503	28,694	54,351	284	-	-	-	-
Cobb County.....	8,568	56,415	125,929	50,830	113,535	-	6,500	7,376	-	1,810
Columbia County.....	1,146	12,817	22,951	11,777	32,588	203	1,704	37,698	-	6,885
Coweta County.....	834	13,195	26,374	9,820	9,584	477	3,731	58,000	-	30,890
DeKalb County.....	18,290	67,411	167,581	45,517	98,982	8	8,608	300,000	-	11,869
Dougherty County.....	2,141	9,463	25,837	8,982	8,499	54	25	-	-	1,090
Douglas County.....	2,577	13,550	31,661	10,813	29,697	-	10,831	238,960	-	17,615
Effingham County.....	1,940	5,312	11,676	5,084	14,317	11	1,142	20,388	-	2,217
Fayette County.....	1,956	14,228	28,944	10,411	20,992	22	1,866	124,766	-	16,045

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources						State sources		
		Total	Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>GEORGIA--Con.</b>										
<b>Independent Schools--Con.</b>										
Floyd County.....	10,647	122,488	8,179	-	-	2,805	5,374	64,253	55,615	-
Forsyth County.....	30,655	332,290	9,990	-	-	2,777	7,213	125,299	112,090	-
Fulton County.....	86,225	1,068,153	45,181	-	-	16,295	28,886	309,750	263,251	-
Glynn County.....	12,630	162,534	10,899	-	-	3,525	7,374	49,322	40,668	-
Gwinnett County.....	155,618	1,764,516	95,838	-	-	36,455	59,383	789,298	638,484	-
Hall County.....	25,585	257,012	19,410	-	-	7,501	11,909	129,504	118,515	-
Henry County.....	39,000	409,143	17,997	-	-	7,094	10,903	182,677	166,305	-
Houston County.....	25,921	274,811	19,817	-	-	6,891	12,926	148,855	135,669	-
Liberty County.....	10,852	114,306	18,953	-	-	3,532	15,421	67,923	62,083	-
Muscogee County.....	32,763	383,045	36,117	-	-	10,738	25,379	205,422	189,636	-
Newton County.....	19,111	204,512	12,599	-	-	5,215	7,384	114,914	87,093	-
Paulding County.....	26,857	285,118	11,930	-	-	4,311	7,619	158,018	131,010	-
Richmond County.....	32,906	355,388	42,257	-	-	11,780	30,477	180,911	160,053	-
Rockdale County.....	15,614	163,316	10,605	-	-	4,054	6,551	70,840	65,538	-
Spalding County.....	10,953	114,634	11,168	-	-	3,762	7,406	61,439	49,835	-
Troup County.....	12,441	130,780	11,360	-	-	3,859	7,501	67,471	59,303	-
Walton County.....	12,759	140,595	7,568	-	-	2,374	5,194	63,089	50,491	-
Whitfield County.....	13,570	138,914	10,331	-	-	4,555	5,776	79,724	73,101	-
<b>HAWAII</b>										
<b>Dependent Schools:</b>										
Hawaii Public Schools.....	179,897	2,541,703	310,732	52,171	56,136	36,813	165,612	2,154,313	1,417,794	395,224
<b>IDAHO</b>										
<b>Independent Schools:</b>										
Boise.....	25,614	246,531	17,279	4,700	4,617	4,484	3,478	130,619	103,381	-
Coeur d'Alene.....	10,805	75,465	6,723	1,129	1,704	2,484	1,406	53,012	43,283	-
Idaho Falls.....	10,395	71,280	6,353	1,598	1,978	1,622	1,155	51,048	40,022	-
Meridian.....	33,432	249,927	12,219	1,771	4,910	3,302	2,236	164,406	134,726	-
Nampa.....	15,202	105,735	10,524	2,447	2,835	3,275	1,967	75,872	57,001	201
Pocatello.....	11,999	86,704	10,617	2,185	2,588	2,482	3,362	60,832	49,204	70
<b>ILLINOIS</b>										
<b>Independent Schools:</b>										
Arlington Heights Township High 214.....	12,335	221,227	3,022	-	1,130	523	1,369	33,650	4,607	3,684
Aurora East.....	13,347	111,132	9,358	2,112	137	2,754	4,355	66,640	48,908	3,303
Aurora West.....	12,579	123,932	9,283	3,099	2,391	2,286	1,507	47,067	26,706	5,203
Chicago.....	407,510	4,844,616	808,902	370,726	106,051	150,393	181,732	2,061,414	1,721,370	-
Cicero.....	13,552	123,223	16,521	6,305	2,774	4,550	2,892	84,166	63,891	3,846
Dupage Community Unit 200.....	13,647	162,051	6,356	823	3,412	811	1,310	35,699	9,636	7,535
Elgin Unit 46.....	40,708	415,492	26,716	5,561	8,243	6,779	6,133	125,148	68,831	12,853
Indian Prairie.....	29,127	307,410	6,588	674	4,119	319	1,476	59,468	23,623	7,674
Joliet Elementary.....	10,466	103,837	14,812	7,345	2,411	2,590	2,466	55,493	38,023	4,890
Kane Community Unit 300.....	19,594	206,757	9,595	1,797	3,516	2,530	1,752	48,150	16,711	7,480
McLean County.....	12,452	101,593	3,295	1,163	160	1,208	764	32,922	16,341	3,638
Naperville.....	18,211	236,757	6,235	704	3,926	411	1,194	36,562	7,517	6,878
Oswego.....	14,653	158,651	1,969	525	297	786	361	51,552	30,168	3,690
Palatine Community Consolidated.....	12,418	140,034	6,435	1,002	2,589	1,436	1,408	28,011	5,482	4,586
Palatine Township High 211.....	12,754	240,970	2,759	-	790	632	1,337	30,680	4,997	4,452
Peoria.....	14,548	163,760	20,119	7,386	3,965	4,198	4,570	83,259	42,744	8,512
Plainfield.....	28,456	275,809	5,216	-	3,329	948	939	105,231	62,304	9,893
Rockford.....	29,353	334,925	38,850	11,863	8,545	8,621	9,821	142,789	67,343	12,515
Schaumburg.....	14,324	201,789	6,293	965	2,956	204	2,168	31,833	5,635	6,352
Springfield.....	15,363	175,576	19,515	6,331	4,619	4,210	4,355	65,519	29,573	9,328
St Charles.....	13,727	168,800	3,658	450	2,341	316	551	24,741	4,859	4,240
Valley View.....	18,008	213,274	9,608	2,121	3,148	2,853	1,486	68,612	27,906	8,542
Waukegan.....	17,046	167,197	17,855	5,574	4,041	4,073	4,167	84,071	51,914	5,249
<b>INDIANA</b>										
<b>Independent Schools:</b>										
Bartholomew Consolidated.....	11,167	124,258	10,311	1,724	4,973	1,866	1,748	52,560	43,679	245
Carmel Clay.....	15,026	169,519	10,359	489	8,630	825	415	45,249	33,354	309
East Allen County.....	10,193	103,594	6,322	1,101	790	1,909	2,522	51,371	43,533	188
Elkhart.....	13,703	173,644	13,790	4,379	2,932	3,209	3,279	78,039	63,386	656
Evansville-Vanderburgh.....	22,265	249,125	27,568	7,229	7,868	5,458	7,013	112,067	89,340	840
Fort Wayne.....	31,561	358,885	35,435	10,914	8,684	10,285	5,552	176,554	145,610	996

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
GEORGIA--Con.										
Independent Schools--Con.										
Floyd County.....	-	8,638	50,056	42,853	31,490	-	36	-	5,538	1,629
Forsyth County.....	-	13,209	197,001	162,535	131,440	-	5,779	-	16,410	12,277
Fulton County.....	-	46,499	713,222	665,827	526,314	-	3,508	-	21,525	22,362
Glynn County.....	-	8,654	102,313	95,243	74,211	-	-	-	3,374	3,696
Gwinnett County.....	-	150,814	879,380	761,735	599,877	-	48	4,354	62,181	51,062
Hall County.....	-	10,989	108,098	97,327	72,071	-	33	-	7,851	2,887
Henry County.....	-	16,372	208,469	173,138	143,670	-	4,882	54	18,331	12,064
Houston County.....	-	13,186	106,139	89,952	42,636	-	18	-	11,750	4,419
Liberty County.....	-	5,840	27,430	23,331	15,346	-	105	-	2,438	1,556
Muscogee County.....	-	15,786	141,506	125,815	89,448	-	-	-	9,271	6,420
Newton County.....	-	27,821	76,999	67,148	55,346	-	322	-	4,907	4,622
Paulding County.....	-	27,008	115,170	95,808	79,714	-	-	-	13,236	6,126
Richmond County.....	-	20,858	132,220	114,283	74,723	-	-	-	4,597	13,340
Rockdale County.....	-	5,302	81,871	73,171	56,151	-	8	-	5,474	3,218
Spalding County.....	-	11,604	42,027	35,837	26,390	-	500	53	3,289	2,348
Troup County.....	-	8,168	51,949	44,802	33,785	-	259	-	4,184	2,704
Walton County.....	-	12,598	69,938	61,049	51,104	-	2,381	-	3,525	2,983
Whitfield County.....	-	6,623	48,859	40,573	27,503	-	153	45	4,774	3,314
HAWAII--Con.										
Dependent Schools:										
Hawaii Public Schools.....	45,705	295,590	76,658	-	-	-	-	-	24,447	52,211
IDAHO--Con.										
Independent Schools:										
Boise.....	5,269	21,969	98,633	78,596	78,596	-	20	170	4,149	15,698
Coeur d'Alene.....	1,722	8,007	15,730	11,481	11,481	-	-	-	2,720	1,529
Idaho Falls.....	1,916	9,110	13,879	10,895	10,895	-	-	9	1,372	1,603
Meridian.....	8,873	20,807	73,302	55,508	55,508	-	-	-	5,749	12,045
Nampa.....	3,727	14,943	19,339	14,135	14,135	-	-	-	1,396	3,808
Pocatello.....	2,272	9,286	15,255	11,923	11,923	-	-	-	2,163	1,169
ILLINOIS--Con.										
Independent Schools:										
Arlington Heights Township High 214.....	2,776	22,583	184,555	167,836	167,836	-	610	2,115	8,521	5,473
Aurora East.....	1,236	13,193	35,134	29,969	29,969	-	-	383	3,894	888
Aurora West.....	4,072	11,086	67,582	61,578	61,578	-	-	371	2,933	2,700
Chicago.....	-	340,044	1,974,300	1,813,917	1,813,917	-	-	-	8,627	151,756
Cicero.....	2,261	14,168	22,536	18,925	18,925	-	-	90	362	3,159
Dupage Community Unit 200.....	4,709	13,819	119,996	111,879	111,879	-	-	-	3,968	4,149
Elgin Unit 46.....	8,094	35,370	263,628	245,143	245,143	-	214	209	11,522	6,540
Indian Prairie.....	5,035	23,136	241,354	221,898	221,898	-	-	-	10,351	9,105
Joliet Elementary.....	3,926	8,654	33,532	29,302	29,302	-	-	1,842	595	1,793
Kane Community Unit 300.....	7,433	16,526	149,012	133,778	133,778	-	2,418	301	5,838	6,677
McLean County.....	2,588	10,355	65,376	58,591	58,591	-	119	770	4,167	1,729
Naperville.....	4,298	17,869	193,960	178,481	178,481	-	-	363	7,394	7,722
Oswego.....	6,525	11,169	105,130	93,783	93,783	-	1,360	-	4,764	5,223
Palatine Community Consolidated.....	5,049	12,894	105,588	99,013	99,013	-	-	641	3,102	2,832
Palatine Township High 211.....	3,373	17,858	207,531	183,597	183,597	-	-	1,634	9,601	12,699
Peoria.....	4,489	27,514	60,382	52,027	52,027	-	11	710	1,148	6,486
Plainfield.....	10,486	22,548	165,362	148,401	148,401	-	-	34	10,120	6,807
Rockford.....	14,946	47,985	153,286	142,264	142,264	-	-	1,775	2,895	6,352
Schaumburg.....	5,117	14,729	163,663	153,659	153,659	-	-	371	1,365	8,268
Springfield.....	6,073	20,545	90,542	81,107	81,107	-	569	52	4,512	4,302
St Charles.....	3,880	11,762	140,401	131,503	131,503	-	-	315	5,630	2,953
Valley View.....	6,864	25,300	135,054	121,859	121,859	-	351	442	4,644	7,758
Waukegan.....	5,154	21,754	65,271	62,790	62,790	-	-	-	1,789	692
INDIANA--Con.										
Independent Schools:										
Bartholomew Consolidated.....	2	8,634	61,387	48,489	48,489	-	1,126	1,225	5,142	5,405
Carmel Clay.....	-	11,586	113,911	83,809	83,809	-	3,196	8,728	8,898	9,280
East Allen County.....	-	7,650	45,901	33,214	33,214	-	1,748	2	3,282	7,655
Elkhart.....	-	13,997	81,815	49,545	49,545	-	2,045	4,877	3,371	21,977
Evansville-Vanderburgh.....	-	21,887	109,490	91,217	91,176	-	4,651	176	7,619	5,827
Fort Wayne.....	-	29,948	146,896	101,470	101,470	-	5,019	5,240	6,386	28,781

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction		Support services			
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
<b>GEORGIA--Con.</b>										
<b>Independent Schools--Con.</b>										
Floyd County.....	120,644	113,339	70,133	23,665	70,659	47,845	17,614	36,965	5,424	4,510
Forsyth County.....	434,281	281,192	176,710	60,382	192,305	127,207	47,892	77,329	10,324	9,216
Fulton County.....	1,105,728	897,702	566,860	171,816	574,013	396,342	124,181	285,941	42,457	37,644
Glynn County.....	159,059	131,604	81,579	28,014	84,863	54,788	20,853	41,073	5,991	8,819
Gwinnett County.....	1,889,054	1,493,409	904,496	287,316	966,328	635,062	228,279	460,046	51,282	58,900
Hall County.....	278,749	235,134	143,988	49,993	153,368	101,869	38,299	68,909	10,654	11,290
Henry County.....	467,379	344,585	220,287	70,844	232,153	156,374	55,907	93,812	14,796	12,499
Houston County.....	268,040	246,999	158,779	50,189	159,940	108,723	39,069	72,277	11,900	11,125
Liberty County.....	106,455	97,599	61,981	17,208	61,103	42,119	12,819	31,842	5,555	5,993
Muscogee County.....	359,337	329,356	204,325	71,477	203,527	136,600	54,166	105,981	11,996	18,073
Newton County.....	202,766	172,543	101,411	36,800	112,428	72,730	28,710	52,626	6,929	8,066
Paulding County.....	302,571	235,982	144,975	53,651	160,373	103,233	41,671	61,530	9,397	8,789
Richmond County.....	355,950	313,456	195,077	65,042	199,736	130,980	49,131	98,321	14,869	14,888
Rockdale County.....	164,500	152,278	94,101	29,325	93,526	62,739	22,282	51,465	8,508	6,905
Spalding County.....	112,551	102,555	64,971	22,563	64,014	42,931	16,636	33,441	4,498	6,119
Troup County.....	142,457	120,062	73,173	24,378	72,406	48,115	17,670	42,167	9,194	6,084
Walton County.....	147,250	115,306	71,321	23,787	76,024	49,969	18,421	35,031	4,817	5,015
Whitfield County.....	135,321	122,396	73,749	24,928	80,004	53,040	19,609	36,161	6,473	5,466
<b>HAWAII--Con.</b>										
<b>Dependent Schools:</b>										
Hawaii Public Schools.....	2,242,408	2,147,953	1,213,006	425,425	1,281,836	825,055	285,817	742,938	239,459	77,511
<b>IDAHO--Con.</b>										
<b>Independent Schools:</b>										
Boise.....	237,138	215,442	137,260	41,869	133,104	95,598	28,729	71,484	16,205	11,412
Coeur d'Alene.....	72,942	70,475	44,546	15,347	43,839	30,345	10,211	22,682	4,094	2,096
Idaho Falls.....	68,701	66,176	43,534	13,531	42,109	30,177	9,098	20,988	3,060	2,448
Meridian.....	215,764	197,637	127,132	42,750	120,523	86,129	27,580	68,150	14,037	7,885
Nampa.....	111,553	90,258	52,277	18,219	56,729	37,185	12,701	28,449	4,793	3,287
Pocatello.....	85,682	82,196	51,640	15,570	50,869	35,693	10,605	26,777	4,326	4,072
<b>ILLINOIS--Con.</b>										
<b>Independent Schools:</b>										
Arlington Heights Township High 214.....	215,263	199,725	120,016	40,965	112,411	72,162	23,340	80,698	17,347	14,013
Aurora East.....	116,448	108,660	59,012	20,006	58,415	40,923	6,239	46,081	4,325	7,159
Aurora West.....	122,719	108,843	62,256	22,088	69,751	46,091	15,967	34,602	3,400	2,869
Chicago.....	4,941,544	4,304,829	2,450,485	673,215	2,529,405	1,606,030	454,495	1,514,991	248,817	314,092
Cicero.....	110,313	103,614	61,431	24,397	61,879	41,154	16,448	36,631	5,247	6,075
Dupage Community Unit 200.....	173,282	150,322	95,699	24,586	92,266	68,854	16,017	54,251	10,912	4,947
Elgin Unit 46.....	422,445	386,137	229,117	94,831	213,579	144,908	58,593	156,081	29,526	16,406
Indian Prairie.....	314,863	264,566	166,978	42,268	175,362	132,499	33,653	81,104	16,520	7,945
Joliet Elementary.....	106,469	96,354	51,778	20,198	52,351	32,093	12,367	39,423	5,648	6,221
Kane Community Unit 300.....	259,816	173,739	100,312	32,349	103,449	71,025	21,927	64,652	12,501	4,203
Mclean County.....	113,547	103,743	64,561	19,235	63,601	45,164	12,436	36,331	3,865	3,717
Naperville.....	217,923	200,584	125,701	48,549	124,846	86,123	32,694	71,565	14,464	8,581
Oswego.....	220,071	117,212	67,826	22,275	67,728	46,917	13,714	45,337	4,616	3,944
Palatine Community Consolidated.....	135,312	129,950	87,506	27,967	77,145	58,400	16,362	49,459	9,885	4,225
Palatine Township High 211.....	247,427	192,168	114,860	51,634	111,778	73,506	31,881	74,126	15,910	8,243
Peoria.....	167,839	159,584	100,086	35,035	91,152	64,240	19,936	60,577	10,105	6,290
Plainfield.....	338,776	237,562	143,776	43,819	151,683	109,769	32,075	78,088	9,917	6,710
Rockford.....	302,210	292,851	159,633	77,206	167,416	108,042	50,786	108,982	19,957	12,314
Schaumburg.....	169,474	159,925	103,022	36,557	98,341	70,404	24,489	58,698	14,737	9,069
Springfield.....	165,763	155,830	91,641	32,932	81,914	55,388	19,154	60,673	12,574	8,838
St Charles.....	153,598	134,741	80,853	26,928	75,953	54,109	17,253	55,368	9,619	9,883
Valley View.....	229,755	184,177	115,533	33,567	112,835	79,734	21,317	64,198	8,548	4,762
Waukegan.....	164,774	159,788	94,126	28,475	89,214	63,365	18,422	64,443	15,545	6,364
<b>INDIANA--Con.</b>										
<b>Independent Schools:</b>										
Bartholomew Consolidated.....	124,786	107,247	56,144	37,375	61,388	38,682	21,452	41,050	5,696	3,704
Carmel Clay.....	157,859	133,434	83,151	33,959	83,767	58,033	24,140	43,556	7,290	2,962
East Allen County.....	98,999	90,083	51,188	29,065	55,422	34,364	19,628	29,558	4,215	2,155
Elkhart.....	167,217	149,331	77,320	48,292	81,834	51,881	27,719	59,366	6,868	6,492
Evansville-Vanderburgh.....	232,482	213,672	121,685	65,497	124,745	81,185	42,335	76,952	14,144	7,020
Fort Wayne.....	352,536	318,534	177,783	106,872	199,429	120,224	73,394	102,326	13,425	15,769

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness			
	Current spending--Con.				Other current spending	Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.										
	Support services--Con.										
General administration	School administration	Other and nonspecified									
GEORGIA--Con.											
Independent Schools--Con.											
Floyd County.....	2,415	8,803	15,813	5,715	6,109	120	1,076	17,540	-	7,685	
Forsyth County.....	1,657	15,156	40,976	11,558	129,254	419	23,416	446,380	-	20,665	
Fulton County.....	2,499	50,242	153,099	37,748	199,938	999	7,089	165,500	-	50,620	
Glynn County.....	1,772	6,438	18,053	5,668	26,056	24	1,375	51,250	43,730	1,970	
Gwinnett County.....	5,730	101,826	242,308	67,035	354,566	529	40,550	1,320,700	500,000	35,235	
Hall County.....	888	13,612	32,465	12,857	40,592	120	2,903	54,180	30,495	32,775	
Henry County.....	1,968	19,518	45,031	18,620	114,958	58	7,778	357,838	-	34,429	
Houston County.....	1,364	16,306	31,582	14,778	17,369	73	3,603	67,930	-	20,085	
Liberty County.....	1,580	5,755	12,959	4,654	8,856	-	-	-	-	-	
Muscogee County.....	3,719	17,606	54,587	19,848	29,817	-	164	17,644	12,815	585	
Newton County.....	856	8,579	28,196	7,489	28,309	111	1,803	33,460	-	9,155	
Paulding County.....	1,445	13,804	28,095	14,079	61,247	70	5,272	128,835	-	13,525	
Richmond County.....	3,520	19,717	45,327	15,399	35,160	27	7,307	152,418	-	6,555	
Rockdale County.....	2,164	9,443	24,445	7,287	12,222	-	-	-	-	-	
Spalding County.....	1,189	7,166	14,469	5,100	9,522	19	455	14,000	-	6,005	
Troup County.....	2,011	6,544	18,334	5,489	20,422	176	1,797	42,408	-	2,705	
Walton County.....	1,459	7,317	16,423	4,251	26,351	2,023	3,570	75,740	-	1,285	
Whitfield County.....	693	7,731	15,798	6,231	11,589	16	1,320	15,465	-	13,105	
HAWAII--Con.											
Dependent Schools:											
Hawaii Public Schools.....	17,420	130,915	277,633	123,179	94,455	-	-	-	-	-	
IDAHO--Con.											
Independent Schools:											
Boise.....	1,361	11,587	30,919	10,854	16,209	-	5,487	131,970	-	7,627	
Coeur d'Alene.....	1,008	4,686	10,798	3,954	1,996	-	471	7,489	2,515	5,102	
Idaho Falls.....	1,369	3,564	10,547	3,079	2,310	-	215	3,510	-	1,060	
Meridian.....	1,478	11,517	33,233	8,964	4,785	-	13,342	229,104	4,793	38,007	
Nampa.....	706	5,156	14,507	5,080	14,310	-	6,985	171,609	63,828	23,542	
Pocatello.....	1,247	4,303	12,829	4,550	2,554	-	932	18,939	239	1,720	
ILLINOIS--Con.											
Independent Schools:											
Arlington Heights Township High 214.....	1,805	10,701	36,832	6,616	13,760	-	1,778	28,268	222	2,135	
Aurora East.....	3,403	15,486	15,708	4,164	5,354	-	2,434	90,157	2,684	3,605	
Aurora West.....	3,129	5,940	19,264	4,490	4,443	3,034	6,399	120,025	26,525	30,820	
Chicago.....	58,659	166,716	726,707	260,433	429,476	72	207,167	4,688,196	1,674,555	1,513,749	
Cicero.....	4,703	5,646	14,960	5,104	3,098	1,003	2,598	45,990	8,000	1,705	
Dupage Community Unit 200.....	2,869	9,484	26,039	3,805	16,672	802	5,486	192,275	80,665	29,465	
Elgin Unit 46.....	10,628	24,779	74,742	16,477	17,086	7,793	11,429	339,319	-	24,790	
Indian Prairie.....	2,570	14,034	40,035	8,100	32,617	320	17,360	353,915	125,950	77,965	
Joliet Elementary.....	3,432	4,303	19,819	4,580	5,953	47	4,115	70,689	1,260	100	
Kane Community Unit 300.....	1,699	10,804	35,445	5,638	68,591	5,995	11,491	299,112	5,943	9,100	
Mclean County.....	3,453	5,674	19,622	3,811	3,607	444	5,753	180,365	82,260	22,770	
Naperville.....	4,548	10,627	33,345	4,173	12,873	3,660	806	10,000	10,000	-	
Oswego.....	1,949	7,181	27,647	4,147	81,295	10,107	11,457	379,082	112,195	37,650	
Palatine Community Consolidated.....	5,024	6,964	23,361	3,346	4,733	-	629	52,641	2,294	6,150	
Palatine Township High 211.....	1,928	9,057	38,988	6,264	47,071	4,361	8,827	49,690	-	7,585	
Peoria.....	3,457	8,502	32,223	7,855	7,406	72	777	17,610	-	2,805	
Plainfield.....	3,641	11,988	45,832	7,791	76,587	5,887	18,740	404,620	81,820	17,960	
Rockford.....	5,860	14,375	56,476	16,453	3,959	122	5,278	97,650	-	10,965	
Schaumburg.....	1,659	9,244	23,989	2,886	8,435	310	804	16,595	14,920	18,255	
Springfield.....	3,907	6,999	28,355	13,243	5,642	2,743	1,548	21,028	665	10,400	
St Charles.....	2,405	10,044	23,417	3,420	4,415	4,802	9,640	165,445	-	6,950	
Valley View.....	2,286	11,935	36,667	7,144	42,631	732	2,215	265,309	28,124	23,288	
Waukegan.....	3,415	6,882	32,237	6,131	2,249	379	2,358	55,032	-	4,590	
INDIANA--Con.											
Independent Schools:											
Bartholomew Consolidated.....	886	5,032	25,732	4,809	13,142	335	4,062	73,277	1,945	6,249	
Carmel Clay.....	495	6,045	26,764	6,111	14,222	3,986	6,217	222,980	37,485	11,555	
East Allen County.....	1,034	5,834	16,320	5,103	6,831	537	1,548	53,279	-	4,530	
Elkhart.....	1,034	7,957	37,015	8,131	9,976	1,764	6,146	150,437	34,692	9,061	
Evansville-Vanderburgh.....	1,643	10,936	43,209	11,975	14,311	99	4,400	71,118	1,133	6,829	
Fort Wayne.....	2,074	19,092	51,966	16,779	26,298	3,935	3,769	109,980	3,442	10,708	

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources						State sources		
		Total	Total	Compen-satory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
INDIANA--Con.										
Independent Schools--Con.										
Gary.....	14,078	179,928	23,831	11,221	3,194	4,930	4,486	121,226	103,871	225
Greater Clark County.....	11,006	110,630	10,330	2,459	3,854	2,071	1,946	58,239	47,712	395
Hamilton Southeastern.....	16,196	162,191	2,019	378	-	828	813	61,407	51,197	522
Hammond.....	14,414	164,129	12,954	4,892	55	4,997	3,010	92,457	79,803	935
Indianapolis.....	35,257	529,391	73,689	33,912	10,050	15,356	14,371	279,396	225,998	872
MSD Lawrence Township.....	16,153	173,785	7,867	1,842	2,103	3,162	760	76,863	60,452	273
MSD Perry Township.....	14,272	158,863	11,865	2,073	5,702	3,405	685	79,785	55,522	394
MSD Pike Township.....	10,620	118,730	7,535	1,148	1,840	2,214	2,333	42,931	32,585	240
MSD Warren Township.....	12,503	132,749	8,311	1,095	710	2,955	3,551	76,043	58,416	275
MSD Washington Township.....	10,418	101,047	9,932	716	3,178	2,268	3,770	30,199	21,191	198
MSD Wayne Township.....	14,917	176,782	20,648	3,390	10,699	4,845	1,714	94,659	68,128	397
Monroe County.....	11,139	109,063	7,981	2,385	2,162	1,727	1,707	40,908	32,188	225
New Albany-Floyd County Consolidated.....	11,953	166,567	9,024	2,161	2,766	2,218	1,879	60,848	51,248	532
Penn-Harris-Madison.....	10,559	113,718	1,457	246	-	887	324	50,327	43,982	435
South Bend.....	21,579	288,432	36,188	11,840	5,859	6,463	12,026	132,801	111,890	1,137
Tippecanoe.....	11,524	90,071	3,462	1,133	-	1,474	855	46,772	38,071	350
Vigo County.....	16,203	159,462	11,092	4,479	-	3,777	2,836	84,969	71,519	590
IOWA										
Independent Schools:										
Cedar Rapids.....	16,838	200,351	10,102	2,650	1,040	3,121	3,291	90,937	79,632	-
Davenport.....	16,275	181,449	13,326	4,534	748	4,190	3,854	85,122	74,100	-
Des Moines.....	32,043	382,539	39,218	10,554	1,973	8,818	17,873	187,461	164,487	1
Dubuque.....	10,675	119,998	5,836	1,631	677	1,536	1,992	57,140	50,316	149
Iowa City.....	11,615	132,292	5,172	1,345	601	1,481	1,745	50,194	43,725	34
Sioux City.....	13,754	148,969	10,175	3,457	825	3,171	2,722	80,652	72,260	-
Waterloo.....	10,590	120,693	8,972	2,697	680	2,646	2,949	60,768	54,579	-
KANSAS										
Independent Schools:										
Blue Valley Unified 229.....	20,904	252,185	5,726	495	-	1,063	4,168	82,684	55,784	17,994
Kansas City Unified.....	19,965	245,546	21,480	9,284	-	7,664	4,532	156,904	126,342	12,783
Lawrence Unified.....	10,577	125,520	8,725	1,724	-	1,963	5,038	51,713	36,400	10,746
Olathe Unified.....	26,160	303,341	11,715	2,386	-	2,521	6,808	150,185	106,724	26,627
Shawnee Mission Unified.....	27,798	321,118	12,961	2,284	-	3,216	7,461	117,975	82,612	22,117
Topeka Unified.....	13,271	160,864	21,135	5,301	-	4,278	11,556	99,796	74,985	14,195
Wichita Unified.....	46,788	562,916	58,078	21,190	-	13,561	23,327	343,744	272,489	38,155
KENTUCKY										
Independent Schools:										
Boone County.....	18,037	169,818	8,427	-	-	2,414	6,013	71,443	41,983	-
Bullitt County.....	12,668	109,119	8,988	-	-	2,589	6,399	65,628	42,356	-
Daviess County.....	11,315	108,138	8,579	-	-	2,850	5,729	66,550	42,259	-
Fayette County.....	35,416	392,707	30,696	-	-	7,259	23,437	146,059	71,035	-
Hardin County.....	13,919	131,069	12,781	-	-	3,800	8,981	82,868	53,993	-
Jefferson County.....	95,871	1,087,693	114,025	-	-	25,430	88,595	455,522	257,063	-
Kenton County.....	13,583	123,581	6,501	-	-	1,821	4,680	61,648	37,823	-
Madison County.....	10,735	98,424	9,126	-	-	2,379	6,747	60,838	38,951	-
Oldham County.....	11,752	93,603	4,509	-	-	956	3,553	42,421	35,433	-
Pike County.....	10,033	99,589	13,775	-	-	2,884	10,891	63,150	38,430	-
Warren County.....	12,866	114,819	10,944	-	-	3,264	7,680	65,197	40,477	-
LOUISIANA										
Independent Schools:										
Ascension Parish.....	18,595	196,643	14,431	3,452	3,503	4,040	3,436	88,961	85,417	487
Bossier Parish.....	19,526	191,025	17,255	4,622	4,155	4,180	4,298	92,392	87,189	961
Caddo Parish.....	42,865	447,996	54,595	19,512	9,343	13,055	12,685	216,580	205,787	1,608
Calcasieu Parish.....	32,522	343,787	41,273	9,919	8,518	8,448	14,388	154,549	141,186	1,401
East Baton Rouge Parish.....	45,714	558,999	76,800	25,695	14,412	18,028	18,665	191,558	170,687	847
Iberia Parish.....	13,899	145,662	20,432	5,362	3,463	4,837	6,770	77,270	72,900	2,315
Jefferson Parish.....	43,468	544,822	109,854	31,595	17,648	13,247	47,364	156,008	135,838	1,001
Lafayette Parish.....	29,762	312,317	37,057	9,815	7,070	7,896	12,276	125,114	114,491	306
Lafourche Parish.....	14,658	153,794	16,871	4,114	3,827	4,228	4,702	78,062	71,301	529
Livingston Parish.....	23,263	205,192	15,152	3,675	4,313	4,960	2,204	135,728	130,031	1,030
Ouachita Parish.....	19,050	194,576	17,738	5,591	3,641	4,904	3,602	112,986	106,262	706
Rapides Parish.....	23,384	217,919	28,020	7,790	6,454	8,169	5,607	120,057	112,339	718
St Landry Parish.....	15,231	137,679	21,449	8,103	3,469	5,987	3,890	82,627	77,399	180
St Tammany Parish.....	35,170	429,450	49,372	6,607	7,814	7,157	27,794	186,469	173,501	1,145
Tangipahoa Parish.....	19,576	176,389	25,948	7,761	4,308	6,240	7,639	105,310	99,698	483
Terrebonne Parish.....	19,027	180,873	22,016	6,814	5,372	5,506	4,324	95,609	87,688	949

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
INDIANA--Con.										
Independent Schools--Con.										
Gary.....	-	17,130	34,871	28,987	28,733	-	1,819	54	877	3,134
Greater Clark County.....	-	10,132	42,061	33,372	33,372	-	1,717	2,190	2,708	2,074
Hamilton Southeastern.....	-	9,688	98,765	86,176	86,176	-	3,046	21	6,629	2,893
Hammond.....	3	11,716	58,718	41,671	41,671	-	362	806	3,287	12,592
Indianapolis.....	-	52,526	176,306	150,377	148,528	-	1,735	-	1,861	22,333
MSD Lawrence Township.....	-	16,138	89,055	57,983	57,983	-	678	131	6,922	23,341
MSD Perry Township.....	-	23,869	67,213	44,902	44,902	-	398	13,672	4,721	3,520
MSD Pike Township.....	-	10,106	68,264	59,169	59,169	-	443	101	4,019	4,532
MSD Warren Township.....	-	17,352	48,395	40,988	40,988	-	495	300	4,872	1,740
MSD Washington Township.....	-	8,810	60,916	49,660	49,452	-	438	3,194	4,275	3,349
MSD Wayne Township.....	-	26,134	61,475	44,321	44,321	-	525	5,325	3,131	8,173
Monroe County.....	-	8,495	60,174	44,848	44,848	-	2,931	861	5,614	5,920
New Albany-Floyd County Consolidated.....	-	9,068	96,695	44,179	44,179	-	3,001	5,905	4,688	38,922
Penn-Harris-Madison.....	-	5,910	61,934	44,846	44,846	-	-	203	5,533	11,352
South Bend.....	-	19,774	119,443	76,393	76,393	-	2	-	3,289	39,759
Tippecanoe.....	-	8,351	39,837	31,473	31,473	-	629	407	4,721	2,607
Vigo County.....	-	12,860	63,401	47,455	47,455	-	1,946	1,197	9,358	3,445
IOWA--Con.										
Independent Schools:										
Cedar Rapids.....	818	10,487	99,312	82,560	55,478	-	466	5,127	7,443	3,716
Davenport.....	85	10,937	83,001	73,972	55,832	-	-	829	6,172	2,028
Des Moines.....	156	22,817	155,860	132,197	97,841	-	100	6,783	8,674	8,106
Dubuque.....	439	6,236	57,022	49,699	37,639	-	-	1,845	3,062	2,416
Iowa City.....	184	6,251	76,926	69,245	50,122	-	500	1,855	2,563	2,763
Sioux City.....	309	8,083	58,142	47,950	32,283	-	-	1,851	3,311	5,030
Waterloo.....	272	5,917	50,953	46,212	33,335	-	2	501	1,523	2,715
KANSAS--Con.										
Independent Schools:										
Blue Valley Unified 229.....	-	8,906	163,775	132,811	132,811	-	8,346	-	10,822	11,796
Kansas City Unified.....	-	17,779	67,162	40,083	40,083	-	5,154	-	5,649	16,276
Lawrence Unified.....	-	4,567	65,082	54,010	54,010	-	2,810	-	3,102	5,160
Olathe Unified.....	-	16,834	141,441	108,631	108,631	-	7,290	210	9,218	16,092
Shawnee Mission Unified.....	-	13,246	190,182	156,827	156,827	-	10,258	-	9,890	13,207
Topeka Unified.....	-	10,616	39,933	30,683	30,683	-	2,879	-	1,952	4,419
Wichita Unified.....	-	33,100	161,094	126,825	126,825	-	10,639	-	6,132	17,498
KENTUCKY--Con.										
Independent Schools:										
Boone County.....	-	29,460	89,948	78,228	60,429	-	1,218	86	5,211	5,205
Bullitt County.....	4	23,268	34,503	29,352	25,243	-	-	-	2,655	2,496
Daviess County.....	13	24,278	33,009	25,540	21,885	-	268	-	3,001	4,200
Fayette County.....	10	75,014	215,952	196,479	147,278	-	17	104	7,714	11,638
Hardin County.....	32	28,843	35,420	30,269	25,337	-	-	-	2,862	2,289
Jefferson County.....	36	198,423	518,146	470,098	354,964	-	818	302	17,242	29,686
Kenton County.....	35	23,790	55,432	48,427	42,235	-	368	264	4,709	1,664
Madison County.....	-	21,887	28,460	25,871	21,302	-	-	-	1,732	857
Oldham County.....	4	6,984	46,673	40,003	36,998	-	200	-	2,741	3,729
Pike County.....	-	24,720	22,664	19,556	16,090	-	-	-	2,061	1,047
Warren County.....	32	24,688	38,678	33,291	22,099	-	771	-	2,719	1,897
LOUISIANA--Con.										
Independent Schools:										
Ascension Parish.....	-	3,057	93,251	84,502	39,949	-	709	-	2,931	5,109
Bossier Parish.....	-	4,242	81,378	70,942	31,765	-	708	-	2,843	6,885
Caddo Parish.....	-	9,185	176,821	162,292	95,069	-	1,756	-	2,838	9,935
Calcasieu Parish.....	-	11,872	148,055	133,111	40,589	-	2,312	437	2,633	9,562
East Baton Rouge Parish.....	-	20,024	290,641	269,050	110,349	-	3,770	175	3,127	14,519
Iberia Parish.....	-	2,055	47,960	41,550	12,970	-	274	272	1,686	4,178
Jefferson Parish.....	-	19,169	278,960	244,224	57,839	-	2,693	-	4,214	27,829
Lafayette Parish.....	-	10,317	150,146	139,528	37,958	-	995	120	2,478	7,025
Lafourche Parish.....	-	6,232	58,861	50,581	21,642	-	636	11	1,696	5,937
Livingston Parish.....	-	4,667	54,312	45,291	12,427	-	955	-	3,184	4,882
Ouachita Parish.....	-	6,018	63,852	53,906	16,853	-	517	-	2,183	7,246
Rapides Parish.....	-	7,000	69,842	63,748	26,765	-	635	-	2,317	3,142
St Landry Parish.....	-	5,048	33,603	30,149	8,778	-	594	116	1,107	1,637
St Tammany Parish.....	-	11,823	193,609	176,330	83,048	-	1,768	-	4,958	10,553
Tangipahoa Parish.....	-	5,129	45,131	38,523	5,580	-	324	-	1,769	4,515
Terrebonne Parish.....	-	6,972	63,248	56,212	5,530	-	584	519	1,695	4,238

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction	Support services				
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
INDIANA--Con.										
Independent Schools--Con.										
Gary.....	185,218	174,230	101,853	43,307	93,925	63,764	27,760	72,956	10,701	8,274
Greater Clark County.....	114,897	99,954	61,474	26,760	65,408	44,360	18,898	30,709	4,051	3,990
Hamilton Southeastern.....	136,230	124,479	71,910	35,011	71,327	47,114	23,179	46,129	5,635	4,194
Hammond.....	146,911	129,285	72,082	42,051	75,001	46,331	26,799	47,474	8,749	5,878
Indianapolis.....	510,246	421,838	245,956	97,812	211,709	141,106	57,190	190,945	19,661	32,044
MSD Lawrence Township.....	206,322	156,922	92,098	47,291	102,323	66,172	33,571	47,554	4,365	2,500
MSD Perry Township.....	154,361	142,161	83,307	38,434	71,408	54,103	15,707	64,662	6,257	5,329
MSD Pike Township.....	114,369	100,112	57,570	27,888	58,794	38,143	18,888	36,939	5,573	4,902
MSD Warren Township.....	133,018	114,807	68,773	29,764	57,411	43,893	12,124	52,390	6,109	4,599
MSD Washington Township.....	109,766	99,485	60,583	26,095	59,226	40,209	17,347	34,244	4,308	3,908
MSD Wayne Township.....	180,604	150,478	91,550	37,065	97,438	67,972	26,072	45,076	4,413	4,039
Monroe County.....	109,979	100,812	58,786	27,551	55,451	36,734	17,204	38,527	5,763	3,590
New Albany-Floyd County Consolidated.....	117,494	103,081	57,786	28,424	60,779	37,991	18,818	36,428	4,739	3,989
Penn-Harris-Madison.....	97,845	83,145	41,097	31,123	46,398	26,998	17,536	32,281	2,911	4,783
South Bend.....	258,055	244,295	120,534	96,241	149,855	80,127	65,975	82,671	12,162	10,087
Tippecanoe.....	104,346	86,406	51,528	21,332	52,919	36,259	15,256	29,740	2,762	3,797
Vigo County.....	150,021	134,685	83,839	33,550	84,664	57,800	23,898	43,671	6,567	5,511
IOWA--Con.										
Independent Schools:										
Cedar Rapids.....	181,129	162,710	107,493	35,886	102,918	73,057	24,374	50,123	4,410	5,163
Davenport.....	165,867	145,553	89,186	31,918	98,514	66,063	23,660	40,121	5,046	4,342
Des Moines.....	388,799	329,211	205,360	82,538	208,971	140,395	55,809	102,576	19,662	7,784
Dubuque.....	110,259	100,105	64,196	20,726	65,233	44,833	14,044	30,971	4,897	3,755
Iowa City.....	118,248	102,910	67,294	18,838	66,498	49,493	13,675	32,927	3,151	6,039
Sioux City.....	160,075	126,100	77,842	28,553	86,293	56,477	21,868	34,240	3,849	3,483
Waterloo.....	113,990	89,464	55,344	18,464	58,614	40,338	13,271	26,633	2,236	3,113
KANSAS--Con.										
Independent Schools:										
Blue Valley Unified 229.....	226,021	186,051	127,033	32,270	113,458	84,987	21,542	65,094	11,433	13,610
Kansas City Unified.....	228,242	216,263	120,935	28,138	123,476	67,229	18,504	82,827	7,288	16,998
Lawrence Unified.....	114,528	98,525	62,887	18,763	60,057	42,084	13,020	33,907	5,770	4,643
Olathe Unified.....	285,221	248,759	168,405	40,423	159,493	118,905	28,755	79,866	14,398	14,558
Shawnee Mission Unified.....	331,940	262,793	182,279	44,682	170,559	130,253	31,419	81,635	15,005	10,220
Topeka Unified.....	151,966	140,008	91,234	26,742	86,176	62,025	18,538	47,859	9,075	5,773
Wichita Unified.....	546,969	496,388	309,650	101,220	274,059	191,646	60,911	203,872	37,175	36,542
KENTUCKY--Con.										
Independent Schools:										
Boone County.....	184,138	137,713	91,079	26,763	81,706	61,291	16,624	47,507	7,251	3,976
Bullitt County.....	116,241	95,666	63,519	19,836	59,562	44,791	12,464	29,660	2,917	4,580
Daviess County.....	119,774	99,906	62,667	20,062	59,737	43,559	12,993	33,285	3,299	2,909
Fayette County.....	386,392	328,437	216,114	65,124	195,540	142,314	45,174	115,001	17,803	18,378
Hardin County.....	143,428	115,590	75,957	23,770	66,559	50,102	13,923	40,204	6,921	8,709
Jefferson County.....	1,042,775	964,179	661,136	192,081	512,944	392,877	101,033	400,242	45,226	89,043
Kenton County.....	121,476	108,630	71,937	21,650	64,920	48,009	13,901	38,314	5,951	3,892
Madison County.....	95,070	85,075	52,751	17,800	53,248	35,837	12,516	26,311	4,517	4,077
Oldham County.....	128,952	72,658	57,078	4,850	43,130	38,323	2,042	26,058	4,438	2,897
Pike County.....	100,445	90,152	56,466	20,211	51,293	36,429	12,562	30,939	3,106	5,152
Warren County.....	115,359	95,035	59,788	20,281	61,675	42,527	15,113	25,697	2,171	2,836
LOUISIANA--Con.										
Independent Schools:										
Ascension Parish.....	200,971	166,538	98,790	41,109	101,571	69,292	27,456	56,648	7,379	7,074
Bossier Parish.....	207,705	173,673	108,881	40,296	100,848	69,650	26,067	61,804	7,924	10,001
Caddo Parish.....	445,261	407,686	262,937	91,594	239,982	167,076	58,376	144,385	17,573	26,411
Calcasieu Parish.....	334,883	309,495	195,455	57,529	176,087	127,924	36,020	116,207	16,283	25,774
East Baton Rouge Parish.....	524,151	488,761	272,525	99,081	282,353	188,996	63,603	177,321	25,955	22,959
Iberia Parish.....	159,101	128,310	79,301	22,550	78,241	56,576	15,482	40,817	4,038	5,399
Jefferson Parish.....	548,542	499,594	286,572	108,270	286,193	196,902	73,612	189,938	20,765	21,358
Lafayette Parish.....	287,241	271,746	173,979	51,534	169,311	124,192	34,521	88,435	15,067	12,268
Lafourche Parish.....	150,676	138,837	84,184	26,470	80,548	55,195	16,666	49,507	7,776	6,730
Livingston Parish.....	200,638	191,384	121,706	40,112	122,423	85,602	27,817	55,217	7,044	7,137
Ouachita Parish.....	193,903	176,110	114,613	35,365	104,070	73,910	24,677	60,671	7,270	10,086
Rapides Parish.....	220,029	206,744	125,950	48,588	126,850	87,791	33,347	65,269	8,007	10,260
St Landry Parish.....	139,765	134,896	82,554	33,696	83,081	56,178	21,642	42,207	4,738	4,827
St Tammany Parish.....	441,865	363,604	224,100	88,331	221,494	153,432	56,887	121,828	14,106	14,584
Tangipahoa Parish.....	167,671	161,089	100,457	35,865	98,580	68,370	23,900	51,865	5,855	7,581
Terrebonne Parish.....	182,621	170,840	104,979	40,434	107,181	72,193	26,273	52,722	7,911	10,037

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
INDIANA--Con.										
Independent Schools--Con.										
Gary.....	2,121	9,997	41,863	7,349	9,788	155	1,045	44,576	1,300	4,326
Greater Clark County.....	789	4,713	17,166	3,837	4,388	2,230	8,325	85,806	56,635	4,489
Hamilton Southeastern.....	2,400	7,460	26,440	7,023	9,410	1,904	437	342,034	50,740	40,880
Hammond.....	1,838	7,108	23,901	6,810	7,009	70	10,547	218,230	2,547	11,124
Indianapolis.....	8,603	24,723	105,914	19,184	61,621	22,535	4,252	507,740	281,599	5,030
MSD Lawrence Township.....	1,787	7,159	31,743	7,045	46,616	84	2,700	246,080	53,275	42,956
MSD Perry Township.....	1,274	7,718	44,084	6,091	7,751	3,661	788	136,646	-	9,229
MSD Pike Township.....	901	5,437	20,126	4,379	11,623	321	2,313	58,231	-	17,339
MSD Warren Township.....	1,635	6,035	34,012	5,006	17,169	69	973	136,075	-	8,570
MSD Washington Township.....	1,713	6,554	17,761	6,015	6,455	1,475	2,351	32,535	-	4,885
MSD Wayne Township.....	643	6,618	29,363	7,964	26,040	2,462	1,624	302,667	26,209	6,600
Monroe County.....	786	6,483	21,905	6,834	7,955	4	1,208	92,407	-	7,640
New Albany-Floyd County Consolidated.....	1,385	6,177	20,138	5,874	8,704	700	5,009	186,435	59,900	13,496
Penn-Harris-Madison.....	887	4,346	19,354	4,466	7,426	6,391	883	83,424	1,822	10,745
South Bend.....	2,031	13,059	45,332	11,769	11,349	242	2,169	196,998	551	10,818
Tippecanoe.....	1,157	4,960	17,064	3,747	8,452	6,898	2,590	96,965	-	8,310
Vigo County.....	1,366	6,057	24,170	6,350	12,345	2,759	232	92,924	-	8,262
IOWA--Con.										
Independent Schools:										
Cedar Rapids.....	2,581	11,257	26,712	9,669	9,584	5,695	3,140	66,735	-	2,050
Davenport.....	1,777	8,672	20,284	6,918	13,679	5,627	1,008	13,615	-	6,370
Des Moines.....	4,822	18,825	51,483	17,664	49,341	9,424	823	20,870	-	2,090
Dubuque.....	1,404	5,790	15,125	3,901	7,341	1,129	1,684	40,766	-	4,496
Iowa City.....	1,393	5,097	17,247	3,485	11,760	2,449	1,129	29,205	-	2,495
Sioux City.....	2,739	7,380	16,789	5,567	29,135	2,640	2,200	55,150	-	1,370
Waterloo.....	972	5,759	14,553	4,217	14,911	7,761	1,854	35,000	-	-
KANSAS--Con.										
Independent Schools:										
Blue Valley Unified 229.....	2,111	9,365	28,575	7,499	26,899	514	12,557	311,735	98,780	25,955
Kansas City Unified.....	3,626	11,871	43,044	9,960	6,767	-	5,212	103,300	-	3,965
Lawrence Unified.....	1,652	5,801	16,041	4,561	11,582	6	4,415	96,040	-	5,230
Olathe Unified.....	1,467	13,009	36,434	9,400	24,738	817	10,907	296,078	50,000	19,006
Shawnee Mission Unified.....	2,254	13,418	40,738	10,599	57,077	15	12,055	260,075	-	11,420
Topeka Unified.....	2,340	8,476	22,195	5,973	8,435	341	3,182	85,395	-	3,330
Wichita Unified.....	6,612	31,582	91,961	18,457	40,708	-	9,873	205,980	-	83,140
KENTUCKY--Con.										
Independent Schools:										
Boone County.....	3,701	8,341	24,238	8,500	36,990	-	9,435	206,079	5,600	9,423
Bullitt County.....	1,374	6,861	13,928	6,444	16,874	-	3,701	118,357	31,410	3,823
Daviess County.....	3,659	6,496	16,922	6,884	17,621	-	2,247	65,295	20,715	4,422
Fayette County.....	4,176	16,545	58,099	17,896	48,394	-	9,561	208,709	1,684	13,347
Hardin County.....	904	5,654	18,016	8,827	24,195	-	3,643	86,720	-	5,123
Jefferson County.....	4,600	71,529	189,844	50,993	56,781	-	21,815	426,263	-	30,381
Kenton County.....	2,155	5,650	20,666	5,396	6,021	-	6,825	154,696	3,880	6,110
Madison County.....	1,314	3,160	13,243	5,516	7,550	-	2,445	83,560	22,820	3,285
Oldham County.....	1,472	4,304	12,947	3,470	50,453	-	5,841	170,801	58,165	5,112
Pike County.....	2,270	3,987	16,424	7,920	7,345	-	2,948	75,633	17,220	4,989
Warren County.....	967	4,139	15,584	7,663	17,661	-	2,663	120,400	57,290	6,145
LOUISIANA--Con.										
Independent Schools:										
Ascension Parish.....	3,100	8,265	30,830	8,319	30,097	181	4,155	103,629	40,005	4,176
Bossier Parish.....	1,738	10,384	31,757	11,021	31,837	183	2,012	86,388	40,044	6,538
Caddo Parish.....	5,249	24,425	70,727	23,319	32,447	-	5,128	123,683	15,781	4,250
Calcasieu Parish.....	4,131	16,309	53,710	17,201	17,573	14	7,801	334,944	44,782	17,277
East Baton Rouge Parish.....	10,291	21,708	96,408	29,087	35,113	277	-	1,227	-	164
Iberia Parish.....	2,073	5,321	23,986	9,252	27,441	81	3,269	74,011	19,800	4,200
Jefferson Parish.....	27,731	31,886	88,198	23,463	40,278	124	8,546	174,710	50,312	22,287
Lafayette Parish.....	4,591	12,346	44,163	14,000	11,650	1	3,844	173,551	56,964	8,054
Lafourche Parish.....	2,225	7,328	25,448	8,782	7,238	507	4,094	87,504	16,627	9,869
Livingston Parish.....	2,654	9,131	29,251	13,744	7,198	-	2,056	59,183	26,273	3,210
Ouachita Parish.....	2,236	10,050	31,029	11,369	12,840	20	4,933	149,280	32,037	5,430
Rapides Parish.....	3,757	11,263	31,982	14,625	9,357	258	3,670	127,255	-	6,352
St Landry Parish.....	2,441	7,696	22,505	9,608	2,497	-	2,372	22,923	-	1,430
St Tammany Parish.....	7,132	18,464	67,542	20,282	71,065	5	7,191	271,104	-	12,060
Tangipahoa Parish.....	1,537	9,351	27,541	10,644	5,279	3	1,300	6,219	-	5,510
Terrebonne Parish.....	1,488	8,122	25,164	10,937	11,745	11	25	2,425	-	605

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources						State sources		
		Total	Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>LOUISIANA--Con.</b>										
Dependent Schools:										
Louisiana Recovery Schools.....	11,594	401,150	250,404	13,127	3,364	4,526	229,387	67,257	42,757	10
<b>MARYLAND</b>										
Dependent Schools:										
Anne Arundel County.....	73,400	1,003,238	45,951	10,548	15,732	6,669	13,002	323,201	175,507	27,304
Baltimore.....	81,284	1,397,983	162,776	75,330	25,846	24,553	37,047	937,373	450,357	23,931
Baltimore County.....	104,283	1,518,801	81,477	22,281	24,118	15,681	19,397	644,803	338,267	43,944
Calvert County.....	17,394	240,110	7,941	1,565	3,075	1,009	2,292	107,530	64,334	6,026
Carroll County.....	28,320	407,110	12,269	1,846	5,468	1,560	3,395	164,388	109,325	12,226
Cecil County.....	16,290	215,964	10,040	2,270	3,554	2,138	2,078	110,473	67,042	10,482
Charles County.....	26,676	365,859	14,600	3,684	5,006	2,844	3,066	167,390	106,766	6,866
Frederick County.....	40,487	568,284	17,555	3,692	7,253	3,221	3,389	239,548	149,671	14,119
Harford County.....	39,172	586,552	21,137	4,260	7,761	4,210	4,906	252,700	152,279	18,469
Howard County.....	49,542	805,247	20,014	3,149	8,987	5,100	2,778	234,350	137,655	12,833
Montgomery County.....	137,717	2,604,887	93,751	25,932	27,013	16,424	24,382	564,940	193,791	47,106
Prince Georges County.....	129,752	1,926,633	117,772	33,907	24,889	29,241	29,735	1,039,575	552,458	68,881
St Marys County.....	16,890	225,345	12,761	2,342	3,108	1,910	5,401	107,352	63,966	6,542
Washington County.....	21,703	309,316	16,870	4,035	4,569	4,043	4,223	162,532	88,786	9,301
Wicomico County.....	14,399	193,205	14,123	3,634	2,946	3,325	4,218	114,141	62,595	6,103
<b>MASSACHUSETTS</b>										
Dependent Schools:										
Boston.....	56,168	1,313,368	91,360	36,145	18,709	11,760	24,746	393,426	215,808	-
Brockton.....	15,338	230,613	18,073	5,956	4,216	3,182	4,719	154,210	122,579	-
Fall River.....	10,108	156,298	11,636	6,168	3,126	-	2,342	112,368	91,120	-
Lawrence.....	12,301	236,652	18,284	8,955	3,369	2,671	3,289	178,975	128,508	-
Lowell.....	13,505	231,399	20,961	8,414	4,091	2,475	5,981	163,513	117,870	-
Lynn.....	13,481	206,085	16,905	7,092	3,994	2,240	3,579	141,428	111,461	-
New Bedford.....	12,988	189,193	20,532	7,595	3,761	3,090	6,086	136,960	107,414	-
Newton.....	11,700	214,904	6,239	574	2,832	1,490	1,343	51,220	12,754	-
Springfield.....	25,233	438,433	46,772	17,349	7,509	6,376	15,538	311,810	254,370	-
Worcester.....	22,876	385,482	34,972	15,999	6,801	4,601	7,571	245,200	174,025	-
<b>MICHIGAN</b>										
Independent Schools:										
Ann Arbor.....	16,742	240,462	5,394	2,314	-	1,353	1,727	86,019	75,640	9,510
Chippewa Valley.....	15,533	164,327	4,570	450	-	-	4,120	99,972	94,063	4,141
Dearborn.....	18,277	224,205	15,561	7,405	-	3,121	5,035	121,414	100,335	11,057
Detroit.....	107,874	1,317,526	168,009	101,497	-	27,954	38,558	814,536	636,115	90,615
Farmington.....	12,167	177,718	5,004	467	-	714	3,823	80,353	67,541	11,915
Flint.....	16,774	199,121	33,732	14,247	-	4,285	15,200	123,992	100,539	9,501
Forest Hills.....	10,022	122,976	757	259	-	309	189	64,271	60,883	2,929
Grand Rapids.....	20,300	271,328	31,444	13,284	-	7,463	10,697	141,884	98,715	22,060
Huron Valley.....	10,647	122,903	2,508	1,053	-	831	624	69,490	63,013	5,237
Kalamazoo.....	11,873	145,286	16,563	6,718	-	3,634	6,211	70,295	57,729	4,261
L'Anse Creuse.....	12,005	131,218	5,880	1,842	-	1,105	2,933	76,356	69,705	3,914
Lansing.....	15,545	176,302	23,363	8,186	-	4,668	10,509	103,893	85,920	6,432
Livonia.....	17,058	192,510	2,248	559	-	809	880	113,478	99,733	12,544
Plymouth-Canton Community.....	19,140	187,081	2,538	371	-	815	1,352	116,552	106,543	8,630
Port Huron Area.....	11,075	104,957	7,278	2,852	-	1,758	2,668	70,587	61,733	4,150
Rochester Community.....	15,033	182,331	1,890	511	5	615	759	109,977	100,862	8,051
Traverse City.....	10,511	109,384	5,402	1,294	6	1,496	2,606	46,264	41,233	3,023
Troy.....	12,206	161,210	3,889	277	2	349	3,261	68,920	63,276	5,057
Utica Community.....	29,605	301,599	11,735	1,876	-	1,522	8,337	193,632	180,125	10,107
Walled Lake Consolidated.....	15,650	193,659	2,864	866	-	-	1,998	106,174	98,014	7,445
Warren Consolidated.....	15,578	182,762	7,296	1,979	1,899	2,070	1,348	98,981	92,804	5,149
Waterford Township.....	11,772	128,805	6,115	1,159	-	1,564	3,392	78,449	67,954	6,583
Wayne-Westland Community.....	14,027	152,744	7,879	1,740	5	2,249	3,885	94,529	78,737	10,649
<b>MINNESOTA</b>										
Independent Schools:										
Anoka-Hennepin.....	40,719	446,236	18,527	3,219	7,234	4,899	3,175	318,661	246,592	40,533
Bloomington.....	10,487	139,237	5,245	410	2,229	1,617	989	82,836	61,239	10,121
Burnsville.....	10,415	122,630	6,266	1,304	2,985	1,320	657	82,268	58,247	12,967
Eden Prairie.....	10,005	125,597	2,994	321	1,720	641	312	73,442	58,737	9,483
Elk River.....	12,460	140,673	3,851	280	2,209	957	405	91,176	74,579	10,076
Lakeville.....	11,396	127,145	2,796	189	1,719	537	351	81,456	69,664	10,139

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
LOUISIANA--Con.										
Dependent Schools:										
Louisiana Recovery Schools.....	-	24,490	83,489	-	-	-	-	54,398	-	29,091
MARYLAND--Con.										
Dependent Schools:										
Anne Arundel County.....	18,220	102,170	634,086	-	-	600,558	-	511	27,834	5,183
Baltimore.....	17,084	446,001	297,834	-	-	267,084	-	-	9,236	21,514
Baltimore County.....	23,845	238,747	792,521	-	-	743,991	-	4,255	36,328	7,947
Calvert County.....	4,840	32,330	124,639	-	-	110,817	-	-	8,296	5,526
Carroll County.....	8,360	34,477	230,453	-	-	217,983	-	149	11,116	1,205
Cecil County.....	4,337	28,612	95,451	-	-	79,343	-	-	5,832	10,276
Charles County.....	8,734	45,024	183,869	-	-	167,043	-	-	14,977	1,849
Frederick County.....	10,229	65,529	311,181	-	-	271,765	-	-	14,325	25,091
Harford County.....	10,525	71,427	312,715	-	-	289,931	-	448	15,552	6,784
Howard County.....	13,001	70,861	550,883	-	-	517,333	-	-	27,772	5,778
Montgomery County.....	30,678	293,365	1,946,196	-	-	1,870,048	-	294	68,233	7,621
Prince Georges County.....	34,013	384,223	769,286	-	-	630,804	-	-	45,674	92,808
St Marys County.....	5,471	31,373	105,232	-	-	90,969	-	19	7,907	6,337
Washington County.....	5,761	58,684	129,914	-	-	118,950	-	356	8,942	1,666
Wicomico County.....	4,349	41,094	64,941	-	-	49,443	-	441	5,481	9,576
MASSACHUSETTS--Con.										
Dependent Schools:										
Boston.....	12,345	165,273	828,582	-	-	685,395	-	883	12,392	129,912
Brockton.....	2,365	29,266	58,330	-	-	51,885	-	15	3,945	2,485
Fall River.....	1,431	19,817	32,294	-	-	31,868	-	10	136	280
Lawrence.....	2,226	48,241	39,393	-	-	32,972	-	-	2,854	3,567
Lowell.....	1,791	43,852	46,925	-	-	44,210	-	-	2,715	-
Lynn.....	2,479	27,488	47,752	-	-	44,561	-	-	2,367	824
New Bedford.....	2,725	26,821	31,701	-	-	22,051	-	2,167	3,569	3,914
Newton.....	3,027	35,439	157,445	-	-	149,488	-	-	2,195	5,762
Springfield.....	5,538	51,902	79,851	-	-	65,461	-	391	7,027	6,972
Worcester.....	2,752	68,423	105,310	-	-	91,184	-	125	5,428	8,573
MICHIGAN--Con.										
Independent Schools:										
Ann Arbor.....	-	869	149,049	114,698	114,698	-	210	17,666	8,958	7,517
Chippewa Valley.....	-	1,768	59,785	44,169	44,169	-	99	3,365	7,891	4,261
Dearborn.....	-	10,022	87,230	72,253	72,253	-	-	8,181	5,262	1,534
Detroit.....	-	87,806	334,981	218,081	218,081	-	-	75,300	14,379	27,221
Farmington.....	-	897	92,361	64,490	64,490	-	-	18,493	6,410	2,968
Flint.....	-	13,952	41,397	26,114	26,114	-	71	4,413	2,001	8,798
Forest Hills.....	-	459	57,948	41,820	41,820	-	-	6,123	5,310	4,695
Grand Rapids.....	-	21,109	98,000	43,535	43,535	-	-	43,717	1,876	8,872
Huron Valley.....	-	1,240	50,905	34,757	34,757	-	396	9,271	4,984	1,497
Kalamazoo.....	-	8,305	58,428	38,586	38,586	-	140	9,945	2,106	7,651
L'Anse Creuse.....	-	2,737	48,982	38,491	38,491	-	-	2,395	4,272	3,824
Lansing.....	-	11,541	49,046	30,815	30,815	-	-	11,404	1,383	5,444
Livonia.....	-	1,201	76,784	52,298	52,298	-	2	13,258	8,143	3,083
Plymouth-Canton Community.....	-	1,379	67,991	52,317	52,317	-	-	4,057	8,600	3,017
Port Huron Area.....	-	4,704	27,092	18,211	18,211	-	-	2,978	1,238	4,665
Rochester Community.....	-	1,064	70,464	46,365	46,365	-	-	11,326	9,616	3,157
Traverse City.....	-	2,008	57,718	45,285	45,285	-	197	2,035	4,723	5,478
Troy.....	-	587	88,401	68,236	68,236	-	-	8,573	6,853	4,739
Utica Community.....	-	3,400	96,232	68,813	68,813	-	-	8,287	11,893	7,239
Walled Lake Consolidated.....	-	715	84,621	64,602	64,602	-	-	9,908	7,007	3,104
Warren Consolidated.....	-	1,028	76,485	63,967	63,967	-	14	4,642	5,786	2,076
Waterford Township.....	-	3,912	44,241	25,647	25,647	-	97	10,483	5,049	2,965
Wayne-Westland Community.....	-	5,143	50,336	34,983	34,983	-	43	11,764	2,309	1,237
MINNESOTA--Con.										
Independent Schools:										
Anoka-Hennepin.....	1,817	29,719	109,048	71,875	71,875	-	608	525	25,637	10,403
Bloomington.....	295	11,181	51,156	29,894	29,894	-	2,627	906	8,948	8,781
Burnsville.....	223	10,831	34,096	20,247	20,247	-	2,588	149	8,508	2,604
Eden Prairie.....	634	4,588	49,161	36,335	36,335	-	2,232	63	7,478	3,053
Elk River.....	597	5,924	45,646	29,167	29,167	-	155	15	7,644	8,665
Lakeville.....	283	1,370	42,893	25,123	25,123	-	2,372	65	9,111	6,222

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
LOUISIANA--Con.										
Dependent Schools:										
Louisiana Recovery Schools.....	400,009	240,801	78,282	21,419	116,200	57,219	15,698	119,288	5,750	11,796
MARYLAND--Con.										
Dependent Schools:										
Anne Arundel County.....	1,019,185	877,818	544,891	200,634	541,858	375,977	141,755	299,087	35,622	46,307
Baltimore.....	1,373,259	1,154,978	669,009	235,582	679,115	428,255	157,002	437,839	41,172	94,952
Baltimore County.....	1,331,971	1,265,067	771,288	318,593	772,638	514,171	221,706	437,181	67,596	51,743
Calvert County.....	234,649	207,238	126,967	42,364	126,767	91,153	31,154	67,503	8,481	7,849
Carroll County.....	399,767	323,743	200,810	67,788	192,481	136,765	47,030	117,688	16,007	17,470
Cecil County.....	212,499	183,749	112,054	39,892	110,189	76,349	27,986	64,722	8,416	9,797
Charles County.....	367,378	322,547	189,689	60,365	182,672	131,381	39,750	119,030	17,076	14,189
Frederick County.....	539,781	457,966	296,926	105,310	280,263	201,409	69,402	156,947	17,364	25,753
Harford County.....	570,102	455,517	273,757	106,680	275,510	189,121	74,868	159,384	20,137	23,827
Howard County.....	789,781	695,145	424,732	145,082	435,252	304,589	106,425	224,040	31,505	36,479
Montgomery County.....	2,480,429	2,068,460	1,333,804	534,058	1,316,495	905,546	369,075	668,264	85,863	117,057
Prince Georges County.....	1,990,476	1,759,856	1,112,881	347,537	979,519	697,691	209,244	697,268	96,840	98,008
St Marys County.....	209,683	188,607	109,567	42,718	108,418	74,030	28,471	69,759	8,545	11,481
Washington County.....	309,586	247,127	150,690	49,244	145,893	101,099	34,515	87,656	7,642	16,818
Wicomico County.....	197,140	179,044	106,022	39,627	104,577	71,804	27,238	64,832	11,051	11,364
MASSACHUSETTS--Con.										
Dependent Schools:										
Boston.....	1,308,629	1,236,354	605,819	351,184	739,053	389,905	247,191	441,820	67,624	125,589
Brockton.....	267,067	223,207	123,283	55,388	131,877	78,874	39,370	83,801	17,486	19,771
Fall River.....	222,444	141,397	75,766	36,086	95,455	54,713	26,988	45,878	8,465	5,557
Lawrence.....	201,018	184,111	98,552	44,980	119,365	66,019	32,957	57,294	11,949	12,651
Lowell.....	226,699	210,205	115,620	50,280	142,342	83,773	37,889	61,442	15,833	9,489
Lynn.....	211,781	201,316	104,718	55,107	129,739	76,086	40,231	63,738	18,156	9,824
New Bedford.....	193,989	186,969	101,899	45,039	112,011	66,493	32,608	65,440	17,651	12,077
Newton.....	239,089	205,505	119,837	49,536	134,275	84,460	36,951	65,111	15,328	13,267
Springfield.....	432,115	408,198	204,640	82,969	252,649	138,689	61,228	138,755	24,809	32,320
Worcester.....	387,720	356,056	188,699	94,378	247,486	139,210	71,168	94,818	15,674	12,779
MICHIGAN--Con.										
Independent Schools:										
Ann Arbor.....	272,600	204,807	116,631	50,191	112,505	75,027	31,455	80,929	21,802	9,219
Chippewa Valley.....	171,165	125,116	78,526	30,772	76,903	53,554	20,057	42,784	10,106	4,051
Dearborn.....	222,112	206,211	124,756	52,316	118,603	78,657	32,506	80,116	17,060	14,074
Detroit.....	1,432,456	1,325,705	737,739	319,669	703,557	464,383	189,332	554,976	99,862	48,818
Farmington.....	166,484	159,160	92,658	47,380	92,698	59,516	28,486	60,579	14,470	8,130
Flint.....	210,451	206,852	112,663	54,501	110,583	69,360	34,129	81,500	14,716	14,232
Forest Hills.....	113,920	95,175	55,063	25,612	60,045	39,292	18,117	29,501	3,730	2,776
Grand Rapids.....	312,112	236,691	130,104	64,517	140,113	85,260	43,272	86,917	13,963	17,623
Huron Valley.....	114,750	98,436	54,516	26,370	52,078	33,850	15,207	40,787	8,311	3,787
Kalamazoo.....	166,709	125,847	68,069	33,885	70,981	43,876	21,769	47,808	8,537	9,789
L'Anse Creuse.....	142,353	106,941	62,412	28,367	60,546	40,027	17,069	39,713	7,692	4,506
Lansing.....	186,589	175,263	95,086	50,238	96,432	59,486	31,686	71,508	15,293	10,424
Livonia.....	201,152	185,308	112,849	50,489	104,849	71,170	31,200	71,796	15,337	9,671
Plymouth-Canton Community.....	195,275	173,512	97,198	49,362	97,767	63,301	30,920	65,694	9,827	9,422
Port Huron Area.....	107,421	104,309	62,028	28,670	65,994	43,077	19,817	34,619	5,894	5,394
Rochester Community.....	175,075	154,843	90,020	40,379	86,302	56,481	24,855	60,878	13,849	6,011
Traverse City.....	107,416	94,182	53,838	24,725	52,579	34,593	16,029	34,865	3,500	4,451
Troy.....	176,732	138,764	80,575	36,467	82,205	54,590	23,552	48,309	10,321	7,819
Utica Community.....	290,975	269,817	163,680	71,871	166,939	111,081	47,267	90,983	15,518	8,760
Walled Lake Consolidated.....	186,899	168,298	99,501	44,757	100,724	65,436	28,281	61,157	13,552	7,817
Warren Consolidated.....	176,766	166,875	100,410	45,809	91,620	62,432	25,131	68,618	12,967	6,682
Waterford Township.....	134,952	116,901	66,034	30,069	63,806	41,686	18,988	44,870	10,343	4,891
Wayne-Westland Community.....	155,414	144,106	82,802	37,725	76,651	48,831	21,955	62,161	16,368	7,368
MINNESOTA--Con.										
Independent Schools:										
Anoka-Hennepin.....	447,355	407,640	258,116	76,780	260,126	186,449	55,021	111,866	15,561	19,175
Bloomington.....	134,223	111,963	73,417	23,154	64,658	46,133	14,033	30,772	3,223	5,138
Burnsville.....	132,371	109,323	67,456	22,665	68,061	46,952	16,475	29,617	2,764	4,586
Eden Prairie.....	123,954	98,325	68,656	18,446	60,943	45,595	11,991	28,493	2,024	5,751
Elk River.....	135,244	112,995	69,374	22,036	69,487	49,787	16,303	33,001	3,185	4,579
Lakeville.....	121,174	100,811	63,567	19,448	61,113	44,573	13,188	29,359	3,147	3,514

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness			
	Current spending--Con.				Other current spending	Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.										
	Support services--Con.										
General administration	School administration	Other and nonspecified									
LOUISIANA--Con.											
Dependent Schools:											
Louisiana Recovery Schools.....	9,906	5,961	85,875	5,313	159,208	-	-	-	-	-	-
MARYLAND--Con.											
Dependent Schools:											
Anne Arundel County.....	7,275	62,683	147,200	36,873	108,664	21,988	10,715	225,932	28,000	21,638	
Baltimore.....	20,087	85,643	195,985	38,024	153,981	61,493	2,807	55,805	-	4,735	
Baltimore County.....	12,891	89,879	215,072	55,248	22,238	32,925	11,741	273,491	55,000	14,417	
Calvert County.....	1,150	11,162	38,861	12,968	24,798	1,130	1,483	43,216	10,495	3,848	
Carroll County.....	1,906	22,527	59,778	13,574	66,461	6,987	2,576	60,521	1,534	7,022	
Cecil County.....	1,738	13,465	31,306	8,838	19,740	4,136	4,874	80,861	15,530	4,874	
Charles County.....	1,682	18,835	67,248	20,845	40,830	2,994	1,007	33,653	14,085	3,256	
Frederick County.....	2,452	31,191	80,187	20,756	66,934	5,197	9,684	231,465	25,169	14,078	
Harford County.....	1,600	26,090	87,730	20,723	100,394	9,575	4,616	150,024	63,090	11,196	
Howard County.....	4,450	47,439	104,167	35,853	78,956	3,134	12,546	372,724	91,858	68,311	
Montgomery County.....	13,892	142,818	308,634	83,701	338,620	38,001	35,348	748,003	40,841	114,501	
Prince Georges County.....	16,296	111,869	374,255	83,069	150,962	57,701	21,957	523,058	47,462	24,384	
St Marys County.....	915	11,828	36,990	10,430	17,428	1,466	2,182	55,652	1,151	4,758	
Washington County.....	1,567	16,046	45,583	13,578	55,259	5,446	1,754	51,883	10,890	2,865	
Wicomico County.....	807	11,953	29,657	9,635	15,430	271	2,395	69,608	16,675	5,149	
MASSACHUSETTS--Con.											
Dependent Schools:											
Boston.....	10,280	49,041	189,286	55,481	54,368	4,348	13,559	92,244	1,268	9,135	
Brockton.....	1,581	8,158	36,805	7,529	39,833	2,772	1,255	29,320	-	2,580	
Fall River.....	3,043	6,325	22,488	64	79,192	1,088	767	71,293	-	6,905	
Lawrence.....	1,476	8,844	22,374	7,452	9,307	3,641	3,959	90,590	11,000	5,435	
Lowell.....	1,031	9,474	25,615	6,421	10,142	1,655	4,697	100,838	1,700	13,580	
Lynn.....	1,555	9,085	25,118	7,839	3,120	2,441	4,904	64,405	-	6,310	
New Bedford.....	2,553	7,095	26,064	9,518	5,552	1,362	106	41,210	-	2,098	
Newton.....	1,821	8,855	25,840	6,119	30,571	1,092	1,921	79,920	44,910	4,717	
Springfield.....	3,696	15,595	62,335	16,794	7,878	5,044	10,995	213,881	-	14,762	
Worcester.....	2,407	16,711	47,247	13,752	8,574	11,504	11,586	156,815	4,200	11,185	
MICHIGAN--Con.											
Independent Schools:											
Ann Arbor.....	1,619	11,445	36,844	11,373	58,869	-	8,924	199,240	17,730	8,655	
Chippewa Valley.....	716	7,246	20,665	5,429	25,004	-	21,045	463,528	12,663	21,335	
Dearborn.....	931	11,382	36,669	7,492	8,162	40	7,699	195,005	18,590	12,328	
Detroit.....	8,029	82,513	315,754	67,172	17,595	-	89,156	739,061	-	66,739	
Farmington.....	1,030	7,765	29,184	5,883	4,319	213	2,792	64,545	-	5,805	
Flint.....	1,971	10,569	40,012	14,769	2,181	567	851	23,699	4	2,054	
Forest Hills.....	771	5,386	16,838	5,629	2,884	5,369	10,492	218,942	-	9,840	
Grand Rapids.....	1,464	13,248	40,619	9,661	43,965	23,839	7,617	163,130	-	5,095	
Huron Valley.....	936	5,905	21,848	5,571	5,232	2,106	8,976	147,799	21,195	30,386	
Kalamazoo.....	1,334	7,762	20,386	7,058	33,296	-	7,566	128,395	-	6,951	
L'Anse Creuse.....	686	6,870	19,959	6,682	25,704	-	9,708	267,919	71,348	11,745	
Lansing.....	1,177	9,111	35,503	7,323	6,098	2,254	2,974	88,532	-	3,330	
Livonia.....	997	10,627	35,164	8,663	9,615	27	6,202	119,085	-	2,100	
Plymouth-Canton Community.....	1,202	8,865	36,378	10,051	14,504	-	7,259	210,140	122,035	104,236	
Port Huron Area.....	782	5,868	16,681	3,696	467	125	2,520	27,717	-	1,267	
Rochester Community.....	990	6,987	33,041	7,663	7,109	1,554	11,569	372,922	983	15,973	
Traverse City.....	640	5,913	20,361	6,738	9,626	522	3,086	89,847	57,535	40,250	
Troy.....	2,196	7,623	20,350	8,250	27,191	3,049	7,728	150,495	-	10,165	
Utica Community.....	929	15,176	50,600	11,895	9,974	846	10,338	228,076	17,475	22,247	
Walled Lake Consolidated.....	592	9,560	29,636	6,417	9,291	-	9,310	177,690	-	12,626	
Warren Consolidated.....	1,486	11,558	35,925	6,637	2,863	-	7,028	155,721	-	10,118	
Waterford Township.....	1,561	7,214	20,861	8,225	12,947	-	5,104	124,821	11,950	7,161	
Wayne-Westland Community.....	1,886	6,848	29,691	5,294	6,982	272	4,054	83,204	-	5,695	
MINNESOTA--Con.											
Independent Schools:											
Anoka-Hennepin.....	4,878	17,775	54,477	35,648	23,895	8,120	7,700	176,080	-	15,956	
Bloomington.....	3,155	5,109	14,147	16,533	7,104	4,325	10,831	214,915	-	4,350	
Burnsville.....	1,667	4,991	15,609	11,645	17,904	2,601	2,543	81,367	48,028	3,547	
Eden Prairie.....	2,128	3,760	14,830	8,889	15,771	4,485	5,373	76,164	-	7,906	
Elk River.....	1,919	5,555	17,763	10,507	7,558	711	13,980	322,865	-	8,046	
Lakeville.....	2,005	5,383	15,310	10,339	5,648	2,767	11,948	316,042	3,995	7,301	

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources						State sources		
		Total	Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>MINNESOTA--Con.</b>										
Independent Schools--Con.										
Minneapolis Special.....	35,631	610,868	63,841	24,298	8,653	10,235	20,655	383,028	280,640	50,173
Mounds View.....	10,085	132,551	4,424	354	2,547	966	557	77,781	59,622	11,303
North St Paul-Maplewood.....	11,313	135,230	6,198	843	2,378	1,729	1,248	89,197	70,116	5,927
Osseo.....	22,053	282,038	10,948	748	3,845	3,535	2,820	186,479	137,705	29,417
Robbinsdale.....	13,187	179,073	8,269	1,153	2,550	2,442	2,124	108,969	76,231	14,430
Rochester.....	16,203	179,904	11,481	1,979	4,774	2,111	2,617	121,600	90,726	10,432
Rosemount-Apple Valley-Eagan.....	27,954	326,405	11,473	910	6,005	2,148	2,410	216,030	162,576	30,643
South Washington County.....	17,137	198,651	5,183	432	2,857	1,083	811	122,575	99,776	9,749
St Paul.....	40,107	607,137	63,687	17,408	9,072	14,823	22,384	418,181	229,190	50,022
Wayzata.....	10,075	127,210	2,486	-	1,541	645	300	72,220	58,048	7,013
<b>MISSISSIPPI</b>										
Independent Schools:										
Desoto County.....	29,886	232,190	17,684	2,778	6,444	5,295	3,167	134,541	130,504	163
Harrison County.....	13,083	123,224	33,457	3,934	2,747	3,997	22,779	56,570	54,542	22
Jackson.....	31,191	271,997	44,714	16,941	5,306	13,808	8,659	139,014	133,829	506
Madison County.....	11,250	109,054	5,930	1,122	2,034	1,813	961	46,355	44,602	81
Rankin County.....	17,876	149,395	11,375	2,001	3,396	2,912	3,066	77,402	72,015	201
<b>MISSOURI</b>										
Independent Schools:										
Blue Springs.....	13,927	147,938	4,791	641	2,314	968	868	60,796	36,021	1,582
Columbia.....	17,186	181,653	12,726	2,728	3,417	2,828	3,753	73,059	39,641	1,715
Ferguson-Florissant.....	12,722	130,073	6,164	1,730	13	3,492	929	58,706	41,293	1,987
Fort Zumwalt.....	18,742	175,433	5,802	512	3,347	1,120	823	65,856	34,453	3,190
Fox.....	11,775	109,917	6,082	820	2,442	1,353	1,467	55,632	41,189	2,342
Francis Howell.....	22,092	187,800	5,968	416	3,977	846	729	68,169	31,924	3,687
Hazelwood.....	19,270	206,077	7,951	2,564	29	3,755	1,603	78,984	44,376	3,858
Independence.....	11,423	128,099	14,009	1,382	2,593	2,649	7,385	61,974	44,276	855
Kansas City.....	25,094	333,098	41,622	13,598	6,800	9,881	11,343	131,163	81,365	2,656
Lee's Summit.....	17,204	188,707	5,127	620	2,679	1,019	809	71,409	41,375	1,144
Mehlville.....	11,275	98,228	2,490	833	-	953	704	25,289	6,532	1,989
North Kansas City.....	17,894	203,890	9,816	1,769	3,311	3,356	1,380	59,366	24,456	1,546
Parkway.....	17,927	221,271	4,979	1,450	-	1,430	2,099	43,645	3,081	-
Rockwood.....	22,721	240,397	4,312	1,283	-	1,612	1,417	54,874	13,515	4,365
Springfield.....	24,295	215,815	21,754	8,241	4,843	4,988	3,682	67,586	32,394	3,216
St Joseph.....	11,744	111,829	12,031	2,927	2,530	3,746	2,828	50,179	34,301	656
St Louis.....	27,616	439,882	62,655	21,119	9,109	11,776	20,651	168,070	93,670	7,233
Wentzville.....	11,383	107,311	4,054	905	1,808	871	470	36,875	15,431	2,135
<b>NEBRASKA</b>										
Independent Schools:										
Lincoln.....	33,466	375,028	29,619	7,606	6,753	5,630	9,630	92,205	54,349	23,320
Millard.....	22,027	216,605	8,736	443	4,127	1,565	2,601	75,951	59,103	11,674
Omaha.....	47,763	545,674	88,496	18,837	11,808	14,327	43,524	195,808	155,998	30,262
<b>NEVADA</b>										
Independent Schools:										
Clark County.....	309,051	3,111,868	196,022	56,191	41,893	52,100	45,838	1,708,854	592,098	66,413
Washoe County.....	65,663	618,949	45,021	11,387	10,485	9,628	13,521	380,460	146,597	21,702
<b>NEW HAMPSHIRE</b>										
Dependent Schools:										
Manchester.....	16,309	172,709	21,162	6,544	4,080	2,686	7,852	76,950	72,361	-
Nashua.....	12,515	139,261	11,223	3,232	2,707	1,940	3,344	59,270	51,959	-
<b>NEW JERSEY</b>										
Independent Schools:										
Brick Township.....	10,492	149,260	5,030	833	2,978	636	583	53,261	22,253	8,508
Camden.....	13,102	387,340	27,489	14,063	4,178	4,261	4,987	346,166	133,036	14,499
Cherry Hill Township.....	11,458	190,770	3,603	266	2,276	692	369	37,287	6,225	6,415
Clifton.....	10,524	158,525	5,953	1,248	2,359	1,470	876	39,249	4,315	7,449
Elizabeth.....	21,303	462,392	31,309	9,262	5,130	9,970	6,947	333,906	120,405	12,239
Freehold Regional High.....	11,593	177,851	3,340	185	2,022	396	737	58,755	29,282	5,293
Hamilton Township.....	13,008	189,092	7,251	865	3,754	1,349	1,283	80,304	35,481	12,830
Middletown Township.....	10,152	169,708	3,949	318	2,554	470	607	39,198	7,960	6,733
Passaic.....	12,398	248,978	21,019	5,549	3,305	5,317	6,848	212,324	73,626	10,677
Toms River Regional.....	17,097	230,373	7,937	1,911	3,666	1,092	1,268	94,261	49,335	10,759
Woodbridge Township.....	13,371	196,904	5,467	604	3,101	1,273	489	42,483	1,107	10,808

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
MINNESOTA--Con.										
Independent Schools--Con.										
Minneapolis Special.....	3,003	49,212	163,999	107,162	107,162	-	18,697	848	9,446	27,846
Mounds View.....	256	6,600	50,346	34,769	34,769	-	3,155	429	6,703	5,290
North St Paul-Maplewood.....	510	12,644	39,835	26,049	26,049	-	2,934	170	7,153	3,529
Osseo.....	2,278	17,079	84,611	55,266	55,266	-	3,461	272	14,513	11,099
Robbinsdale.....	1,215	17,093	61,835	38,319	38,319	-	5,424	844	9,118	8,130
Rochester.....	491	19,951	46,823	32,544	32,544	-	353	406	8,400	5,120
Rosemount-Apple Valley-Eagan.....	379	22,432	98,902	66,826	66,826	-	7,872	49	14,709	9,446
South Washington County.....	638	12,412	70,893	43,397	43,397	-	4,654	20	12,548	10,274
St Paul.....	923	138,046	125,269	82,692	82,692	-	16,403	1,748	10,460	13,966
Wayzata.....	1,221	5,938	52,504	36,700	36,700	-	2,197	135	9,933	3,539
MISSISSIPPI--Con.										
Independent Schools:										
Desoto County.....	-	3,874	79,965	62,075	62,075	-	2,960	30	9,962	4,938
Harrison County.....	-	2,186	33,017	25,480	23,722	-	16	-	4,034	3,487
Jackson.....	-	4,679	87,769	78,656	78,656	-	3	-	5,017	4,093
Madison County.....	-	1,672	56,769	48,321	48,321	-	-	53	5,007	3,388
Rankin County.....	-	5,186	60,618	47,025	47,025	-	497	5	9,574	3,517
MISSOURI--Con.										
Independent Schools:										
Blue Springs.....	2,215	20,978	82,351	62,907	59,481	-	1,768	1,631	10,058	5,987
Columbia.....	3,108	28,595	95,868	83,295	81,171	-	1,283	154	6,055	5,081
Ferguson-Florissant.....	946	14,480	65,203	57,734	47,900	-	1,159	104	3,411	2,795
Fort Zumwalt.....	3,350	24,863	103,775	87,489	84,671	-	2,068	12	8,219	5,987
Fox.....	1,934	10,167	48,203	35,089	34,872	-	1,925	-	8,167	3,022
Francis Howell.....	3,514	29,044	113,663	92,691	92,213	-	2,067	505	11,713	6,687
Hazelwood.....	1,912	28,838	119,142	106,650	99,324	-	2,053	468	3,683	6,288
Independence.....	2,396	14,447	52,116	39,372	38,472	-	1,270	99	6,409	4,966
Kansas City.....	6,993	40,149	160,313	142,977	136,447	-	3,734	4	3,278	10,320
Lee's Summit.....	2,901	25,989	112,171	87,101	84,075	-	2,239	366	11,673	10,792
Mehlville.....	1,277	15,491	70,449	55,234	53,604	-	1,154	1,199	4,734	8,128
North Kansas City.....	2,969	30,395	134,708	112,613	105,351	-	2,401	70	9,959	9,665
Parkway.....	1,436	39,128	172,647	139,205	133,983	-	2,692	2,097	11,000	17,653
Rockwood.....	3,073	33,921	181,211	135,238	117,847	-	2,552	538	20,915	21,968
Springfield.....	2,362	29,614	126,475	104,981	98,241	-	1,997	143	9,126	10,228
St Joseph.....	1,425	13,797	49,619	38,587	36,411	-	1,215	303	5,690	3,824
St Louis.....	12,382	54,785	209,157	191,374	148,104	-	2,242	243	2,712	12,586
Wentzville.....	2,017	17,292	66,382	56,277	55,618	-	1,233	-	6,567	2,305
NEBRASKA--Con.										
Independent Schools:										
Lincoln.....	-	14,536	253,204	213,104	193,256	-	2,149	372	11,716	25,863
Millard.....	-	5,174	131,918	113,931	102,452	-	1,184	-	12,631	4,172
Omaha.....	-	9,548	261,370	241,658	215,063	-	2,628	287	5,824	10,973
NEVADA--Con.										
Independent Schools:										
Clark County.....	-	1,050,343	1,206,992	996,781	993,903	-	-	66	92,777	117,368
Washoe County.....	-	212,161	193,468	160,850	160,388	-	230	-	9,205	23,183
NEW HAMPSHIRE--Con.										
Dependent Schools:										
Manchester.....	-	4,589	74,597	-	-	50,964	-	19,072	3,046	1,515
Nashua.....	-	7,311	68,768	-	-	63,894	-	308	3,396	1,170
NEW JERSEY--Con.										
Independent Schools:										
Brick Township.....	4,435	18,065	90,969	86,975	86,975	-	-	-	2,839	1,155
Camden.....	4,608	194,023	13,685	7,575	7,575	-	-	-	3,514	2,596
Cherry Hill Township.....	1,403	23,244	149,880	142,627	142,627	-	-	78	5,233	1,942
Clifton.....	1,898	25,587	113,323	109,601	109,601	-	-	-	1,980	1,742
Elizabeth.....	1,986	199,276	97,177	38,652	38,652	-	-	-	1,951	56,574
Freehold Regional High.....	3,688	20,492	115,756	111,643	111,643	-	-	90	3,252	771
Hamilton Township.....	3,058	28,935	101,537	96,940	96,940	-	-	7	1,992	2,598
Middletown Township.....	3,128	21,377	126,561	115,487	115,487	-	-	48	1,913	9,113
Passaic.....	2,355	125,666	15,635	13,869	13,869	-	-	22	363	1,381
Toms River Regional.....	3,866	30,301	128,175	110,627	110,627	-	13	616	3,868	13,051
Woodbridge Township.....	3,652	26,916	148,954	145,709	145,709	-	-	-	2,932	313

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
MINNESOTA--Con.										
Independent Schools--Con.										
Minneapolis Special.....	590,965	504,365	319,780	109,282	305,983	203,856	70,241	160,372	20,182	37,023
Mounds View.....	123,114	104,852	61,525	20,871	65,475	45,960	15,678	31,002	4,338	3,416
North St Paul-Maplewood.....	136,694	105,573	63,350	24,833	64,041	42,753	17,575	28,785	2,551	5,643
Osseo.....	279,758	242,211	154,712	43,481	153,632	111,626	33,106	66,675	4,444	11,673
Robbinsdale.....	190,581	136,721	87,197	25,692	78,802	57,115	16,624	44,611	4,131	6,372
Rochester.....	179,408	156,746	95,064	29,776	93,816	65,974	20,587	47,455	4,368	7,186
Rosemount-Apple Valley-Eagan.....	308,182	276,766	187,944	53,750	188,620	139,302	38,355	69,885	5,738	13,934
South Washington County.....	252,212	155,675	98,603	34,246	96,629	66,174	24,232	43,397	6,218	6,961
St Paul.....	611,597	539,384	338,471	119,928	350,272	239,498	84,824	143,842	18,804	23,706
Wayzata.....	121,126	102,760	63,759	20,141	58,460	40,834	13,107	33,000	3,214	6,352
MISSISSIPPI--Con.										
Independent Schools:										
Desoto County.....	207,186	185,804	111,363	33,219	110,305	75,411	21,877	64,956	11,234	6,337
Harrison County.....	102,889	96,765	57,685	18,581	56,600	38,688	11,952	33,721	5,415	2,194
Jackson.....	282,929	255,568	158,786	52,507	144,856	101,073	30,758	92,560	9,886	14,553
Madison County.....	94,226	79,528	46,405	14,049	49,314	34,213	10,284	26,598	3,656	3,280
Rankin County.....	152,387	130,285	80,641	25,104	79,372	54,448	16,332	42,181	6,358	6,286
MISSOURI--Con.										
Independent Schools:										
Blue Springs.....	144,301	125,393	84,203	20,305	76,048	54,798	12,698	39,919	7,897	3,792
Columbia.....	207,452	175,042	111,262	28,969	106,282	75,974	19,382	56,606	9,795	9,529
Ferguson-Florissant.....	132,464	124,523	83,633	22,951	70,593	52,384	14,112	44,847	5,377	7,233
Fort Zumwalt.....	187,845	159,032	96,241	31,651	95,613	63,478	20,672	57,084	11,764	4,768
Fox.....	109,513	102,524	69,227	17,037	68,512	49,290	12,254	28,143	4,592	2,187
Francis Howell.....	185,999	173,776	108,366	32,464	104,204	77,804	22,051	56,228	7,188	4,822
Hazelwood.....	246,226	182,938	113,937	36,431	108,400	75,582	21,338	67,130	7,327	6,059
Independence.....	134,406	122,782	76,514	17,849	61,419	43,237	9,698	44,083	6,708	9,204
Kansas City.....	357,456	346,566	195,008	57,612	176,991	119,084	33,017	142,856	15,836	22,255
Lee's Summit.....	186,652	157,824	105,841	25,529	95,385	69,546	15,765	53,066	6,369	6,198
Mehlville.....	88,565	84,781	55,925	15,179	50,406	36,462	9,455	30,216	3,486	3,489
North Kansas City.....	237,735	167,132	114,715	28,123	98,400	72,780	17,602	57,483	6,992	11,821
Parkway.....	217,313	192,965	122,449	39,064	107,551	74,883	22,225	75,765	8,262	9,471
Rockwood.....	233,074	195,879	124,532	32,065	108,413	79,531	20,029	72,491	8,970	11,253
Springfield.....	263,413	199,080	126,334	34,662	115,938	82,358	20,088	71,230	13,188	11,199
St Joseph.....	112,854	101,490	65,219	16,771	59,620	43,218	10,873	32,931	5,579	6,226
St Louis.....	430,150	401,329	196,375	64,795	197,391	133,406	44,133	185,056	21,946	20,791
Wentzville.....	108,283	91,270	57,211	18,071	54,622	37,364	11,933	31,313	5,023	2,910
NEBRASKA--Con.										
Independent Schools:										
Lincoln.....	426,550	291,729	202,513	44,960	195,142	146,531	31,837	83,382	9,984	8,974
Millard.....	210,445	173,249	103,356	36,625	107,928	72,027	27,623	55,120	10,134	5,404
Omaha.....	474,577	437,279	260,112	90,880	264,224	179,805	63,904	153,017	14,923	14,805
NEVADA--Con.										
Independent Schools:										
Clark County.....	3,664,948	2,499,625	1,517,427	531,101	1,461,071	949,222	338,168	930,528	102,800	138,434
Washoe County.....	612,202	540,484	325,924	123,163	319,953	213,726	81,485	199,200	36,057	24,947
NEW HAMPSHIRE--Con.										
Dependent Schools:										
Manchester.....	164,786	159,752	92,012	34,514	110,616	73,743	27,655	43,096	10,248	3,719
Nashua.....	129,731	122,215	75,057	25,750	78,731	53,054	19,843	38,728	7,987	4,734
NEW JERSEY--Con.										
Independent Schools:										
Brick Township.....	150,173	143,006	80,709	39,449	91,469	53,930	25,595	48,150	11,413	3,149
Camden.....	374,005	328,311	170,376	72,698	184,220	103,373	41,168	132,321	42,840	13,499
Cherry Hill Township.....	186,441	175,424	93,395	45,781	108,902	66,861	32,327	59,322	15,652	4,337
Clifton.....	160,119	149,967	83,706	37,721	94,079	57,117	25,435	50,647	14,794	4,012
Elizabeth.....	418,949	405,699	239,182	93,413	237,278	154,271	60,681	153,738	54,152	11,789
Freehold Regional High.....	173,711	164,866	90,529	37,766	96,551	58,477	24,351	64,522	13,219	2,500
Hamilton Township.....	184,753	169,462	96,593	42,494	103,903	65,467	28,242	60,190	15,848	4,248
Middletown Township.....	162,147	152,639	89,032	36,321	95,129	62,194	24,868	54,051	14,211	1,370
Passaic.....	251,602	242,544	131,763	52,975	159,252	92,887	33,917	74,838	29,161	7,386
Toms River Regional.....	230,539	213,746	122,441	62,570	125,977	77,758	39,967	81,933	16,452	7,549
Woodbridge Township.....	216,336	190,026	112,927	47,920	115,463	73,471	31,060	69,066	19,287	4,303

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
MINNESOTA--Con.										
Independent Schools--Con.										
Minneapolis Special.....	9,154	14,509	79,504	38,010	45,097	14,320	27,183	79,451	21,176	41,970
Mounds View.....	1,867	3,661	17,720	8,375	9,050	1,958	7,254	172,392	-	5,082
North St Paul-Maplewood.....	1,343	4,580	14,668	12,747	13,424	10,218	7,479	136,145	10,879	4,570
Osseo.....	4,166	11,126	35,266	21,904	11,347	13,789	12,411	236,174	-	11,551
Robbinsdale.....	3,068	4,584	26,456	13,308	31,711	11,049	11,100	239,318	17,630	7,848
Rochester.....	2,447	7,534	25,920	15,475	15,232	887	6,543	10,547	17,411	6,864
Rosemount-Apple Valley-Eagan.....	6,193	11,933	32,087	18,261	22,979	4,138	4,299	134,968	11,560	16,335
South Washington County.....	1,698	6,782	21,738	15,649	75,744	5,122	15,671	335,197	39,439	10,112
St Paul.....	10,725	21,674	68,933	45,270	47,064	9,845	15,304	329,138	27,620	18,864
Wayzata.....	3,394	4,576	15,464	11,300	10,215	3,995	4,156	115,721	4,725	6,325
MISSISSIPPI--Con.										
Independent Schools:										
Desoto County.....	3,164	9,335	34,886	10,543	14,122	-	7,260	164,350	-	12,275
Harrison County.....	2,004	5,439	18,669	6,444	3,791	-	2,333	33,090	2,500	1,970
Jackson.....	6,324	15,207	46,590	18,152	23,057	-	4,304	104,847	66,000	36,775
Madison County.....	1,443	4,680	13,539	3,616	9,928	-	4,770	110,739	9,124	9,230
Rankin County.....	2,874	8,836	17,827	8,732	17,065	-	5,037	102,394	4,699	6,790
MISSOURI--Con.										
Independent Schools:										
Blue Springs.....	2,212	5,063	20,955	9,426	12,021	1,371	5,516	102,011	788	25,064
Columbia.....	2,462	10,794	24,026	12,154	26,008	280	6,122	153,590	40,005	31,095
Ferguson-Florissant.....	2,514	8,098	21,625	9,083	6,469	979	493	7,510	-	4,495
Fort Zumwalt.....	564	9,954	30,034	6,335	20,558	1,648	6,607	134,150	-	7,650
Fox.....	2,275	6,238	12,851	5,869	4,872	291	1,826	35,260	8,410	8,950
Francis Howell.....	1,105	8,201	34,912	13,344	3,254	1,095	7,874	126,259	26,955	66,625
Hazelwood.....	2,912	12,631	38,201	7,408	52,755	1,463	9,070	198,846	-	8,710
Independence.....	1,921	6,317	19,933	17,280	5,183	1,167	5,274	108,530	-	3,000
Kansas City.....	6,514	17,459	80,792	26,719	7,599	3,254	37	-	-	-
Lee's Summit.....	1,130	7,717	31,652	9,373	15,367	1,504	11,957	271,479	54,742	32,525
Mehlville.....	1,334	5,523	16,384	4,159	2,588	266	930	17,074	-	5,139
North Kansas City.....	663	9,602	28,405	11,249	58,527	1,271	10,805	244,307	57,350	9,043
Parkway.....	2,547	15,632	39,853	9,649	19,354	92	4,902	106,437	-	9,262
Rockwood.....	4,484	12,958	34,826	14,975	28,736	712	7,747	206,450	91,665	39,650
Springfield.....	2,419	9,003	35,421	11,912	52,591	497	11,245	223,754	6,970	12,055
St Joseph.....	781	4,946	15,399	8,939	8,419	185	2,760	45,029	-	5,441
St Louis.....	15,644	23,752	102,923	18,882	14,578	4,340	9,903	236,364	-	19,587
Wentzville.....	915	5,016	17,449	5,335	9,039	1,147	6,827	158,335	-	1,971
NEBRASKA--Con.										
Independent Schools:										
Lincoln.....	7,781	17,826	38,817	13,205	122,431	28	12,362	256,568	-	19,810
Millard.....	4,970	9,704	24,908	10,201	29,335	1,195	6,666	162,050	4,265	6,860
Omaha.....	9,935	26,441	86,913	20,038	25,194	-	12,104	252,143	-	10,156
NEVADA--Con.										
Independent Schools:										
Clark County.....	51,324	178,978	458,992	108,026	951,289	1,081	212,953	5,218,797	1,408,429	233,411
Washoe County.....	10,682	34,005	93,509	21,331	48,821	128	22,769	536,221	94,698	33,422
NEW HAMPSHIRE--Con.										
Dependent Schools:										
Manchester.....	2,290	8,541	18,298	6,040	1,868	2,199	967	-	-	5,760
Nashua.....	2,288	6,011	17,708	4,756	1,504	424	5,588	120,178	-	9,685
NEW JERSEY--Con.										
Independent Schools:										
Brick Township.....	1,976	7,154	24,458	3,387	4,692	1,313	1,162	26,466	4,439	1,465
Camden.....	4,609	14,937	56,436	11,770	34,065	11,547	82	1,106	-	916
Cherry Hill Township.....	3,466	9,998	25,869	7,200	8,030	912	2,075	35,145	-	2,475
Clifton.....	3,233	7,760	20,848	5,241	4,664	4,088	1,400	31,379	-	3,800
Elizabeth.....	5,326	15,909	66,562	14,683	1,836	11,414	-	-	-	-
Freehold Regional High.....	2,302	8,987	37,514	3,793	2,188	4,010	2,647	47,830	-	4,985
Hamilton Township.....	967	9,128	29,999	5,369	2,544	10,457	2,290	55,365	-	2,935
Middletown Township.....	2,107	8,616	27,747	3,459	3,174	2,141	4,193	76,610	-	2,225
Passaic.....	2,276	10,337	25,678	8,454	714	8,219	125	3,794	-	712
Toms River Regional.....	3,144	10,484	44,304	5,836	12,034	797	3,962	80,359	-	2,851
Woodbridge Township.....	2,236	10,900	32,340	5,497	19,668	3,672	2,970	53,936	-	2,077

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources						State sources		
		Total	Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>NEW JERSEY--Con.</b>										
Dependent Schools:										
Edison Township.....	13,928	214,487	5,161	578	3,018	912	653	38,687	1,218	8,588
Jersey City.....	28,117	687,168	43,548	17,481	8,640	8,311	9,116	541,379	178,262	20,342
Newark.....	40,507	1,132,607	74,330	28,171	11,923	16,532	17,704	934,993	289,128	34,611
Paterson.....	24,087	558,609	40,916	15,368	6,001	10,356	9,191	470,704	172,221	19,179
Trenton.....	11,449	349,157	18,145	5,622	3,946	4,018	4,559	301,031	105,417	16,886
<b>NEW MEXICO</b>										
Independent Schools:										
Albuquerque.....	95,965	999,503	87,819	21,305	30,320	-	36,194	742,891	667,306	-
Farmington.....	10,253	93,655	9,880	2,400	2,280	-	5,200	68,516	62,566	-
Gadsden.....	14,044	142,570	19,470	7,184	3,462	-	8,824	109,806	93,920	-
Gallup-McKinley County.....	12,280	147,074	64,234	10,346	2,581	1	51,306	72,565	60,146	-
Las Cruces.....	24,384	234,068	23,678	6,389	5,370	13	11,906	176,629	162,425	-
Rio Rancho.....	15,653	165,412	5,035	349	2,045	-	2,641	109,903	98,752	-
Santa Fe.....	13,556	156,774	12,244	3,580	3,249	-	5,415	96,651	88,111	-
<b>NEW YORK</b>										
Independent Schools:										
Arlington.....	10,226	162,393	3,228	530	1,923	290	485	59,771	33,067	10,173
Brentwood.....	15,874	303,596	15,822	3,627	4,965	3,695	3,535	206,746	153,639	31,029
Greece.....	13,129	200,207	10,439	1,339	2,982	2,253	3,865	99,195	58,497	11,934
Half Hollow Hills.....	10,249	199,410	3,590	676	2,202	457	255	40,282	18,352	5,671
Middle Country.....	11,131	191,618	5,422	935	2,710	851	926	95,313	58,169	15,454
New Rochelle.....	10,532	216,871	7,928	1,650	2,644	1,256	2,378	55,510	16,743	6,925
Newburgh.....	12,444	230,391	12,419	3,284	2,707	2,896	3,532	129,854	92,783	19,225
North Syracuse.....	10,119	141,686	5,050	935	2,171	1,082	862	73,841	46,222	7,387
Sachem.....	15,182	283,838	5,562	497	3,458	880	727	137,093	90,093	17,582
Smithtown.....	10,861	209,305	3,314	284	2,193	211	626	56,932	28,971	6,600
Wappingers.....	12,436	173,072	4,583	588	2,604	522	869	60,011	33,655	9,254
Williamsville.....	10,649	158,036	4,244	542	2,168	660	874	49,525	24,521	6,388
Dependent Schools:										
Buffalo.....	35,677	850,081	87,214	34,418	12,052	15,527	25,217	610,552	447,708	92,431
New York City.....	989,941	19,885,693	1,785,145	811,796	273,494	304,526	395,329	9,335,189	5,952,343	1,251,356
Rochester.....	32,924	631,766	68,828	27,733	10,214	11,955	18,926	445,381	327,034	73,308
Syracuse.....	20,645	384,623	45,499	14,199	5,993	6,503	18,804	273,406	202,180	42,500
Yonkers.....	24,153	504,974	41,836	13,924	6,914	4,858	16,140	284,464	187,489	33,914
<b>NORTH CAROLINA</b>										
Dependent Schools:										
Alamance-Burlington.....	22,465	182,946	15,783	-	-	5,679	10,104	119,551	116,479	-
Brunswick County.....	11,627	123,019	9,574	-	-	3,022	6,552	66,251	63,976	-
Buncombe County.....	25,366	244,803	20,840	-	-	6,093	14,747	142,263	137,246	-
Burke County.....	14,012	122,700	14,733	-	-	4,241	10,492	80,027	78,175	-
Cabarrus County.....	27,062	251,836	14,708	-	-	5,210	9,498	137,672	135,351	-
Caldwell County.....	12,962	110,921	11,131	-	-	3,563	7,568	75,452	72,445	-
Catawba County.....	17,495	159,509	10,481	-	-	3,645	6,836	96,416	92,995	-
Chapel Hill-Carrboro.....	11,453	127,933	5,836	-	-	1,386	4,450	59,269	58,885	-
Charlotte/Mecklenburg.....	130,979	1,345,133	105,771	-	-	34,413	71,358	690,492	678,616	-
Cleveland County.....	16,674	147,736	15,520	-	-	4,312	11,208	99,588	94,778	-
Craven County.....	14,527	139,834	16,012	-	-	3,856	12,156	80,948	79,294	-
Cumberland County.....	52,407	458,835	60,684	-	-	15,356	45,328	288,445	274,809	-
Davidson County.....	20,537	155,443	10,837	-	-	3,662	7,175	107,645	105,389	-
Durham County.....	32,020	348,269	30,502	-	-	8,320	22,182	181,912	175,241	-
Gaston County.....	32,179	262,947	27,659	-	-	8,651	19,008	168,455	163,653	-
Guilford County.....	70,960	716,338	67,308	-	-	19,710	47,598	382,482	368,604	-
Harnett County.....	18,357	168,320	16,223	-	-	5,509	10,714	105,555	100,492	-
Henderson County.....	12,901	115,288	10,119	-	-	3,143	6,976	70,474	68,859	-
Iredell-Statesville.....	21,185	193,703	14,545	-	-	4,390	10,155	112,544	110,237	-
Johnston County.....	30,161	286,420	21,386	-	-	6,382	15,004	174,005	163,833	-
Lincoln County.....	12,125	107,412	7,608	-	-	2,596	5,012	65,479	64,420	-
Moore County.....	12,277	111,168	8,809	-	-	2,587	6,222	66,933	65,687	-
Nash-Rocky Mount.....	17,637	151,359	18,429	-	-	5,511	12,918	103,154	101,038	-
New Hanover County.....	23,711	245,144	20,585	-	-	5,090	15,495	129,758	126,355	-

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
<b>NEW JERSEY--Con.</b>										
Dependent Schools:										
Edison Township.....	2,776	26,105	170,639	-	-	165,513	-	-	3,551	1,575
Jersey City.....	3,625	339,150	102,241	-	-	-	92,855	88	6,529	2,769
Newark.....	4,491	606,763	123,284	-	-	-	96,359	573	10,127	16,225
Paterson.....	5,339	273,965	46,989	-	-	-	36,766	14	5,645	4,564
Trenton.....	3,095	175,633	29,981	-	-	21,116	-	-	5,010	3,855
<b>NEW MEXICO--Con.</b>										
Independent Schools:										
Albuquerque.....	22,234	53,351	168,793	139,942	139,942	-	-	-	11,193	17,658
Farmington.....	3,474	2,476	15,259	12,642	12,642	-	-	-	1,498	1,119
Gadsden.....	6,429	9,457	13,294	10,389	10,389	-	-	-	994	1,911
Gallup-McKinley County.....	6,618	5,801	10,275	7,063	7,063	-	-	-	1,803	1,409
Las Cruces.....	5,742	8,462	33,761	23,865	23,865	-	-	-	4,564	5,332
Rio Rancho.....	4,353	6,798	50,474	19,302	19,302	-	-	-	3,167	28,005
Santa Fe.....	3,012	5,528	47,879	38,518	38,518	-	-	-	1,767	7,594
<b>NEW YORK--Con.</b>										
Independent Schools:										
Arlington.....	-	16,531	99,394	90,340	90,340	-	-	649	3,773	4,632
Brentwood.....	-	22,078	81,028	65,296	65,296	-	4,365	1,214	1,657	8,496
Greece.....	-	28,764	90,573	73,145	73,145	-	7,316	338	2,769	7,005
Half Hollow Hills.....	-	16,259	155,538	147,012	147,012	-	2	985	2,582	4,957
Middle Country.....	-	21,690	90,883	84,794	84,794	-	-	227	2,180	3,682
New Rochelle.....	-	31,842	153,433	143,842	139,372	-	751	2,259	1,585	4,996
Newburgh.....	-	17,846	88,118	80,021	80,021	-	269	264	1,757	5,807
North Syracuse.....	-	20,232	62,795	49,463	49,463	-	7,258	191	2,467	3,416
Sachem.....	-	29,418	141,183	128,016	128,016	-	-	747	4,184	8,236
Smithtown.....	-	21,361	149,059	140,053	140,053	-	-	674	2,896	5,436
Wappingers.....	-	17,102	108,478	95,690	95,690	-	-	447	2,742	9,599
Williamsville.....	-	18,616	104,267	83,799	83,799	-	9,716	463	2,172	8,117
Dependent Schools:										
Buffalo.....	-	70,413	152,315	-	-	52,220	34,435	1,473	2,218	61,969
New York City.....	-	2,131,490	8,765,359	-	-	8,086,847	-	-	53,657	624,855
Rochester.....	-	45,039	117,557	-	-	104,460	-	1,428	1,168	10,501
Syracuse.....	-	28,726	65,718	-	-	55,128	4,326	276	928	5,060
Yonkers.....	-	63,061	178,674	-	-	171,119	-	502	2,889	4,164
<b>NORTH CAROLINA--Con.</b>										
Dependent Schools:										
Alamance-Burlington.....	-	3,072	47,612	-	-	39,638	-	-	5,609	2,365
Brunswick County.....	-	2,275	47,194	-	-	43,612	-	-	1,722	1,860
Buncombe County.....	-	5,017	81,700	-	-	70,825	-	-	6,045	4,830
Burke County.....	-	1,852	27,940	-	-	22,396	-	-	2,871	2,673
Cabarrus County.....	-	2,321	99,456	-	-	85,565	-	-	9,639	4,252
Caldwell County.....	-	3,007	24,338	-	-	17,951	-	-	4,381	2,006
Catawba County.....	-	3,421	52,612	-	-	45,460	-	-	4,716	2,436
Chapel Hill-Carrboro.....	-	384	62,828	-	-	56,992	-	-	3,812	2,024
Charlotte/Mecklenburg.....	-	11,876	548,870	-	-	495,290	-	-	39,589	13,991
Cleveland County.....	-	4,810	32,628	-	-	26,268	-	-	4,413	1,947
Craven County.....	-	1,654	42,874	-	-	38,280	-	-	2,646	1,948
Cumberland County.....	-	13,636	109,706	-	-	91,580	-	-	12,114	6,012
Davidson County.....	-	2,256	36,961	-	-	30,013	-	-	5,242	1,706
Durham County.....	-	6,671	135,855	-	-	122,239	-	-	7,511	6,105
Gaston County.....	-	4,802	66,833	-	-	52,857	-	-	6,576	7,400
Guilford County.....	-	13,878	266,548	-	-	231,510	-	-	17,889	17,149
Harnett County.....	-	5,063	46,542	-	-	27,080	-	-	3,330	16,132
Henderson County.....	-	1,615	34,695	-	-	29,248	-	-	3,865	1,582
Iredell-Statesville.....	-	2,307	66,614	-	-	56,071	-	-	7,529	3,014
Johnston County.....	-	10,172	91,029	-	-	81,325	-	-	7,944	1,760
Lincoln County.....	-	1,059	34,325	-	-	30,788	-	-	2,805	732
Moore County.....	-	1,246	35,426	-	-	30,166	-	-	2,194	3,066
Nash-Rocky Mount.....	-	2,116	29,776	-	-	25,158	-	-	2,809	1,809
New Hanover County.....	-	3,403	94,801	-	-	85,431	-	-	5,740	3,630

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
Total <sup>2</sup>					Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
<b>NEW JERSEY--Con.</b>										
Dependent Schools:										
Edison Township.....	210,126	206,761	121,344	44,410	135,907	87,431	31,243	65,970	17,902	5,263
Jersey City.....	689,584	655,091	360,418	133,113	413,392	244,294	85,865	221,276	70,757	19,673
Newark.....	1,149,086	1,026,026	556,719	202,904	589,502	312,323	110,913	404,864	115,868	70,878
Paterson.....	548,590	512,962	275,485	113,934	285,356	184,479	70,548	211,727	89,254	25,262
Trenton.....	353,880	291,578	136,203	67,140	161,865	81,721	38,643	120,415	46,900	9,407
<b>NEW MEXICO--Con.</b>										
Independent Schools:										
Albuquerque.....	1,002,803	802,543	503,721	149,843	477,539	340,757	100,654	296,878	85,895	27,240
Farmington.....	91,195	79,708	50,572	15,298	48,740	34,950	10,450	27,852	8,840	2,044
Gadsden.....	149,495	131,461	78,247	23,660	108,646	52,830	15,664	46,653	13,030	5,926
Gallup-McKinley County.....	144,464	124,590	76,978	22,010	69,269	48,894	13,852	51,124	12,270	7,168
Las Cruces.....	227,044	202,508	125,937	41,133	125,280	87,091	27,784	68,560	20,745	5,584
Rio Rancho.....	158,444	119,951	73,798	21,329	74,779	52,891	15,238	40,288	11,061	3,432
Santa Fe.....	155,418	113,874	70,462	20,847	65,345	46,679	13,464	44,062	13,740	4,427
<b>NEW YORK--Con.</b>										
Independent Schools:										
Arlington.....	168,931	149,728	90,928	38,787	96,181	61,478	26,567	49,824	5,838	5,932
Brentwood.....	307,215	290,051	176,570	67,307	198,833	130,917	51,500	82,905	12,878	11,074
Greece.....	188,928	177,925	111,507	38,495	108,646	74,944	26,234	62,539	8,185	5,370
Half Hollow Hills.....	196,089	179,556	111,816	41,355	120,659	81,843	30,554	55,475	8,410	6,748
Middle Country.....	205,249	172,307	99,226	41,490	114,701	75,056	31,490	54,316	6,225	4,512
New Rochelle.....	212,580	199,633	122,737	41,643	125,640	88,227	30,743	70,372	11,829	6,151
Newburgh.....	238,852	221,862	128,180	53,888	146,789	93,700	40,321	65,556	10,041	7,975
North Syracuse.....	138,340	130,832	81,812	34,545	84,067	56,088	24,427	42,073	5,252	5,557
Sachem.....	265,618	252,199	157,690	54,308	162,382	114,098	39,995	82,491	13,647	10,400
Smithtown.....	189,358	178,606	107,286	40,057	108,938	74,105	28,002	66,477	7,776	6,145
Wappingers.....	177,209	170,222	104,908	45,093	103,165	67,111	29,317	63,188	9,334	7,842
Williamsville.....	147,915	137,131	88,550	28,163	89,995	65,660	21,020	44,108	5,977	5,879
Dependent Schools:										
Buffalo.....	867,044	668,199	297,652	143,392	448,376	218,662	107,669	192,973	22,226	15,178
New York City.....	21,848,614	18,719,025	9,775,163	4,484,151	14,194,945	8,081,924	3,886,123	3,931,407	117,253	185,809
Rochester.....	643,683	578,709	325,382	117,064	327,262	214,415	79,196	225,948	26,877	24,492
Syracuse.....	375,766	359,784	204,550	90,621	244,644	150,385	68,475	100,625	12,042	10,078
Yonkers.....	499,063	473,959	276,663	115,560	318,346	203,146	86,609	144,711	21,014	12,706
<b>NORTH CAROLINA--Con.</b>										
Dependent Schools:										
Alamance-Burlington.....	179,284	165,293	112,079	28,013	107,703	79,893	19,751	47,259	9,681	4,136
Brunswick County.....	113,999	97,951	65,218	16,456	59,302	43,636	10,895	33,414	4,288	3,105
Buncombe County.....	230,173	204,293	142,309	35,056	126,508	95,974	23,249	65,281	11,313	5,920
Burke County.....	121,096	112,762	76,042	19,324	69,515	53,041	12,896	33,778	5,993	2,798
Cabarrus County.....	259,743	200,729	132,568	32,732	128,392	94,570	22,925	56,491	9,322	2,783
Caldwell County.....	106,221	99,777	67,379	17,022	65,152	48,083	11,945	26,453	5,249	2,534
Catawba County.....	151,969	131,338	89,703	21,958	87,546	64,863	15,634	35,869	5,843	2,947
Chapel Hill-Carrboro.....	148,553	119,471	82,387	19,075	78,399	59,466	13,906	35,177	6,967	2,841
Charlotte/Mecklenburg.....	1,341,285	1,088,388	743,126	176,907	670,910	505,142	118,923	346,409	50,511	21,371
Cleveland County.....	144,417	134,806	91,488	22,906	85,918	64,460	15,784	41,092	8,606	3,567
Craven County.....	140,695	111,058	75,462	18,201	70,113	53,533	12,885	34,921	5,808	3,891
Cumberland County.....	447,851	405,240	279,163	66,519	250,390	189,460	44,104	127,623	20,780	16,857
Davidson County.....	164,645	138,541	94,168	24,036	89,770	67,360	17,212	39,648	5,935	3,463
Durham County.....	334,597	296,598	195,785	47,105	178,734	131,751	31,804	102,642	16,353	7,024
Gaston County.....	264,471	231,226	155,378	37,484	147,601	107,176	25,875	68,153	12,117	7,071
Guilford County.....	742,346	608,626	403,487	97,502	374,244	276,660	65,594	201,082	38,724	17,637
Harnett County.....	161,682	137,407	89,819	22,040	91,508	65,919	15,967	36,934	5,545	3,020
Henderson County.....	108,989	99,928	67,398	16,630	65,506	49,622	11,894	27,475	3,768	1,909
Iredell-Statesville.....	190,283	165,179	108,420	27,270	104,098	75,316	18,107	48,914	7,674	4,478
Johnston County.....	310,994	231,983	152,473	37,929	154,625	112,861	27,081	62,909	7,677	4,175
Lincoln County.....	106,567	90,658	59,817	14,611	56,108	39,552	10,276	29,206	5,005	1,730
Moore County.....	103,222	96,484	66,232	16,630	61,552	45,945	11,258	30,147	4,561	2,518
Nash-Rocky Mount.....	145,860	140,812	93,885	23,135	87,785	64,816	16,044	44,544	7,718	3,413
New Hanover County.....	259,682	214,961	142,916	35,678	126,310	93,324	22,586	76,311	13,622	4,819

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
NEW JERSEY--Con.										
Dependent Schools:										
Edison Township.....	3,663	8,014	31,128	4,884	1,907	335	1,123	21,712	-	2,335
Jersey City.....	11,748	25,456	93,642	20,423	24,047	3,925	6,521	110,755	-	10,175
Newark.....	14,164	28,082	175,872	31,660	90,603	27,897	4,560	82,430	-	8,185
Paterson.....	4,731	20,403	72,077	15,879	3,704	31,339	585	15,905	-	1,183
Trenton.....	3,172	11,167	49,769	9,298	39,839	21,263	1,200	23,240	-	1,330
NEW MEXICO--Con.										
Independent Schools:										
Albuquerque.....	9,105	49,775	124,863	28,126	196,787	126	3,347	214,180	75,000	24,932
Farmington.....	1,269	4,111	11,588	3,116	10,229	9	1,249	30,645	4,750	8,795
Gadsden.....	1,174	5,972	20,551	8,133	16,765	35	1,234	38,030	10,400	6,800
Gallup-McKinley County.....	921	6,680	24,085	4,197	17,322	127	2,425	37,690	5,500	4,342
Las Cruces.....	1,732	13,316	27,183	8,668	19,890	1,430	3,216	85,830	19,310	19,696
Rio Rancho.....	2,872	5,833	17,090	4,884	35,904	18	2,571	119,710	62,675	8,420
Santa Fe.....	3,949	4,975	16,971	4,467	39,516	198	1,830	58,100	28,500	16,300
NEW YORK--Con.										
Independent Schools:										
Arlington.....	2,476	6,880	28,698	3,723	14,783	56	4,364	79,205	-	3,540
Brentwood.....	3,531	9,984	45,438	8,313	13,250	562	3,352	88,299	14,299	4,725
Greece.....	3,749	8,584	36,651	6,740	5,121	147	5,735	127,654	-	8,363
Half Hollow Hills.....	2,473	7,274	30,570	3,422	12,628	302	3,603	82,113	2,178	4,775
Middle Country.....	3,143	6,623	33,813	3,290	28,254	364	4,324	71,860	-	4,910
New Rochelle.....	3,456	10,747	38,189	3,621	6,763	2,497	3,687	77,510	-	6,630
Newburgh.....	2,676	10,068	34,796	9,517	13,311	275	3,404	68,774	7,674	3,411
North Syracuse.....	1,733	6,095	23,436	4,692	3,551	357	3,600	73,762	-	5,187
Sachem.....	3,570	9,361	45,513	7,326	3,841	157	9,421	214,048	-	9,394
Smithtown.....	2,631	11,877	38,048	3,191	1,517	3,086	6,149	143,381	15,545	23,580
Wappingers.....	2,544	6,054	37,414	3,869	4,992	798	1,197	23,730	3,103	2,710
Williamsville.....	2,200	4,620	25,432	3,028	6,758	2,483	1,543	29,132	-	2,678
Dependent Schools:										
Buffalo.....	2,302	28,972	124,295	26,850	154,101	1,943	42,801	985,568	353,225	28,478
New York City.....	111,446	565,192	2,951,707	592,673	2,474,621	242,968	412,000	11,573,705	1,723,640	1,906,610
Rochester.....	19,006	43,162	112,411	25,499	30,041	27,153	7,780	150,717	10,797	17,201
Syracuse.....	2,439	17,973	58,093	14,515	10,857	603	4,522	160,061	62,575	9,955
Yonkers.....	2,830	27,128	81,033	10,902	14,045	4,994	6,065	147,965	17,985	13,080
NORTH CAROLINA--Con.										
Dependent Schools:										
Alamance-Burlington.....	1,325	10,938	21,179	10,331	9,678	4	4,309	62,398	-	3,897
Brunswick County.....	1,492	6,254	18,275	5,235	11,454	15	4,579	101,060	35,500	4,891
Buncombe County.....	1,556	13,212	33,280	12,504	18,748	20	7,112	100,415	-	8,995
Burke County.....	892	6,962	17,133	9,469	4,867	105	3,362	49,214	-	2,502
Cabarrus County.....	1,427	13,437	29,522	15,846	45,120	-	13,894	249,260	65,665	30,158
Caldwell County.....	1,057	5,974	11,639	8,172	5,583	1	860	12,212	-	1,026
Catawba County.....	1,057	7,654	18,368	7,923	15,480	25	5,126	91,217	21,207	8,858
Chapel Hill-Carrboro.....	2,223	6,825	16,321	5,895	29,081	1	-	-	-	-
Charlotte/Mecklenburg.....	10,286	65,520	198,721	71,069	170,591	177	82,129	1,393,779	205,000	74,745
Cleveland County.....	1,422	8,713	18,784	7,796	9,398	3	210	1,547	-	1,680
Craven County.....	1,479	7,566	16,177	6,024	26,333	20	3,284	58,038	25,105	17,597
Cumberland County.....	1,504	29,423	59,059	27,227	37,425	130	5,056	92,396	20,000	5,391
Davidson County.....	1,258	8,848	20,144	9,123	22,147	-	3,957	58,672	-	2,199
Durham County.....	3,135	20,361	55,769	15,222	27,239	32	10,728	193,727	40,740	12,061
Gaston County.....	1,790	15,360	31,815	15,472	25,114	34	8,097	117,501	-	7,062
Guilford County.....	3,237	37,133	104,351	33,300	104,606	1,233	27,881	412,240	-	16,701
Harnett County.....	1,601	7,315	19,453	8,965	20,077	62	4,136	74,352	15,000	4,274
Henderson County.....	1,078	5,355	15,365	6,947	5,508	-	3,553	82,177	32,000	4,484
Iredell-Statesville.....	704	9,721	26,337	12,167	14,537	10	10,557	264,006	111,375	9,790
Johnston County.....	1,904	13,119	36,034	14,449	63,144	25	15,842	273,538	43,000	13,180
Lincoln County.....	800	9,423	12,248	5,344	8,835	-	7,074	102,239	-	6,594
Moore County.....	1,813	5,925	15,330	4,785	5,131	2	1,605	53,707	32,000	2,986
Nash-Rocky Mount.....	1,768	9,007	22,638	8,483	4,422	67	559	7,771	-	834
New Hanover County.....	1,632	14,569	41,669	12,340	35,431	26	9,264	182,186	50,000	10,344

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>NORTH CAROLINA--Con.</b>										
Dependent Schools--Con.										
Onslow County.....	23,273	202,887	23,728	-	-	5,071	18,657	123,489	122,038	-
Pitt County.....	22,589	201,755	20,102	-	-	6,244	13,858	129,991	125,159	-
Randolph County.....	18,808	154,546	12,476	-	-	4,155	8,321	101,141	100,362	-
Robeson County.....	23,628	222,720	38,282	-	-	10,829	27,453	161,522	148,741	-
Rockingham County.....	14,097	124,990	13,518	-	-	3,980	9,538	83,061	81,906	-
Rowan-Salisbury.....	20,682	192,248	18,991	-	-	6,278	12,713	118,019	111,693	-
Union County.....	36,590	475,466	18,306	-	-	6,465	11,841	185,183	183,121	-
Wake County.....	133,649	1,264,960	68,546	-	-	16,750	51,796	691,684	687,207	-
Wayne County.....	19,108	164,507	19,947	-	-	5,488	14,459	117,931	113,539	-
Wilkes County.....	10,016	91,355	9,007	-	-	3,252	5,755	58,158	55,984	-
Wilson County.....	12,463	110,434	13,407	-	-	4,071	9,336	67,820	65,530	-
Winston-Salem/Forsyth.....	50,907	505,580	45,335	-	-	12,348	32,987	295,382	284,931	-
<b>NORTH DAKOTA</b>										
Independent Schools:										
Bismarck.....	10,767	104,262	11,589	2,342	3,528	1,448	4,271	38,493	36,699	652
Fargo.....	10,590	125,356	9,244	2,708	2,526	1,408	2,602	36,186	34,658	73
<b>OHIO</b>										
Independent Schools:										
Akron.....	25,408	402,018	41,118	-	7,189	8,574	25,355	213,099	145,870	-
Canton.....	10,668	138,064	15,599	-	3,192	4,096	8,311	75,709	61,284	-
Cincinnati.....	35,435	616,576	67,383	-	12,286	10,672	44,425	218,730	186,558	-
Cleveland.....	52,954	922,544	127,424	-	21,632	18,518	87,274	546,741	403,895	-
Columbus.....	55,269	910,711	130,197	-	14,067	19,317	96,813	341,345	227,457	-
Dayton.....	15,920	326,015	31,340	-	5,416	5,573	20,351	189,043	121,278	-
Dublin.....	13,488	171,869	4,142	-	2,443	741	958	31,880	30,484	-
Fairfield.....	10,125	88,718	3,849	-	2,082	666	1,101	32,735	31,680	-
Hilliard.....	15,149	171,393	5,093	-	2,385	1,236	1,472	55,268	54,022	-
Lakota.....	18,261	178,626	5,674	-	3,346	1,024	1,304	60,993	60,202	-
Mason.....	10,710	124,496	2,169	-	1,389	341	439	44,001	43,111	-
Olentangy.....	13,163	145,262	3,156	-	1,953	568	635	20,746	20,045	-
Parma.....	12,874	150,581	7,844	-	3,731	1,508	2,605	42,480	37,325	-
Pickerington.....	10,316	114,112	2,853	-	1,722	629	502	47,626	46,968	-
South-Western.....	21,607	230,064	16,371	-	4,116	4,008	8,247	104,637	96,172	-
Toledo.....	28,251	484,485	38,613	-	8,752	7,391	22,470	295,725	173,285	-
Westerville.....	14,209	161,648	5,251	-	2,507	1,134	1,610	48,758	47,135	-
<b>OKLAHOMA</b>										
Independent Schools:										
Broken Arrow.....	16,020	122,490	8,105	998	3,307	2,337	1,463	59,953	43,869	-
Edmond.....	19,917	166,014	7,863	1,037	3,999	1,861	966	57,134	37,912	-
Lawton.....	16,461	132,107	23,267	4,312	3,771	4,325	10,859	80,695	60,370	-
Midwest-Del City.....	14,680	114,666	12,789	2,499	3,279	3,214	3,797	60,868	43,977	-
Moore.....	20,923	161,041	11,071	1,464	4,526	2,698	2,383	82,978	63,186	-
Norman.....	13,718	112,005	7,476	1,389	2,851	2,012	1,224	51,585	37,382	-
Oklahoma City.....	40,985	367,947	55,036	22,746	9,869	13,749	8,672	178,023	129,498	-
Putnam City.....	18,774	149,634	13,650	3,835	3,776	3,988	2,051	70,057	48,889	-
Tulsa.....	41,271	386,981	56,324	19,299	10,525	16,153	10,347	171,010	116,981	-
Union.....	14,518	115,938	8,203	779	2,379	2,364	2,681	51,536	37,302	-
<b>OREGON</b>										
Independent Schools:										
Beaverton.....	37,821	357,561	21,239	6,246	5,490	5,653	3,850	180,104	166,852	-
Bend-La Pine.....	15,843	161,924	10,010	2,941	2,413	2,772	1,884	62,930	57,215	-
David Douglas.....	10,394	105,877	9,809	3,612	1,519	3,159	1,519	70,493	63,450	-
Eugene.....	18,025	191,415	15,735	3,243	3,549	2,330	6,613	77,778	69,926	-
Gresham-Barlow.....	12,215	106,943	191	57	4	18	112	68,631	64,759	-
Hillsboro.....	20,246	218,156	17,328	4,423	3,437	4,542	4,926	104,687	96,957	-
Medford.....	12,391	117,617	10,176	3,773	2,116	2,174	2,113	63,688	59,386	-
North Clackamas.....	17,651	178,739	9,355	2,443	2,791	2,207	1,914	88,367	82,743	-
Portland.....	46,262	522,208	60,346	19,764	11,087	8,468	21,027	194,477	168,438	-
Reynolds.....	11,108	113,680	10,805	3,636	2,221	2,945	2,003	72,573	67,796	-
Salem-Keizer.....	40,106	403,155	35,311	14,269	6,542	8,918	5,582	255,218	239,223	-
Springfield.....	11,283	104,305	11,765	3,801	2,141	2,034	3,789	61,903	56,966	-
Tigard.....	12,745	131,414	5,182	982	2,019	1,421	760	55,159	51,002	-

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
<b>NORTH CAROLINA--Con.</b>										
Dependent Schools--Con.										
Onslow County.....	-	1,451	55,670	-	-	48,612	-	-	4,681	2,377
Pitt County.....	-	4,832	51,662	-	-	43,878	-	-	5,308	2,476
Randolph County.....	-	779	40,929	-	-	34,714	-	-	4,178	2,037
Robeson County.....	-	12,781	22,916	-	-	16,157	-	-	3,024	3,735
Rockingham County.....	-	1,155	28,411	-	-	21,387	-	-	3,440	3,584
Rowan-Salisbury.....	-	6,326	55,238	-	-	45,558	-	-	4,793	4,887
Union County.....	-	2,062	271,977	-	-	253,981	-	-	13,278	4,718
Wake County.....	-	4,477	504,730	-	-	453,891	-	-	30,427	20,412
Wayne County.....	-	4,392	26,629	-	-	22,225	-	-	2,415	1,989
Wilkes County.....	-	2,174	24,190	-	-	19,285	-	-	2,161	2,744
Wilson County.....	-	2,290	29,207	-	-	22,586	-	-	2,889	3,732
Winston-Salem/Forsyth.....	-	10,451	164,863	-	-	140,592	-	-	10,176	14,095
<b>NORTH DAKOTA--Con.</b>										
Independent Schools:										
Bismarck.....	433	709	54,180	46,642	46,642	-	21	1,361	3,007	3,149
Fargo.....	395	1,060	79,926	70,892	70,892	-	-	529	3,754	4,751
<b>OHIO--Con.</b>										
Independent Schools:										
Akron.....	-	67,229	147,801	117,020	117,015	-	6,196	2,987	5,858	15,740
Canton.....	-	14,425	46,756	34,438	34,273	-	819	417	4,403	6,679
Cincinnati.....	-	32,172	330,463	258,855	258,855	-	11,116	874	5,977	53,641
Cleveland.....	-	142,846	248,379	211,168	208,433	-	-	1,116	4,103	31,992
Columbus.....	-	113,888	439,169	388,337	388,337	-	6,495	6,731	13,859	23,747
Dayton.....	-	67,765	105,632	82,353	82,353	-	-	930	3,316	19,033
Dublin.....	-	1,396	135,847	123,743	123,743	-	29	403	6,742	4,930
Fairfield.....	-	1,055	52,134	45,584	45,542	-	-	1,040	3,749	1,761
Hilliard.....	-	1,246	111,032	98,930	98,930	-	8	164	5,601	6,329
Lakota.....	-	791	111,959	92,786	92,786	-	133	222	8,203	10,615
Mason.....	-	890	78,326	65,941	65,934	-	-	810	7,317	4,258
Olentangy.....	-	701	121,360	100,740	100,740	-	7,833	254	6,028	6,505
Parma.....	-	5,155	100,257	89,301	89,301	-	211	780	6,516	3,449
Pickerington.....	-	658	63,633	53,262	40,340	-	-	400	4,440	5,531
South-Western.....	-	8,465	109,056	97,663	97,436	-	543	275	6,657	3,918
Toledo.....	-	122,440	150,147	115,765	114,768	-	333	2,394	15,177	16,478
Westerville.....	-	1,623	107,639	96,099	96,099	-	69	762	5,366	5,343
<b>OKLAHOMA--Con.</b>										
Independent Schools:										
Broken Arrow.....	-	16,084	54,432	38,613	38,613	-	3,411	207	9,201	3,000
Edmond.....	-	19,222	101,017	77,489	77,489	-	9,171	-	9,703	4,654
Lawton.....	-	20,325	28,145	18,757	18,757	-	2,127	-	5,637	1,624
Midwest-Del City.....	-	16,891	41,009	27,049	27,049	-	5,576	60	5,073	3,251
Moore.....	-	19,792	66,992	46,792	46,792	-	9,914	14	7,177	3,095
Norman.....	-	14,203	52,944	42,665	42,665	-	2,546	-	5,467	2,266
Oklahoma City.....	-	48,525	134,888	97,302	97,302	-	9,201	-	7,763	20,622
Putnam City.....	-	21,168	65,927	47,106	47,106	-	8,693	39	7,142	2,947
Tulsa.....	-	54,029	159,647	128,479	128,479	-	9,305	29	11,619	10,215
Union.....	-	14,234	56,199	44,017	44,017	-	3,183	-	5,557	3,442
<b>OREGON--Con.</b>										
Independent Schools:										
Beaverton.....	943	12,309	156,218	128,217	128,217	-	8,390	5	7,619	11,987
Bend-La Pine.....	229	5,486	88,984	66,235	66,235	-	5,810	263	2,638	14,038
David Douglas.....	2,940	4,103	25,575	17,005	17,005	-	1,561	13	3,144	3,852
Eugene.....	435	7,417	97,902	76,134	76,134	-	332	-	8,865	12,571
Gresham-Barlow.....	-	3,872	38,121	29,285	29,285	-	1,223	94	4,433	3,086
Hillsboro.....	709	7,021	96,141	74,971	74,971	-	3,287	-	6,366	11,517
Medford.....	-	4,302	43,753	36,589	36,589	-	146	-	1,708	5,310
North Clackamas.....	-	5,624	81,017	58,852	58,852	-	969	6	4,195	16,995
Portland.....	-	26,039	267,385	209,941	209,941	-	14,470	1,052	19,063	22,859
Reynolds.....	-	4,777	30,302	25,400	25,400	-	993	-	1,151	2,758
Salem-Keizer.....	-	15,995	112,626	80,020	80,020	-	12,043	157	6,767	13,639
Springfield.....	360	4,577	30,637	21,964	21,964	-	342	-	3,172	5,159
Tigard.....	100	4,057	71,073	54,973	54,973	-	3,806	-	4,077	8,217

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support
<b>NORTH CAROLINA--Con.</b>										
Dependent Schools--Con.										
Onslow County.....	246,114	173,675	116,921	28,556	109,530	83,255	19,417	53,947	7,309	4,570
Pitt County.....	216,959	181,728	119,325	30,151	117,804	86,650	21,139	51,767	8,153	3,855
Randolph County.....	173,305	135,450	92,224	22,777	87,799	65,491	15,895	38,885	6,733	4,100
Robeson County.....	215,850	199,408	126,378	31,935	127,398	89,881	22,185	55,504	11,937	5,177
Rockingham County.....	118,450	112,948	75,840	19,078	69,924	53,327	12,932	35,179	5,582	2,785
Rowan-Salisbury.....	181,639	163,011	111,338	27,779	102,597	77,482	18,731	49,041	9,908	4,559
Union County.....	428,915	280,979	187,741	45,630	177,128	133,078	31,535	85,025	11,621	6,354
Wake County.....	1,447,518	1,046,502	727,994	176,486	673,079	513,601	122,201	327,145	56,702	32,396
Wayne County.....	160,230	153,569	100,459	24,313	104,610	74,277	17,711	40,835	7,065	3,960
Wilkes County.....	100,334	78,252	53,494	13,401	47,310	35,349	8,654	25,094	4,319	2,422
Wilson County.....	103,790	96,442	62,994	16,083	60,547	44,013	11,193	28,226	3,640	2,935
Winston-Salem/Forsyth.....	500,431	445,227	308,929	74,369	294,596	220,166	52,979	128,470	23,784	9,784
<b>NORTH DAKOTA--Con.</b>										
Independent Schools:										
Bismarck.....	101,663	93,118	61,074	17,600	58,878	42,688	12,132	25,900	4,532	2,395
Fargo.....	113,622	102,502	66,791	17,229	64,996	48,161	12,448	31,698	5,089	3,396
<b>OHIO--Con.</b>										
Independent Schools:										
Akron.....	387,611	322,281	189,565	70,910	190,276	119,146	42,271	116,989	17,557	22,108
Canton.....	132,648	113,229	69,664	26,907	62,714	43,855	16,225	43,638	8,103	7,054
Cincinnati.....	672,011	479,449	243,069	87,083	274,636	151,755	56,926	181,069	22,493	43,936
Cleveland.....	871,978	764,735	426,786	150,965	485,580	275,205	93,333	239,831	33,975	48,215
Columbus.....	986,576	790,585	468,354	149,389	444,063	280,350	76,500	311,476	50,314	73,837
Dayton.....	320,197	196,181	110,535	44,444	94,778	61,817	27,380	89,466	10,331	13,681
Dublin.....	162,089	151,122	101,186	28,390	90,289	67,472	17,527	56,018	8,417	12,425
Fairfield.....	84,440	77,849	49,782	15,663	43,905	31,606	9,345	30,316	3,715	5,784
Hilliard.....	204,475	157,234	98,706	33,729	99,926	69,044	22,333	52,699	10,147	8,730
Lakota.....	212,361	158,362	92,179	28,282	82,462	60,428	17,375	70,436	11,416	10,553
Mason.....	117,316	98,150	58,227	21,436	52,861	36,120	11,953	40,987	5,718	6,570
Olentangy.....	176,676	121,783	72,227	23,489	73,637	48,066	14,201	42,636	4,497	6,497
Parma.....	160,727	146,039	85,769	35,306	82,189	55,372	21,291	56,206	8,447	6,357
Pickerington.....	113,805	91,800	56,685	18,743	55,442	40,580	12,826	33,362	4,290	5,439
South-Western.....	213,493	200,236	125,378	39,967	121,276	81,765	23,971	69,882	8,393	13,403
Toledo.....	447,348	331,200	195,550	79,859	172,501	117,882	40,834	130,481	17,173	25,681
Westerville.....	152,099	137,539	85,504	26,360	79,725	55,854	15,927	53,096	10,119	4,724
<b>OKLAHOMA--Con.</b>										
Independent Schools:										
Broken Arrow.....	129,809	109,942	69,144	18,410	60,442	43,310	12,753	41,557	9,395	3,613
Edmond.....	172,217	135,631	82,433	27,002	77,319	53,717	17,443	49,480	10,714	4,636
Lawton.....	132,180	124,817	83,615	21,873	68,276	50,533	13,490	48,277	11,760	3,972
Midwest-Del City.....	114,140	104,490	62,208	19,532	60,198	40,604	13,229	37,164	8,405	4,844
Moore.....	173,468	133,691	82,152	26,052	81,036	56,569	18,399	44,774	8,911	5,542
Norman.....	99,307	95,677	56,573	18,994	57,025	38,728	13,240	33,983	7,376	5,265
Oklahoma City.....	326,113	313,394	173,193	60,668	170,867	110,568	37,661	121,141	21,836	18,654
Putnam City.....	153,257	134,279	86,437	18,699	76,638	58,090	13,849	49,705	8,613	5,784
Tulsa.....	383,964	342,729	212,490	53,226	182,597	128,964	32,695	137,191	24,105	19,278
Union.....	118,207	100,632	64,514	18,111	53,331	37,959	10,898	41,098	6,636	4,117
<b>OREGON--Con.</b>										
Independent Schools:										
Beaverton.....	429,523	316,886	192,628	81,622	187,248	124,333	51,865	117,590	21,840	19,111
Bend-La Pine.....	195,898	132,428	71,093	32,890	79,793	44,232	20,862	47,366	8,241	3,784
David Douglas.....	103,555	94,197	55,037	21,490	56,625	35,866	13,500	32,501	5,721	3,865
Eugene.....	197,365	177,782	92,639	51,780	106,555	59,017	30,682	65,177	10,169	8,701
Gresham-Barlow.....	108,889	104,146	55,327	26,035	63,305	38,111	17,821	37,196	7,026	4,344
Hillsboro.....	282,952	175,238	95,661	43,127	98,988	62,637	27,257	68,030	12,360	4,833
Medford.....	139,767	100,572	53,041	29,497	61,019	38,021	19,836	35,923	3,807	2,974
North Clackamas.....	228,172	143,337	79,854	34,213	83,357	50,818	20,718	53,489	8,100	4,918
Portland.....	524,944	514,488	282,693	119,001	300,218	175,573	77,045	198,851	39,565	23,566
Reynolds.....	127,148	105,352	63,091	24,005	66,309	43,423	14,912	34,918	7,775	3,640
Salem-Keizer.....	384,754	358,181	198,467	100,092	223,817	135,136	67,969	122,014	23,057	14,824
Springfield.....	113,076	99,890	52,825	27,490	57,923	33,278	17,147	37,868	5,736	4,682
Tigard.....	123,055	111,731	56,011	32,146	68,832	39,081	22,217	38,262	6,367	5,423

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness			
	Current spending--Con.				Other current spending	Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.			Support services--Con.							
	General administration	School administration	Other and nonspecified								
<b>NORTH CAROLINA--Con.</b>											
Dependent Schools--Con.											
Onslow County.....	1,034	9,460	31,574	10,198	66,496	1	5,942	126,140	40,000	5,276	
Pitt County.....	1,260	9,117	29,382	12,157	29,116	-	6,115	90,903	-	3,174	
Randolph County.....	1,043	7,879	19,130	8,766	31,299	-	6,556	129,186	36,345	8,014	
Robeson County.....	3,009	9,756	25,625	16,506	16,123	282	37	434	-	133	
Rockingham County.....	1,793	7,943	17,076	7,845	3,253	5	2,244	32,420	-	2,096	
Rowan-Salisbury.....	1,259	10,705	22,610	11,373	12,348	27	6,253	90,585	-	5,610	
Union County.....	2,254	16,195	48,601	18,826	122,545	1	25,390	507,966	264,230	146,885	
Wake County.....	5,829	66,852	165,366	46,278	311,142	82	89,792	1,318,066	-	63,354	
Wayne County.....	909	7,958	20,943	8,124	6,437	-	224	2,290	-	1,151	
Wilkes County.....	1,075	4,909	12,369	5,848	18,518	48	3,516	51,480	-	2,610	
Wilson County.....	1,620	6,056	13,975	7,669	5,350	-	1,998	45,533	18,000	3,200	
Winston-Salem/Forsyth.....	2,367	28,119	64,416	22,161	36,437	-	18,767	275,860	-	12,857	
<b>NORTH DAKOTA--Con.</b>											
Independent Schools:											
Bismarck.....	1,414	4,796	12,763	8,340	7,001	886	658	-	-	865	
Fargo.....	2,436	5,500	15,277	5,808	8,058	784	2,278	-	43,203	2,645	
<b>OHIO--Con.</b>											
Independent Schools:											
Akron.....	5,116	16,936	55,272	15,016	65,326	-	4	-	-	-	
Canton.....	2,211	7,078	19,192	6,877	17,471	390	1,558	37,074	-	3,266	
Cincinnati.....	11,540	21,236	81,864	23,744	138,316	14,983	39,263	767,130	-	27,960	
Cleveland.....	15,278	30,055	112,308	39,324	70,703	27,485	9,055	197,995	-	24,001	
Columbus.....	9,262	39,694	138,369	35,046	162,371	15,720	17,900	408,760	26,988	22,788	
Dayton.....	5,048	8,186	52,220	11,937	116,889	7,031	96	242,695	-	6,075	
Dublin.....	3,779	6,419	24,978	4,815	3,161	624	7,182	200,328	29,687	31,318	
Fairfield.....	843	5,071	14,903	3,628	4,027	823	1,741	31,881	-	2,210	
Hilliard.....	2,092	7,718	24,012	4,609	39,457	1,139	6,645	182,943	8,000	10,145	
Lakota.....	2,050	12,388	34,029	5,464	44,881	245	8,873	167,258	-	4,661	
Mason.....	874	4,505	23,320	4,302	11,758	152	7,256	146,205	23,000	5,095	
Olentangy.....	1,572	5,672	24,398	5,510	35,320	377	19,196	302,422	9,340	13,761	
Parma.....	4,519	8,920	27,963	7,644	11,173	2,213	1,302	51,357	2,512	4,715	
Pickerington.....	3,855	4,302	15,476	2,996	14,752	896	6,357	157,879	-	7,165	
South-Western.....	2,956	11,979	33,151	9,078	4,713	3,079	5,465	106,950	-	6,560	
Toledo.....	3,961	18,156	65,510	28,218	105,779	3,321	7,048	149,805	-	3,330	
Westerville.....	5,694	6,957	25,602	4,718	6,295	3,366	4,899	105,765	-	5,375	
<b>OKLAHOMA--Con.</b>											
Independent Schools:											
Broken Arrow.....	1,899	5,623	21,027	7,943	17,955	-	1,912	65,125	23,100	13,825	
Edmond.....	1,273	7,282	25,575	8,832	33,299	-	3,287	93,405	25,700	21,645	
Lawton.....	3,080	8,223	21,242	8,264	6,662	354	347	12,000	3,000	3,000	
Midwest-Del City.....	1,610	7,388	14,917	7,128	8,620	10	1,020	29,205	6,360	7,245	
Moore.....	1,377	6,704	22,240	7,881	37,228	27	2,522	57,935	5,700	11,590	
Norman.....	1,934	5,189	14,219	4,669	2,514	33	1,083	36,615	20,760	15,045	
Oklahoma City.....	4,563	19,512	56,576	21,386	9,305	4	3,410	155,510	24,200	20,450	
Putnam City.....	1,975	9,275	24,058	7,936	17,132	27	1,819	52,155	9,000	9,840	
Tulsa.....	6,086	17,604	70,118	22,941	37,134	-	4,101	145,450	40,000	36,615	
Union.....	1,465	6,991	21,889	6,203	15,305	363	1,907	113,000	73,850	15,300	
<b>OREGON--Con.</b>											
Independent Schools:											
Beaverton.....	1,388	22,448	52,803	12,048	82,317	1,066	29,254	560,275	-	21,630	
Bend-La Pine.....	638	8,340	26,363	5,269	51,256	-	12,214	263,200	1,397	12,655	
David Douglas.....	811	5,777	16,327	5,071	5,712	494	3,152	77,925	38,060	5,030	
Eugene.....	1,415	12,490	32,402	6,050	8,747	82	10,754	193,065	-	7,009	
Gresham-Barlow.....	778	7,381	17,667	3,645	1,276	446	3,021	113,273	-	6,899	
Hillsboro.....	1,539	12,856	36,442	8,220	85,540	134	22,040	382,042	-	9,090	
Medford.....	1,310	6,500	21,332	3,630	34,428	304	4,463	204,470	155,215	7,955	
North Clackamas.....	1,249	9,923	29,299	6,491	69,509	44	15,282	409,379	-	9,652	
Portland.....	12,243	32,544	90,933	15,419	8,909	1	1,546	475,333	-	9,503	
Reynolds.....	551	6,075	16,877	4,125	15,162	-	6,634	126,394	-	5,117	
Salem-Keizer.....	1,632	25,503	56,998	12,350	7,831	748	17,994	344,262	21,575	44,827	
Springfield.....	624	6,872	19,954	4,099	8,416	35	4,735	122,995	-	2,180	
Tigard.....	916	6,414	19,142	4,637	3,825	409	7,090	138,870	41,385	8,530	

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>PENNSYLVANIA</b>										
Independent Schools:										
Allentown.....	17,892	198,570	23,972	10,844	-	5,953	7,175	92,848	62,664	9,001
Bethlehem Area.....	15,306	206,194	11,382	3,597	-	3,022	4,763	46,368	21,980	6,454
Central Bucks.....	20,357	265,636	5,025	681	-	765	3,579	40,775	15,268	7,175
Central Dauphin.....	10,956	164,541	2,795	861	-	1,438	496	32,453	14,762	5,068
Council Rock.....	12,529	189,981	3,563	314	-	320	2,929	32,279	13,228	6,386
Downingtown Area.....	11,707	176,470	1,240	208	-	314	718	31,933	12,680	5,039
Erie.....	12,504	180,946	22,491	8,720	2,210	4,929	6,632	80,895	46,141	11,275
Hazleton Area.....	10,474	100,796	7,960	1,999	783	2,660	2,518	46,926	25,120	7,651
Lancaster.....	11,591	171,883	23,002	8,439	-	3,780	10,783	66,115	38,564	8,577
North Penn.....	12,889	192,613	5,394	766	-	1,037	3,591	28,237	8,466	6,415
Pennsbury.....	11,284	169,128	3,562	847	-	547	2,168	33,666	14,189	5,285
Philadelphia.....	172,704	2,567,483	311,595	150,435	35	63,166	97,959	1,368,208	881,835	124,619
Pittsburgh.....	27,680	670,609	64,667	23,684	9,126	9,700	22,157	233,836	144,176	32,276
Pocono Mountain.....	11,506	194,205	6,655	2,114	-	2,229	2,312	42,686	18,030	4,892
Reading.....	17,464	188,502	26,404	14,255	-	7,233	4,916	119,775	86,842	9,086
Upper Darby.....	12,598	143,401	9,106	3,258	-	2,722	3,126	45,634	22,034	6,812
West Chester Area.....	11,835	185,466	4,705	1,998	-	473	2,234	27,284	6,845	5,021
<b>RHODE ISLAND</b>										
Dependent Schools:										
Cranston.....	10,523	146,646	10,664	1,482	2,691	1,231	5,260	44,024	35,581	-
Providence.....	24,494	413,603	53,729	23,198	6,552	10,634	13,345	234,771	204,409	-
Warwick.....	10,590	176,326	8,535	1,631	2,656	1,046	3,202	46,316	37,626	-
<b>SOUTH CAROLINA</b>										
Independent Schools:										
Aiken County.....	24,806	224,216	22,957	7,492	5,592	6,243	3,630	130,917	40,614	7,681
Anderson County 5.....	12,390	123,592	11,545	3,024	2,706	3,424	2,391	68,445	21,168	5,032
Beaufort County.....	19,521	249,942	18,579	5,127	4,160	4,651	4,641	75,658	1,771	970
Berkeley County.....	28,467	287,351	26,954	7,157	6,333	8,167	5,297	153,913	46,843	11,252
Charleston County.....	42,216	527,501	48,435	15,921	11,654	11,253	9,607	202,051	21,399	5,525
Darlington County.....	11,227	120,762	13,879	4,222	3,199	3,855	2,603	62,461	18,327	5,544
Dorchester County 2.....	21,201	186,549	11,303	2,361	3,744	2,977	2,221	118,185	36,928	6,168
Florence County 1.....	15,456	154,633	16,401	4,080	3,728	5,047	3,546	87,963	24,734	6,407
Georgetown County.....	10,283	119,810	11,622	3,272	2,464	3,377	2,509	52,662	11,852	2,995
Greenville County.....	69,444	684,420	55,081	17,619	16,646	13,712	7,104	367,719	114,067	26,758
Horry County.....	37,200	444,197	33,193	9,884	8,340	10,192	4,777	167,880	39,837	11,117
Kershaw County.....	10,534	106,770	8,792	2,296	2,296	2,624	1,576	60,186	19,296	3,418
Lancaster County.....	11,523	114,996	13,889	2,574	2,848	2,620	5,847	63,430	18,715	4,140
Lexington County 1.....	20,995	234,779	10,638	1,747	4,372	2,896	1,623	130,346	38,649	5,924
Lexington County 5.....	16,895	196,120	7,915	1,107	3,384	2,147	1,277	110,942	27,855	4,272
Oconee County.....	10,732	124,475	9,791	2,529	2,968	2,753	1,541	52,470	10,838	3,565
Pickens County.....	16,658	174,812	11,719	2,828	3,702	3,436	1,753	85,814	27,126	5,664
Richland County 1.....	24,328	370,992	36,026	12,496	9,087	7,779	6,664	134,618	36,117	7,689
Richland County 2.....	23,854	258,136	13,752	1,582	4,278	4,158	3,734	138,237	41,658	7,039
Spartanburg County 6.....	10,335	101,877	6,650	1,365	2,063	2,518	704	54,767	17,506	3,044
York County 3.....	17,356	180,757	11,857	3,346	3,480	3,678	1,353	100,246	30,468	7,081
<b>SOUTH DAKOTA</b>										
Independent Schools:										
Rapid City Area.....	13,249	112,217	12,767	4,476	3,141	1,519	3,631	30,293	25,324	4,144
Sioux Falls.....	19,947	183,994	20,523	5,219	4,647	3,246	7,411	55,985	44,769	9,604
<b>TENNESSEE</b>										
Dependent Schools:										
Blount County.....	11,950	89,143	6,774	1,335	2,051	2,358	1,030	45,521	42,483	-
Bradley County.....	10,335	70,650	6,059	1,067	1,537	2,310	1,145	39,074	36,368	-
Hamilton County.....	41,230	360,382	41,545	10,425	9,872	9,695	11,553	116,363	108,659	-
Jackson-Madison County.....	13,830	114,986	13,472	2,926	3,850	4,337	2,359	48,627	43,147	-
Knox County.....	54,490	487,605	43,208	13,841	12,727	9,899	6,741	147,872	142,038	-
Mauzy County.....	11,728	89,239	8,444	1,898	2,513	2,616	1,417	45,199	42,943	-
Memphis.....	115,342	1,119,814	160,100	57,532	26,247	39,533	36,788	441,915	420,617	-
Montgomery County.....	28,505	212,577	25,875	5,635	5,961	5,280	8,999	111,421	107,101	-
Nashville-Davidson County.....	73,715	740,835	78,816	23,811	16,518	21,708	16,779	200,955	186,912	-
Putnam County.....	10,996	83,900	9,070	1,938	2,651	2,457	2,024	39,814	35,998	-
Robertson County.....	11,099	77,550	6,406	2,221	120	2,009	2,056	44,577	43,071	-
Rutherford County.....	35,595	265,772	15,553	2,205	5,444	5,390	2,514	133,183	128,237	-

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
<b>PENNSYLVANIA--Con.</b>										
Independent Schools:										
Allentown.....	1,368	19,815	81,750	77,402	67,966	-	26	520	900	2,902
Bethlehem Area.....	2,180	15,754	148,444	118,618	102,509	-	173	432	2,564	26,657
Central Bucks.....	3,469	14,863	219,836	205,168	182,859	-	3	150	8,379	6,136
Central Dauphin.....	2,867	9,756	129,293	107,309	71,691	-	-	2,708	2,950	16,326
Council Rock.....	2,847	9,818	154,139	147,347	125,741	-	270	-	3,481	3,041
Downingtown Area.....	3,753	10,461	143,297	134,029	119,053	-	-	1,484	3,012	4,772
Erie.....	1,546	21,933	77,560	51,315	43,024	-	2,158	726	1,485	21,876
Hazleton Area.....	2,415	11,740	45,910	43,061	32,376	-	-	502	1,426	921
Lancaster.....	1,092	17,882	82,766	60,787	53,651	-	50	538	134	21,257
North Penn.....	2,898	10,458	158,982	149,439	132,490	-	-	77	62	9,404
Pennsbury.....	2,192	12,000	131,900	125,549	123,056	-	-	216	309	5,826
Philadelphia.....	25,181	336,573	887,680	777,581	611,100	-	2,221	177	5,115	102,586
Pittsburgh.....	11,863	45,521	372,106	284,727	185,808	-	2,212	1,331	7,021	76,815
Pocono Mountain.....	4,773	14,991	144,864	117,155	111,714	-	-	-	2,202	25,507
Reading.....	996	22,851	42,323	33,309	24,843	-	623	3,205	1,075	4,111
Upper Darby.....	2,158	14,630	88,661	82,862	80,298	-	-	99	3,649	2,051
West Chester Area.....	4,371	11,047	153,477	147,243	126,473	-	-	330	2,791	3,113
<b>RHODE ISLAND--Con.</b>										
Dependent Schools:										
Cranston.....	-	8,443	91,958	-	-	-	88,607	-	1,414	1,586
Providence.....	-	30,362	125,103	-	-	-	119,114	-	2,853	788
Warwick.....	-	8,690	121,475	-	-	-	118,065	-	992	2,026
<b>SOUTH CAROLINA--Con.</b>										
Independent Schools:										
Aiken County.....	1,534	81,088	70,342	54,626	54,626	-	6,014	14	6,820	2,868
Anderson County 5.....	771	41,474	43,602	35,653	31,899	-	916	64	4,462	2,507
Beaufort County.....	1,054	71,863	155,705	142,648	142,648	-	134	14	2,065	10,844
Berkeley County.....	1,828	93,990	106,484	73,208	73,208	-	13,185	-	9,536	10,555
Charleston County.....	2,295	172,832	277,015	215,865	215,865	-	183	-	14,240	46,727
Darlington County.....	946	37,644	44,422	28,678	28,678	-	2,277	-	2,962	10,505
Dorchester County 2.....	1,245	73,844	57,061	39,293	39,293	-	2,599	-	5,852	9,317
Florence County 1.....	763	56,059	50,269	38,743	38,743	-	2,902	66	4,289	4,269
Georgetown County.....	757	37,058	55,526	49,793	49,793	-	225	-	2,600	2,908
Greenville County.....	2,891	224,003	261,620	180,496	180,496	-	16,102	-	32,427	32,595
Horry County.....	2,507	114,419	243,124	203,734	202,701	-	5,420	-	12,793	21,177
Kershaw County.....	771	36,701	37,792	24,783	24,783	-	2,092	36	3,143	7,738
Lancaster County.....	737	39,838	37,677	27,671	27,671	-	2,621	23	3,833	3,529
Lexington County 1.....	1,446	84,327	93,795	72,341	56,827	-	3,572	249	11,475	6,158
Lexington County 5.....	818	77,997	77,263	62,442	62,442	-	80	-	11,879	2,862
Oconee County.....	740	37,327	62,214	51,704	51,704	-	2,541	-	4,301	3,668
Pickens County.....	1,091	51,933	77,279	48,977	48,965	-	330	61	7,057	20,854
Richland County 1.....	1,579	89,233	200,348	175,734	175,734	-	7,596	207	5,384	11,427
Richland County 2.....	880	88,660	106,147	86,558	86,558	-	1,058	21	11,022	7,488
Spartanburg County 6.....	447	33,770	40,460	30,734	30,734	-	3,108	548	3,925	2,145
York County 3.....	819	61,878	68,654	54,014	54,014	-	3,305	-	6,021	5,314
<b>SOUTH DAKOTA--Con.</b>										
Independent Schools:										
Rapid City Area.....	-	825	69,157	62,110	61,119	-	508	53	3,108	3,378
Sioux Falls.....	-	1,612	107,486	91,123	90,153	-	51	162	5,888	10,262
<b>TENNESSEE--Con.</b>										
Dependent Schools:										
Blount County.....	-	3,038	36,848	-	-	-	27,786	-	2,767	5,522
Bradley County.....	-	2,706	25,517	-	-	-	19,020	-	-	6,194
Hamilton County.....	-	7,704	202,474	-	-	-	172,066	-	95	25,249
Jackson-Madison County.....	-	5,480	52,887	-	-	-	47,804	-	435	4,507
Knox County.....	-	5,834	296,525	-	-	-	229,614	-	403	26,032
Maury County.....	-	2,256	35,596	-	-	-	28,619	-	293	6,382
Memphis.....	-	21,298	517,799	-	-	-	93,921	352,629	187	37,951
Montgomery County.....	-	4,320	75,281	-	-	-	61,484	-	26	12,519
Nashville-Davidson County.....	-	14,043	461,064	-	-	-	429,210	-	471	24,379
Putnam County.....	-	3,816	35,016	-	-	-	26,068	-	213	5,978
Robertson County.....	-	1,506	26,567	-	-	-	22,116	-	401	3,927
Rutherford County.....	-	4,946	117,036	-	-	-	92,467	-	76	17,277

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
<b>PENNSYLVANIA--Con.</b>										
Independent Schools:										
Allentown.....	199,559	163,007	96,135	33,570	99,421	69,317	23,887	53,754	8,647	10,607
Bethlehem Area.....	229,109	157,032	95,251	56,850	94,186	64,783	24,206	50,155	9,485	6,204
Central Bucks.....	257,479	213,643	133,948	41,279	132,922	93,703	27,656	72,336	10,881	8,911
Central Dauphin.....	165,242	117,763	69,299	26,914	71,438	49,467	18,074	38,865	6,290	2,603
Council Rock.....	176,869	164,028	98,929	30,730	111,761	79,238	24,498	48,556	7,415	5,506
Downingtown Area.....	167,584	122,033	71,231	23,765	76,823	51,414	16,668	42,119	5,785	4,806
Erie.....	159,433	139,352	80,057	29,385	84,445	55,853	20,326	46,763	9,531	5,662
Hazleton Area.....	96,944	87,205	49,854	20,090	55,302	36,441	14,401	25,418	3,673	1,813
Lancaster.....	154,983	134,646	72,752	45,781	84,619	51,946	21,491	38,998	9,242	4,991
North Penn.....	183,051	168,116	103,427	35,322	104,825	71,585	22,691	55,936	7,943	4,220
Pennsbury.....	174,431	141,575	92,886	31,129	93,480	67,128	22,372	44,448	7,749	3,218
Philadelphia.....	2,830,437	1,703,912	892,000	412,576	872,336	525,792	237,066	673,537	70,395	64,716
Pittsburgh.....	623,426	450,578	247,856	86,117	226,302	148,809	52,918	189,045	16,939	32,647
Pocono Mountain.....	209,712	144,999	79,101	57,023	83,652	52,888	23,422	56,659	7,207	7,310
Reading.....	221,601	158,819	85,605	39,060	96,693	58,338	26,452	50,165	8,276	7,791
Upper Darby.....	138,626	125,663	75,440	27,556	79,742	53,730	19,818	37,632	6,474	4,040
West Chester Area.....	194,548	152,251	85,705	30,201	94,020	61,737	20,841	55,063	8,301	4,744
<b>RHODE ISLAND--Con.</b>										
Dependent Schools:										
Cranston.....	151,719	145,489	88,172	39,563	90,669	59,907	25,123	48,938	13,306	6,071
Providence.....	409,088	397,567	194,906	99,705	202,512	123,436	54,973	175,257	50,269	29,892
Warwick.....	178,354	175,301	104,209	46,862	108,438	69,321	29,839	61,481	21,289	7,812
<b>SOUTH CAROLINA--Con.</b>										
Independent Schools:										
Aiken County.....	226,781	202,677	129,678	37,787	123,479	88,788	24,811	69,384	14,884	11,106
Anderson County 5.....	133,240	115,340	70,698	21,779	66,834	48,139	14,008	42,348	8,389	6,908
Beaufort County.....	228,892	194,300	108,609	33,335	111,206	78,382	23,864	74,084	14,730	11,760
Berkeley County.....	311,825	242,564	146,997	43,519	131,559	92,755	26,034	95,814	18,749	16,525
Charleston County.....	554,737	440,374	237,316	68,774	248,182	154,733	43,088	164,653	25,912	26,662
Darlington County.....	116,643	100,308	61,248	19,347	57,019	39,641	12,049	36,875	5,428	7,906
Dorchester County 2.....	220,761	167,392	102,454	29,709	99,415	68,830	19,748	59,309	10,388	8,395
Florence County 1.....	146,272	140,747	88,990	26,364	82,337	58,977	16,795	50,183	13,129	10,270
Georgetown County.....	120,234	100,488	63,038	19,483	56,343	40,022	11,669	38,808	6,261	7,444
Greenville County.....	733,942	567,668	348,009	105,126	322,197	225,589	65,115	201,944	31,113	40,187
Horry County.....	442,069	358,918	225,865	66,709	210,753	152,135	44,096	128,594	28,937	17,393
Kershaw County.....	152,318	88,245	55,869	16,096	51,187	36,749	10,399	32,410	6,513	5,088
Lancaster County.....	123,210	103,793	64,337	19,262	61,168	43,231	12,403	36,236	7,306	8,320
Lexington County 1.....	281,387	194,410	120,471	35,609	113,767	81,197	23,559	70,036	14,305	10,654
Lexington County 5.....	188,628	170,596	109,032	32,856	96,025	70,700	21,017	66,535	17,363	12,610
Oconee County.....	125,802	114,873	63,571	19,793	57,209	40,963	12,435	52,121	7,716	8,300
Pickens County.....	162,407	131,516	81,517	25,241	76,866	54,626	15,783	46,896	9,070	9,512
Richland County 1.....	400,723	309,200	192,279	52,459	178,966	127,581	33,628	118,247	19,906	23,901
Richland County 2.....	288,841	225,733	137,882	39,212	129,990	94,637	25,841	86,038	15,752	10,853
Spartanburg County 6.....	105,047	86,021	52,448	15,487	52,366	37,073	10,832	29,345	6,114	3,488
York County 3.....	217,232	154,147	95,405	26,293	88,328	64,706	18,588	57,868	11,951	8,340
<b>SOUTH DAKOTA--Con.</b>										
Independent Schools:										
Rapid City Area.....	111,804	104,990	67,076	17,961	62,931	45,790	11,908	37,078	6,153	5,972
Sioux Falls.....	182,545	159,415	99,111	28,074	101,363	67,747	19,345	48,595	7,403	4,589
<b>TENNESSEE--Con.</b>										
Dependent Schools:										
Blount County.....	90,132	88,971	53,452	16,819	56,769	38,368	12,009	24,925	2,793	3,255
Bradley County.....	79,546	67,653	40,674	10,770	44,516	30,052	7,770	18,008	2,662	3,366
Hamilton County.....	354,859	347,502	199,921	65,475	220,299	143,869	47,627	109,009	11,437	22,391
Jackson-Madison County.....	117,757	110,961	72,451	16,564	68,710	50,613	11,511	35,474	6,907	5,189
Knox County.....	489,458	430,232	273,685	61,116	266,336	191,441	42,501	142,379	11,837	33,455
Maury County.....	91,506	88,753	54,912	17,347	56,694	38,743	11,512	26,871	3,177	4,523
Memphis.....	1,148,578	1,038,441	634,274	185,999	614,904	420,453	124,520	359,471	54,570	64,836
Montgomery County.....	260,084	201,834	127,050	35,795	120,005	82,765	21,858	71,327	10,097	11,095
Nashville-Davidson County.....	814,449	680,274	423,360	140,423	399,854	274,722	88,313	247,706	29,412	39,662
Putnam County.....	88,849	78,664	46,233	15,058	48,287	32,098	10,771	24,687	3,640	4,321
Robertson County.....	79,694	72,722	43,253	14,712	50,855	32,425	12,012	21,486	2,719	3,377
Rutherford County.....	323,459	250,286	146,903	45,530	161,734	107,155	32,961	76,736	11,585	12,008

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	General administration	School administration	Other and nonspecified	Other current spending						
PENNSYLVANIA--Con.										
Independent Schools:										
Allentown.....	2,318	7,049	25,133	9,832	14,724	19,056	2,772	81,208	39,673	3,304
Bethlehem Area.....	2,708	7,352	24,406	12,691	45,110	16,228	10,739	293,769	52,509	6,931
Central Bucks.....	2,867	8,278	41,399	8,385	26,189	5,061	12,586	335,073	92,615	36,461
Central Dauphin.....	1,409	5,300	23,263	7,460	29,399	9,130	8,950	199,230	9,707	17,322
Council Rock.....	1,720	6,301	27,614	3,711	1,519	5,124	6,198	165,930	19,744	8,635
Downingtown Area.....	2,162	5,656	23,710	3,091	23,679	12,500	9,372	200,152	34,210	42,065
Erie.....	3,058	6,779	21,733	8,144	5,158	11,854	3,069	118,513	6,247	6,575
Hazleton Area.....	1,397	3,192	15,343	6,485	2,185	2,659	4,895	110,959	25,584	28,665
Lancaster.....	1,826	5,997	16,942	11,029	4,993	10,238	5,106	107,725	1,245	7,365
North Penn.....	4,770	6,344	32,659	7,355	2,694	7,731	4,510	106,582	10,615	8,776
Pennsbury.....	2,124	6,399	24,958	3,647	13,119	13,913	5,824	127,389	43,118	5,125
Philadelphia.....	48,234	93,381	396,811	158,039	387,859	615,628	123,038	3,275,519	724,300	749,376
Pittsburgh.....	14,284	26,608	98,567	35,231	45,659	103,756	23,433	476,554	45,828	35,113
Pocono Mountain.....	4,180	7,828	30,134	4,688	43,739	12,019	8,955	252,921	37,267	7,119
Reading.....	2,877	6,667	24,554	11,961	46,713	9,794	6,275	446,943	-	8,350
Upper Darby.....	2,378	4,730	20,010	8,289	3,190	7,304	2,469	53,750	3,848	2,774
West Chester Area.....	3,342	7,043	31,633	3,168	18,169	10,511	13,617	310,878	-	10,389
RHODE ISLAND--Con.										
Dependent Schools:										
Cranston.....	1,205	8,106	20,250	5,882	1,039	1,551	3,640	38,988	-	3,390
Providence.....	8,142	18,850	68,104	19,798	734	857	9,930	251,833	166,470	11,818
Warwick.....	1,559	7,041	23,780	5,382	1,000	924	1,129	72,755	9,740	1,756
SOUTH CAROLINA--Con.										
Independent Schools:										
Aiken County.....	3,076	11,063	29,255	9,814	21,348	360	2,396	20,473	13,303	12,980
Anderson County 5.....	721	6,165	20,165	6,158	16,171	1,045	684	3,526	-	7,233
Beaufort County.....	2,030	11,189	34,375	9,010	21,489	276	12,827	573,933	45,195	23,590
Berkeley County.....	2,994	13,049	44,497	15,191	45,753	888	22,620	633,655	21,384	6,840
Charleston County.....	14,254	24,509	73,316	27,539	66,243	1,201	46,919	930,849	-	11,085
Darlington County.....	1,311	6,085	16,145	6,414	11,292	2,603	2,440	48,788	4,000	7,434
Dorchester County 2.....	1,259	9,901	29,366	8,668	43,827	63	9,479	259,103	-	5,297
Florence County 1.....	431	6,975	19,378	8,227	4,029	1,198	298	12,778	2,700	6,700
Georgetown County.....	749	6,689	17,665	5,337	14,404	194	5,148	187,584	8,418	7,524
Greenville County.....	2,373	32,046	96,225	43,527	108,300	801	57,173	1,839,399	-	11,795
Horry County.....	1,406	19,140	61,718	19,571	61,165	1,442	20,544	494,947	92,038	39,120
Kershaw County.....	1,404	5,598	13,807	4,648	56,371	183	7,519	180,373	-	4,089
Lancaster County.....	1,244	6,355	13,011	6,389	14,415	142	4,860	151,668	9,375	2,140
Lexington County 1.....	2,099	9,010	33,968	10,607	75,377	-	11,600	289,706	37,319	22,745
Lexington County 5.....	837	10,150	25,575	8,036	16,761	177	1,094	16,048	-	17,070
Oconee County.....	593	6,655	28,857	5,543	10,567	362	-	91,453	-	2,006
Pickens County.....	665	7,641	20,008	7,754	12,689	576	17,626	407,220	3,372	6,689
Richland County 1.....	3,542	15,717	55,181	11,987	67,935	345	23,243	612,540	100,174	15,180
Richland County 2.....	1,791	15,400	42,242	9,705	50,386	680	12,042	324,437	47,201	22,400
Spartanburg County 6.....	452	4,944	14,347	4,310	18,056	548	422	12,914	9,500	7,392
York County 3.....	842	9,339	27,396	7,951	54,825	248	8,012	209,353	-	11,345
SOUTH DAKOTA--Con.										
Independent Schools:										
Rapid City Area.....	1,861	5,303	17,789	4,981	5,448	191	1,175	16,543	-	15,000
Sioux Falls.....	3,255	9,419	23,929	9,457	17,305	1,573	4,252	105,990	16,405	7,235
TENNESSEE--Con.										
Dependent Schools:										
Blount County.....	1,533	4,784	12,560	7,277	721	274	166	2,547	-	618
Bradley County.....	1,026	3,150	7,804	5,129	9,342	-	2,551	51,448	732	2,256
Hamilton County.....	6,558	21,294	47,329	18,194	4,586	-	2,771	132,396	111,078	40,038
Jackson-Madison County.....	2,062	6,148	15,168	6,777	4,341	-	2,455	50,272	-	4,289
Knox County.....	7,067	23,222	66,798	21,517	48,195	2	11,029	248,832	23,050	12,540
Maury County.....	2,291	5,122	11,758	5,188	883	-	1,870	70,305	29,283	3,807
Memphis.....	14,296	69,481	156,288	64,066	105,520	3,996	621	18,169	-	2,672
Montgomery County.....	2,513	11,636	35,986	10,502	48,887	-	9,363	259,847	38,141	9,492
Nashville-Davidson County.....	2,249	44,105	132,278	32,714	108,273	1,369	24,533	563,282	96,612	33,573
Putnam County.....	2,061	3,933	10,732	5,690	5,026	-	5,159	128,200	57,700	4,690
Robertson County.....	1,235	3,895	10,260	381	1,680	2,143	3,149	94,046	29,105	4,128
Rutherford County.....	5,066	12,841	35,236	11,816	59,553	-	13,620	299,271	35,313	19,992

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources					State sources			
		Total	Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>TENNESSEE--Con.</b>										
<b>Dependent Schools--Con.</b>										
Sevier County.....	14,358	122,660	10,056	2,358	3,180	3,315	1,203	39,666	37,136	-
Shelby County.....	46,918	367,604	20,894	2,407	10,408	5,809	2,270	167,253	161,965	-
Sullivan County.....	12,159	98,794	8,099	1,619	3,038	2,479	963	43,488	40,253	-
Sumner County.....	26,485	200,821	14,537	2,924	5,357	3,934	2,322	103,401	100,639	-
Tipton County.....	12,060	85,532	8,666	1,708	2,590	3,233	1,135	56,166	53,346	-
Williamson County.....	28,556	221,267	8,327	611	4,711	1,265	1,740	87,463	83,409	-
Wilson County.....	14,572	105,119	6,523	872	2,554	1,210	1,887	51,490	49,686	-
<b>TEXAS</b>										
<b>Independent Schools:</b>										
Abilene.....	16,532	146,953	20,414	5,028	3,474	4,800	7,112	79,081	67,378	-
Aldine.....	60,083	559,919	68,093	17,053	10,771	25,110	15,159	304,002	266,618	-
Alief.....	45,183	405,695	41,167	11,934	8,506	13,786	6,941	210,724	174,514	-
Allen.....	17,102	163,733	4,093	318	2,256	963	556	52,788	45,639	-
Alvin.....	15,329	152,368	10,900	2,452	2,827	3,744	1,877	79,866	68,844	-
Amarillo.....	30,560	259,845	33,263	9,976	6,401	9,157	7,729	133,621	117,947	-
Arlington.....	62,863	537,280	49,128	12,212	12,815	15,856	8,245	215,190	176,346	-
Austin.....	82,564	970,089	85,664	26,335	16,010	22,618	20,701	231,489	182,158	-
Beaumont.....	19,292	190,919	28,382	6,633	4,182	6,945	10,622	60,256	51,527	-
Birdville.....	22,063	215,469	15,056	2,001	5,293	4,487	3,275	77,081	63,243	-
Brazosport.....	13,147	126,001	11,765	3,049	3,564	3,488	1,664	31,595	26,375	-
Brownsville.....	48,837	473,510	78,215	28,316	8,875	24,284	16,740	322,296	286,259	-
Bryan.....	14,827	140,621	17,627	3,890	3,502	5,143	5,092	64,323	54,178	-
Carrollton-Farmers Branch.....	26,397	297,051	16,975	2,932	4,601	6,846	2,596	70,732	58,435	-
Clear Creek.....	36,314	332,417	12,860	936	5,454	3,170	3,300	117,979	102,319	-
Clint.....	10,522	103,418	11,693	3,762	1,641	4,517	1,773	76,727	58,560	-
Comal.....	15,151	161,643	8,442	1,261	2,758	2,188	2,235	34,683	28,163	-
Conroe.....	46,524	409,899	24,582	5,268	8,970	6,132	4,192	160,405	134,570	-
Corpus Christi.....	38,693	329,464	40,445	12,248	8,075	10,452	9,670	165,376	139,649	-
Crowley.....	14,969	128,710	6,069	664	2,335	2,407	663	53,593	44,348	-
Cypress-Fairbanks.....	96,837	792,371	43,607	4,577	15,224	16,089	7,717	314,951	262,773	-
Dallas.....	157,804	1,613,014	216,482	82,137	30,936	60,506	42,903	473,768	380,127	-
Deer Park.....	12,355	150,209	5,957	729	2,230	2,042	956	32,905	27,022	-
Denton.....	20,892	237,087	14,052	2,839	3,295	3,636	4,282	77,199	68,524	-
Donna.....	14,031	143,509	26,411	10,665	2,269	8,189	5,288	104,039	85,769	-
Duncanville.....	12,467	114,609	8,255	1,078	2,073	3,737	1,367	51,801	43,288	-
Eagle Mt-Saginaw.....	14,165	138,169	5,199	494	2,116	1,854	735	47,316	41,445	-
Eagle Pass.....	13,882	137,930	21,121	8,579	2,344	7,025	3,173	95,041	84,772	-
Ector County.....	26,680	221,091	23,348	7,293	5,802	6,834	3,419	102,968	90,246	-
Edgewood.....	11,783	125,156	19,239	7,241	2,336	6,409	3,253	89,289	72,096	-
Edinburg.....	29,858	285,362	44,180	14,702	4,695	15,879	8,904	176,000	158,526	-
El Paso.....	62,123	583,899	87,626	34,036	12,478	19,154	21,958	314,657	265,486	-
Fort Bend.....	67,992	571,456	29,488	4,968	11,661	7,754	5,105	252,517	215,594	-
Fort Worth.....	78,857	725,234	96,921	31,580	17,134	23,066	25,141	316,310	267,031	-
Frisco.....	27,418	282,727	5,766	283	3,723	1,298	462	64,360	53,471	-
Galena Park.....	21,114	206,006	19,542	4,116	3,497	7,093	4,836	109,491	91,900	-
Garland.....	57,169	482,310	38,863	6,590	12,505	12,042	7,726	247,658	212,062	-
Goose Creek.....	20,354	216,482	18,151	4,905	4,105	6,120	3,021	62,015	52,494	-
Grand Prairie.....	25,317	234,682	18,955	4,741	4,291	6,976	2,947	135,473	113,790	-
Grapevine-Colleyville.....	13,943	178,149	3,882	296	2,099	863	624	29,280	23,787	-
Harlandale.....	14,200	139,888	20,467	5,662	3,526	8,009	3,270	96,372	77,233	-
Harlingen Consolidated.....	17,894	154,358	21,942	7,900	3,197	6,667	4,178	94,025	82,935	-
Hays Consolidated.....	13,047	133,224	7,355	790	1,884	2,694	1,987	74,770	61,543	-
Houston.....	199,534	2,059,689	267,705	95,937	33,450	71,610	66,708	597,926	491,124	-
Humble.....	32,970	293,724	12,581	1,372	4,675	3,950	2,584	131,393	110,407	-
Hurst-Euless-Bedford.....	20,392	194,797	11,008	1,855	3,717	3,820	1,616	63,138	54,496	-
Irving.....	32,746	301,933	30,822	5,216	6,927	11,449	7,230	132,027	110,011	-
Judson.....	20,634	198,909	13,928	2,273	4,023	5,357	2,275	95,261	80,957	-
Katy.....	54,402	508,389	20,328	874	8,984	6,385	4,085	218,887	178,988	-
Keller.....	29,458	249,298	5,998	353	2,931	2,050	664	92,320	77,950	-
Killeen.....	38,229	374,073	79,177	6,812	5,755	8,692	57,918	219,582	191,157	-
Klein.....	42,935	365,622	18,853	2,192	7,782	6,065	2,814	172,457	144,103	-
La Joya.....	26,109	258,051	39,885	16,199	3,439	14,171	6,076	181,758	154,677	-
Lamar Consolidated.....	21,936	215,192	14,002	3,322	3,618	5,063	1,999	73,159	61,789	-

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
TENNESSEE--Con.										
Dependent Schools--Con.										
Sevier County.....	-	2,530	72,938	-	-	63,877	-	213	8,045	803
Shelby County.....	-	5,288	179,457	-	-	151,427	-	8,514	14,903	4,613
Sullivan County.....	-	3,235	47,207	-	-	39,217	-	49	7,108	833
Sumner County.....	-	2,762	82,883	-	-	62,029	-	486	19,126	1,242
Tipton County.....	-	2,820	20,700	-	-	14,334	-	680	5,341	345
Williamson County.....	-	4,054	125,477	-	-	104,735	-	181	18,837	1,724
Wilson County.....	-	1,804	47,106	-	-	32,816	-	2,598	10,669	1,023
TEXAS--Con.										
Independent Schools:										
Abilene.....	-	11,703	47,458	39,844	39,844	-	-	-	3,633	3,981
Aldine.....	-	37,384	187,824	161,468	161,468	-	-	-	9,439	16,917
Alief.....	-	36,210	153,804	137,028	137,028	-	309	11	7,770	8,686
Allen.....	-	7,149	106,852	94,906	94,906	-	29	-	7,144	4,773
Alvin.....	-	11,022	61,602	49,982	49,982	-	-	-	4,339	7,281
Amarillo.....	-	15,674	92,961	78,352	78,352	-	2	82	7,546	6,979
Arlington.....	-	38,844	272,962	249,939	249,939	-	-	-	9,851	13,172
Austin.....	-	49,331	652,936	610,916	610,916	-	-	-	10,903	31,117
Beaumont.....	-	8,729	102,281	89,948	89,948	-	-	-	2,789	9,544
Birdville.....	-	13,838	123,332	96,048	96,048	-	3	-	7,236	20,045
Brazosport.....	-	5,220	82,641	77,756	77,756	-	2	-	2,786	2,097
Brownsville.....	-	36,037	72,999	50,356	50,356	-	24	-	2,540	20,079
Bryan.....	-	10,145	58,671	50,948	50,948	-	5	-	2,903	4,815
Carrollton-Farmers Branch.....	-	12,297	209,344	194,135	194,135	-	-	-	5,847	9,362
Clear Creek.....	-	15,660	201,578	176,258	176,258	-	1,122	24	13,050	11,124
Clint.....	-	18,167	14,998	10,176	10,176	-	31	-	293	4,498
Comal.....	-	6,520	118,518	100,643	100,643	-	-	-	4,406	13,469
Conroe.....	-	25,835	224,932	202,894	202,894	-	-	82	9,816	12,140
Corpus Christi.....	-	25,727	123,643	111,337	111,337	-	38	-	6,285	5,983
Crowley.....	-	9,245	69,048	60,086	60,086	-	115	584	3,683	4,580
Cypress-Fairbanks.....	-	52,178	433,813	372,400	372,400	-	5	-	36,037	25,371
Dallas.....	-	93,641	922,764	871,729	871,729	-	3,141	1	12,827	35,066
Deer Park.....	-	5,883	111,347	100,808	100,808	-	-	-	3,753	6,786
Denton.....	-	8,675	145,836	128,050	128,050	-	-	115	6,237	11,434
Donna.....	-	18,270	13,059	10,056	10,056	-	-	-	574	2,429
Duncanville.....	-	8,513	54,553	48,887	48,887	-	-	44	2,440	3,182
Eagle Mt-Saginaw.....	-	5,871	85,654	74,141	74,141	-	-	-	4,250	7,263
Eagle Pass.....	-	10,269	21,768	18,233	18,233	-	31	-	1,103	2,401
Ector County.....	-	12,722	94,775	83,833	83,833	-	-	-	4,902	6,040
Edgewood.....	-	17,193	16,628	12,244	12,244	-	-	-	659	3,725
Edinburg.....	-	17,474	65,182	54,949	54,949	-	-	-	2,618	7,615
El Paso.....	-	49,171	181,616	160,155	160,155	-	-	-	7,176	14,285
Fort Bend.....	-	36,923	289,451	253,681	253,681	-	-	14	17,790	17,966
Fort Worth.....	-	49,279	312,003	274,056	274,056	-	-	-	12,281	25,666
Frisco.....	-	10,889	212,601	186,668	186,668	-	-	-	11,154	14,779
Galena Park.....	-	17,591	76,973	69,221	69,221	-	48	-	3,928	3,776
Garland.....	-	35,596	195,789	170,198	170,198	-	-	-	15,801	9,790
Goose Creek.....	-	9,521	136,316	116,881	116,881	-	556	-	4,289	14,590
Grand Prairie.....	-	21,683	80,254	65,780	65,780	-	1,434	-	4,722	8,318
Grapevine-Colleyville.....	-	5,493	144,987	121,836	121,836	-	79	-	8,336	14,736
Harlandale.....	-	19,139	23,049	16,159	16,159	-	-	-	1,137	5,753
Harlingen Consolidated.....	-	11,090	38,391	32,168	32,168	-	18	-	2,424	3,781
Hays Consolidated.....	-	13,227	51,099	44,286	44,286	-	-	-	2,801	4,012
Houston.....	-	106,802	1,194,058	1,068,008	1,068,008	-	19,489	-	17,250	89,311
Humble.....	-	20,986	149,750	123,454	123,454	-	204	-	12,182	13,910
Hurst-Euless-Bedford.....	-	8,642	120,651	103,914	103,914	-	1	-	8,790	7,946
Irving.....	-	22,016	138,744	123,885	123,885	-	1,050	-	5,304	8,505
Judson.....	-	14,304	89,720	74,688	74,688	-	520	-	4,652	9,860
Katy.....	-	39,899	269,174	239,267	239,267	-	-	-	16,162	13,745
Keller.....	-	14,370	150,980	126,484	126,484	-	-	-	12,656	11,840
Killeen.....	-	28,425	75,314	57,927	57,927	-	-	338	7,321	9,728
Klein.....	-	28,354	174,312	146,574	146,574	-	33	-	19,284	8,421
La Joya.....	-	27,081	36,408	23,777	23,777	-	77	-	1,023	11,531
Lamar Consolidated.....	-	11,370	128,031	111,338	111,338	-	-	63	4,328	12,302

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
<b>TENNESSEE--Con.</b>										
<b>Dependent Schools--Con.</b>										
Sevier County.....	125,660	111,980	71,003	19,882	68,970	47,633	12,858	35,751	6,077	4,831
Shelby County.....	409,334	345,192	231,840	58,916	225,027	164,610	35,849	111,877	11,048	20,565
Sullivan County.....	96,599	94,866	55,519	18,296	60,156	39,951	12,423	28,895	1,811	4,687
Sumner County.....	205,576	194,173	116,597	41,686	127,222	82,847	27,212	55,432	6,392	10,299
Tipton County.....	98,254	80,819	50,470	14,271	54,200	37,459	10,292	20,832	2,786	2,562
Williamson County.....	255,704	217,577	128,714	45,824	140,227	91,439	32,847	67,577	10,305	9,387
Wilson County.....	145,915	101,647	59,077	21,646	64,373	41,917	13,891	29,698	3,348	5,511
<b>TEXAS--Con.</b>										
<b>Independent Schools:</b>										
Abilene.....	151,563	135,434	93,319	18,993	83,751	64,856	12,786	44,243	8,039	7,652
Aldine.....	584,369	499,286	356,457	53,420	291,364	237,832	35,616	175,673	31,857	22,791
Alief.....	404,653	367,312	266,307	45,789	230,450	184,396	30,258	114,908	17,222	15,081
Allen.....	170,144	123,575	85,178	12,143	75,270	61,901	8,551	43,172	6,470	4,772
Alvin.....	190,053	117,942	80,018	15,579	68,324	52,891	9,742	42,665	4,028	4,804
Amarillo.....	266,266	240,724	161,570	30,481	149,186	112,449	20,146	76,680	12,894	14,508
Arlington.....	512,321	485,080	358,850	53,790	310,684	253,719	36,707	151,038	26,571	22,693
Austin.....	1,002,912	762,946	505,320	135,601	425,740	319,584	82,064	289,065	34,570	56,645
Beaumont.....	215,834	183,281	119,253	24,400	106,440	79,089	15,251	65,552	6,824	7,709
Birdville.....	237,645	169,513	124,477	18,784	110,749	88,553	12,893	49,804	7,562	7,181
Brazosport.....	122,034	107,012	72,479	14,375	62,656	49,463	9,334	38,083	5,408	5,767
Brownsville.....	478,942	427,466	291,318	58,034	253,632	196,275	35,895	142,887	20,987	25,544
Bryan.....	175,595	117,886	77,685	18,466	69,985	52,037	11,489	39,803	5,457	7,451
Carrollton-Farmers Branch.....	319,837	223,954	156,008	26,487	136,251	107,713	17,663	75,580	11,401	12,571
Clear Creek.....	375,102	276,340	193,636	30,871	173,380	137,868	20,702	90,990	12,699	12,437
Clint.....	101,929	83,176	58,111	10,818	48,333	36,992	6,601	29,732	2,933	4,008
Comal.....	221,848	119,475	82,125	14,281	70,535	55,694	9,445	41,237	5,734	4,081
Conroe.....	486,216	330,586	238,534	36,748	202,284	164,469	23,951	115,759	16,800	10,875
Corpus Christi.....	311,410	302,702	214,194	32,556	175,525	141,574	20,540	109,100	16,265	19,209
Crowley.....	170,520	106,488	73,504	9,915	68,568	55,012	7,195	33,338	2,960	3,017
Cypress-Fairbanks.....	948,922	695,006	515,558	80,251	443,884	360,704	54,758	213,418	33,371	30,290
Dallas.....	1,695,717	1,484,222	1,063,659	164,997	900,426	714,601	113,562	490,922	78,428	86,426
Deer Park.....	174,284	113,864	73,625	11,762	60,586	49,745	7,725	47,894	5,615	4,434
Denton.....	272,921	185,690	131,148	21,496	115,614	93,685	14,554	62,484	10,190	9,344
Donna.....	140,059	130,848	82,355	21,743	75,656	54,126	13,206	43,591	6,709	6,786
Duncanville.....	101,969	91,095	65,670	10,027	52,798	42,403	6,305	33,252	5,223	4,537
Eagle Mt-Saginaw.....	192,566	101,183	70,156	9,684	63,185	50,330	6,914	33,229	4,863	4,084
Eagle Pass.....	129,077	122,008	82,091	17,858	72,296	53,701	10,549	39,206	6,382	7,196
Ector County.....	236,547	202,264	136,782	25,464	120,971	91,591	15,865	70,747	9,405	10,811
Edgewood.....	142,225	106,051	71,565	12,367	58,796	45,951	7,234	40,199	5,633	7,163
Edinburg.....	278,144	256,284	175,879	29,901	155,184	119,051	18,754	84,453	15,789	13,833
El Paso.....	593,807	537,671	379,157	72,116	324,141	254,444	44,388	186,483	32,115	40,259
Fort Bend.....	644,932	520,074	370,858	61,362	326,087	260,121	42,257	173,263	26,408	21,130
Fort Worth.....	741,991	691,600	485,558	74,865	377,875	300,812	43,768	271,794	40,014	56,593
Frisco.....	443,197	204,919	145,026	24,450	127,975	101,598	17,131	66,129	10,096	10,086
Galena Park.....	207,825	175,408	124,854	19,108	102,307	82,908	12,488	62,419	8,030	10,826
Garland.....	483,102	440,360	313,280	49,471	269,291	213,433	31,748	143,576	23,707	21,522
Goose Creek.....	281,164	174,089	117,698	21,257	100,063	79,170	14,452	61,672	7,735	7,703
Grand Prairie.....	317,571	190,516	136,263	24,123	117,097	93,601	15,835	61,557	12,722	9,039
Grapevine-Colleyville.....	187,199	110,371	77,186	13,383	67,926	53,918	9,076	35,782	5,714	4,799
Harlandale.....	139,187	122,361	86,993	13,371	70,925	56,221	8,383	42,119	7,072	5,229
Harlingen Consolidated.....	158,068	142,045	94,768	17,983	85,765	64,734	11,507	46,761	7,082	7,076
Hays Consolidated.....	157,854	106,905	74,527	11,422	62,152	48,154	7,116	38,940	4,647	4,375
Houston.....	1,968,836	1,729,491	1,128,286	185,980	1,007,273	758,670	121,936	608,368	70,701	99,535
Humble.....	382,784	247,319	177,609	30,734	154,026	124,215	20,076	82,099	13,676	9,453
Hurst-Euless-Bedford.....	177,757	157,556	115,429	16,359	99,264	80,131	10,838	49,771	8,740	7,541
Irving.....	293,491	248,780	179,039	30,317	158,006	126,590	21,061	75,797	13,311	12,716
Judson.....	208,786	160,276	114,567	19,625	96,716	77,988	12,403	54,807	8,715	7,295
Katy.....	654,452	415,126	301,462	48,471	257,694	210,269	33,075	137,918	20,081	16,094
Keller.....	316,646	205,778	139,614	19,215	129,526	101,379	13,531	66,504	9,228	8,669
Killeen.....	347,060	307,960	218,844	31,899	191,011	149,682	20,983	100,726	16,172	19,466
Klein.....	386,411	322,556	232,455	36,321	194,350	156,401	23,738	111,104	18,246	14,556
La Joya.....	307,867	229,513	149,372	31,816	135,851	100,176	18,897	77,849	13,187	12,631
Lamar Consolidated.....	272,466	172,653	117,473	22,435	107,196	83,220	15,664	56,335	8,074	5,011

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
TENNESSEE--Con.										
Dependent Schools--Con.										
Sevier County.....	2,479	7,241	15,123	7,259	11,451	120	2,109	55,135	9,500	3,625
Shelby County.....	10,884	22,207	47,173	8,288	45,026	6,265	12,851	383,898	37,349	40,693
Sullivan County.....	2,428	5,524	14,445	5,815	1,733	-	-	-	-	-
Sumner County.....	3,957	10,738	24,046	11,519	3,648	-	7,755	175,170	77,275	14,105
Tipton County.....	981	4,902	9,601	5,787	16,066	5	1,364	31,372	-	4,095
Williamson County.....	5,028	12,502	30,355	9,773	25,442	-	12,685	279,892	26,725	16,008
Wilson County.....	1,463	6,187	13,189	7,576	38,591	13	5,664	116,342	4,050	7,794
TEXAS--Con.										
Independent Schools:										
Abilene.....	1,136	6,538	20,878	7,440	13,260	191	2,678	64,270	-	3,624
Aldine.....	3,561	28,366	89,098	32,249	70,002	1,101	13,980	281,270	-	11,665
Alief.....	2,473	21,643	58,489	21,954	24,747	1,005	11,589	239,904	8,890	20,750
Allen.....	1,295	6,922	23,713	5,133	32,231	277	14,061	273,792	22,315	12,845
Alvin.....	761	5,923	27,149	6,953	58,330	402	13,379	301,465	-	2,677
Amarillo.....	1,702	13,116	34,460	14,858	19,793	178	5,571	119,849	-	7,080
Arlington.....	2,791	24,722	74,261	23,358	6,882	1,006	19,353	421,114	114,350	132,739
Austin.....	5,627	45,493	146,730	48,141	92,803	117,517	29,646	681,628	252,442	31,130
Beaumont.....	2,392	9,767	38,868	11,289	31,367	6	1,180	133,975	99,615	13,900
Birdville.....	1,148	9,302	24,611	8,960	58,142	123	9,867	272,220	42,600	21,855
Brazosport.....	1,067	6,231	19,610	6,273	1,230	7,732	6,060	142,121	8,869	15,013
Brownsville.....	1,899	20,763	73,694	30,947	40,398	527	10,551	206,215	-	6,335
Bryan.....	1,100	6,605	19,190	8,098	51,101	34	6,574	139,070	-	6,530
Carrollton-Farmers Branch.....	2,126	14,442	35,040	12,123	59,272	13,434	23,177	406,244	57,435	49,843
Clear Creek.....	2,524	14,712	48,618	11,970	72,849	552	25,361	626,455	95,430	32,090
Clint.....	428	5,280	17,083	5,111	12,727	129	5,897	117,538	-	5,582
Comal.....	1,656	5,816	23,950	7,703	80,672	4,786	16,915	495,107	156,555	12,518
Conroe.....	3,158	18,985	65,941	12,543	117,575	629	37,426	772,687	84,885	13,211
Corpus Christi.....	2,451	16,139	55,036	18,077	4,151	658	3,899	71,005	35,595	50,090
Crowley.....	903	6,407	20,051	4,582	5,206	37	11,589	316,898	79,999	5,837
Cypress-Fairbanks.....	4,035	34,848	110,874	37,704	183,457	513	69,946	1,606,380	293,550	75,874
Dallas.....	12,998	84,801	228,269	92,874	137,918	1,232	72,345	1,422,770	-	49,340
Deer Park.....	938	5,683	31,224	5,384	33,587	20,269	6,564	179,255	54,595	9,525
Denton.....	1,911	9,704	31,335	7,592	67,584	48	19,599	643,065	158,215	12,405
Donna.....	1,614	5,182	23,300	11,601	5,252	419	3,540	69,090	9,165	12,605
Duncanville.....	709	5,592	17,191	5,045	2,403	515	7,956	175,673	-	7,174
Eagle Mt-Saginaw.....	1,028	5,822	17,432	4,769	73,456	283	17,644	367,818	-	6,108
Eagle Pass.....	1,226	5,151	19,251	10,506	5,004	492	1,573	46,450	21,800	2,480
Ector County.....	2,101	12,719	35,711	10,546	29,334	553	4,396	91,535	-	3,908
Edgewood.....	1,192	5,358	20,853	7,056	30,368	541	5,265	107,150	-	3,592
Edinburg.....	1,537	11,061	42,233	16,647	8,206	1,659	11,995	144,446	41,040	43,333
El Paso.....	4,430	33,200	76,479	27,047	35,303	327	20,506	395,870	8,000	15,734
Fort Bend.....	2,602	27,477	95,646	20,724	90,179	478	34,201	840,971	220,675	69,185
Fort Worth.....	3,380	40,890	130,917	41,931	28,863	459	21,069	532,008	231,225	25,508
Frisco.....	2,255	11,800	31,892	10,815	184,922	8,590	44,766	978,469	190,000	14,394
Galena Park.....	1,452	9,797	32,314	10,682	20,904	957	10,556	245,913	18,000	9,030
Garland.....	2,411	26,846	69,090	27,493	23,272	890	18,580	392,734	-	20,772
Goose Creek.....	1,288	9,135	35,811	12,354	86,999	425	19,651	349,425	13,290	20,588
Grand Prairie.....	783	11,428	27,585	11,862	103,498	1,264	22,293	471,454	61,205	8,109
Grapevine-Colleyville.....	1,438	5,907	17,924	6,663	32,645	30,026	14,157	296,651	-	9,747
Harlandale.....	765	8,611	20,442	9,317	6,668	594	9,564	204,826	-	5,978
Harlingen Consolidated.....	1,106	7,800	23,697	9,519	12,056	225	3,742	72,635	-	2,005
Hays Consolidated.....	899	5,169	23,850	5,813	39,627	20	11,302	323,372	86,700	8,215
Houston.....	13,153	122,460	302,519	113,850	135,279	6,032	98,034	2,122,084	413,325	96,860
Humble.....	2,653	14,831	41,486	11,194	108,719	426	26,320	603,455	105,570	41,810
Hurst-Euless-Bedford.....	1,426	8,949	23,115	8,521	2,264	89	17,848	214,930	-	2,675
Irving.....	2,633	16,586	30,551	14,977	19,459	309	24,943	464,582	87,020	12,042
Judson.....	1,487	7,843	29,467	8,753	34,415	226	13,869	417,858	73,470	9,738
Katy.....	2,937	23,964	74,842	19,514	194,298	84	44,944	957,248	246,785	102,210
Keller.....	1,419	11,617	35,571	9,748	79,076	131	31,661	603,100	-	9,751
Killeen.....	1,748	16,052	47,288	16,223	30,576	1,858	6,666	135,050	8,960	18,560
Klein.....	3,043	18,983	56,276	17,102	45,226	1,048	17,581	526,815	216,905	35,835
La Joya.....	1,475	11,715	38,841	15,813	65,788	650	11,916	240,242	-	6,270
Lamar Consolidated.....	1,211	8,865	33,174	9,122	78,132	234	21,447	486,976	134,400	17,458

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Federal sources						State sources		
		Total	Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>TEXAS--Con.</b>										
<b>Independent Schools--Con.</b>										
Laredo.....	25,148	269,699	41,500	14,492	3,960	11,732	11,316	186,955	154,496	-
Leander.....	26,551	267,145	7,334	760	2,579	2,548	1,447	82,989	71,251	-
Lewisville.....	49,636	495,986	21,186	1,968	8,587	5,310	5,321	136,820	114,822	-
Lubbock.....	28,601	257,559	36,962	8,772	5,801	8,870	13,519	110,413	92,052	-
Magnolia.....	11,051	102,376	5,430	1,068	1,601	1,911	850	53,559	44,919	-
Mansfield.....	29,696	277,535	10,861	885	4,062	4,306	1,608	128,482	104,682	-
McAllen.....	24,973	223,047	29,609	9,507	5,308	8,850	5,944	118,142	98,661	-
McKinney.....	22,426	228,278	9,121	1,612	3,328	2,596	1,585	69,568	62,130	-
Mesquite.....	36,640	340,441	22,164	4,376	-	8,292	9,496	203,581	169,947	-
Midland.....	21,056	183,331	20,341	5,181	3,710	5,498	5,952	63,022	52,929	-
Mission Consolidated.....	15,595	151,883	23,893	8,248	2,570	9,134	3,941	103,828	90,512	-
North East.....	62,181	661,970	33,815	5,492	11,539	10,761	6,023	200,974	171,059	-
Northside.....	86,260	766,936	57,934	11,707	16,471	18,536	11,220	318,919	268,876	-
Northwest.....	11,898	172,872	3,461	693	1,071	1,190	507	38,376	33,599	-
Pasadena.....	50,757	464,800	45,440	11,341	7,578	16,788	9,733	264,859	222,824	-
Pearland.....	17,090	151,991	6,571	1,143	2,735	1,797	896	61,024	51,997	-
Pflugerville.....	20,807	193,435	11,234	582	3,830	4,697	2,125	74,211	62,184	-
Pharr-San Juan-Alamo.....	29,999	286,519	41,477	15,613	3,021	15,650	7,193	196,468	162,022	-
Plano.....	53,683	611,837	21,894	2,267	10,054	5,084	4,489	134,561	111,105	-
Richardson.....	34,180	340,942	26,230	5,158	8,465	7,344	5,263	76,449	60,456	-
Rockwall.....	13,064	135,979	4,741	656	1,773	1,407	905	42,883	36,898	-
Round Rock.....	40,493	408,664	20,709	1,749	8,068	4,842	6,050	104,409	85,550	-
San Angelo.....	14,773	120,181	16,398	4,384	3,011	3,182	5,821	67,737	60,173	-
San Antonio.....	54,779	541,408	91,324	30,495	12,267	24,835	23,727	298,733	246,921	-
San Benito Consolidated.....	11,044	108,346	20,357	5,785	1,580	5,764	7,228	77,203	65,600	-
San Felipe-Del Rio Consolidated.....	10,273	89,027	14,659	5,069	1,962	3,301	4,327	57,654	50,520	-
Schertz-Cibolo-Universal City.....	10,358	95,824	4,745	563	1,745	1,131	1,306	44,726	37,545	-
Socorro.....	38,878	348,018	34,216	9,251	6,225	11,222	7,518	231,378	189,920	-
Southwest.....	10,983	108,882	14,498	5,212	2,519	4,504	2,263	71,449	62,049	-
Spring.....	33,249	315,850	19,763	2,068	5,416	9,561	2,718	164,372	138,658	-
Spring Branch.....	32,040	337,171	30,868	8,143	5,851	9,228	7,646	90,419	69,187	-
Tyler.....	18,064	174,164	21,824	5,368	3,270	6,044	7,142	65,106	56,172	-
United.....	39,009	372,490	39,256	10,583	5,568	15,781	7,324	221,521	187,892	-
Victoria.....	13,595	120,338	12,432	3,840	2,316	3,552	2,724	49,341	41,866	-
Waco.....	15,247	144,348	24,037	7,173	3,088	6,504	7,272	75,055	65,681	-
Weslaco.....	16,188	155,939	26,598	11,339	3,091	8,523	3,645	107,344	95,788	-
Wichita Falls.....	14,562	130,683	18,078	3,463	3,239	4,100	7,276	59,739	51,257	-
Wylie.....	10,743	94,813	3,378	287	1,263	1,279	549	44,546	36,520	-
Ysleta.....	45,049	423,486	54,679	18,424	8,795	13,461	13,999	284,344	244,032	-
<b>UTAH</b>										
<b>Independent Schools:</b>										
Alpine.....	63,856	428,596	35,566	4,093	7,599	6,989	16,885	256,479	126,733	16,773
Box Elder.....	11,909	84,264	6,728	666	2,048	1,614	2,400	54,010	24,940	3,732
Cache.....	15,085	107,948	7,624	838	2,371	1,884	2,531	73,705	32,844	5,628
Davis County.....	70,323	485,031	40,386	2,587	10,397	8,746	18,656	305,454	146,392	20,520
Granite.....	75,982	505,372	58,887	10,257	13,095	12,680	22,855	289,476	138,417	26,581
Jordan.....	85,651	635,282	45,641	4,851	14,229	9,057	17,504	333,609	161,883	24,504
Nebo.....	28,606	205,483	18,019	2,241	4,361	3,754	7,663	129,827	59,391	9,321
Ogden.....	13,721	116,273	16,941	4,110	3,120	4,435	5,276	63,745	26,949	6,032
Provo.....	14,057	103,778	11,770	2,218	2,573	2,584	4,395	59,451	25,976	5,367
Salt Lake City.....	24,908	250,466	39,226	7,003	5,197	8,348	18,678	96,840	1,898	12,825
Tooele County.....	13,545	98,639	6,440	708	1,935	2,241	1,556	63,959	30,361	4,454
Washington County.....	26,260	207,727	15,099	3,292	4,049	3,748	4,010	107,136	48,188	7,805
Weber County.....	31,637	215,670	16,548	1,309	4,567	4,688	5,984	144,790	67,260	12,637
<b>VIRGINIA</b>										
<b>Dependent Schools:</b>										
Albemarle County.....	12,793	178,116	6,751	1,479	2,699	1,364	1,209	46,077	36,760	3,820
Alexandria.....	10,570	206,451	9,564	2,826	1,781	2,704	2,253	29,157	22,003	2,380
Arlington County.....	18,736	419,457	13,324	3,308	4,254	3,390	2,372	47,915	36,076	3,054
Augusta County.....	11,040	117,899	8,917	1,377	2,860	1,599	3,081	61,888	47,339	3,340
Bedford County.....	11,032	124,897	6,583	1,794	2,060	1,599	1,130	50,291	40,496	2,660
Chesapeake.....	40,003	466,334	24,639	5,274	7,732	4,842	6,791	221,655	170,945	21,677

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
TEXAS--Con.										
Independent Schools--Con.										
Laredo.....	-	32,459	41,244	25,768	25,768	-	827	-	630	14,019
Leander.....	-	11,738	176,822	148,940	148,940	-	111	-	9,036	18,735
Lewisville.....	-	21,998	337,980	297,545	297,545	-	524	-	21,575	18,336
Lubbock.....	-	18,361	110,184	97,673	97,673	-	-	544	5,499	6,468
Magnolia.....	-	8,640	43,387	38,729	38,729	-	1,289	-	2,336	1,033
Mansfield.....	-	23,800	138,192	114,177	114,177	-	-	-	10,426	13,589
McAllen.....	-	19,481	75,296	65,565	65,565	-	-	-	3,723	6,008
McKinney.....	-	7,438	149,589	129,453	129,453	-	-	-	9,840	10,296
Mesquite.....	-	33,634	114,696	93,305	93,305	-	-	-	11,525	9,866
Midland.....	-	10,093	99,968	91,793	91,793	-	2	-	4,047	4,126
Mission Consolidated.....	-	13,316	24,162	17,229	17,229	-	-	-	1,988	4,945
North East.....	-	29,915	427,181	351,152	351,152	-	840	-	20,733	54,456
Northside.....	-	50,043	390,083	345,040	345,040	-	-	143	21,708	23,192
Northwest.....	-	4,777	131,035	113,614	113,614	-	1	15	6,114	11,291
Pasadena.....	-	42,035	154,501	129,257	129,257	-	-	-	10,379	14,865
Pearland.....	-	9,027	84,396	74,344	74,344	-	98	-	4,852	5,102
Pflugerville.....	-	12,027	107,990	97,264	97,264	-	27	-	6,302	4,397
Pharr-San Juan-Alamo.....	-	34,446	48,574	36,284	36,284	-	25	-	629	11,636
Plano.....	-	23,456	455,382	413,041	413,041	-	8	142	21,354	20,837
Richardson.....	-	15,993	238,263	220,319	220,319	-	-	-	8,331	9,613
Rockwall.....	-	5,985	88,355	76,573	76,573	-	-	26	5,416	6,340
Round Rock.....	-	18,859	283,546	248,874	248,874	-	179	-	14,648	19,845
San Angelo.....	-	7,564	36,046	29,992	29,992	-	1	-	2,956	3,097
San Antonio.....	-	51,812	151,351	133,290	133,290	-	-	-	4,502	13,559
San Benito Consolidated.....	-	11,603	10,786	8,901	8,901	-	71	-	612	1,202
San Felipe-Del Rio Consolidated.....	-	7,134	16,714	12,552	12,552	-	241	-	1,205	2,716
Schertz-Cibolo-Universal City.....	-	7,181	46,353	37,178	37,178	-	25	-	2,788	6,362
Socorro.....	-	41,458	82,424	68,741	68,741	-	-	-	3,718	9,965
Southwest.....	-	9,400	22,935	16,673	16,673	-	-	-	1,333	4,929
Spring.....	-	25,714	131,715	111,624	111,624	-	75	-	10,213	9,803
Spring Branch.....	-	21,232	215,884	193,528	193,528	-	87	-	6,717	15,552
Tyler.....	-	8,934	87,234	79,275	79,275	-	7	83	3,551	4,318
United.....	-	33,629	111,713	95,072	95,072	-	-	-	4,432	12,209
Victoria.....	-	7,475	58,565	47,490	47,490	-	-	-	3,599	7,476
Waco.....	-	9,374	45,256	39,295	39,295	-	-	88	1,776	4,097
Weslaco.....	-	11,556	21,997	16,301	16,301	-	8	30	1,663	3,995
Wichita Falls.....	-	8,482	52,866	45,427	45,427	-	-	24	3,718	3,697
Wylie.....	-	8,026	46,889	39,525	39,525	-	-	-	3,522	3,842
Ysleta.....	-	40,312	84,463	71,479	71,479	-	1	-	3,987	8,996
UTAH--Con.										
Independent Schools:										
Alpine.....	7,223	105,750	136,551	113,471	113,471	-	-	-	9,387	13,693
Box Elder.....	2,979	22,359	23,526	16,978	16,978	-	-	-	2,020	4,528
Cache.....	4,761	30,472	26,619	19,710	19,710	-	-	596	2,692	3,621
Davis County.....	6,982	131,560	139,191	107,842	107,842	-	-	-	10,631	20,718
Granite.....	6,360	118,118	157,009	131,687	131,687	-	-	574	9,198	15,550
Jordan.....	10,113	137,109	256,032	211,001	211,001	-	-	-	15,429	29,602
Nebo.....	3,938	57,177	57,637	48,359	48,359	-	-	44	3,883	5,351
Ogden.....	1,038	29,726	35,587	25,285	25,285	-	-	-	870	9,432
Provo.....	1,550	26,558	32,557	26,477	26,477	-	-	7	1,872	4,201
Salt Lake City.....	2,898	79,219	114,400	99,487	99,487	-	-	27	3,519	11,367
Tooele County.....	2,018	27,126	28,240	21,546	21,546	-	-	-	2,145	4,549
Washington County.....	4,403	46,740	85,492	75,771	75,771	-	-	-	3,396	6,325
Weber County.....	4,373	60,520	54,332	44,244	44,244	-	-	-	5,289	4,799
VIRGINIA--Con.										
Dependent Schools:										
Albemarle County.....	-	5,497	125,288	-	-	110,929	-	5,089	5,351	3,919
Alexandria.....	-	4,774	167,730	-	-	164,166	-	6	2,943	615
Arlington County.....	-	8,785	358,218	-	-	343,527	-	1,539	10,980	2,172
Augusta County.....	-	11,209	47,094	-	-	37,336	-	5,653	2,838	1,267
Bedford County.....	-	7,135	68,023	-	-	57,085	-	7,365	2,825	748
Chesapeake.....	-	29,033	220,040	-	-	201,178	-	9,345	8,034	1,483

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
TEXAS--Con.										
Independent Schools--Con.										
Laredo.....	264,651	212,149	154,678	25,062	125,424	100,398	15,184	73,602	12,863	13,191
Leander.....	398,433	211,535	147,367	24,853	125,025	99,800	16,146	75,876	10,314	12,980
Lewisville.....	555,564	405,882	277,935	48,538	256,476	206,226	35,244	127,692	21,354	17,649
Lubbock.....	255,086	235,484	151,512	23,982	140,556	110,405	17,100	78,877	13,435	13,529
Magnolia.....	111,836	86,021	56,964	9,571	52,452	40,634	7,057	29,448	3,476	2,604
Mansfield.....	286,299	201,851	146,005	21,176	123,623	102,456	14,128	69,178	10,562	6,424
McAllen.....	250,681	211,204	150,661	29,142	128,714	101,440	18,227	70,162	14,316	11,548
McKinney.....	263,826	178,679	118,023	15,173	110,108	88,338	11,608	58,169	7,229	8,619
Mesquite.....	310,504	268,490	186,896	29,057	167,480	131,069	20,197	87,662	12,941	13,764
Midland.....	186,392	163,094	110,944	20,568	96,462	75,001	12,907	56,871	7,067	8,694
Mission Consolidated.....	175,804	131,279	88,180	16,388	77,617	57,650	9,611	44,369	8,920	7,573
North East.....	684,814	519,268	365,516	67,958	323,272	252,798	44,938	172,596	28,788	30,911
Northside.....	960,981	679,014	496,422	83,514	413,359	332,669	52,747	226,928	33,435	43,019
Northwest.....	220,279	95,122	59,045	8,630	56,359	44,153	6,421	34,078	4,405	5,434
Pasadena.....	525,181	401,656	284,468	43,483	241,930	196,240	28,169	136,818	17,466	19,707
Pearland.....	190,138	118,232	83,120	10,641	65,918	53,764	6,788	46,738	5,330	6,390
Pflugerville.....	186,684	159,965	105,364	16,995	94,836	75,886	12,154	55,877	7,805	8,673
Pharr-San Juan-Alamo.....	278,927	251,935	160,332	44,365	149,274	106,937	26,178	84,850	13,815	14,432
Plano.....	630,243	442,788	311,195	53,408	288,907	233,096	39,242	135,536	21,905	21,588
Richardson.....	352,090	277,908	205,847	31,870	179,133	146,062	21,957	86,989	15,295	13,313
Rockwall.....	157,325	107,221	70,109	15,364	63,694	47,147	9,912	38,703	5,126	5,882
Round Rock.....	434,558	311,243	215,902	41,823	191,284	150,201	27,858	103,344	14,531	15,752
San Angelo.....	120,295	111,004	74,415	14,842	68,285	51,404	9,636	36,841	6,130	4,851
San Antonio.....	548,183	482,562	327,103	80,133	273,455	207,648	48,131	170,244	27,016	40,950
San Benito Consolidated.....	104,453	97,171	60,403	10,459	52,353	38,745	6,400	36,263	5,224	6,366
San Felipe-Del Rio Consolidated.....	93,051	79,800	53,426	10,385	49,304	36,214	6,271	25,477	3,822	4,624
Schertz-Cibolo-Universal City.....	174,716	75,717	54,400	8,072	46,388	37,046	5,311	26,311	3,655	3,350
Socorro.....	368,233	297,267	206,584	38,115	183,286	143,686	24,362	95,908	14,514	14,838
Southwest.....	126,216	88,950	60,876	9,702	52,852	39,798	6,091	30,103	4,333	5,376
Spring.....	384,464	266,206	187,064	26,313	156,527	124,955	17,748	93,769	12,811	11,710
Spring Branch.....	338,423	288,296	200,708	35,183	179,434	138,558	24,503	93,409	13,870	15,440
Tyler.....	166,584	149,032	99,488	14,556	91,604	68,732	9,869	49,236	7,287	8,985
United.....	367,034	314,346	223,249	38,779	183,108	143,029	22,895	111,251	17,099	12,663
Victoria.....	128,232	104,430	71,887	11,448	61,345	47,631	6,877	36,043	5,734	6,848
Waco.....	138,388	132,049	83,285	14,565	74,813	55,737	9,232	47,752	6,070	8,109
Weslaco.....	162,995	141,853	98,900	18,779	81,435	63,400	10,980	49,998	8,885	10,158
Wichita Falls.....	162,060	117,318	79,305	12,807	70,894	56,289	8,897	39,873	7,181	8,081
Wylie.....	111,233	81,558	57,350	8,388	48,813	39,270	5,384	28,586	3,277	3,052
Ysleta.....	410,118	377,336	262,551	51,909	227,738	175,671	31,648	129,705	19,552	23,505
UTAH--Con.										
Independent Schools:										
Alpine.....	437,952	333,048	185,668	100,224	224,898	137,978	73,258	85,190	9,393	14,056
Box Elder.....	74,510	70,397	39,052	16,526	42,585	27,061	11,637	19,351	2,331	1,312
Cache.....	108,349	90,131	52,264	22,919	57,431	36,778	15,680	25,924	2,148	3,489
Davis County.....	486,371	403,453	240,184	91,983	248,967	168,128	61,879	113,911	13,162	16,629
Granite.....	483,481	427,221	262,075	104,028	267,730	182,966	72,699	122,152	18,903	19,711
Jordan.....	601,025	467,417	277,106	111,055	288,020	186,529	80,301	141,103	13,108	27,888
Nebo.....	217,196	155,871	93,306	37,126	94,914	62,941	25,153	49,152	8,089	5,187
Ogden.....	143,569	91,036	49,183	22,468	50,267	29,992	13,907	33,257	5,231	11,206
Provo.....	116,496	88,795	52,426	22,767	62,832	38,989	18,171	17,783	3,300	1,520
Salt Lake City.....	235,591	193,712	113,419	37,989	114,198	79,406	25,575	53,433	5,954	13,205
Tooele County.....	115,742	76,028	43,513	18,541	48,273	31,086	13,690	21,312	2,662	1,984
Washington County.....	238,690	155,367	90,611	39,995	99,303	64,720	27,980	45,532	6,817	5,846
Weber County.....	201,564	177,023	110,106	42,162	115,534	78,436	29,153	48,756	6,349	2,641
VIRGINIA--Con.										
Dependent Schools:										
Albemarle County.....	176,071	150,755	96,435	35,033	85,998	61,654	20,515	58,080	6,534	10,946
Alexandria.....	206,840	195,037	124,031	45,628	115,501	81,124	27,204	72,797	12,345	14,513
Arlington County.....	423,414	367,734	241,713	87,524	210,432	149,365	53,907	129,784	20,604	32,278
Augusta County.....	124,857	102,113	62,765	23,055	66,957	44,726	16,155	30,403	4,238	3,925
Bedford County.....	120,784	93,351	58,522	20,805	56,129	39,161	13,740	32,738	4,190	7,911
Chesapeake.....	483,120	418,881	265,961	108,899	263,206	178,658	72,824	143,417	17,414	29,772

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness			
	Current spending--Con.				Other current spending	Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.										
	Support services--Con.										
General administration	School administration	Other and nonspecified									
TEXAS--Con.											
Independent Schools--Con.											
Laredo.....	1,813	11,392	34,343	13,123	39,122	238	13,142	308,467	-	13,483	
Leander.....	2,210	10,733	39,639	10,634	167,790	960	18,148	946,879	276,122	25,588	
Lewisville.....	3,897	23,508	61,284	21,714	101,529	2,113	46,040	786,977	87,745	23,595	
Lubbock.....	2,085	13,971	35,857	16,051	13,990	204	5,408	134,109	-	7,067	
Magnolia.....	1,190	3,739	18,439	4,121	15,808	247	9,760	175,885	-	4,458	
Mansfield.....	1,261	15,016	35,915	9,050	53,698	484	30,266	704,035	80,000	11,302	
McAllen.....	1,393	11,273	31,632	12,328	32,812	997	5,668	122,950	5,900	9,827	
McKinney.....	1,469	10,262	30,590	10,402	63,891	698	20,558	416,887	-	19,441	
Mesquite.....	1,786	14,279	44,892	13,348	22,627	382	19,005	440,330	-	24,781	
Midland.....	1,581	8,870	30,659	9,761	16,229	591	6,478	133,446	-	6,195	
Mission Consolidated.....	918	6,570	20,388	9,293	38,275	966	5,284	109,235	-	3,325	
North East.....	3,759	29,529	79,609	23,400	115,404	1,106	49,036	1,301,029	-	20,433	
Northside.....	3,594	35,036	111,844	38,727	225,362	2,128	54,477	1,279,075	119,540	30,910	
Northwest.....	1,812	3,834	18,593	4,685	75,465	25,806	23,886	432,542	56,995	5,400	
Pasadena.....	2,988	27,020	69,637	22,908	97,168	1,156	25,201	470,881	42,930	56,660	
Pearland.....	1,184	6,819	27,015	5,576	56,000	739	15,167	341,213	31,535	36,570	
Pflugerville.....	1,016	9,852	28,531	9,252	12,530	753	13,436	392,675	121,715	11,440	
Pharr-San Juan-Alamo.....	1,649	12,059	42,895	17,811	16,364	368	10,260	199,180	-	5,580	
Plano.....	3,878	21,777	66,388	18,345	67,221	81,487	38,747	833,461	91,585	81,063	
Richardson.....	1,785	18,461	38,135	11,786	40,949	15,257	17,976	444,250	33,965	27,415	
Rockwall.....	1,325	5,886	20,484	4,824	36,197	143	13,764	360,348	90,000	9,632	
Round Rock.....	3,101	15,967	53,993	16,615	90,661	623	32,031	502,242	119,125	21,822	
San Angelo.....	1,238	5,976	18,646	5,878	7,907	325	1,059	23,135	-	2,060	
San Antonio.....	2,551	27,186	72,541	38,863	39,946	1,427	24,248	485,835	6,747	16,742	
San Benito Consolidated.....	692	5,059	18,922	8,555	3,243	315	3,724	78,079	-	4,116	
San Felipe-Del Rio Consolidated.....	1,088	3,529	12,414	5,019	11,029	321	1,901	44,110	6,470	8,145	
Schertz-Cibolo-Universal City.....	969	4,164	14,173	3,018	88,429	498	10,072	287,639	82,176	2,497	
Socorro.....	2,108	14,415	50,033	18,073	49,092	335	21,539	345,558	-	13,955	
Southwest.....	620	4,903	14,871	5,995	31,894	437	4,935	115,595	12,950	15,525	
Spring.....	2,143	16,229	50,876	15,910	86,160	1,529	30,569	620,895	142,290	61,350	
Spring Branch.....	2,822	17,184	44,093	15,453	24,850	6,698	18,579	544,013	194,600	14,860	
Tyler.....	1,850	9,159	21,955	8,192	12,506	247	4,799	111,925	4,435	7,900	
United.....	2,945	18,634	59,910	19,987	37,235	843	14,610	287,738	4,295	18,804	
Victoria.....	1,141	5,038	17,282	7,042	17,566	215	6,021	183,111	59,000	1,865	
Waco.....	1,241	8,088	24,244	9,484	3,263	727	2,349	175,835	132,670	11,290	
Weslaco.....	1,104	5,617	24,234	10,420	18,028	412	2,702	61,828	4,840	2,726	
Wichita Falls.....	1,086	5,994	17,531	6,551	39,884	155	4,703	74,025	-	3,335	
Wylie.....	855	4,611	16,791	4,159	22,428	145	7,102	239,224	6,070	12,285	
Ysleta.....	2,554	23,073	61,021	19,893	16,517	239	16,026	272,577	1,520	11,815	
UTAH--Con.											
Independent Schools:											
Alpine.....	1,159	18,485	42,097	22,960	90,311	-	14,593	391,815	85,540	28,669	
Box Elder.....	720	4,033	10,955	8,461	3,940	173	-	-	-	-	
Cache.....	486	4,892	14,909	6,776	14,655	-	3,563	70,826	12,577	16,299	
Davis County.....	3,190	22,710	58,220	40,575	68,140	-	14,778	349,866	121,364	24,104	
Granite.....	2,678	24,521	56,339	37,339	56,260	-	-	-	-	-	
Jordan.....	2,803	28,701	68,603	38,294	121,847	121	11,640	324,907	199,309	32,693	
Nebo.....	1,534	9,553	24,789	11,805	52,650	44	8,631	182,274	64,463	42,925	
Ogden.....	474	4,895	11,451	7,512	49,859	165	2,509	83,625	30,025	4,350	
Provo.....	1,237	4,705	7,021	8,180	24,838	92	2,771	60,828	-	3,166	
Salt Lake City.....	730	9,029	24,515	26,081	35,614	188	6,077	143,752	16,902	27,080	
Tooele County.....	573	4,242	11,851	6,443	34,823	-	4,891	116,398	37,759	6,961	
Washington County.....	487	10,889	21,493	10,532	73,827	200	9,296	251,581	51,104	34,343	
Weber County.....	5,603	10,787	23,376	12,733	20,670	-	3,871	106,081	33,188	7,291	
VIRGINIA--Con.											
Dependent Schools:											
Albemarle County.....	3,580	9,650	27,370	6,677	17,349	3,380	4,587	99,456	11,934	7,880	
Alexandria.....	5,652	9,573	30,714	6,739	6,791	1,234	3,778	-	-	-	
Arlington County.....	8,687	17,411	50,804	27,518	44,010	962	10,708	275,246	51,076	18,150	
Augusta County.....	1,110	6,195	14,935	4,753	14,049	5,257	3,438	-	-	-	
Bedford County.....	409	5,776	14,452	4,484	23,190	455	3,788	73,738	-	4,333	
Chesapeake.....	3,295	23,854	69,082	12,258	54,999	9,240	-	-	-	-	

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>VIRGINIA--Con.</b>										
<b>Dependent Schools--Con.</b>										
Chesterfield County.....	58,969	609,461	24,364	4,422	10,275	4,628	5,039	287,533	234,008	19,031
Fairfax County.....	165,722	2,313,386	87,266	18,271	30,249	16,286	22,460	456,974	375,078	24,681
Fauquier County.....	11,277	137,184	4,174	567	1,960	984	663	38,635	31,434	2,109
Frederick County.....	12,995	154,421	5,369	926	2,182	1,388	873	65,217	51,136	5,402
Hampton.....	22,329	236,642	21,391	6,722	4,231	5,110	5,328	138,529	105,180	10,475
Hanover County.....	19,100	195,986	7,600	845	3,366	985	2,404	84,563	69,458	5,300
Henrico County.....	48,620	474,941	25,736	5,131	10,365	5,919	4,321	220,878	177,740	15,167
Loudoun County.....	53,961	814,891	19,645	1,644	10,723	3,376	3,902	164,990	135,458	8,205
Newport News.....	31,553	359,855	39,049	11,591	8,170	7,716	11,572	190,871	142,397	15,482
Norfolk.....	35,063	383,347	45,567	18,548	7,222	9,700	10,097	210,849	153,775	19,682
Portsmouth.....	15,405	187,994	17,759	6,142	3,414	4,327	3,876	98,416	71,455	9,088
Prince William County.....	72,988	878,492	34,356	5,787	11,684	10,215	6,670	366,747	285,320	28,624
Richmond.....	23,754	319,884	42,747	13,691	6,952	8,002	14,102	134,670	91,716	15,834
Roanoke.....	12,941	174,832	20,814	9,236	4,047	3,989	3,542	76,448	54,937	6,343
Roanoke County.....	15,105	159,384	6,791	1,044	3,193	1,124	1,430	74,695	59,794	5,149
Rockingham County.....	11,850	142,405	7,201	1,598	2,474	1,907	1,222	62,713	48,861	4,218
Spotsylvania County.....	24,304	265,169	10,605	1,658	4,296	2,518	2,133	127,175	102,457	7,903
Stafford County.....	26,582	259,533	12,740	1,065	4,169	2,612	4,894	132,521	109,677	6,397
Suffolk.....	14,026	167,564	11,141	3,268	2,492	2,666	2,715	79,005	61,183	5,909
Virginia Beach.....	72,477	808,886	61,932	11,194	15,163	9,004	26,571	377,236	299,371	30,620
Williamsburg-James City County.....	10,410	138,862	4,710	981	1,675	1,271	783	39,490	31,422	3,308
York County.....	12,836	125,732	13,597	483	2,027	1,249	9,838	62,055	51,417	3,163
<b>WASHINGTON</b>										
<b>Independent Schools:</b>										
Auburn.....	14,716	147,306	9,776	1,825	2,431	2,525	2,995	88,955	64,917	8,685
Battle Ground.....	13,295	135,357	6,126	873	2,546	1,274	1,433	109,238	58,813	8,700
Bellevue.....	16,772	197,505	8,820	1,215	3,780	1,459	2,366	98,664	73,482	10,154
Bellingham.....	10,805	109,842	7,480	1,803	2,283	1,598	1,796	64,373	47,851	7,808
Bethel.....	18,006	177,013	10,948	2,144	3,790	2,711	2,303	117,133	80,049	13,124
Central Kitsap.....	12,128	127,852	18,640	1,131	2,572	1,216	13,721	79,238	55,277	10,854
Central Valley.....	12,398	114,954	6,192	1,381	2,163	1,440	1,208	78,009	55,509	8,402
Clover Park.....	12,122	143,288	25,486	3,926	2,626	3,056	15,878	86,111	52,009	10,685
Edmonds.....	20,905	223,129	11,829	2,737	4,327	2,238	2,527	126,002	92,020	15,386
Everett.....	18,935	211,280	13,250	3,384	4,334	2,458	3,074	119,970	86,641	13,893
Evergreen.....	25,396	250,658	14,653	3,634	4,472	3,274	3,273	169,468	115,027	18,457
Federal Way.....	22,398	213,539	15,437	3,345	4,493	3,870	3,729	138,134	95,149	16,484
Highline.....	17,331	202,700	16,443	4,620	4,228	3,859	3,736	111,898	78,226	11,295
Issaquah.....	16,642	185,945	4,802	536	3,043	423	800	95,579	72,054	8,523
Kennewick.....	15,087	143,282	9,928	2,810	2,674	2,665	1,779	101,823	70,446	10,340
Kent.....	27,462	272,614	17,645	3,194	5,334	4,544	4,573	162,446	118,941	18,319
Lake Washington.....	23,722	253,035	9,078	1,215	4,474	1,228	2,161	139,532	105,944	14,835
Marysville.....	12,038	125,441	7,037	1,251	60	1,508	4,218	79,756	55,190	-
Mukilteo.....	14,423	154,309	9,549	2,201	2,628	2,334	2,386	90,975	66,755	9,640
North Thurston.....	13,726	147,383	8,462	1,389	2,551	1,830	2,692	95,032	62,196	9,565
Northshore.....	20,018	220,984	8,042	1,147	4,107	1,075	1,713	124,240	91,844	15,771
Pasco.....	13,236	157,483	12,004	3,749	2,330	3,494	2,431	110,053	56,302	9,050
Puyallup.....	21,203	228,029	8,312	1,301	4,015	1,547	1,449	150,295	99,447	14,950
Renton.....	13,751	146,138	10,399	2,779	2,819	2,394	2,407	84,023	59,552	10,082
Richland.....	10,281	108,110	7,067	905	2,237	1,103	2,822	73,245	46,016	6,887
Seattle.....	45,581	607,155	46,909	14,685	10,213	7,519	14,492	300,501	204,747	35,736
South Kitsap.....	10,479	90,359	6,700	1,399	2,131	1,289	1,881	65,871	46,716	8,299
Spokane.....	29,454	333,666	32,385	10,207	6,354	6,189	9,635	222,895	135,445	23,873
Tacoma.....	29,677	356,539	36,665	13,296	6,975	7,217	9,177	193,732	129,752	23,222
Vancouver.....	22,655	221,088	18,744	7,376	4,777	3,610	2,981	141,369	99,241	15,022
Yakima.....	14,431	153,466	23,103	8,003	3,110	4,724	7,266	106,285	67,339	10,682
<b>WEST VIRGINIA</b>										
<b>Independent Schools:</b>										
Berkeley County.....	16,868	166,571	13,544	3,280	-	3,394	6,870	89,542	53,662	295
Cabell County.....	12,346	139,507	13,813	4,321	-	2,993	6,499	73,584	45,246	227
Harrison County.....	11,235	114,588	12,094	3,945	-	2,477	5,672	66,043	40,259	260
Kanawha County.....	28,350	301,889	35,495	10,775	-	7,142	17,578	157,544	92,139	433
Monongalia County.....	10,221	115,951	10,405	2,899	-	1,734	5,772	55,461	31,948	190
Raleigh County.....	12,153	123,919	11,658	3,795	-	2,596	5,267	73,486	44,702	248
Wood County.....	13,519	138,560	13,044	3,909	-	2,514	6,621	82,589	51,069	221

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
VIRGINIA--Con.										
Dependent Schools--Con.										
Chesterfield County.....	-	34,494	297,564	-	-	268,772	-	3,129	16,216	9,447
Fairfax County.....	-	57,215	1,769,146	-	-	1,629,078	-	38,550	59,729	41,789
Fauquier County.....	-	5,092	94,375	-	-	90,026	-	495	3,302	552
Frederick County.....	-	8,679	83,835	-	-	75,084	-	3,472	3,630	1,649
Hampton.....	-	22,874	76,722	-	-	66,517	-	3,514	3,783	2,908
Hanover County.....	-	9,805	103,823	-	-	95,070	-	667	6,556	1,530
Henrico County.....	-	27,971	228,327	-	-	214,791	-	1,905	10,917	714
Loudoun County.....	-	21,327	630,256	-	-	599,077	-	2,267	16,657	12,255
Newport News.....	-	32,992	129,935	-	-	113,718	-	8,991	6,615	611
Norfolk.....	-	37,392	126,931	-	-	109,440	-	7,110	5,649	4,732
Portsmouth.....	-	17,873	71,819	-	-	61,057	-	5,168	2,411	3,183
Prince William County.....	-	52,803	477,389	-	-	413,324	-	25,693	22,478	15,894
Richmond.....	-	27,120	142,467	-	-	134,973	-	2,409	3,033	2,052
Roanoke.....	-	15,168	77,570	-	-	71,183	-	4,500	1,760	127
Roanoke County.....	-	9,752	77,898	-	-	71,502	-	724	4,249	1,423
Rockingham County.....	-	9,634	72,491	-	-	61,676	-	5,440	2,956	2,419
Spotsylvania County.....	-	16,815	127,389	-	-	117,338	-	2,352	6,893	806
Stafford County.....	-	16,447	114,272	-	-	102,646	-	1,800	7,651	2,175
Suffolk.....	-	11,913	77,418	-	-	70,634	-	3,058	2,886	840
Virginia Beach.....	-	47,245	369,718	-	-	332,889	-	14,848	15,389	6,592
Williamsburg-James City County.....	-	4,760	94,662	-	-	90,831	-	250	2,282	1,299
York County.....	-	7,475	50,080	-	-	43,162	-	2,312	3,899	707
WASHINGTON--Con.										
Independent Schools:										
Auburn.....	3,310	12,043	48,575	40,002	40,000	-	1	860	4,801	2,911
Battle Ground.....	4,056	37,669	19,993	12,117	12,117	-	135	235	3,865	3,641
Belleveue.....	3,579	11,449	90,021	68,667	68,667	-	-	494	14,712	6,148
Bellingham.....	1,862	6,852	37,989	30,193	30,193	-	11	-	3,220	4,565
Bethel.....	5,797	18,163	48,932	35,680	35,680	-	90	12	5,109	8,041
Central Kitsap.....	3,303	9,804	29,974	22,646	22,640	-	51	462	4,442	2,373
Central Valley.....	2,474	11,624	30,753	24,760	24,760	-	3	-	5,030	960
Clover Park.....	3,985	19,432	31,691	23,038	23,038	-	10	269	2,107	6,267
Edmonds.....	4,949	13,647	85,298	70,859	70,859	-	-	1,675	6,790	5,974
Everett.....	4,402	15,034	78,060	63,816	63,816	-	47	-	6,137	8,060
Evergreen.....	6,927	29,057	66,537	54,136	54,136	-	1	95	5,969	6,336
Federal Way.....	4,704	21,797	59,968	48,852	48,850	-	69	87	7,616	3,344
Highline.....	4,080	18,297	74,359	54,839	54,839	-	-	559	3,896	15,065
Issaquah.....	4,343	10,659	85,564	65,233	65,232	-	14	-	13,736	6,581
Kennewick.....	2,655	18,382	31,531	24,005	24,005	-	-	398	3,869	3,259
Kent.....	5,063	20,123	92,523	74,402	74,402	-	1	51	8,660	9,409
Lake Washington.....	5,290	13,463	104,425	82,099	82,099	-	-	7	12,791	9,528
Marysville.....	3,099	21,467	38,648	27,299	27,299	-	10	55	3,064	8,220
Mukilteo.....	2,951	11,629	53,785	46,639	46,639	-	4	-	4,251	2,891
North Thurston.....	3,222	20,049	43,889	34,353	34,353	-	9	195	4,500	4,832
Northshore.....	4,665	11,960	88,702	74,163	74,163	-	4	59	10,333	4,143
Pasco.....	3,195	41,506	35,426	21,783	21,773	-	-	171	1,710	11,762
Puyallup.....	4,976	30,922	69,422	55,725	55,725	-	1	721	7,183	5,792
Renton.....	3,093	11,296	51,716	45,185	45,185	-	-	80	4,490	1,961
Richland.....	2,274	18,068	27,798	20,424	20,424	-	-	-	3,393	3,981
Seattle.....	16,761	43,257	259,745	218,517	218,517	-	-	-	13,840	27,388
South Kitsap.....	3,145	7,711	17,788	13,253	13,251	-	20	-	2,946	1,569
Spokane.....	5,490	58,087	78,386	63,245	63,245	-	1	142	7,922	7,076
Tacoma.....	5,679	35,079	126,142	106,407	106,407	-	-	1,609	6,693	11,433
Vancouver.....	5,486	21,620	60,975	51,750	51,750	-	-	750	4,832	3,643
Yakima.....	2,394	25,870	24,078	17,851	17,851	-	-	498	1,411	4,318
WEST VIRGINIA--Con.										
Independent Schools:										
Berkeley County.....	908	34,677	63,485	58,451	58,451	-	-	-	2,993	2,041
Cabell County.....	795	27,316	52,110	44,486	44,486	-	-	-	1,250	6,374
Harrison County.....	614	24,910	36,451	33,718	33,718	-	-	-	1,101	1,632
Kanawha County.....	1,067	63,905	108,850	95,740	95,740	-	401	76	6,584	6,049
Monongalia County.....	616	22,707	50,085	42,951	42,951	-	52	-	1,434	5,648
Raleigh County.....	890	27,646	38,775	36,126	36,126	-	-	29	1,163	1,457
Wood County.....	644	30,655	42,927	38,851	38,851	-	-	-	2,212	1,864

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
VIRGINIA--Con.										
Dependent Schools--Con.										
Chesterfield County.....	639,911	533,199	324,877	128,699	334,580	221,692	93,442	180,569	21,146	25,142
Fairfax County.....	2,466,402	2,219,595	1,432,422	523,906	1,335,158	926,279	341,084	784,028	119,344	166,103
Fauquier County.....	129,332	120,163	77,844	27,091	78,784	54,440	18,847	36,940	6,532	4,856
Frederick County.....	151,257	130,126	85,390	28,627	78,972	55,847	18,393	46,563	6,847	8,932
Hampton.....	236,907	223,523	139,079	47,970	131,164	89,323	30,647	82,036	12,704	17,800
Hanover County.....	202,973	170,553	112,217	39,285	115,054	80,607	28,900	47,812	7,224	6,697
Henrico County.....	515,742	422,893	271,314	97,287	254,866	179,227	63,033	149,884	19,145	28,265
Loudoun County.....	824,606	711,420	443,654	174,854	456,080	305,255	115,042	235,719	32,506	38,200
Newport News.....	350,163	318,137	201,899	69,683	182,143	126,336	43,735	121,512	18,216	19,881
Norfolk.....	390,300	362,960	232,752	76,154	225,981	158,276	52,109	124,508	16,333	22,099
Portsmouth.....	178,993	153,806	96,202	34,612	90,189	63,213	21,612	56,289	7,332	13,124
Prince William County.....	919,640	758,352	501,101	161,735	438,370	312,535	100,518	292,097	33,879	54,404
Richmond.....	318,513	308,229	181,975	66,459	182,048	116,653	43,562	113,749	15,976	32,417
Roanoke.....	175,211	142,566	88,300	34,678	86,014	58,122	22,179	51,636	6,905	10,613
Roanoke County.....	167,622	135,193	89,571	31,539	88,021	62,870	22,132	41,709	7,205	6,718
Rockingham County.....	144,719	110,515	70,332	24,874	69,103	48,611	16,648	36,212	5,066	4,758
Spotsylvania County.....	288,414	228,527	145,963	52,394	138,107	99,956	34,088	80,889	10,800	17,771
Stafford County.....	269,989	244,656	155,999	52,951	146,548	104,911	35,717	88,139	14,905	15,767
Suffolk.....	159,986	131,747	82,942	28,618	84,055	58,160	19,909	41,537	5,697	5,061
Virginia Beach.....	863,097	751,865	471,995	162,597	441,474	312,491	102,876	282,316	30,173	62,997
Williamsburg-James City County.....	143,416	117,189	74,078	26,882	72,515	50,197	18,286	40,473	7,313	6,176
York County.....	135,459	114,978	72,110	26,403	68,060	46,843	17,039	42,526	5,744	5,420
WASHINGTON--Con.										
Independent Schools:										
Auburn.....	143,368	123,089	79,669	24,395	74,844	52,438	15,811	41,396	7,968	4,429
Battle Ground.....	154,133	100,249	57,369	18,282	59,417	40,210	12,748	35,574	6,007	3,443
Belleuve.....	256,091	163,355	102,089	33,215	99,380	67,917	21,063	52,484	10,877	5,909
Bellingham.....	121,428	94,900	61,216	18,922	57,818	40,671	12,019	32,120	6,663	5,006
Bethel.....	195,179	152,630	96,950	30,131	85,558	59,997	18,142	59,246	13,231	8,503
Central Kitsap.....	116,126	110,131	72,411	22,412	67,736	48,252	14,298	36,940	7,055	5,230
Central Valley.....	109,043	104,522	68,335	22,600	61,247	43,697	13,848	35,699	7,960	4,203
Clover Park.....	144,843	121,727	76,389	24,503	66,680	45,133	14,026	49,358	8,900	8,119
Edmonds.....	261,787	183,682	119,476	37,329	110,636	76,378	23,466	64,794	14,594	8,853
Everett.....	228,408	170,734	109,716	33,437	103,985	74,844	22,424	59,598	15,099	7,696
Evergreen.....	249,174	218,570	137,933	43,376	130,774	94,095	29,001	78,452	15,807	12,054
Federal Way.....	211,618	190,597	120,706	38,870	117,862	80,693	25,499	62,446	17,369	4,565
Highline.....	270,543	167,218	106,913	33,814	96,814	66,841	20,854	62,473	13,352	9,637
Issaquah.....	169,446	136,954	85,098	27,366	81,131	56,163	17,541	45,432	9,003	5,482
Kennewick.....	133,405	125,099	79,974	26,055	79,829	55,252	16,966	38,804	8,413	5,866
Kent.....	281,151	236,943	142,981	46,941	141,287	93,702	30,183	83,137	16,352	9,120
Lake Washington.....	256,381	198,254	124,676	39,000	122,541	85,736	25,920	64,520	13,380	8,309
Marysville.....	149,307	103,191	67,065	20,367	60,959	42,712	12,512	37,023	7,665	4,765
Mukilteo.....	142,610	126,217	81,725	25,333	79,880	56,844	17,218	40,078	7,528	5,318
North Thurston.....	171,110	115,017	74,013	24,026	71,042	50,697	15,403	38,324	7,096	5,230
Northshore.....	233,606	176,131	115,718	35,137	107,197	76,401	22,323	60,331	13,081	8,457
Pasco.....	188,553	110,291	66,261	23,033	66,931	44,204	14,252	38,075	7,849	5,464
Puyallup.....	258,226	183,668	116,468	34,630	109,400	74,371	21,813	65,884	12,862	8,549
Renton.....	154,579	119,146	75,744	23,713	72,206	50,005	15,880	39,934	8,513	5,727
Richland.....	103,511	87,186	52,371	16,602	48,723	33,324	9,902	34,043	6,165	3,405
Seattle.....	648,122	484,693	303,653	92,556	275,237	192,657	57,033	191,728	36,513	28,777
South Kitsap.....	90,698	89,538	55,907	17,998	50,513	35,034	10,376	34,692	7,411	3,557
Spokane.....	355,363	283,614	181,674	56,149	168,335	121,045	35,928	95,757	17,670	14,097
Tacoma.....	370,863	299,246	212,040	42,558	182,169	143,304	18,797	103,558	24,416	13,274
Vancouver.....	213,497	197,434	127,039	40,898	115,912	80,633	25,490	71,853	13,193	10,801
Yakima.....	146,324	139,687	85,362	28,308	88,953	58,215	18,900	44,073	9,766	7,027
WEST VIRGINIA--Con.										
Independent Schools:										
Berkeley County.....	166,712	160,235	90,965	42,818	95,132	61,182	27,743	54,927	6,365	5,811
Cabell County.....	159,021	124,704	67,507	33,620	73,691	43,725	21,448	40,525	5,427	6,566
Harrison County.....	112,937	110,066	61,417	30,306	63,329	37,279	17,963	40,450	5,115	5,904
Kanawha County.....	308,295	288,870	163,956	79,269	169,971	107,468	50,580	90,794	12,491	7,991
Monongalia County.....	130,429	102,146	57,588	28,689	60,392	37,877	18,644	34,770	5,197	2,898
Raleigh County.....	131,337	117,377	65,648	32,973	67,680	42,044	21,063	41,687	5,352	5,203
Wood County.....	160,964	135,741	75,834	37,789	84,018	51,183	25,146	42,637	4,414	5,927

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness		
	Current spending--Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.									
	Support services--Con.			Other current spending						
General administration	School administration	Other and nonspecified								
VIRGINIA--Con.										
Dependent Schools--Con.										
Chesterfield County.....	4,599	34,939	94,743	18,050	88,119	4,023	14,570	509,065	86,234	43,309
Fairfax County.....	15,832	134,916	347,833	100,409	181,587	468	64,752	1,182,807	135,320	94,469
Fauquier County.....	1,086	7,012	17,454	4,439	3,249	1,161	4,759	13,930	3,077	-
Frederick County.....	809	8,900	21,075	4,591	12,264	3,355	5,512	124,224	17,250	8,574
Hampton.....	3,969	11,636	35,927	10,323	11,830	1,020	534	10,684	-	-
Hanover County.....	2,657	7,817	23,417	7,687	25,520	964	5,936	131,461	13,838	10,888
Henrico County.....	5,464	24,203	72,807	18,143	78,905	2,135	11,809	89,427	-	173,512
Loudoun County.....	5,704	42,265	117,044	19,621	102,821	1,555	8,810	759,138	102,681	102,019
Newport News.....	11,573	17,793	54,049	14,482	23,706	8,320	-	-	-	-
Norfolk.....	10,028	18,866	57,182	12,471	20,383	6,890	67	54,342	-	157
Portsmouth.....	2,205	7,950	25,678	7,328	19,962	4,906	319	-	-	-
Prince William County.....	23,180	53,824	126,810	27,885	115,047	23,228	23,013	519,610	45,890	33,253
Richmond.....	1,484	17,625	46,247	12,432	4,113	2,565	3,606	67,127	-	5,002
Roanoke.....	2,715	6,661	24,742	5,306	25,677	1,634	4,944	100,567	-	7,238
Roanoke County.....	1,319	8,106	18,361	5,463	28,550	594	3,285	87,473	21,265	6,061
Rockingham County.....	1,421	7,385	17,582	5,200	26,109	5,176	2,919	74,663	17,995	3,884
Spotsylvania County.....	2,163	12,403	37,752	9,531	47,819	-	12,068	301,546	43,217	17,956
Stafford County.....	3,495	16,715	37,257	9,969	24,948	309	76	293,176	22,100	16,373
Suffolk.....	1,390	7,042	22,347	6,155	19,358	4,722	4,159	40,918	-	7,099
Virginia Beach.....	4,771	44,579	139,796	28,075	77,781	14,441	19,010	300,568	71,526	52,180
Williamsburg-James City County.....	2,208	5,798	18,978	4,201	22,674	-	3,553	-	-	-
York County.....	3,767	7,255	20,340	4,392	15,385	1,850	3,246	-	-	-
WASHINGTON--Con.										
Independent Schools:										
Auburn.....	746	7,754	20,499	6,849	13,825	485	5,969	119,005	-	10,780
Battle Ground.....	1,190	6,620	18,314	5,258	49,934	204	3,746	72,656	9,950	3,051
Bellevue.....	1,128	8,547	26,023	11,491	81,241	137	11,358	346,815	125,200	17,180
Bellingham.....	826	5,392	14,233	4,962	22,427	-	4,101	80,515	-	5,335
Bethel.....	881	8,976	27,655	7,826	33,944	559	8,046	170,155	-	3,690
Central Kitsap.....	707	5,816	18,132	5,455	4,282	-	1,713	31,435	-	8,270
Central Valley.....	858	6,787	15,891	7,576	1,942	-	2,579	74,814	-	6,805
Clover Park.....	1,111	7,407	23,821	5,689	19,522	252	3,342	65,990	-	2,630
Edmonds.....	771	10,205	30,371	8,252	63,579	898	13,628	255,745	-	12,465
Everett.....	1,319	8,804	26,680	7,151	43,861	770	13,043	268,830	-	26,085
Evergreen.....	1,121	14,474	34,996	9,344	18,995	552	11,057	217,005	-	12,720
Federal Way.....	2,012	11,983	26,510	10,289	14,768	25	6,228	152,100	45,000	9,467
Highline.....	934	10,474	28,076	7,931	87,334	52	15,939	329,635	59,000	6,975
Issaquah.....	983	6,651	23,313	10,391	17,850	23	14,619	340,875	60,000	20,710
Kennewick.....	556	6,326	17,643	6,466	6,546	-	1,760	32,835	-	6,100
Kent.....	1,032	17,105	39,528	12,519	34,777	282	9,149	241,772	33,285	31,570
Lake Washington.....	993	13,098	28,740	11,193	44,597	347	13,183	285,235	80,000	18,700
Marysville.....	685	6,156	17,752	5,209	40,601	214	5,301	133,160	51,940	3,475
Mukilteo.....	855	6,233	20,144	6,259	9,151	862	6,380	108,296	-	13,530
North Thurston.....	981	6,794	18,223	5,651	49,502	-	6,591	165,296	67,000	10,565
Northshore.....	1,012	9,413	28,368	8,603	42,415	36	15,024	305,939	60,075	43,022
Pasco.....	599	6,288	17,875	5,285	72,217	-	6,045	141,612	65,932	6,115
Puyallup.....	1,557	10,969	31,947	8,384	61,648	-	12,910	256,808	10,000	21,088
Renton.....	739	6,110	18,845	7,006	24,174	81	11,178	217,885	-	18,745
Richland.....	665	5,347	18,461	4,420	12,712	41	3,572	78,570	-	3,990
Seattle.....	7,259	29,458	89,721	17,728	144,338	-	19,091	421,730	-	30,985
South Kitsap.....	1,060	5,387	17,277	4,333	771	198	191	3,561	-	123
Spokane.....	1,659	18,297	44,034	19,522	65,859	7	5,883	177,595	-	15,250
Tacoma.....	1,530	19,841	44,497	13,519	55,451	-	16,166	314,570	-	23,015
Vancouver.....	1,235	12,979	33,645	9,669	8,944	-	7,119	168,722	-	12,115
Yakima.....	1,067	8,146	18,067	6,661	5,519	-	1,118	22,935	-	5,540
WEST VIRGINIA--Con.										
Independent Schools:										
Berkeley County.....	2,160	8,862	31,729	10,176	4,763	620	1,094	22,110	-	3,080
Cabell County.....	908	5,610	22,014	10,488	31,700	10	2,607	54,540	-	2,985
Harrison County.....	1,799	6,096	21,536	6,287	2,871	-	-	-	-	-
Kanawha County.....	2,806	15,342	52,164	28,105	18,911	6	508	7,415	-	3,395
Monongalia County.....	1,499	5,318	19,858	6,984	25,836	9	2,438	47,160	-	990
Raleigh County.....	2,717	5,871	22,544	8,010	13,756	10	194	2,755	-	2,675
Wood County.....	1,655	7,245	23,396	9,086	23,899	27	1,297	30,030	-	1,825

See footnotes at end of table.



**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compen- satory (Title I)	Special Education	Child nutrition	Other and nonspecified	Total	Formula Assistance	Special Education
<b>WISCONSIN</b>										
Independent Schools:										
Appleton Area.....	15,233	168,204	9,299	1,953	3,042	1,925	2,379	94,876	86,099	5,575
Eau Claire Area.....	10,793	128,933	6,287	1,721	1,913	1,468	1,185	66,930	59,629	3,953
Green Bay.....	19,534	235,834	18,364	5,807	4,715	4,368	3,474	138,418	120,730	10,945
Janesville.....	10,379	118,933	6,858	1,308	2,151	1,301	2,098	72,903	66,659	4,183
Kenosha.....	22,669	261,426	18,324	7,624	4,139	3,340	3,221	152,919	137,235	9,485
Madison.....	24,670	344,752	20,817	5,432	5,601	4,783	5,001	84,704	56,836	16,792
Milwaukee.....	86,819	1,187,218	186,192	83,298	25,255	28,549	49,090	707,164	572,949	42,288
Oshkosh Area.....	10,330	111,828	6,553	1,322	2,219	1,275	1,737	66,079	59,668	4,638
Racine.....	21,552	238,083	19,291	8,071	5,130	3,659	2,431	150,031	123,612	12,561
Sheboygan Area.....	10,445	126,855	7,932	1,880	2,309	1,373	2,370	76,843	70,683	4,247
Waukesha.....	13,503	151,643	5,600	1,187	2,404	1,337	672	58,860	49,465	6,731
<b>WYOMING</b>										
Independent Schools:										
Laramie County 1.....	12,776	224,073	12,374	3,386	3,221	1,967	3,800	176,081	121,229	-
Natrona County.....	11,914	202,731	14,150	5,259	3,078	1,830	3,983	142,302	100,844	-

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary revenue--Con.									
	State sources--Con.		Local sources							
	Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
WISCONSIN--Con.										
Independent Schools:										
Appleton Area.....	132	3,070	64,029	52,688	52,688	-	2	5,554	3,563	2,222
Eau Claire Area.....	234	3,114	55,716	49,535	49,535	-	664	1,193	3,178	1,146
Green Bay.....	274	6,469	79,052	71,770	71,770	-	-	1,500	3,834	1,948
Janesville.....	51	2,010	39,172	33,351	33,351	-	38	1,370	2,147	2,266
Kenosha.....	298	5,901	90,183	80,693	80,693	-	184	239	5,518	3,549
Madison.....	125	10,951	239,231	221,247	221,247	-	2	2,691	9,155	6,136
Milwaukee.....	2,850	89,077	293,862	251,119	251,119	-	12,986	2,520	14,023	13,214
Oshkosh Area.....	138	1,635	39,196	34,865	34,865	-	17	563	2,104	1,647
Racine.....	348	13,510	68,761	63,836	63,836	-	8	102	3,126	1,689
Sheboygan Area.....	99	1,814	42,080	36,429	36,429	-	34	940	2,722	1,955
Waukesha.....	303	2,361	87,183	77,100	77,100	-	7	5,759	3,069	1,248
WYOMING--Con.										
Independent Schools:										
Laramie County 1.....	-	54,852	35,618	23,210	23,097	-	6,783	6	2,146	3,473
Natrona County.....	-	41,458	46,279	31,270	31,124	-	8,935	-	2,014	4,060

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total <sup>2</sup>	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
WISCONSIN--Con.										
Independent Schools:										
Appleton Area.....	164,563	155,509	81,614	44,898	98,341	62,227	29,701	50,850	7,074	7,329
Eau Claire Area.....	119,658	112,600	60,921	33,095	66,023	43,867	19,116	40,917	4,253	4,286
Green Bay.....	231,997	219,534	125,836	64,516	136,310	88,196	42,688	73,504	11,767	11,573
Janesville.....	143,574	105,029	61,032	26,650	64,386	44,608	17,433	36,762	6,436	4,505
Kenosha.....	264,287	241,970	129,570	73,916	155,180	92,940	53,498	78,486	13,214	13,197
Madison.....	347,601	324,408	178,180	86,313	183,482	120,887	56,078	117,582	19,605	15,984
Milwaukee.....	1,180,778	1,121,900	523,753	308,528	628,732	355,403	174,709	432,194	54,891	69,261
Oshkosh Area.....	109,516	104,127	57,678	29,150	66,530	42,986	20,080	33,612	4,999	4,272
Racine.....	236,164	224,113	121,466	64,011	139,767	88,206	46,503	76,583	12,606	10,354
Sheboygan Area.....	131,298	121,323	70,434	34,004	81,070	52,804	25,337	35,050	6,413	4,803
Waukesha.....	143,067	134,946	74,713	36,546	87,285	57,374	27,450	43,429	5,413	4,026
WYOMING--Con.										
Independent Schools:										
Laramie County 1.....	219,285	165,417	104,513	38,686	98,274	67,479	24,157	62,155	10,632	12,394
Natrona County.....	195,387	151,564	94,371	35,248	92,076	62,087	23,090	55,136	8,019	12,444

See footnotes at end of table.

**Table 15. Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Elementary-secondary expenditure--Con.							Indebtedness			
	Current spending--Con.				Other current spending	Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions--Con.			Support services--Con.							
	General administration	School administration	Other and nonspecified								
WISCONSIN--Con.											
Independent Schools:											
Appleton Area.....	1,701	7,895	26,851	6,318	4,028	2,004	3,022	55,106	8,774	11,575	
Eau Claire Area.....	1,651	5,962	24,765	5,660	3,937	1,690	1,431	30,081	-	8,028	
Green Bay.....	2,178	14,934	33,052	9,720	5,782	3,266	3,415	70,865	-	10,795	
Janesville.....	1,502	4,604	19,715	3,881	34,793	1,618	2,134	53,290	-	4,877	
Kenosha.....	1,716	12,356	38,003	8,304	16,630	835	4,852	99,155	-	16,140	
Madison.....	4,429	18,239	59,325	23,344	15,408	2,251	5,534	57,289	962	6,309	
Milwaukee.....	28,497	54,482	225,063	60,974	25,549	24,522	8,807	405,561	7,552	17,820	
Oshkosh Area.....	924	4,946	18,471	3,985	2,269	1,443	1,677	19,683	-	3,861	
Racine.....	3,362	11,001	39,260	7,763	6,227	3,651	2,173	27,702	1,728	5,410	
Sheboygan Area.....	2,402	6,079	15,353	5,203	6,774	1,317	1,884	49,747	4,800	5,685	
Waukesha.....	1,889	7,321	24,780	4,232	3,065	3,222	1,834	32,401	-	4,458	
WYOMING--Con.											
Independent Schools:											
Laramie County 1.....	1,061	9,900	28,168	4,988	53,845	23	-	-	-	-	
Natrona County.....	1,388	8,404	24,881	4,352	43,408	415	-	-	-	-	

<sup>1</sup>Enrollments reflect fall 2007 memberships reported to the National Center for Education Statistics in the Public Elementary-Secondary Education Agency Universe Survey.

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

Notes: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are included in this table. Expenditure 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 17. 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. Due to enrollments under 10,000, Maine and Vermont are not shown on the individual unit tables.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Total	Federal sources		State sources		Local sources			
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	Charges
<b>ALABAMA</b>									
Independent Schools:									
Baldwin County.....	100.0	6.1	1.5	47.5	39.5	46.4	19.3	18.6	4.3
Birmingham.....	100.0	14.3	7.0	47.8	40.6	37.9	22.1	9.1	1.4
Cullman County.....	100.0	8.1	2.2	64.2	51.8	27.6	5.5	6.0	4.7
Elmore County.....	100.0	9.1	2.2	68.0	53.5	23.0	8.1	6.8	5.5
Hoover.....	100.0	2.3	.1	41.0	31.7	56.8	37.7	5.4	6.7
Huntsville.....	100.0	8.0	2.8	50.6	44.5	41.4	18.2	16.7	2.8
Jefferson County.....	100.0	6.8	1.1	58.8	48.6	34.3	22.2	.3	4.6
Lee County.....	100.0	6.5	1.2	62.2	52.5	31.3	12.7	11.2	3.7
Madison County.....	100.0	5.6	1.0	66.6	48.9	27.9	8.6	11.0	6.0
Mobile County.....	100.0	12.2	4.5	60.9	50.0	26.9	16.6	3.0	2.4
Montgomery County.....	100.0	12.3	4.7	61.6	50.2	26.1	9.4	12.3	1.9
Shelby County.....	100.0	4.7	.9	52.6	43.7	42.7	24.9	5.1	7.0
Tuscaloosa.....	100.0	10.5	3.9	49.7	40.9	39.8	23.5	11.1	2.1
Tuscaloosa County.....	100.0	6.7	1.6	58.8	47.7	34.5	7.8	14.7	5.8
<b>ALASKA</b>									
Dependent Schools:									
Anchorage.....	100.0	9.5	2.0	60.6	43.0	29.9	26.0	-	1.9
Fairbanks North Star Borough.....	100.0	12.7	1.9	64.3	45.5	23.1	20.5	-	2.2
Matanuska-Susitna Borough.....	100.0	6.8	1.5	70.7	51.5	22.5	19.6	-	.9
<b>ARIZONA</b>									
Independent Schools:									
Alhambra Elementary.....	100.0	15.9	7.0	62.3	57.8	21.8	15.4	1.3	.9
Amphitheater Unified.....	100.0	10.9	2.8	38.3	35.1	50.9	41.2	2.2	3.6
Cartwright Elementary.....	100.0	15.4	6.0	69.4	64.8	15.2	12.8	-	.6
Chandler Unified.....	100.0	4.4	1.0	53.9	44.5	41.7	32.1	1.5	4.1
Deer Valley Unified.....	100.0	5.2	.9	44.3	42.2	50.5	42.5	.5	4.8
Dysart Unified.....	100.0	5.0	.5	62.3	38.7	32.7	26.9	.6	2.3
Flagstaff Unified.....	100.0	9.0	2.8	38.4	36.5	52.6	44.8	2.2	2.7
Gilbert Unified.....	100.0	4.0	.4	54.7	53.4	41.2	28.3	2.7	5.2
Glendale Elementary.....	100.0	13.9	5.0	56.9	52.0	29.2	18.1	-	1.0
Glendale Union High.....	100.0	7.6	1.8	44.0	41.5	48.3	38.9	2.7	5.1
Kyrene Elementary.....	100.0	3.8	.7	38.1	36.8	58.1	40.8	.2	3.5
Marana Unified.....	100.0	5.1	.7	55.3	52.2	39.6	30.2	1.5	4.1
Mesa Unified.....	100.0	8.8	2.6	52.0	50.2	39.2	26.0	.6	3.3
Paradise Valley Unified.....	100.0	5.6	1.3	33.7	32.1	60.7	53.4	.7	3.2
Pendergast Elementary.....	100.0	8.6	1.4	59.3	58.2	32.1	21.5	.4	1.3
Peoria Unified.....	100.0	5.2	.9	53.2	51.3	41.5	33.3	2.0	3.9
Phoenix Union High.....	100.0	9.3	4.4	24.1	22.3	66.6	61.5	.1	1.8
Roosevelt Elementary.....	100.0	20.5	9.5	54.7	52.6	24.8	22.0	-	.6
Scottsdale Unified.....	100.0	4.2	.7	15.3	14.1	80.5	70.1	1.0	4.2
Sunnyside Unified.....	100.0	16.5	6.7	58.8	55.6	24.7	20.4	1.3	1.7
Tempe Elementary.....	100.0	14.8	4.1	33.4	31.4	51.8	45.6	-	1.4
Tempe Union High.....	100.0	3.3	.7	17.7	15.0	79.0	65.2	4.1	4.5
Tucson Unified.....	100.0	11.6	4.2	49.9	46.3	38.5	34.2	.8	1.9
Washington Elementary.....	100.0	11.2	2.8	49.5	47.3	39.3	26.0	1.1	1.3
Yuma Elementary.....	100.0	20.7	8.8	51.0	48.2	28.3	15.1	10.2	1.4
Yuma Union High.....	100.0	10.4	3.6	54.6	48.9	34.9	28.8	1.5	3.4
<b>ARKANSAS</b>									
Independent Schools:									
Bentonville.....	100.0	4.6	.7	74.8	34.1	20.6	13.3	-	5.8
Fort Smith.....	100.0	12.4	3.2	73.8	39.5	13.8	9.1	-	2.3
Little Rock.....	100.0	8.9	2.5	75.5	21.8	15.6	11.0	.1	1.9
Pulaski County Special.....	100.0	8.3	2.1	75.4	31.2	16.4	10.9	.2	3.3
Rogers.....	100.0	7.9	1.4	75.3	34.6	16.8	11.1	-	4.0
Springdale.....	100.0	8.3	1.6	77.7	44.4	14.0	8.6	-	4.4
<b>CALIFORNIA</b>									
Independent Schools:									
ABC Unified.....	100.0	7.2	1.2	79.3	50.2	13.5	7.5	1.3	1.6
Alameda Unified.....	100.0	5.8	1.6	57.5	37.9	36.7	25.6	5.3	.9
Alhambra.....	100.0	9.5	2.6	69.2	49.7	21.3	10.7	6.2	.7
Alum Rock Union Elementary.....	100.0	11.8	3.7	59.2	33.3	28.9	24.1	1.9	.8
Alvord Unified.....	100.0	6.7	1.7	72.6	43.1	20.7	13.3	3.6	1.0
Anaheim Elementary.....	100.0	10.4	4.8	55.0	25.8	34.6	30.0	.5	.2

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
CALIFORNIA--Con.									
Independent Schools--Con.									
Anaheim Union High.....	100.0	10.4	1.6	68.5	41.7	21.1	16.5	.8	1.6
Antelope Valley Union High.....	100.0	6.6	1.7	73.7	55.5	19.7	10.5	.1	1.0
Antioch Unified.....	100.0	6.0	1.1	66.3	40.9	27.7	19.9	3.9	1.6
Apple Valley Unified.....	100.0	8.9	2.8	70.7	51.8	20.4	13.5	3.5	-
Azusa Unified.....	100.0	9.0	2.8	78.5	49.2	12.5	9.3	.2	1.0
Bakersfield Elementary.....	100.0	14.9	6.6	72.5	42.5	12.5	9.1	.2	.3
Baldwin Park Unified.....	100.0	8.7	2.5	77.7	51.8	13.6	5.4	4.0	.8
Bellflower Unified.....	100.0	9.6	2.6	76.7	52.2	13.7	7.2	1.6	1.2
Bonita Unified.....	100.0	4.0	.6	78.0	46.0	18.0	11.1	-	1.0
Burbank Unified.....	100.0	5.1	1.7	63.6	41.6	31.3	19.1	1.9	1.6
Cajon Valley Union Elementary.....	100.0	7.9	2.6	56.9	38.3	35.2	20.5	8.0	1.6
Capistrano Unified.....	100.0	5.2	.8	32.4	10.0	62.4	55.5	.7	2.4
Carlsbad Unified.....	100.0	3.6	.5	15.4	.5	81.1	63.3	4.8	1.7
Central Unified.....	100.0	6.4	1.4	67.3	51.0	26.3	14.1	4.1	1.0
Ceres Unified.....	100.0	9.1	1.8	66.1	47.6	24.8	13.9	7.4	.9
Chaffey Union High.....	100.0	4.6	.9	65.4	50.9	29.9	18.7	5.0	1.6
Chico Unified.....	100.0	7.7	1.8	56.4	37.7	35.9	26.9	4.2	.4
Chino Unified.....	100.0	5.5	.9	65.7	47.9	28.9	18.3	3.6	1.5
Chula Vista Elementary.....	100.0	6.7	2.2	44.5	26.1	48.8	33.0	6.6	1.2
Clovis Unified.....	100.0	4.6	1.0	60.1	38.1	35.3	22.8	2.1	2.8
Coachella Valley Unified.....	100.0	10.8	3.8	67.3	33.9	21.9	11.4	4.8	2.2
Colton Joint Unified.....	100.0	8.8	2.5	73.8	55.1	17.4	8.3	4.9	1.0
Compton Unified.....	100.0	13.0	7.3	70.7	42.8	16.3	6.6	2.8	.2
Conejo Valley Unified.....	100.0	3.5	.5	44.2	23.8	52.3	38.3	4.4	2.7
Corona-Norco Unified.....	100.0	5.7	.7	64.3	42.5	30.1	23.0	2.5	1.6
Covina-Valley Unified.....	100.0	6.5	1.4	75.3	51.2	18.2	10.6	1.8	2.3
Cupertino Union Elementary.....	100.0	2.9	.7	33.3	18.0	63.8	50.1	3.3	4.0
Desert Sands Unified.....	100.0	5.8	2.0	51.6	32.6	42.6	26.0	10.7	.9
Downey Unified.....	100.0	7.6	1.6	69.3	50.1	23.2	11.6	5.2	1.5
East Side Union High.....	100.0	5.1	1.2	47.4	24.9	47.5	39.3	1.9	1.2
El Monte Elementary.....	100.0	13.0	3.9	67.1	43.3	20.0	8.6	8.4	.9
El Monte Union High.....	100.0	9.0	-	72.5	44.3	18.4	10.2	3.3	.9
El Rancho Unified.....	100.0	8.1	2.4	74.1	52.2	17.8	8.6	5.3	1.0
Elk Grove Unified.....	100.0	6.7	1.5	66.4	45.5	26.9	16.4	5.3	1.0
Escondido Union Elementary.....	100.0	9.2	2.8	55.9	36.9	34.9	24.0	7.8	1.0
Etiwanda Elementary.....	100.0	3.1	.2	67.9	55.3	29.0	14.0	5.0	1.6
Evergreen Elementary.....	100.0	4.6	.9	44.2	24.4	51.3	42.9	2.4	1.7
Fairfield-Suisun Unified.....	100.0	6.1	1.5	68.8	45.8	25.0	16.8	2.7	2.2
Folsom-Cordova Unified.....	100.0	6.1	1.5	54.8	33.2	39.1	26.4	4.0	2.8
Fontana Unified.....	100.0	9.4	3.4	76.9	52.6	13.6	7.2	1.7	.9
Fremont Unified.....	100.0	4.7	.6	57.3	32.3	38.0	24.6	.3	1.8
Fremont Union High.....	100.0	2.8	.4	12.8	.4	84.4	70.9	4.2	5.5
Fresno Unified.....	100.0	14.7	7.0	70.4	43.1	14.9	10.6	.8	.4
Fullerton Elementary.....	100.0	7.4	1.6	53.8	33.8	38.8	27.4	5.5	1.4
Fullerton Joint Union High.....	100.0	3.2	.8	59.4	30.9	37.4	25.5	5.2	2.3
Garden Grove Unified.....	100.0	9.0	2.8	68.7	41.4	22.3	15.8	2.1	1.7
Gilroy Unified.....	100.0	7.1	1.5	33.7	13.1	59.2	49.7	4.3	1.2
Glendale Unified.....	100.0	10.8	3.4	63.2	39.3	26.0	18.4	.9	2.9
Grant Joint Union High.....	100.0	8.6	3.2	66.5	44.5	24.9	13.7	4.0	1.5
Grossmont Union High.....	100.0	5.1	1.1	46.2	29.7	48.8	34.1	7.8	2.0
Hacienda La Puente Unified.....	100.0	9.7	2.2	74.2	41.7	16.1	7.4	1.4	1.2
Hayward Unified.....	100.0	8.7	1.7	64.6	36.0	26.7	17.1	5.2	1.0
Hemet Unified.....	100.0	8.9	2.3	62.0	41.3	29.2	17.8	7.3	.9
Hesperia Unified.....	100.0	5.4	1.5	82.0	42.3	12.6	4.0	4.6	.8
Huntington Beach Union High.....	100.0	6.3	.5	43.6	15.0	50.1	40.6	2.1	1.6
Inglewood Unified.....	100.0	12.6	5.4	71.1	43.9	16.3	12.4	-	.3
Irvine Unified.....	100.0	4.0	.6	28.8	4.2	67.2	55.4	.3	2.3
Jurupa Unified.....	100.0	7.8	2.0	70.9	51.2	21.3	12.0	5.5	1.0
Kern Union High.....	100.0	6.2	1.5	63.5	29.3	30.3	25.8	.1	.6
La Mesa-Spring Valley.....	100.0	6.7	1.2	57.1	37.9	36.2	22.3	7.5	3.9
Lake Elsinore Unified.....	100.0	7.1	1.8	60.6	45.0	32.4	18.3	4.6	2.0
Lancaster Elementary.....	100.0	9.3	3.9	75.0	48.9	15.7	4.8	7.9	.4
Las Virgenes Unified.....	100.0	2.6	.3	47.8	29.8	49.5	38.7	1.3	2.9
Livermore Valley Joint Unified.....	100.0	3.8	.7	47.7	28.7	48.5	36.9	5.3	1.7
Lodi Unified.....	100.0	8.5	2.4	67.9	39.3	23.6	17.4	.6	1.3
Lompoc Unified.....	100.0	8.4	2.4	69.9	44.2	21.6	16.2	.7	.8

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	Charges
CALIFORNIA--Con.									
Independent Schools--Con.									
Long Beach Unified.....	100.0	14.3	4.7	72.2	47.7	13.4	9.1	.3	1.0
Los Angeles Unified.....	100.0	11.0	4.6	69.7	32.3	19.2	14.3	.1	.6
Lucia Mar Unified.....	100.0	7.9	1.7	36.4	16.8	55.7	47.4	2.1	1.9
Lynwood Unified.....	100.0	10.2	3.7	77.4	52.9	12.4	3.8	4.5	.4
Madera Unified.....	100.0	10.0	4.0	70.4	45.0	19.6	11.3	3.1	.9
Manteca Unified.....	100.0	5.3	.9	64.4	45.0	30.2	19.9	5.0	1.4
Merced Elementary.....	100.0	14.3	6.5	70.3	47.4	15.3	10.1	.5	.9
Merced Union High.....	100.0	9.1	2.7	69.3	50.7	21.6	16.1	.5	.9
Modesto.....	100.0	7.9	3.0	67.7	36.7	24.4	15.8	2.7	1.0
Montebello Unified.....	100.0	12.2	4.6	71.2	48.5	16.6	8.1	6.0	.4
Monterey Peninsula Unified.....	100.0	11.1	1.6	51.5	26.9	37.4	28.3	3.5	1.8
Moreno Valley Unified.....	100.0	8.7	2.4	75.1	50.4	16.2	10.0	-	.7
Mount Diablo Unified.....	100.0	6.2	1.2	52.2	26.7	41.6	34.9	.5	1.8
Murrieta Valley Unified.....	100.0	2.7	.2	52.1	34.7	45.2	29.2	4.3	2.0
Napa Valley Unified.....	100.0	6.1	1.3	26.6	6.2	67.3	58.3	.5	.3
Natomas Unified.....	100.0	2.8	.3	63.0	32.2	34.2	21.9	2.4	1.1
New Haven Unified.....	100.0	5.1	.9	60.8	41.3	34.1	20.9	5.6	2.0
Newport-Mesa Unified.....	100.0	7.5	1.4	21.8	.5	70.7	62.3	.6	1.4
Norwalk-La Mirada Unified.....	100.0	7.3	1.4	77.4	43.6	15.3	8.0	2.7	1.9
Oak Grove Elementary.....	100.0	5.6	1.0	57.8	36.3	36.6	29.1	2.3	2.7
Oakland Unified.....	100.0	13.5	4.9	56.8	26.8	29.7	22.1	1.0	.3
Oceanside Unified.....	100.0	9.3	2.1	55.9	31.2	34.8	25.8	5.7	1.0
Ontario-Montclair Elementary.....	100.0	12.8	4.7	69.2	48.0	18.0	7.8	4.8	.4
Orange Unified.....	100.0	6.1	1.6	45.0	17.8	48.9	40.7	2.0	1.4
Oxnard Elementary.....	100.0	8.9	3.0	64.3	36.2	26.8	18.7	4.1	.5
Oxnard Union High.....	100.0	6.0	1.2	54.9	39.1	39.1	28.4	5.9	1.7
Pajaro Valley Joint Unified.....	100.0	16.7	5.4	54.8	25.5	28.4	24.1	.2	.7
Palm Springs Unified.....	100.0	8.1	2.6	54.5	38.3	37.5	22.4	8.9	.9
Palmdale Elementary.....	100.0	16.7	3.3	75.3	46.0	8.0	4.6	.6	.8
Palo Alto Unified.....	100.0	3.3	.3	12.6	.4	84.1	66.6	1.5	6.4
Palos Verdes Peninsula Unified.....	100.0	2.2	.2	51.6	30.5	46.2	30.3	.1	6.0
Panama Buena Vista Union Elementary.....	100.0	5.7	1.3	77.2	53.6	17.1	10.0	-	1.1
Paramount Unified.....	100.0	11.0	3.8	72.8	49.6	16.2	6.8	4.4	.4
Pasadena Unified.....	100.0	11.9	3.7	57.7	28.8	30.3	24.6	-	1.4
Placentia-Yorba Linda Unified.....	100.0	3.9	.8	60.5	22.7	35.7	23.9	1.7	1.0
Pleasanton Unified.....	100.0	5.1	.1	50.0	26.1	44.9	33.9	4.4	2.4
Pomona Unified.....	100.0	15.3	3.2	69.1	39.5	15.6	6.9	.2	3.2
Porterville Unified.....	100.0	9.4	3.8	73.0	48.5	17.7	8.4	4.5	1.2
Poway Unified.....	100.0	2.7	.3	43.7	21.8	53.6	41.5	1.7	2.5
Redlands Unified.....	100.0	5.2	1.3	69.6	41.2	25.2	13.4	4.9	.9
Rialto Unified.....	100.0	9.3	3.1	76.6	48.0	14.1	6.7	4.3	.8
Rio Linda Union Elementary.....	100.0	10.1	3.7	65.7	44.1	24.2	13.7	4.2	.1
Riverside Unified.....	100.0	6.7	1.5	67.4	40.5	25.9	18.7	.6	1.3
Rocklin Unified.....	100.0	3.3	.5	41.9	29.8	54.8	43.0	4.4	2.9
Rowland Unified.....	100.0	11.5	2.3	73.1	41.0	15.4	9.7	.1	1.0
Sacramento Unified.....	100.0	14.3	4.8	63.4	36.0	22.3	17.0	.7	.4
Saddleback Valley Unified.....	100.0	3.7	.4	44.4	18.4	51.8	46.0	.7	1.6
Salinas Union High.....	100.0	6.8	2.9	56.2	38.2	37.0	23.5	7.5	2.0
San Bernardino Unified.....	100.0	9.2	4.0	82.4	35.5	8.4	4.9	.1	.4
San Diego Unified.....	100.0	9.3	2.9	39.9	13.3	50.8	39.7	1.7	1.2
San Dieguito Union High.....	100.0	2.6	.4	20.1	8.6	77.4	65.2	4.3	3.4
San Francisco Unified.....	100.0	10.5	2.9	38.6	12.2	50.9	39.4	-	1.6
San Jose Unified.....	100.0	6.7	2.2	31.8	4.5	61.5	50.7	2.4	2.2
San Juan Unified.....	100.0	8.4	2.0	63.2	38.4	28.4	21.2	.8	1.5
San Lorenzo Unified.....	100.0	6.5	.9	65.7	42.2	27.8	14.0	5.6	3.3
San Marcos Unified.....	100.0	5.0	.9	54.9	35.4	40.1	24.1	9.8	1.6
San Mateo-Foster City Elementary.....	100.0	5.6	.9	30.1	14.0	64.3	54.9	-	1.5
San Ramon Valley Unified.....	100.0	1.8	-	31.8	12.3	66.4	50.8	.9	2.1
Sanger Unified.....	100.0	9.3	2.0	66.9	46.1	23.8	14.2	3.2	.8
Santa Ana Unified.....	100.0	12.3	4.1	64.9	38.5	22.8	18.2	1.0	1.2
Santa Barbara.....	100.0	6.8	1.4	32.3	11.7	60.9	53.6	.6	1.3
Santa Clara Unified.....	100.0	4.4	.7	31.1	.5	64.5	51.8	1.8	3.2
Santa Maria-Bonita Elementary.....	100.0	13.7	5.3	68.7	45.7	17.5	13.9	.3	.1
Santa Monica-Malibu Unified.....	100.0	3.6	.6	29.6	17.4	66.8	41.6	6.8	3.5
Santa Rosa.....	100.0	6.6	1.7	34.2	18.3	59.3	48.5	5.0	3.1
Saugus Union Elementary.....	100.0	5.6	.3	60.7	28.6	33.7	14.7	13.1	-

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>CALIFORNIA--Con.</b>									
<b>Independent Schools--Con.</b>									
Simi Valley Unified.....	100.0	4.0	.7	57.5	37.2	38.5	26.0	5.2	2.7
Stockton Unified.....	100.0	12.2	5.3	69.5	41.4	18.2	12.8	1.3	.4
Sweetwater Union High.....	100.0	6.3	1.2	60.9	41.4	32.9	23.3	5.3	.9
Temecula Valley Unified.....	100.0	3.5	.4	54.2	41.4	42.3	29.2	6.4	3.4
Torrance Unified.....	100.0	4.5	.8	69.9	43.6	25.6	20.1	.1	2.9
Tracy Joint Unified.....	100.0	2.9	.4	69.8	34.7	27.3	17.1	3.5	1.1
Turlock.....	100.0	6.6	1.9	58.8	42.4	34.7	19.2	8.0	1.1
Tustin Unified.....	100.0	4.4	.8	41.8	19.0	53.7	46.5	.2	2.1
Upland Unified.....	100.0	5.7	1.6	64.7	50.4	29.6	19.4	2.6	2.6
Vacaville Unified.....	100.0	5.3	1.2	65.8	49.9	28.9	19.6	2.5	1.6
Val Verde Unified.....	100.0	16.3	.8	34.9	26.4	48.7	7.0	35.3	.5
Vallejo Unified.....	100.0	8.0	2.0	64.7	37.2	27.2	21.6	.3	.9
Ventura Unified.....	100.0	8.1	1.5	49.1	29.9	42.9	31.4	5.1	2.2
Victor Elementary.....	100.0	7.4	2.7	71.9	52.3	20.7	12.5	2.3	.6
Victor Valley Union High.....	100.0	6.5	1.9	63.0	47.6	30.5	14.0	6.4	1.0
Visalia Unified.....	100.0	7.9	2.7	68.6	43.9	23.5	12.5	5.0	1.0
Vista Unified.....	100.0	7.1	1.8	58.2	29.6	34.7	23.0	7.4	1.1
Walnut Valley Unified.....	100.0	3.1	.8	72.6	51.3	24.2	15.0	.1	2.7
West Contra Costa Unified.....	100.0	9.8	3.1	52.7	28.0	37.4	31.3	.9	.5
West Covina Unified.....	100.0	6.6	1.2	77.7	54.8	15.6	9.1	.9	1.2
Whittier Union High.....	100.0	8.3	.6	70.6	41.8	21.1	12.3	3.9	1.8
William S Hart Union High.....	100.0	2.7	.3	73.9	54.1	23.4	17.4	.2	1.5
Woodland Joint Unified.....	100.0	8.9	1.3	59.3	38.3	31.8	21.3	4.2	1.4
Yuba City Unified.....	100.0	9.1	1.8	57.9	39.0	33.0	24.9	3.1	1.6
Yucaipa-Calimesa Joint Unified.....	100.0	4.6	1.0	72.0	45.2	23.4	12.7	5.4	1.4
<b>Dependent Schools:</b>									
Los Angeles County Office of Education.....	100.0	39.3	1.8	42.1	10.3	18.5	7.2	7.3	2.5
<b>COLORADO</b>									
<b>Independent Schools:</b>									
Academy.....	100.0	4.6	-	45.5	42.7	49.9	40.5	.1	7.0
Adams-Arapahoe.....	100.0	9.6	3.1	56.1	52.7	34.3	28.7	.1	2.7
Boulder Valley.....	100.0	4.4	.9	21.1	18.5	74.5	60.9	-	3.5
Brighton.....	100.0	4.4	.8	49.8	46.1	45.7	31.9	2.3	5.5
Cherry Creek.....	100.0	3.9	.7	41.3	38.6	54.8	45.3	.2	7.6
Colorado Springs.....	100.0	8.7	2.9	42.6	40.2	48.7	40.6	.5	2.3
Denver.....	100.0	10.9	3.8	27.8	24.2	61.3	48.4	.8	3.9
Douglas County.....	100.0	2.2	.1	39.5	37.3	58.3	44.7	.2	7.4
Falcon.....	100.0	4.0	.3	57.3	54.6	38.7	28.3	.2	5.9
Greeley.....	100.0	9.9	2.9	56.5	52.7	33.6	26.1	.3	4.4
Harrison.....	100.0	11.6	4.0	57.4	54.4	31.1	24.8	.1	2.9
Jefferson County.....	100.0	4.7	1.1	40.4	37.6	54.9	43.8	.2	7.1
Littleton.....	100.0	4.3	.7	43.9	41.2	51.8	42.0	-	4.9
Mesa County Valley.....	100.0	7.2	1.9	47.9	44.1	44.9	38.2	.3	1.7
Northglenn-Thornton.....	100.0	4.3	.9	53.1	50.4	42.6	33.5	-	6.4
Poudre.....	100.0	6.0	1.3	37.3	34.5	56.7	47.8	.6	5.6
Pueblo.....	100.0	12.2	4.0	61.0	58.1	26.8	20.7	.1	3.0
St Vrain Valley.....	100.0	4.8	1.1	44.5	41.9	50.7	40.8	.8	6.6
Thompson.....	100.0	5.7	1.0	45.3	42.2	49.0	40.0	.4	4.6
<b>CONNECTICUT</b>									
<b>Dependent Schools:</b>									
Bridgeport.....	100.0	9.7	4.0	77.1	33.6	13.3	10.0	.2	3.1
Hartford.....	100.0	9.9	4.6	68.8	30.1	21.3	20.4	.2	.2
New Britain.....	100.0	8.1	2.6	63.4	31.6	28.5	25.5	.3	2.5
New Haven.....	100.0	9.0	3.0	65.6	21.8	25.4	22.5	.6	2.1
Norwalk.....	100.0	3.0	.7	22.2	3.2	74.8	73.7	-	1.0
Stamford.....	100.0	3.0	.8	20.8	1.6	76.3	74.0	-	.7
Waterbury.....	100.0	7.5	2.5	60.8	30.4	31.7	30.9	.3	.5
<b>DELAWARE</b>									
<b>Independent Schools:</b>									
Brandywine.....	100.0	5.8	1.7	58.4	39.4	35.9	31.7	.3	.9
Christina.....	100.0	6.7	1.9	51.1	37.5	42.2	33.7	5.9	.7
Colonial.....	100.0	6.3	1.7	62.5	41.5	31.2	25.6	2.7	1.0
Red Clay.....	100.0	5.8	1.6	48.4	43.0	45.8	32.7	4.5	1.0

See footnotes at end of table.



**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>DISTRICT OF COLUMBIA</b>									
Dependent Schools:									
Washington Schools.....	100.0	7.0	2.7	-	-	93.0	91.6	-	.6
<b>FLORIDA</b>									
Independent Schools:									
Alachua County.....	100.0	10.2	2.6	48.4	17.5	41.3	33.6	-	5.2
Bay County.....	100.0	8.3	2.0	37.0	10.1	54.8	42.9	-	4.7
Brevard County.....	100.0	7.0	1.7	44.2	15.6	48.8	40.0	-	5.1
Broward County.....	100.0	8.1	2.2	39.4	9.9	52.5	45.0	-	4.4
Charlotte County.....	100.0	7.4	1.4	21.0	.5	71.5	64.5	-	4.5
Citrus County.....	100.0	7.4	2.2	35.6	6.7	57.0	49.7	-	4.8
Clay County.....	100.0	4.7	.6	67.1	25.8	28.2	21.1	-	4.5
Collier County.....	100.0	6.7	1.9	16.7	-	76.6	68.4	-	3.2
Columbia County.....	100.0	10.6	2.6	63.1	29.9	26.3	20.5	-	3.2
Duval County.....	100.0	8.6	2.4	46.7	20.6	44.8	36.7	-	5.1
Escambia County.....	100.0	10.5	2.9	51.5	19.5	38.0	27.6	-	3.4
Flagler County.....	100.0	4.2	.7	36.5	-	59.3	49.8	-	5.1
Hernando County.....	100.0	6.6	1.6	48.1	16.1	45.3	34.9	-	3.1
Highlands County.....	100.0	10.7	2.5	43.1	15.2	46.2	38.3	-	4.1
Hillsborough County.....	100.0	11.9	2.4	50.0	16.9	38.1	30.8	-	3.1
Indian River County.....	100.0	6.2	1.2	18.8	.6	75.0	65.4	-	2.4
Lake County.....	100.0	6.7	1.4	49.2	12.5	44.1	34.6	-	2.8
Lee County.....	100.0	6.8	1.5	22.5	-	70.7	65.8	-	2.2
Leon County.....	100.0	7.9	1.8	47.8	15.5	44.3	33.7	-	2.4
Manatee County.....	100.0	7.5	1.6	31.7	4.0	60.8	49.0	.1	4.3
Marion County.....	100.0	9.1	2.5	42.5	14.5	48.5	34.9	-	4.8
Martin County.....	100.0	5.7	1.1	22.3	-	72.0	64.3	-	4.8
Miami-Dade County.....	100.0	10.8	3.5	36.1	7.9	53.1	46.4	-	4.0
Nassau County.....	100.0	5.8	1.1	37.4	9.6	56.8	50.4	-	2.3
Okaloosa County.....	100.0	8.2	1.5	38.9	12.8	52.9	47.0	-	2.6
Orange County.....	100.0	7.9	2.0	36.8	9.8	55.3	37.6	-	3.4
Osceola County.....	100.0	7.0	1.5	51.0	13.1	42.0	31.1	-	2.8
Palm Beach County.....	100.0	6.3	1.9	22.6	2.8	71.0	55.3	.1	5.7
Pasco County.....	100.0	7.7	1.8	53.0	18.4	39.3	29.0	-	2.0
Pinellas County.....	100.0	7.8	2.2	37.5	8.3	54.7	49.3	.1	2.9
Polk County.....	100.0	6.6	1.9	48.9	16.3	44.5	20.7	-	19.1
Putnam County.....	100.0	11.9	3.5	57.3	22.0	30.7	26.2	-	2.8
Santa Rosa County.....	100.0	7.5	1.2	55.2	22.4	37.3	26.6	-	6.6
Sarasota County.....	100.0	4.7	.9	18.2	-	77.1	68.8	-	3.6
Seminole County.....	100.0	6.3	1.6	47.0	20.2	46.6	38.1	-	3.9
St Johns County.....	100.0	4.0	.8	34.6	2.7	61.4	54.0	-	3.5
St Lucie County.....	100.0	7.5	1.8	44.8	11.4	47.7	37.9	-	2.2
Volusia County.....	100.0	7.2	2.1	36.5	12.5	56.3	41.5	.1	4.1
<b>GEORGIA</b>									
Independent Schools:									
Atlanta.....	100.0	10.2	-	18.7	16.4	71.1	66.8	.5	.7
Barrow County.....	100.0	5.9	-	53.5	43.7	40.6	35.1	-	3.7
Bartow County.....	100.0	6.1	-	53.1	46.4	40.8	35.4	-	2.6
Bibb County.....	100.0	11.7	-	45.7	39.0	42.7	37.8	-	2.1
Carroll County.....	100.0	6.9	-	55.4	48.3	37.7	31.7	-	3.5
Catoosa County.....	100.0	6.1	-	55.1	50.0	38.9	30.8	.6	5.2
Chatham County.....	100.0	9.5	-	34.1	29.6	56.4	52.6	-	1.4
Cherokee County.....	100.0	3.6	-	42.4	36.7	54.0	43.3	-	4.8
Clarke County.....	100.0	9.9	-	34.4	28.3	55.7	50.8	-	1.8
Clayton County.....	100.0	9.8	-	46.6	37.8	43.7	37.9	-	2.6
Cobb County.....	100.0	5.8	-	38.9	35.4	55.3	50.4	.4	2.9
Columbia County.....	100.0	4.2	-	53.9	44.0	41.9	36.2	-	4.7
Coweta County.....	100.0	5.6	-	45.7	40.3	48.7	42.4	.2	4.0
DeKalb County.....	100.0	6.7	-	36.0	30.5	57.3	48.2	.5	1.6
Dougherty County.....	100.0	12.9	-	50.6	44.4	36.5	32.6	.1	1.8
Douglas County.....	100.0	6.8	-	45.5	40.3	47.7	38.9	.2	2.8
Effingham County.....	100.0	5.1	-	57.9	48.6	37.0	31.4	.9	3.3
Fayette County.....	100.0	3.0	-	43.8	39.2	53.2	47.3	-	2.8

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
GEORGIA--Con.									
Independent Schools--Con.									
Floyd County.....	100.0	6.7	-	52.5	45.4	40.9	35.0	-	4.5
Forsyth County.....	100.0	3.0	-	37.7	33.7	59.3	48.9	1.7	4.9
Fulton County.....	100.0	4.2	-	29.0	24.6	66.8	62.3	.3	2.0
Glynn County.....	100.0	6.7	-	30.3	25.0	62.9	58.6	-	2.1
Gwinnett County.....	100.0	5.4	-	44.7	36.2	49.8	43.2	.2	3.5
Hall County.....	100.0	7.6	-	50.4	46.1	42.1	37.9	-	3.1
Henry County.....	100.0	4.4	-	44.6	40.6	51.0	42.3	1.2	4.5
Houston County.....	100.0	7.2	-	54.2	49.4	38.6	32.7	-	4.3
Liberty County.....	100.0	16.6	-	59.4	54.3	24.0	20.4	.1	2.1
Muscogee County.....	100.0	9.4	-	53.6	49.5	36.9	32.8	-	2.4
Newton County.....	100.0	6.2	-	56.2	42.6	37.7	32.8	.2	2.4
Paulding County.....	100.0	4.2	-	55.4	45.9	40.4	33.6	-	4.6
Richmond County.....	100.0	11.9	-	50.9	45.0	37.2	32.2	-	1.3
Rockdale County.....	100.0	6.5	-	43.4	40.1	50.1	44.8	-	3.4
Spalding County.....	100.0	9.7	-	53.6	43.5	36.7	31.3	.5	2.9
Troup County.....	100.0	8.7	-	51.6	45.3	39.7	34.3	.2	3.2
Walton County.....	100.0	5.4	-	44.9	35.9	49.7	43.4	1.7	2.5
Whitfield County.....	100.0	7.4	-	57.4	52.6	35.2	29.2	.1	3.4
HAWAII									
Dependent Schools:									
Hawaii Public Schools.....	100.0	12.2	2.1	84.8	55.8	3.0	-	-	1.0
IDAHO									
Independent Schools:									
Boise.....	100.0	7.0	1.9	53.0	41.9	40.0	31.9	.1	1.7
Coeur d'Alene.....	100.0	8.9	1.5	70.2	57.4	20.8	15.2	-	3.6
Idaho Falls.....	100.0	8.9	2.2	71.6	56.1	19.5	15.3	-	1.9
Meridian.....	100.0	4.9	.7	65.8	53.9	29.3	22.2	-	2.3
Nampa.....	100.0	10.0	2.3	71.8	53.9	18.3	13.4	-	1.3
Pocatello.....	100.0	12.2	2.5	70.2	56.7	17.6	13.8	-	2.5
ILLINOIS									
Independent Schools:									
Arlington Heights Township High 214.....	100.0	1.4	-	15.2	2.1	83.4	75.9	1.2	3.9
Aurora East.....	100.0	8.4	1.9	60.0	44.0	31.6	27.0	.3	3.5
Aurora West.....	100.0	7.5	2.5	38.0	21.5	54.5	49.7	.3	2.4
Chicago.....	100.0	16.7	7.7	42.6	35.5	40.8	37.4	-	.2
Cicero.....	100.0	13.4	5.1	68.3	51.8	18.3	15.4	.1	.3
Dupage Community Unit 200.....	100.0	3.9	.5	22.0	5.9	74.0	69.0	-	2.4
Elgin Unit 46.....	100.0	6.4	1.3	30.1	16.6	63.4	59.0	.1	2.8
Indian Prairie.....	100.0	2.1	.2	19.3	7.7	78.5	72.2	-	3.4
Joliet Elementary.....	100.0	14.3	7.1	53.4	36.6	32.3	28.2	1.8	.6
Kane Community Unit 300.....	100.0	4.6	.9	23.3	8.1	72.1	64.7	1.3	2.8
Mclean County.....	100.0	3.2	1.1	32.4	16.1	64.4	57.7	.9	4.1
Naperville.....	100.0	2.6	.3	15.4	3.2	81.9	75.4	.2	3.1
Oswego.....	100.0	1.2	.3	32.5	19.0	66.3	59.1	.9	3.0
Palatine Community Consolidated.....	100.0	4.6	.7	20.0	3.9	75.4	70.7	.5	2.2
Palatine Township High 211.....	100.0	1.1	-	12.7	2.1	86.1	76.2	.7	4.0
Peoria.....	100.0	12.3	4.5	50.8	26.1	36.9	31.8	.4	.7
Plainfield.....	100.0	1.9	-	38.2	22.6	60.0	53.8	-	3.7
Rockford.....	100.0	11.6	3.5	42.6	20.1	45.8	42.5	.5	.9
Schaumburg.....	100.0	3.1	.5	15.8	2.8	81.1	76.1	.2	.7
Springfield.....	100.0	11.1	3.6	37.3	16.8	51.6	46.2	.4	2.6
St Charles.....	100.0	2.2	.3	14.7	2.9	83.2	77.9	.2	3.3
Valley View.....	100.0	4.5	1.0	32.2	13.1	63.3	57.1	.4	2.2
Waukegan.....	100.0	10.7	3.3	50.3	31.0	39.0	37.6	-	1.1
INDIANA									
Independent Schools:									
Bartholomew Consolidated.....	100.0	8.3	1.4	42.3	35.2	49.4	39.0	1.9	4.1
Carmel Clay.....	100.0	6.1	.3	26.7	19.7	67.2	49.4	7.0	5.2
East Allen County.....	100.0	6.1	1.1	49.6	42.0	44.3	32.1	1.7	3.2
Elkhart.....	100.0	7.9	2.5	44.9	36.5	47.1	28.5	4.0	1.9
Evansville-Vanderburgh.....	100.0	11.1	2.9	45.0	35.9	43.9	36.6	1.9	3.1
Fort Wayne.....	100.0	9.9	3.0	49.2	40.6	40.9	28.3	2.9	1.8

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>INDIANA--Con.</b>									
Independent Schools--Con.									
Gary.....	100.0	13.2	6.2	67.4	57.7	19.4	16.1	1.0	.5
Greater Clark County.....	100.0	9.3	2.2	52.6	43.1	38.0	30.2	3.5	2.4
Hamilton Southeastern.....	100.0	1.2	.2	37.9	31.6	60.9	53.1	1.9	4.1
Hammond.....	100.0	7.9	3.0	56.3	48.6	35.8	25.4	.7	2.0
Indianapolis.....	100.0	13.9	6.4	52.8	42.7	33.3	28.4	.3	.4
MSD Lawrence Township.....	100.0	4.5	1.1	44.2	34.8	51.2	33.4	.5	4.0
MSD Perry Township.....	100.0	7.5	1.3	50.2	34.9	42.3	28.3	8.9	3.0
MSD Pike Township.....	100.0	6.3	1.0	36.2	27.4	57.5	49.8	.5	3.4
MSD Warren Township.....	100.0	6.3	.8	57.3	44.0	36.5	30.9	.6	3.7
MSD Washington Township.....	100.0	9.8	.7	29.9	21.0	60.3	49.1	3.6	4.2
MSD Wayne Township.....	100.0	11.7	1.9	53.5	38.5	34.8	25.1	3.3	1.8
Monroe County.....	100.0	7.3	2.2	37.5	29.5	55.2	41.1	3.5	5.1
New Albany-Floyd County Consolidated.....	100.0	5.4	1.3	36.5	30.8	58.1	26.5	5.3	2.8
Penn-Harris-Madison.....	100.0	1.3	.2	44.3	38.7	54.5	39.4	.2	4.9
South Bend.....	100.0	12.5	4.1	46.0	38.8	41.4	26.5	-	1.1
Tippecanoe.....	100.0	3.8	1.3	51.9	42.3	44.2	34.9	1.2	5.2
Vigo County.....	100.0	7.0	2.8	53.3	44.9	39.8	29.8	2.0	5.9
<b>IOWA</b>									
Independent Schools:									
Cedar Rapids.....	100.0	5.0	1.3	45.4	39.7	49.6	41.2	2.8	3.7
Davenport.....	100.0	7.3	2.5	46.9	40.8	45.7	40.8	.5	3.4
Des Moines.....	100.0	10.3	2.8	49.0	43.0	40.7	34.6	1.8	2.3
Dubuque.....	100.0	4.9	1.4	47.6	41.9	47.5	41.4	1.5	2.6
Iowa City.....	100.0	3.9	1.0	37.9	33.1	58.1	52.3	1.8	1.9
Sioux City.....	100.0	6.8	2.3	54.1	48.5	39.0	32.2	1.2	2.2
Waterloo.....	100.0	7.4	2.2	50.3	45.2	42.2	38.3	.4	1.3
<b>KANSAS</b>									
Independent Schools:									
Blue Valley Unified 229.....	100.0	2.3	.2	32.8	22.1	64.9	52.7	3.3	4.3
Kansas City Unified.....	100.0	8.7	3.8	63.9	51.5	27.4	16.3	2.1	2.3
Lawrence Unified.....	100.0	7.0	1.4	41.2	29.0	51.8	43.0	2.2	2.5
Olathe Unified.....	100.0	3.9	.8	49.5	35.2	46.6	35.8	2.5	3.0
Shawnee Mission Unified.....	100.0	4.0	.7	36.7	25.7	59.2	48.8	3.2	3.1
Topeka Unified.....	100.0	13.1	3.3	62.0	46.6	24.8	19.1	1.8	1.2
Wichita Unified.....	100.0	10.3	3.8	61.1	48.4	28.6	22.5	1.9	1.1
<b>KENTUCKY</b>									
Independent Schools:									
Boone County.....	100.0	5.0	-	42.1	24.7	53.0	46.1	.8	3.1
Bullitt County.....	100.0	8.2	-	60.1	38.8	31.6	26.9	-	2.4
Daviess County.....	100.0	7.9	-	61.5	39.1	30.5	23.6	.2	2.8
Fayette County.....	100.0	7.8	-	37.2	18.1	55.0	50.0	-	2.0
Hardin County.....	100.0	9.8	-	63.2	41.2	27.0	23.1	-	2.2
Jefferson County.....	100.0	10.5	-	41.9	23.6	47.6	43.2	.1	1.6
Kenton County.....	100.0	5.3	-	49.9	30.6	44.9	39.2	.5	3.8
Madison County.....	100.0	9.3	-	61.8	39.6	28.9	26.3	-	1.8
Oldham County.....	100.0	4.8	-	45.3	37.9	49.9	42.7	.2	2.9
Pike County.....	100.0	13.8	-	63.4	38.6	22.8	19.6	-	2.1
Warren County.....	100.0	9.5	-	56.8	35.3	33.7	29.0	.7	2.4
<b>LOUISIANA</b>									
Independent Schools:									
Ascension Parish.....	100.0	7.3	1.8	45.2	43.4	47.4	43.0	.4	1.5
Bossier Parish.....	100.0	9.0	2.4	48.4	45.6	42.6	37.1	.4	1.5
Caddo Parish.....	100.0	12.2	4.4	48.3	45.9	39.5	36.2	.4	.6
Calcasieu Parish.....	100.0	12.0	2.9	44.9	41.1	43.1	38.7	.8	.8
East Baton Rouge Parish.....	100.0	13.7	4.6	34.3	30.5	52.0	48.1	.7	.6
Iberia Parish.....	100.0	14.0	3.7	53.0	50.0	32.9	28.5	.4	1.2
Jefferson Parish.....	100.0	20.2	5.8	28.6	24.9	51.2	44.8	.5	.8
Lafayette Parish.....	100.0	11.9	3.1	40.1	36.7	48.1	44.7	.4	.8
Lafourche Parish.....	100.0	11.0	2.7	50.8	46.4	38.3	32.9	.4	1.1
Livingston Parish.....	100.0	7.4	1.8	66.1	63.4	26.5	22.1	.5	1.6
Ouachita Parish.....	100.0	9.1	2.9	58.1	54.6	32.8	27.7	.3	1.1
Rapides Parish.....	100.0	12.9	3.6	55.1	51.6	32.0	29.3	.3	1.1
St Landry Parish.....	100.0	15.6	5.9	60.0	56.2	24.4	21.9	.5	.8
St Tammany Parish.....	100.0	11.5	1.5	43.4	40.4	45.1	41.1	.4	1.2
Tangipahoa Parish.....	100.0	14.7	4.4	59.7	56.5	25.6	21.8	.2	1.0
Terrebonne Parish.....	100.0	12.2	3.8	52.9	48.5	35.0	31.1	.6	.9

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	Charges
<b>LOUISIANA--Con.</b>									
Dependent Schools:									
Louisiana Recovery Schools.....	100.0	62.4	3.3	16.8	10.7	20.8	-	13.6	-
<b>MARYLAND</b>									
Dependent Schools:									
Anne Arundel County.....	100.0	4.6	1.1	32.2	17.5	63.2	59.9	.1	2.8
Baltimore.....	100.0	11.6	5.4	67.1	32.2	21.3	19.1	-	.7
Baltimore County.....	100.0	5.4	1.5	42.5	22.3	52.2	49.0	.3	2.4
Calvert County.....	100.0	3.3	.7	44.8	26.8	51.9	46.2	-	3.5
Carroll County.....	100.0	3.0	.5	40.4	26.9	56.6	53.5	-	2.7
Cecil County.....	100.0	4.6	1.1	51.2	31.0	44.2	36.7	-	2.7
Charles County.....	100.0	4.0	1.0	45.8	29.2	50.3	45.7	-	4.1
Frederick County.....	100.0	3.1	.6	42.2	26.3	54.8	47.8	-	2.5
Harford County.....	100.0	3.6	.7	43.1	26.0	53.3	49.4	.1	2.7
Howard County.....	100.0	2.5	.4	29.1	17.1	68.4	64.2	-	3.4
Montgomery County.....	100.0	3.6	1.0	21.7	7.4	74.7	71.8	-	2.6
Prince Georges County.....	100.0	6.1	1.8	54.0	28.7	39.9	32.7	-	2.4
St Marys County.....	100.0	5.7	1.0	47.6	28.4	46.7	40.4	-	3.5
Washington County.....	100.0	5.5	1.3	52.5	28.7	42.0	38.5	.1	2.9
Wicomico County.....	100.0	7.3	1.9	59.1	32.4	33.6	25.6	.2	2.8
<b>MASSACHUSETTS</b>									
Dependent Schools:									
Boston.....	100.0	7.0	2.8	30.0	16.4	63.1	52.2	.1	.9
Brockton.....	100.0	7.8	2.6	66.9	53.2	25.3	22.5	-	1.7
Fall River.....	100.0	7.4	3.9	71.9	58.3	20.7	20.4	-	.1
Lawrence.....	100.0	7.7	3.8	75.6	54.3	16.6	13.9	-	1.2
Lowell.....	100.0	9.1	3.6	70.7	50.9	20.3	19.1	-	1.2
Lynn.....	100.0	8.2	3.4	68.6	54.1	23.2	21.6	-	1.1
New Bedford.....	100.0	10.9	4.0	72.4	56.8	16.8	11.7	1.1	1.9
Newton.....	100.0	2.9	.3	23.8	5.9	73.3	69.6	-	1.0
Springfield.....	100.0	10.7	4.0	71.1	58.0	18.2	14.9	.1	1.6
Worcester.....	100.0	9.1	4.2	63.6	45.1	27.3	23.7	-	1.4
<b>MICHIGAN</b>									
Independent Schools:									
Ann Arbor.....	100.0	2.2	1.0	35.8	31.5	62.0	47.7	7.4	3.7
Chippewa Valley.....	100.0	2.8	.3	60.8	57.2	36.4	26.9	2.1	4.8
Dearborn.....	100.0	6.9	3.3	54.2	44.8	38.9	32.2	3.6	2.3
Detroit.....	100.0	12.8	7.7	61.8	48.3	25.4	16.6	5.7	1.1
Farmington.....	100.0	2.8	.3	45.2	38.0	52.0	36.3	10.4	3.6
Flint.....	100.0	16.9	7.2	62.3	50.5	20.8	13.1	2.3	1.0
Forest Hills.....	100.0	.6	.2	52.3	49.5	47.1	34.0	5.0	4.3
Grand Rapids.....	100.0	11.6	4.9	52.3	36.4	36.1	16.0	16.1	.7
Huron Valley.....	100.0	2.0	.9	56.5	51.3	41.4	28.3	7.9	4.1
Kalamazoo.....	100.0	11.4	4.6	48.4	39.7	40.2	26.6	6.9	1.4
L'Anse Creuse.....	100.0	4.5	1.4	58.2	53.1	37.3	29.3	1.8	3.3
Lansing.....	100.0	13.3	4.6	58.9	48.7	27.8	17.5	6.5	.8
Livonia.....	100.0	1.2	.3	58.9	51.8	39.9	27.2	6.9	4.2
Plymouth-Canton Community.....	100.0	1.4	.2	62.3	57.0	36.3	28.0	2.2	4.6
Port Huron Area.....	100.0	6.9	2.7	67.3	58.8	25.8	17.4	2.8	1.2
Rochester Community.....	100.0	1.0	.3	60.3	55.3	38.6	25.4	6.2	5.3
Traverse City.....	100.0	4.9	1.2	42.3	37.7	52.8	41.4	2.0	4.3
Troy.....	100.0	2.4	.2	42.8	39.3	54.8	42.3	5.3	4.3
Utica Community.....	100.0	3.9	.6	64.2	59.7	31.9	22.8	2.7	3.9
Walled Lake Consolidated.....	100.0	1.5	.4	54.8	50.6	43.7	33.4	5.1	3.6
Warren Consolidated.....	100.0	4.0	1.1	54.2	50.8	41.8	35.0	2.5	3.2
Waterford Township.....	100.0	4.7	.9	60.9	52.8	34.3	19.9	8.2	3.9
Wayne-Westland Community.....	100.0	5.2	1.1	61.9	51.5	33.0	22.9	7.7	1.5
<b>MINNESOTA</b>									
Independent Schools:									
Anoka-Hennepin.....	100.0	4.2	.7	71.4	55.3	24.4	16.1	.3	5.7
Bloomington.....	100.0	3.8	.3	59.5	44.0	36.7	21.5	2.5	6.4
Burnsville.....	100.0	5.1	1.1	67.1	47.5	27.8	16.5	2.2	6.9
Eden Prairie.....	100.0	2.4	.3	58.5	46.8	39.1	28.9	1.8	6.0
Elk River.....	100.0	2.7	.2	64.8	53.0	32.4	20.7	.1	5.4
Lakeville.....	100.0	2.2	.1	64.1	54.8	33.7	19.8	1.9	7.2

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>MINNESOTA--Con.</b>									
Independent Schools--Con.									
Minneapolis Special.....	100.0	10.5	4.0	62.7	45.9	26.8	17.5	3.2	1.5
Mounds View.....	100.0	3.3	.3	58.7	45.0	38.0	26.2	2.7	5.1
North St Paul-Maplewood.....	100.0	4.6	.6	66.0	51.8	29.5	19.3	2.3	5.3
Osseo.....	100.0	3.9	.3	66.1	48.8	30.0	19.6	1.3	5.1
Robbinsdale.....	100.0	4.6	.6	60.9	42.6	34.5	21.4	3.5	5.1
Rochester.....	100.0	6.4	1.1	67.6	50.4	26.0	18.1	.4	4.7
Rosemount-Apple Valley-Eagan.....	100.0	3.5	.3	66.2	49.8	30.3	20.5	2.4	4.5
South Washington County.....	100.0	2.6	.2	61.7	50.2	35.7	21.8	2.4	6.3
St Paul.....	100.0	10.5	2.9	68.9	37.7	20.6	13.6	3.0	1.7
Wayzata.....	100.0	2.0	-	56.8	45.6	41.3	28.8	1.8	7.8
<b>MISSISSIPPI</b>									
Independent Schools:									
Desoto County.....	100.0	7.6	1.2	57.9	56.2	34.4	26.7	1.3	4.3
Harrison County.....	100.0	27.2	3.2	46.1	44.3	26.8	20.7	-	3.3
Jackson.....	100.0	16.5	6.2	51.2	49.3	32.3	29.0	-	1.8
Madison County.....	100.0	5.4	1.0	42.5	40.9	52.1	44.3	-	4.6
Rankin County.....	100.0	7.6	1.3	51.8	48.2	40.6	31.5	.3	6.4
<b>MISSOURI</b>									
Independent Schools:									
Blue Springs.....	100.0	3.2	.4	41.1	24.3	55.7	42.5	2.3	6.8
Columbia.....	100.0	7.0	1.5	40.2	21.8	52.8	45.9	.8	3.3
Ferguson-Florissant.....	100.0	4.7	1.3	45.1	31.7	50.1	44.4	1.0	2.6
Fort Zumwalt.....	100.0	3.3	.3	37.5	19.6	59.2	49.9	1.2	4.7
Fox.....	100.0	5.5	.7	50.6	37.5	43.9	31.9	1.8	7.4
Francis Howell.....	100.0	3.2	.2	36.3	17.0	60.5	49.4	1.4	6.2
Hazelwood.....	100.0	3.9	1.2	38.3	21.5	57.8	51.8	1.2	1.8
Independence.....	100.0	10.9	1.1	48.4	34.6	40.7	30.7	1.1	5.0
Kansas City.....	100.0	12.5	4.1	39.4	24.4	48.1	42.9	1.1	1.0
Lee's Summit.....	100.0	2.7	.3	37.8	21.9	59.4	46.2	1.4	6.2
Mehlville.....	100.0	2.5	.8	25.7	6.6	71.7	56.2	2.4	4.8
North Kansas City.....	100.0	4.8	.9	29.1	12.0	66.1	55.2	1.2	4.9
Parkway.....	100.0	2.3	.7	19.7	1.4	78.0	62.9	2.2	5.0
Rockwood.....	100.0	1.8	.5	22.8	5.6	75.4	56.3	1.3	8.7
Springfield.....	100.0	10.1	3.8	31.3	15.0	58.6	48.6	1.0	4.2
St Joseph.....	100.0	10.8	2.6	44.9	30.7	44.4	34.5	1.4	5.1
St Louis.....	100.0	14.2	4.8	38.2	21.3	47.5	43.5	.6	.6
Wentzville.....	100.0	3.8	.8	34.4	14.4	61.9	52.4	1.1	6.1
<b>NEBRASKA</b>									
Independent Schools:									
Lincoln.....	100.0	7.9	2.0	24.6	14.5	67.5	56.8	.7	3.1
Millard.....	100.0	4.0	.2	35.1	27.3	60.9	52.6	.5	5.8
Omaha.....	100.0	16.2	3.5	35.9	28.6	47.9	44.3	.5	1.1
<b>NEVADA</b>									
Independent Schools:									
Clark County.....	100.0	6.3	1.8	54.9	19.0	38.8	32.0	-	3.0
Washoe County.....	100.0	7.3	1.8	61.5	23.7	31.3	26.0	-	1.5
<b>NEW HAMPSHIRE</b>									
Dependent Schools:									
Manchester.....	100.0	12.3	3.8	44.6	41.9	43.2	29.5	11.0	1.8
Nashua.....	100.0	8.1	2.3	42.6	37.3	49.4	45.9	.2	2.4
<b>NEW JERSEY</b>									
Independent Schools:									
Brick Township.....	100.0	3.4	.6	35.7	14.9	60.9	58.3	-	1.9
Camden.....	100.0	7.1	3.6	89.4	34.3	3.5	2.0	-	.9
Cherry Hill Township.....	100.0	1.9	.1	19.5	3.3	78.6	74.8	-	2.7
Clifton.....	100.0	3.8	.8	24.8	2.7	71.5	69.1	-	1.2
Elizabeth.....	100.0	6.8	2.0	72.2	26.0	21.0	8.4	-	.4
Freehold Regional High.....	100.0	1.9	.1	33.0	16.5	65.1	62.8	.1	1.8
Hamilton Township.....	100.0	3.8	.5	42.5	18.8	53.7	51.3	-	1.1
Middletown Township.....	100.0	2.3	.2	23.1	4.7	74.6	68.1	-	1.1
Passaic.....	100.0	8.4	2.2	85.3	29.6	6.3	5.6	-	.1
Toms River Regional.....	100.0	3.4	.8	40.9	21.4	55.6	48.0	.3	1.7
Woodbridge Township.....	100.0	2.8	.3	21.6	.6	75.6	74.0	-	1.5

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>NEW JERSEY--Con.</b>									
Dependent Schools:									
Edison Township.....	100.0	2.4	.3	18.0	.6	79.6	77.2	-	1.7
Jersey City.....	100.0	6.3	2.5	78.8	25.9	14.9	-	13.5	1.0
Newark.....	100.0	6.6	2.5	82.6	25.5	10.9	-	8.6	.9
Paterson.....	100.0	7.3	2.8	84.3	30.8	8.4	-	6.6	1.0
Trenton.....	100.0	5.2	1.6	86.2	30.2	8.6	6.0	-	1.4
<b>NEW MEXICO</b>									
Independent Schools:									
Albuquerque.....	100.0	8.8	2.1	74.3	66.8	16.9	14.0	-	1.1
Farmington.....	100.0	10.5	2.6	73.2	66.8	16.3	13.5	-	1.6
Gadsden.....	100.0	13.7	5.0	77.0	65.9	9.3	7.3	-	.7
Gallup-McKinley County.....	100.0	43.7	7.0	49.3	40.9	7.0	4.8	-	1.2
Las Cruces.....	100.0	10.1	2.7	75.5	69.4	14.4	10.2	-	1.9
Rio Rancho.....	100.0	3.0	.2	66.4	59.7	30.5	11.7	-	1.9
Santa Fe.....	100.0	7.8	2.3	61.6	56.2	30.5	24.6	-	1.1
<b>NEW YORK</b>									
Independent Schools:									
Arlington.....	100.0	2.0	.3	36.8	20.4	61.2	55.6	.4	2.3
Brentwood.....	100.0	5.2	1.2	68.1	50.6	26.7	21.5	1.8	.5
Greece.....	100.0	5.2	.7	49.5	29.2	45.2	36.5	3.8	1.4
Half Hollow Hills.....	100.0	1.8	.3	20.2	9.2	78.0	73.7	.5	1.3
Middle Country.....	100.0	2.8	.5	49.7	30.4	47.4	44.3	.1	1.1
New Rochelle.....	100.0	3.7	.8	25.6	7.7	70.7	66.3	1.4	.7
Newburgh.....	100.0	5.4	1.4	56.4	40.3	38.2	34.7	.2	.8
North Syracuse.....	100.0	3.6	.7	52.1	32.6	44.3	34.9	5.3	1.7
Sachem.....	100.0	2.0	.2	48.3	31.7	49.7	45.1	.3	1.5
Smithtown.....	100.0	1.6	.1	27.2	13.8	71.2	66.9	.3	1.4
Wappingers.....	100.0	2.6	.3	34.7	19.4	62.7	55.3	.3	1.6
Williamsville.....	100.0	2.7	.3	31.3	15.5	66.0	53.0	6.4	1.4
Dependent Schools:									
Buffalo.....	100.0	10.3	4.0	71.8	52.7	17.9	6.1	4.2	.3
New York City.....	100.0	9.0	4.1	46.9	29.9	44.1	40.7	-	.3
Rochester.....	100.0	10.9	4.4	70.5	51.8	18.6	16.5	.2	2
Syracuse.....	100.0	11.8	3.7	71.1	52.6	17.1	14.3	1.2	.2
Yonkers.....	100.0	8.3	2.8	56.3	37.1	35.4	33.9	.1	.6
<b>NORTH CAROLINA</b>									
Dependent Schools:									
Alamance-Burlington.....	100.0	8.6	-	65.3	63.7	26.0	21.7	-	3.1
Brunswick County.....	100.0	7.8	-	53.9	52.0	38.4	35.5	-	1.4
Buncombe County.....	100.0	8.5	-	58.1	56.1	33.4	28.9	-	2.5
Burke County.....	100.0	12.0	-	65.2	63.7	22.8	18.3	-	2.3
Cabarrus County.....	100.0	5.8	-	54.7	53.7	39.5	34.0	-	3.8
Caldwell County.....	100.0	10.0	-	68.0	65.3	21.9	16.2	-	3.9
Catawba County.....	100.0	6.6	-	60.4	58.3	33.0	28.5	-	3.0
Chapel Hill-Carrboro.....	100.0	4.6	-	46.3	46.0	49.1	44.5	-	3.0
Charlotte/Mecklenburg.....	100.0	7.9	-	51.3	50.4	40.8	36.8	-	2.9
Cleveland County.....	100.0	10.5	-	67.4	64.2	22.1	17.8	-	3.0
Craven County.....	100.0	11.5	-	57.9	56.7	30.7	27.4	-	1.9
Cumberland County.....	100.0	13.2	-	62.9	59.9	23.9	20.0	-	2.6
Davidson County.....	100.0	7.0	-	69.3	67.8	23.8	19.3	-	3.4
Durham County.....	100.0	8.8	-	52.2	50.3	39.0	35.1	-	2.2
Gaston County.....	100.0	10.5	-	64.1	62.2	25.4	20.1	-	2.5
Guilford County.....	100.0	9.4	-	53.4	51.5	37.2	32.3	-	2.5
Harnett County.....	100.0	9.6	-	62.7	59.7	27.7	16.1	-	2.0
Henderson County.....	100.0	8.8	-	61.1	59.7	30.1	25.4	-	3.4
Iredell-Statesville.....	100.0	7.5	-	58.1	56.9	34.4	28.9	-	3.9
Johnston County.....	100.0	7.5	-	60.8	57.2	31.8	28.4	-	2.8
Lincoln County.....	100.0	7.1	-	61.0	60.0	32.0	28.7	-	2.6
Moore County.....	100.0	7.9	-	60.2	59.1	31.9	27.1	-	2.0
Nash-Rocky Mount.....	100.0	12.2	-	68.2	66.8	19.7	16.6	-	1.9
New Hanover County.....	100.0	8.4	-	52.9	51.5	38.7	34.8	-	2.3

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>NORTH CAROLINA--Con.</b>									
<b>Dependent Schools--Con.</b>									
Onslow County.....	100.0	11.7	-	60.9	60.2	27.4	24.0	-	2.3
Pitt County.....	100.0	10.0	-	64.4	62.0	25.6	21.7	-	2.6
Randolph County.....	100.0	8.1	-	65.4	64.9	26.5	22.5	-	2.7
Robeson County.....	100.0	17.2	-	72.5	66.8	10.3	7.3	-	1.4
Rockingham County.....	100.0	10.8	-	66.5	65.5	22.7	17.1	-	2.8
Rowan-Salisbury.....	100.0	9.9	-	61.4	58.1	28.7	23.7	-	2.5
Union County.....	100.0	3.9	-	38.9	38.5	57.2	53.4	-	2.8
Wake County.....	100.0	5.4	-	54.7	54.3	39.9	35.9	-	2.4
Wayne County.....	100.0	12.1	-	71.7	69.0	16.2	13.5	-	1.5
Wilkes County.....	100.0	9.9	-	63.7	61.3	26.5	21.1	-	2.4
Wilson County.....	100.0	12.1	-	61.4	59.3	26.4	20.5	-	2.6
Winston-Salem/Forsyth.....	100.0	9.0	-	58.4	56.4	32.6	27.8	-	2.0
<b>NORTH DAKOTA</b>									
<b>Independent Schools:</b>									
Bismarck.....	100.0	11.1	2.2	36.9	35.2	52.0	44.7	1.3	2.9
Fargo.....	100.0	7.4	2.2	28.9	27.6	63.8	56.6	.4	3.0
<b>OHIO</b>									
<b>Independent Schools:</b>									
Akron.....	100.0	10.2	-	53.0	36.3	36.8	29.1	2.3	1.5
Canton.....	100.0	11.3	-	54.8	44.4	33.9	24.9	.9	3.2
Cincinnati.....	100.0	10.9	-	35.5	30.3	53.6	42.0	1.9	1.0
Cleveland.....	100.0	13.8	-	59.3	43.8	26.9	22.9	.1	.4
Columbus.....	100.0	14.3	-	37.5	25.0	48.2	42.6	1.5	1.5
Dayton.....	100.0	9.6	-	58.0	37.2	32.4	25.3	.3	1.0
Dublin.....	100.0	2.4	-	18.5	17.7	79.0	72.0	.3	3.9
Fairfield.....	100.0	4.3	-	36.9	35.7	58.8	51.4	1.2	4.2
Hilliard.....	100.0	3.0	-	32.2	31.5	64.8	57.7	.1	3.3
Lakota.....	100.0	3.2	-	34.1	33.7	62.7	51.9	.2	4.6
Mason.....	100.0	1.7	-	35.3	34.6	62.9	53.0	.7	5.9
Olentangy.....	100.0	2.2	-	14.3	13.8	83.5	69.4	5.6	4.1
Parma.....	100.0	5.2	-	28.2	24.8	66.6	59.3	.7	4.3
Pickerington.....	100.0	2.5	-	41.7	41.2	55.8	46.7	.4	3.9
South-Western.....	100.0	7.1	-	45.5	41.8	47.4	42.5	.4	2.9
Toledo.....	100.0	8.0	-	61.0	35.8	31.0	23.9	.6	3.1
Westerville.....	100.0	3.2	-	30.2	29.2	66.6	59.4	.5	3.3
<b>OKLAHOMA</b>									
<b>Independent Schools:</b>									
Broken Arrow.....	100.0	6.6	.8	48.9	35.8	44.4	31.5	3.0	7.5
Edmond.....	100.0	4.7	.6	34.4	22.8	60.8	46.7	5.5	5.8
Lawton.....	100.0	17.6	3.3	61.1	45.7	21.3	14.2	1.6	4.3
Midwest-Del City.....	100.0	11.2	2.2	53.1	38.4	35.8	23.6	4.9	4.4
Moore.....	100.0	6.9	.9	51.5	39.2	41.6	29.1	6.2	4.5
Norman.....	100.0	6.7	1.2	46.1	33.4	47.3	38.1	2.3	4.9
Oklahoma City.....	100.0	15.0	6.2	48.4	35.2	36.7	26.4	2.5	2.1
Putnam City.....	100.0	9.1	2.6	46.8	32.7	44.1	31.5	5.8	4.8
Tulsa.....	100.0	14.6	5.0	44.2	30.2	41.3	33.2	2.4	3.0
Union.....	100.0	7.1	.7	44.5	32.2	48.5	38.0	2.7	4.8
<b>OREGON</b>									
<b>Independent Schools:</b>									
Beaverton.....	100.0	5.9	1.7	50.4	46.7	43.7	35.9	2.3	2.1
Bend-La Pine.....	100.0	6.2	1.8	38.9	35.3	55.0	40.9	3.8	1.6
David Douglas.....	100.0	9.3	3.4	66.6	59.9	24.2	16.1	1.5	3.0
Eugene.....	100.0	8.2	1.7	40.6	36.5	51.1	39.8	.2	4.6
Gresham-Barlow.....	100.0	.2	.1	64.2	60.6	35.6	27.4	1.2	4.1
Hillsboro.....	100.0	7.9	2.0	48.0	44.4	44.1	34.4	1.5	2.9
Medford.....	100.0	8.7	3.2	54.1	50.5	37.2	31.1	.1	1.5
North Clackamas.....	100.0	5.2	1.4	49.4	46.3	45.3	32.9	.5	2.3
Portland.....	100.0	11.6	3.8	37.2	32.3	51.2	40.2	3.0	3.7
Reynolds.....	100.0	9.5	3.2	63.8	59.6	26.7	22.3	.9	1.0
Salem-Keizer.....	100.0	8.8	3.5	63.3	59.3	27.9	19.8	3.0	1.7
Springfield.....	100.0	11.3	3.6	59.3	54.6	29.4	21.1	.3	3.0
Tigard.....	100.0	3.9	.7	42.0	38.8	54.1	41.8	2.9	3.1

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	Charges
<b>PENNSYLVANIA</b>									
Independent Schools:									
Allentown.....	100.0	12.1	5.5	46.8	31.6	41.2	39.0	.3	.5
Bethlehem Area.....	100.0	5.5	1.7	22.5	10.7	72.0	57.5	.3	1.2
Central Bucks.....	100.0	1.9	.3	15.3	5.7	82.8	77.2	.1	3.2
Central Dauphin.....	100.0	1.7	.5	19.7	9.0	78.6	65.2	1.6	1.8
Council Rock.....	100.0	1.9	.2	17.0	7.0	81.1	77.6	.1	1.8
Downingtown Area.....	100.0	.7	.1	18.1	7.2	81.2	76.0	.8	1.7
Erie.....	100.0	12.4	4.8	44.7	25.5	42.9	28.4	1.6	.8
Hazleton Area.....	100.0	7.9	2.0	46.6	24.9	45.5	42.7	.5	1.4
Lancaster.....	100.0	13.4	4.9	38.5	22.4	48.2	35.4	.3	.1
North Penn.....	100.0	2.8	.4	14.7	4.4	82.5	77.6	-	-
Pennsbury.....	100.0	2.1	.5	19.9	8.4	78.0	74.2	.1	.2
Philadelphia.....	100.0	12.1	5.9	53.3	34.3	34.6	30.3	.1	.2
Pittsburgh.....	100.0	9.6	3.5	34.9	21.5	55.5	42.5	.5	1.0
Pocono Mountain.....	100.0	3.4	1.1	22.0	9.3	74.6	60.3	-	1.1
Reading.....	100.0	14.0	7.6	63.5	46.1	22.5	17.7	2.0	.6
Upper Darby.....	100.0	6.4	2.3	31.8	15.4	61.8	57.8	.1	2.5
West Chester Area.....	100.0	2.5	1.1	14.7	3.7	82.8	79.4	.2	1.5
<b>RHODE ISLAND</b>									
Dependent Schools:									
Cranston.....	100.0	7.3	1.0	30.0	24.3	62.7	60.4	1.0	1.1
Providence.....	100.0	13.0	5.6	56.8	49.4	30.2	28.8	.7	.2
Warwick.....	100.0	4.8	.9	26.3	21.3	68.9	67.0	.6	1.1
<b>SOUTH CAROLINA</b>									
Independent Schools:									
Aiken County.....	100.0	10.2	3.3	58.4	18.1	31.4	24.4	2.7	3.0
Anderson County 5.....	100.0	9.3	2.4	55.4	17.1	35.3	28.8	.8	3.6
Beaufort County.....	100.0	7.4	2.1	30.3	.7	62.3	57.1	.1	.8
Berkeley County.....	100.0	9.4	2.5	53.6	16.3	37.1	25.5	4.6	3.3
Charleston County.....	100.0	9.2	3.0	38.3	4.1	52.5	40.9	-	2.7
Darlington County.....	100.0	11.5	3.5	51.7	15.2	36.8	23.7	1.9	2.5
Dorchester County 2.....	100.0	6.1	1.3	63.4	19.8	30.6	21.1	1.4	3.1
Florence County 1.....	100.0	10.6	2.6	56.9	16.0	32.5	25.1	1.9	2.8
Georgetown County.....	100.0	9.7	2.7	44.0	9.9	46.3	41.6	.2	2.2
Greenville County.....	100.0	8.0	2.6	53.7	16.7	38.2	26.4	2.4	4.7
Horry County.....	100.0	7.5	2.2	37.8	9.0	54.7	45.9	1.2	2.9
Kershaw County.....	100.0	8.2	2.2	56.4	18.1	35.4	23.2	2.0	2.9
Lancaster County.....	100.0	12.1	2.2	55.2	16.3	32.8	24.1	2.3	3.3
Lexington County 1.....	100.0	4.5	.7	55.5	16.5	40.0	30.8	1.6	4.9
Lexington County 5.....	100.0	4.0	.6	56.6	14.2	39.4	31.8	-	6.1
Oconee County.....	100.0	7.9	2.0	42.2	8.7	50.0	41.5	2.0	3.5
Pickens County.....	100.0	6.7	1.6	49.1	15.5	44.2	28.0	.2	4.0
Richland County 1.....	100.0	9.7	3.4	36.3	9.7	54.0	47.4	2.1	1.5
Richland County 2.....	100.0	5.3	.6	53.6	16.1	41.1	33.5	.4	4.3
Spartanburg County 6.....	100.0	6.5	1.3	53.8	17.2	39.7	30.2	3.6	3.9
York County 3.....	100.0	6.6	1.9	55.5	16.9	38.0	29.9	1.8	3.3
<b>SOUTH DAKOTA</b>									
Independent Schools:									
Rapid City Area.....	100.0	11.4	4.0	27.0	22.6	61.6	55.3	.5	2.8
Sioux Falls.....	100.0	11.2	2.8	30.4	24.3	58.4	49.5	.1	3.2
<b>TENNESSEE</b>									
Dependent Schools:									
Blount County.....	100.0	7.6	1.5	51.1	47.7	41.3	31.2	3.1	6.2
Bradley County.....	100.0	8.6	1.5	55.3	51.5	36.1	26.9	-	8.8
Hamilton County.....	100.0	11.5	2.9	32.3	30.2	56.2	47.7	-	7.0
Jackson-Madison County.....	100.0	11.7	2.5	42.3	37.5	46.0	41.6	.4	3.9
Knox County.....	100.0	8.9	2.8	30.3	29.1	60.8	47.1	.1	5.3
Maury County.....	100.0	9.5	2.1	50.6	48.1	39.9	32.1	.3	7.2
Memphis.....	100.0	14.3	5.1	39.5	37.6	46.2	8.4	31.5	3.4
Montgomery County.....	100.0	12.2	2.7	52.4	50.4	35.4	28.9	-	5.9
Nashville-Davidson County.....	100.0	10.6	3.2	27.1	25.2	62.2	57.9	.1	3.3
Putnam County.....	100.0	10.8	2.3	47.5	42.9	41.7	31.1	.3	7.1
Robertson County.....	100.0	8.3	2.9	57.5	55.5	34.3	28.5	.5	5.1
Rutherford County.....	100.0	5.9	.8	50.1	48.3	44.0	34.8	-	6.5

See footnotes at end of table.



**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>TENNESSEE--Con.</b>									
<b>Dependent Schools--Con.</b>									
Sevier County.....	100.0	8.2	1.9	32.3	30.3	59.5	52.1	.2	6.6
Shelby County.....	100.0	5.7	.7	45.5	44.1	48.8	41.2	2.3	4.1
Sullivan County.....	100.0	8.2	1.6	44.0	40.7	47.8	39.7	-	7.2
Sumner County.....	100.0	7.2	1.5	51.5	50.1	41.3	30.9	.2	9.5
Tipton County.....	100.0	10.1	2.0	65.7	62.4	24.2	16.8	.8	6.2
Williamson County.....	100.0	3.8	.3	39.5	37.7	56.7	47.3	.1	8.5
Wilson County.....	100.0	6.2	.8	49.0	47.3	44.8	31.2	2.5	10.1
<b>TEXAS</b>									
<b>Independent Schools:</b>									
Abilene.....	100.0	13.9	3.4	53.8	45.9	32.3	27.1	-	2.5
Aldine.....	100.0	12.2	3.0	54.3	47.6	33.5	28.8	-	1.7
Alief.....	100.0	10.1	2.9	51.9	43.0	37.9	33.8	.1	1.9
Allen.....	100.0	2.5	.2	32.2	27.9	65.3	58.0	-	4.4
Alvin.....	100.0	7.2	1.6	52.4	45.2	40.4	32.8	-	2.8
Amarillo.....	100.0	12.8	3.8	51.4	45.4	35.8	30.2	-	2.9
Arlington.....	100.0	9.1	2.3	40.1	32.8	50.8	46.5	-	1.8
Austin.....	100.0	8.8	2.7	23.9	18.8	67.3	63.0	-	1.1
Beaumont.....	100.0	14.9	3.5	31.6	27.0	53.6	47.1	-	1.5
Birdville.....	100.0	7.0	.9	35.8	29.4	57.2	44.6	-	3.4
Brazosport.....	100.0	9.3	2.4	25.1	20.9	65.6	61.7	-	2.2
Brownsville.....	100.0	16.5	6.0	68.1	60.5	15.4	10.6	-	.5
Bryan.....	100.0	12.5	2.8	45.7	38.5	41.7	36.2	-	2.1
Carrollton-Farmers Branch.....	100.0	5.7	1.0	23.8	19.7	70.5	65.4	-	2.0
Clear Creek.....	100.0	3.9	.3	35.5	30.8	60.6	53.0	.3	3.9
Clint.....	100.0	11.3	3.6	74.2	56.6	14.5	9.8	-	.3
Comal.....	100.0	5.2	.8	21.5	17.4	73.3	62.3	-	2.7
Conroe.....	100.0	6.0	1.3	39.1	32.8	54.9	49.5	-	2.4
Corpus Christi.....	100.0	12.3	3.7	50.2	42.4	37.5	33.8	-	1.9
Crowley.....	100.0	4.7	.5	41.6	34.5	53.6	46.7	.5	2.9
Cypress-Fairbanks.....	100.0	5.5	.6	39.7	33.2	54.7	47.0	-	4.5
Dallas.....	100.0	13.4	5.1	29.4	23.6	57.2	54.0	.2	.8
Deer Park.....	100.0	4.0	.5	21.9	18.0	74.1	67.1	-	2.5
Denton.....	100.0	5.9	1.2	32.6	28.9	61.5	54.0	-	2.6
Donna.....	100.0	18.4	7.4	72.5	59.8	9.1	7.0	-	.4
Duncanville.....	100.0	7.2	.9	45.2	37.8	47.6	42.7	-	2.1
Eagle Mt-Saginaw.....	100.0	3.8	.4	34.2	30.0	62.0	53.7	-	3.1
Eagle Pass.....	100.0	15.3	6.2	68.9	61.5	15.8	13.2	-	.8
Ector County.....	100.0	10.6	3.3	46.6	40.8	42.9	37.9	-	2.2
Edgewood.....	100.0	15.4	5.8	71.3	57.6	13.3	9.8	-	.5
Edinburg.....	100.0	15.5	5.2	61.7	55.6	22.8	19.3	-	.9
El Paso.....	100.0	15.0	5.8	53.9	45.5	31.1	27.4	-	1.2
Fort Bend.....	100.0	5.2	.9	44.2	37.7	50.7	44.4	-	3.1
Fort Worth.....	100.0	13.4	4.4	43.6	36.8	43.0	37.8	-	1.7
Frisco.....	100.0	2.0	.1	22.8	18.9	75.2	66.0	-	3.9
Galena Park.....	100.0	9.5	2.0	53.1	44.6	37.4	33.6	-	1.9
Garland.....	100.0	8.1	1.4	51.3	44.0	40.6	35.3	-	3.3
Goose Creek.....	100.0	8.4	2.3	28.6	24.2	63.0	54.0	.3	2.0
Grand Prairie.....	100.0	8.1	2.0	57.7	48.5	34.2	28.0	.6	2.0
Grapevine-Colleyville.....	100.0	2.2	.2	16.4	13.4	81.4	68.4	-	4.7
Harlandale.....	100.0	14.6	4.0	68.9	55.2	16.5	11.6	-	.8
Harlingen Consolidated.....	100.0	14.2	5.1	60.9	53.7	24.9	20.8	-	1.6
Hays Consolidated.....	100.0	5.5	.6	56.1	46.2	38.4	33.2	-	2.1
Houston.....	100.0	13.0	4.7	29.0	23.8	58.0	51.9	.9	.8
Humble.....	100.0	4.3	.5	44.7	37.6	51.0	42.0	.1	4.1
Hurst-Euless-Bedford.....	100.0	5.7	1.0	32.4	28.0	61.9	53.3	-	4.5
Irving.....	100.0	10.2	1.7	43.8	36.5	46.0	41.1	.3	1.8
Judson.....	100.0	7.0	1.1	47.9	40.7	45.1	37.5	.3	2.3
Katy.....	100.0	4.0	.2	43.1	35.2	52.9	47.1	-	3.2
Keller.....	100.0	2.4	.1	37.0	31.3	60.6	50.7	-	5.1
Killeen.....	100.0	21.2	1.8	58.7	51.1	20.1	15.5	.1	2.0
Klein.....	100.0	5.2	.6	47.2	39.4	47.7	40.1	-	5.3
La Joya.....	100.0	15.5	6.3	70.4	59.9	14.1	9.2	-	.4
Lamar Consolidated.....	100.0	6.5	1.5	34.0	28.7	59.5	51.7	-	2.0

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	Charges
<b>TEXAS--Con.</b>									
<b>Independent Schools--Con.</b>									
Laredo.....	100.0	15.4	5.4	69.3	57.3	15.3	9.6	.3	.2
Leander.....	100.0	2.7	.3	31.1	26.7	66.2	55.8	-	3.4
Lewisville.....	100.0	4.3	.4	27.6	23.2	68.1	60.0	.1	4.3
Lubbock.....	100.0	14.4	3.4	42.9	35.7	42.8	37.9	.2	2.1
Magnolia.....	100.0	5.3	1.0	52.3	43.9	42.4	37.8	1.3	2.3
Mansfield.....	100.0	3.9	.3	46.3	37.7	49.8	41.1	-	3.8
McAllen.....	100.0	13.3	4.3	53.0	44.2	33.8	29.4	-	1.7
McKinney.....	100.0	4.0	.7	30.5	27.2	65.5	56.7	-	4.3
Mesquite.....	100.0	6.5	1.3	59.8	49.9	33.7	27.4	-	3.4
Midland.....	100.0	11.1	2.8	34.4	28.9	54.5	50.1	-	2.2
Mission Consolidated.....	100.0	15.7	5.4	68.4	59.6	15.9	11.3	-	1.3
North East.....	100.0	5.1	.8	30.4	25.8	64.5	53.0	.1	3.1
Northside.....	100.0	7.6	1.5	41.6	35.1	50.9	45.0	-	2.8
Northwest.....	100.0	2.0	.4	22.2	19.4	75.8	65.7	-	3.5
Pasadena.....	100.0	9.8	2.4	57.0	47.9	33.2	27.8	-	2.2
Pearland.....	100.0	4.3	.8	40.1	34.2	55.5	48.9	.1	3.2
Pflugerville.....	100.0	5.8	.3	38.4	32.1	55.8	50.3	-	3.3
Pharr-San Juan-Alamo.....	100.0	14.5	5.4	68.6	56.5	17.0	12.7	-	.2
Plano.....	100.0	3.6	.4	22.0	18.2	74.4	67.5	-	3.5
Richardson.....	100.0	7.7	1.5	22.4	17.7	69.9	64.6	-	2.4
Rockwall.....	100.0	3.5	.5	31.5	27.1	65.0	56.3	-	4.0
Round Rock.....	100.0	5.1	.4	25.5	20.9	69.4	60.9	-	3.6
San Angelo.....	100.0	13.6	3.6	56.4	50.1	30.0	25.0	-	2.5
San Antonio.....	100.0	16.9	5.6	55.2	45.6	28.0	24.6	-	.8
San Benito Consolidated.....	100.0	18.8	5.3	71.3	60.5	10.0	8.2	.1	.6
San Felipe-Del Rio Consolidated.....	100.0	16.5	5.7	64.8	56.7	18.8	14.1	.3	1.4
Schertz-Cibolo-Universal City.....	100.0	5.0	.6	46.7	39.2	48.4	38.8	-	2.9
Socorro.....	100.0	9.8	2.7	66.5	54.6	23.7	19.8	-	1.1
Southwest.....	100.0	13.3	4.8	65.6	57.0	21.1	15.3	-	1.2
Spring.....	100.0	6.3	.7	52.0	43.9	41.7	35.3	-	3.2
Spring Branch.....	100.0	9.2	2.4	26.8	20.5	64.0	57.4	-	2.0
Tyler.....	100.0	12.5	3.1	37.4	32.3	50.1	45.5	.1	2.0
United.....	100.0	10.5	2.8	59.5	50.4	30.0	25.5	-	1.2
Victoria.....	100.0	10.3	3.2	41.0	34.8	48.7	39.5	-	3.0
Waco.....	100.0	16.7	5.0	52.0	45.5	31.4	27.2	.1	1.2
Weslaco.....	100.0	17.1	7.3	68.8	61.4	14.1	10.5	-	1.1
Wichita Falls.....	100.0	13.8	2.6	45.7	39.2	40.5	34.8	-	2.8
Wylie.....	100.0	3.6	.3	47.0	38.5	49.5	41.7	-	3.7
Ysleta.....	100.0	12.9	4.4	67.1	57.6	19.9	16.9	-	.9
<b>UTAH</b>									
<b>Independent Schools:</b>									
Alpine.....	100.0	8.3	1.0	59.8	29.6	31.9	26.5	-	2.2
Box Elder.....	100.0	8.0	.8	64.1	29.6	27.9	20.1	-	2.4
Cache.....	100.0	7.1	.8	68.3	30.4	24.7	18.3	.6	2.5
Davis County.....	100.0	8.3	.5	63.0	30.2	28.7	22.2	-	2.2
Granite.....	100.0	11.7	2.0	57.3	27.4	31.1	26.1	.1	1.8
Jordan.....	100.0	7.2	.8	52.5	25.5	40.3	33.2	-	2.4
Nebo.....	100.0	8.8	1.1	63.2	28.9	28.0	23.5	-	1.9
Ogden.....	100.0	14.6	3.5	54.8	23.2	30.6	21.7	-	.7
Provo.....	100.0	11.3	2.1	57.3	25.0	31.4	25.5	-	1.8
Salt Lake City.....	100.0	15.7	2.8	38.7	.8	45.7	39.7	-	1.4
Tooele County.....	100.0	6.5	.7	64.8	30.8	28.6	21.8	-	2.2
Washington County.....	100.0	7.3	1.6	51.6	23.2	41.2	36.5	-	1.6
Weber County.....	100.0	7.7	.6	67.1	31.2	25.2	20.5	-	2.5
<b>VIRGINIA</b>									
<b>Dependent Schools:</b>									
Albemarle County.....	100.0	3.8	.8	25.9	20.6	70.3	62.3	2.9	3.0
Alexandria.....	100.0	4.6	1.4	14.1	10.7	81.2	79.5	-	1.4
Arlington County.....	100.0	3.2	.8	11.4	8.6	85.4	81.9	.4	2.6
Augusta County.....	100.0	7.6	1.2	52.5	40.2	39.9	31.7	4.8	2.4
Bedford County.....	100.0	5.3	1.4	40.3	32.4	54.5	45.7	5.9	2.3
Chesapeake.....	100.0	5.3	1.1	47.5	36.7	47.2	43.1	2.0	1.7

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
VIRGINIA--Con.									
Dependent Schools--Con.									
Chesterfield County.....	100.0	4.0	.7	47.2	38.4	48.8	44.1	.5	2.7
Fairfax County.....	100.0	3.8	.8	19.8	16.2	76.5	70.4	1.7	2.6
Fauquier County.....	100.0	3.0	.4	28.2	22.9	68.8	65.6	.4	2.4
Frederick County.....	100.0	3.5	.6	42.2	33.1	54.3	48.6	2.2	2.4
Hampton.....	100.0	9.0	2.8	58.5	44.4	32.4	28.1	1.5	1.6
Hanover County.....	100.0	3.9	.4	43.1	35.4	53.0	48.5	.3	3.3
Henrico County.....	100.0	5.4	1.1	46.5	37.4	48.1	45.2	.4	2.3
Loudoun County.....	100.0	2.4	.2	20.2	16.6	77.3	73.5	.3	2.0
Newport News.....	100.0	10.9	3.2	53.0	39.6	36.1	31.6	2.5	1.8
Norfolk.....	100.0	11.9	4.8	55.0	40.1	33.1	28.5	1.9	1.5
Portsmouth.....	100.0	9.4	3.3	52.4	38.0	38.2	32.5	2.7	1.3
Prince William County.....	100.0	3.9	.7	41.7	32.5	54.3	47.0	2.9	2.6
Richmond.....	100.0	13.4	4.3	42.1	28.7	44.5	42.2	.8	.9
Roanoke.....	100.0	11.9	5.3	43.7	31.4	44.4	40.7	2.6	1.0
Roanoke County.....	100.0	4.3	.7	46.9	37.5	48.9	44.9	.5	2.7
Rockingham County.....	100.0	5.1	1.1	44.0	34.3	50.9	43.3	3.8	2.1
Spotsylvania County.....	100.0	4.0	.6	48.0	38.6	48.0	44.3	.9	2.6
Stafford County.....	100.0	4.9	.4	51.1	42.3	44.0	39.6	.7	2.9
Suffolk.....	100.0	6.6	2.0	47.1	36.5	46.2	42.2	1.8	1.7
Virginia Beach.....	100.0	7.7	1.4	46.6	37.0	45.7	41.2	1.8	1.9
Williamsburg-James City County.....	100.0	3.4	.7	28.4	22.6	68.2	65.4	.2	1.6
York County.....	100.0	10.8	.4	49.4	40.9	39.8	34.3	1.8	3.1
WASHINGTON									
Independent Schools:									
Auburn.....	100.0	6.6	1.2	60.4	44.1	33.0	27.2	.6	3.3
Battle Ground.....	100.0	4.5	.6	80.7	43.5	14.8	9.0	.3	2.9
Bellevue.....	100.0	4.5	.6	50.0	37.2	45.6	34.8	.3	7.4
Bellingham.....	100.0	6.8	1.6	58.6	43.6	34.6	27.5	-	2.9
Bethel.....	100.0	6.2	1.2	66.2	45.2	27.6	20.2	.1	2.9
Central Kitsap.....	100.0	14.6	.9	62.0	43.2	23.4	17.7	.4	3.5
Central Valley.....	100.0	5.4	1.2	67.9	48.3	26.8	21.5	-	4.4
Clover Park.....	100.0	17.8	2.7	60.1	36.3	22.1	16.1	.2	1.5
Edmonds.....	100.0	5.3	1.2	56.5	41.2	38.2	31.8	.8	3.0
Everett.....	100.0	6.3	1.6	56.8	41.0	36.9	30.2	-	2.9
Evergreen.....	100.0	5.8	1.4	67.6	45.9	26.5	21.6	-	2.4
Federal Way.....	100.0	7.2	1.6	64.7	44.6	28.1	22.9	.1	3.6
Highline.....	100.0	8.1	2.3	55.2	38.6	36.7	27.1	.3	1.9
Issaquah.....	100.0	2.6	.3	51.4	38.8	46.0	35.1	-	7.4
Kennewick.....	100.0	6.9	2.0	71.1	49.2	22.0	16.8	.3	2.7
Kent.....	100.0	6.5	1.2	59.6	43.6	33.9	27.3	-	3.2
Lake Washington.....	100.0	3.6	.5	55.1	41.9	41.3	32.4	-	5.1
Marysville.....	100.0	5.6	1.0	63.6	44.0	30.8	21.8	.1	2.4
Mukilteo.....	100.0	6.2	1.4	59.0	43.3	34.9	30.2	-	2.8
North Thurston.....	100.0	5.7	.9	64.5	42.2	29.8	23.3	.1	3.1
Northshore.....	100.0	3.6	.5	56.2	41.6	40.1	33.6	-	4.7
Pasco.....	100.0	7.6	2.4	69.9	35.8	22.5	13.8	.1	1.1
Puyallup.....	100.0	3.6	.6	65.9	43.6	30.4	24.4	.3	3.2
Renton.....	100.0	7.1	1.9	57.5	40.8	35.4	30.9	.1	3.1
Richland.....	100.0	6.5	.8	67.8	42.6	25.7	18.9	-	3.1
Seattle.....	100.0	7.7	2.4	49.5	33.7	42.8	36.0	-	2.3
South Kitsap.....	100.0	7.4	1.5	72.9	51.7	19.7	14.7	-	3.3
Spokane.....	100.0	9.7	3.1	66.8	40.6	23.5	19.0	-	2.4
Tacoma.....	100.0	10.3	3.7	54.3	36.4	35.4	29.8	.5	1.9
Vancouver.....	100.0	8.5	3.3	63.9	44.9	27.6	23.4	.3	2.2
Yakima.....	100.0	15.1	5.2	69.3	43.9	15.7	11.6	.3	.9
WEST VIRGINIA									
Independent Schools:									
Berkeley County.....	100.0	8.1	2.0	53.8	32.2	38.1	35.1	-	1.8
Cabell County.....	100.0	9.9	3.1	52.7	32.4	37.4	31.9	-	.9
Harrison County.....	100.0	10.6	3.4	57.6	35.1	31.8	29.4	-	1.0
Kanawha County.....	100.0	11.8	3.6	52.2	30.5	36.1	31.7	.2	2.2
Monongalia County.....	100.0	9.0	2.5	47.8	27.6	43.2	37.0	-	1.2
Raleigh County.....	100.0	9.4	3.1	59.3	36.1	31.3	29.2	-	.9
Wood County.....	100.0	9.4	2.8	59.6	36.9	31.0	28.0	-	1.6

See footnotes at end of table.

**Table 16. Percent Distribution of Revenue of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Total	Federal sources		State sources		Local sources			Charges
		Total <sup>1</sup>	Compensatory (Title I)	Total <sup>1</sup>	Formula assistance	Total <sup>1</sup>	Taxes and parent government contribution	Other local governments	
<b>WISCONSIN</b>									
Independent Schools:									
Appleton Area.....	100.0	5.5	1.2	56.4	51.2	38.1	31.3	3.3	2.1
Eau Claire Area.....	100.0	4.9	1.3	51.9	46.2	43.2	38.4	1.4	2.5
Green Bay.....	100.0	7.8	2.5	58.7	51.2	33.5	30.4	.6	1.6
Janesville.....	100.0	5.8	1.1	61.3	56.0	32.9	28.0	1.2	1.8
Kenosha.....	100.0	7.0	2.9	58.5	52.5	34.5	30.9	.2	2.1
Madison.....	100.0	6.0	1.6	24.6	16.5	69.4	64.2	.8	2.7
Milwaukee.....	100.0	15.7	7.0	59.6	48.3	24.8	21.2	1.3	1.2
Oshkosh Area.....	100.0	5.9	1.2	59.1	53.4	35.1	31.2	.5	1.9
Racine.....	100.0	8.1	3.4	63.0	51.9	28.9	26.8	-	1.3
Sheboygan Area.....	100.0	6.3	1.5	60.6	55.7	33.2	28.7	.8	2.1
Waukesha.....	100.0	3.7	.8	38.8	32.6	57.5	50.8	3.8	2.0
<b>WYOMING</b>									
Independent Schools:									
Laramie County 1.....	100.0	5.5	1.5	78.6	54.1	15.9	10.4	3.0	1.0
Natrona County.....	100.0	7.0	2.6	70.2	49.7	22.8	15.4	4.4	1.0

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

Notes: See Appendix B for a description of state-specific reporting anomalies. Where state accounting practices permit, revenue from other school systems are included under "Other local governments." Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Due to enrollments under 10,000, Maine and Vermont are not shown on the individual unit tables.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
<b>ALABAMA</b>												
Independent Schools:												
Baldwin County.....	26,512	10,061	5,785	2,388	5,916	3,787	1,497	3,668	568	562	157	698
Birmingham.....	28,266	9,689	5,299	2,282	4,825	2,767	1,313	4,291	725	925	259	710
Cullman County.....	10,041	8,686	4,909	2,080	5,100	3,313	1,314	2,999	468	382	147	573
Elmore County.....	10,865	8,079	4,503	1,988	4,944	3,042	1,259	2,669	371	421	164	452
Hoover.....	12,479	11,923	6,593	2,785	7,033	4,243	1,670	4,262	674	580	106	735
Huntsville.....	22,799	10,150	6,010	2,391	6,085	3,995	1,523	3,561	453	599	184	673
Jefferson County.....	36,109	8,636	4,931	2,177	5,113	3,175	1,359	2,982	430	373	152	647
Lee County.....	10,002	8,531	5,041	2,120	5,460	3,569	1,420	2,516	383	280	127	418
Madison County.....	19,146	8,412	4,950	2,071	4,962	3,275	1,296	2,912	424	442	136	570
Mobile County.....	64,375	9,050	5,013	2,182	5,014	3,150	1,294	3,456	455	499	173	543
Montgomery County.....	31,618	8,788	5,146	2,188	4,923	3,224	1,315	3,294	558	576	183	494
Shelby County.....	26,299	9,095	5,142	2,310	5,333	3,275	1,474	3,171	485	574	132	570
Tuscaloosa.....	10,392	9,481	5,351	2,253	5,450	3,441	1,384	3,465	614	421	349	653
Tuscaloosa County.....	16,968	8,500	4,651	2,025	4,903	3,039	1,249	2,876	492	301	146	592
<b>ALASKA</b>												
Dependent Schools:												
Anchorage.....	48,857	12,515	6,297	4,483	7,438	4,058	2,855	4,778	1,276	556	100	744
Fairbanks North Star Borough.....	14,227	14,313	6,907	4,714	8,499	4,464	3,193	5,484	1,056	703	147	804
Matanuska-Susitna Borough.....	16,159	12,485	5,808	4,109	7,361	3,886	2,860	4,808	1,089	608	83	885
<b>ARIZONA</b>												
Independent Schools:												
Alhambra Elementary.....	15,242	7,226	4,790	1,273	4,308	3,215	879	2,379	449	265	58	302
Amphitheater Unified.....	16,404	7,868	5,221	1,357	4,464	3,364	838	2,970	522	361	60	337
Cartwright Elementary.....	20,454	6,866	4,554	1,238	4,238	3,116	805	2,241	424	252	49	435
Chandler Unified.....	36,064	6,979	4,278	1,179	4,056	2,918	784	2,573	415	225	26	327
Deer Valley Unified.....	36,875	6,569	4,165	1,255	4,012	2,881	874	2,229	452	123	70	314
Dysart Unified.....	23,401	6,971	3,902	1,020	3,764	2,646	673	2,866	485	220	54	374
Flagstaff Unified.....	11,170	7,892	4,622	1,516	4,407	3,071	992	3,218	574	296	34	378
Gilbert Unified.....	38,539	6,566	4,338	1,180	4,017	3,040	803	2,209	490	144	27	275
Glendale Elementary.....	14,247	6,791	4,340	1,406	3,830	2,685	889	2,508	361	188	58	490
Glendale Union High.....	15,068	7,929	4,944	1,489	4,530	3,188	942	3,034	572	320	62	333
Kyrene Elementary.....	18,283	6,954	4,446	1,179	4,305	3,241	841	2,303	429	240	55	322
Marana Unified.....	11,091	8,558	5,649	1,429	4,995	3,691	942	3,268	621	221	50	442
Mesa Unified.....	73,044	7,427	5,040	1,238	4,449	3,385	809	2,567	431	265	34	391
Paradise Valley Unified.....	34,114	7,287	4,347	1,235	4,265	2,892	871	2,716	584	320	98	344
Pendergast Elementary.....	11,016	6,444	3,945	1,100	3,590	2,547	690	2,436	521	317	73	381
Peoria Unified.....	39,143	6,688	4,333	1,313	3,958	2,879	902	2,404	541	298	18	356
Phoenix Union High.....	26,483	9,666	5,479	2,146	5,278	3,504	1,209	4,100	1,072	307	42	365
Roosevelt Elementary.....	12,543	8,047	5,028	1,382	4,494	3,264	857	3,085	555	254	179	392
Scottsdale Unified.....	26,611	7,963	5,153	1,389	4,631	3,316	874	2,958	609	394	32	424
Sunnyside Unified.....	17,785	7,605	5,012	1,213	4,146	3,141	736	2,999	726	249	60	406
Tempe Elementary.....	13,257	8,420	5,430	1,629	4,578	3,336	992	3,426	710	436	77	420
Tempe Union High.....	13,694	7,018	4,427	1,359	4,073	2,896	935	2,570	486	249	81	315
Tucson Unified.....	59,327	7,945	5,285	1,452	4,168	3,143	838	3,420	741	283	99	487
Washington Elementary.....	24,312	7,631	4,613	1,360	4,380	2,978	882	2,762	680	211	62	364
Yuma Elementary.....	10,455	7,262	4,036	1,296	3,848	2,821	885	2,946	359	70	93	479
Yuma Union High.....	10,835	7,175	3,861	1,163	3,524	2,571	736	3,245	626	230	85	273
<b>ARKANSAS</b>												
Independent Schools:												
Bentonville.....	11,959	8,301	5,514	1,412	5,069	3,664	914	2,810	522	394	100	523
Fort Smith.....	13,938	8,418	5,376	1,567	4,817	3,274	951	3,185	600	784	58	483
Little Rock.....	27,084	10,643	6,369	1,926	5,955	4,131	1,217	4,219	510	902	133	606
Pulaski County Special.....	18,016	9,444	6,027	1,712	5,355	3,748	1,034	3,638	496	699	142	584
Rogers.....	13,789	7,933	5,298	1,346	5,020	3,621	917	2,474	397	486	63	465
Springdale.....	17,206	7,889	5,202	1,358	4,891	3,462	915	2,587	303	560	127	459
<b>CALIFORNIA</b>												
Independent Schools:												
ABC Unified.....	20,860	8,749	6,180	1,833	5,420	3,885	1,085	3,059	367	442	60	639
Alameda Unified.....	10,315	8,153	5,556	1,376	5,435	3,772	860	2,554	287	425	79	537
Alhambra.....	18,976	9,424	5,714	2,558	5,482	3,437	1,425	3,572	624	508	80	650
Alum Rock Union Elementary.....	13,841	9,664	5,817	1,818	6,208	3,924	1,154	3,026	247	535	102	588
Alvord Unified.....	19,987	8,485	5,182	1,572	5,424	3,747	989	2,725	376	316	36	569
Anaheim Elementary.....	19,332	8,968	6,230	2,031	5,365	3,868	1,171	3,603	597	710	77	695

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
CALIFORNIA--Con.												
Independent Schools--Con.												
Anaheim Union High.....	33,343	9,347	6,207	1,967	5,859	4,140	1,251	2,931	553	251	44	626
Antelope Valley Union High.....	26,453	8,017	5,000	1,784	4,914	3,365	1,143	2,882	532	230	47	698
Antioch Unified.....	20,086	7,897	4,951	1,585	5,074	3,417	1,055	2,491	157	292	39	639
Apple Valley Unified.....	15,789	7,280	4,460	1,702	4,683	3,049	1,128	2,297	271	188	32	442
Azusa Unified.....	11,219	8,926	5,985	1,604	5,585	3,872	987	2,979	401	532	76	619
Bakersfield Elementary.....	27,080	9,705	5,764	2,269	5,983	3,824	1,458	3,236	302	781	111	625
Baldwin Park Unified.....	19,696	8,881	5,654	1,774	5,645	3,385	1,040	2,924	268	813	36	471
Bellflower Unified.....	14,672	8,737	5,550	1,887	5,609	3,721	1,213	2,793	364	398	93	669
Bonita Unified.....	10,100	8,154	5,268	1,438	5,224	3,459	876	2,762	432	260	87	553
Burbank Unified.....	16,640	8,623	5,497	1,760	5,798	3,840	1,184	2,602	355	377	34	675
Cajon Valley Union Elementary.....	16,295	9,079	5,822	1,812	5,892	4,129	1,245	2,799	391	417	37	524
Capistrano Unified.....	52,390	7,974	5,370	1,605	5,229	3,796	1,072	2,516	377	334	44	566
Carlsbad Unified.....	10,741	8,159	5,003	1,682	5,080	3,446	1,099	2,874	506	340	49	526
Central Unified.....	14,180	7,776	4,941	1,631	4,566	3,108	966	2,904	393	330	34	625
Ceres Unified.....	12,476	8,225	5,226	1,456	5,050	3,459	935	2,799	389	443	71	721
Chaffey Union High.....	25,108	8,140	5,498	1,760	5,140	3,703	1,118	2,798	642	348	23	385
Chico Unified.....	13,486	8,376	5,240	2,096	5,721	3,846	1,454	2,381	421	192	59	536
Chino Unified.....	33,047	7,702	5,236	1,478	4,939	3,641	905	2,532	404	342	43	556
Chula Vista Elementary.....	27,264	8,784	5,920	1,612	5,627	4,004	1,055	2,840	592	406	21	519
Clovis Unified.....	36,810	8,840	5,360	2,208	5,257	3,472	1,312	3,330	499	574	48	553
Coachella Valley Unified.....	18,203	9,952	6,116	2,118	5,646	3,717	1,153	3,808	343	254	39	1,227
Colton Joint Unified.....	24,528	8,601	5,403	1,839	5,015	3,444	1,113	3,218	540	449	41	501
Compton Unified.....	28,081	9,296	5,614	1,734	5,506	3,569	1,009	3,374	456	242	94	637
Conejo Valley Unified.....	21,209	8,471	5,603	1,878	5,585	3,869	1,208	2,648	386	216	31	634
Corona-Norco Unified.....	51,322	8,078	5,484	1,323	5,169	3,914	858	2,573	405	271	34	571
Covina-Valley Unified.....	14,646	8,522	5,910	1,786	5,112	3,628	1,049	3,026	438	375	52	601
Cupertino Union Elementary.....	17,294	8,116	5,408	1,542	5,504	3,782	1,030	2,408	181	377	49	517
Desert Sands Unified.....	28,775	8,684	5,499	2,012	5,386	3,751	1,257	2,974	459	476	34	552
Downey Unified.....	22,358	8,562	5,536	1,961	5,727	3,874	1,348	2,466	417	182	76	542
East Side Union High.....	26,280	9,158	5,959	2,289	5,288	3,596	1,284	3,630	744	667	34	575
El Monte Elementary.....	10,336	10,378	6,409	1,904	6,409	4,357	1,243	3,401	422	783	75	549
El Monte Union High.....	10,614	9,309	6,738	1,826	5,214	3,577	941	3,749	855	404	48	602
El Rancho Unified.....	11,243	8,866	5,644	1,978	5,425	3,717	1,222	3,061	399	361	80	710
Elk Grove Unified.....	62,294	8,554	5,271	1,957	5,489	3,659	1,234	2,741	336	336	38	585
Escondido Union Elementary.....	19,445	8,057	5,062	1,739	5,145	3,560	1,144	2,546	247	555	35	493
Etiwanda Elementary.....	12,340	7,350	4,669	1,303	4,816	3,499	961	2,323	311	212	37	416
Evergreen Elementary.....	13,317	7,763	4,924	1,750	5,491	3,778	1,265	2,007	146	336	38	457
Fairfield-Suisun Unified.....	22,774	8,126	5,333	1,619	4,923	3,455	975	2,847	344	427	66	660
Folsom-Cordova Unified.....	19,029	8,385	5,575	1,566	5,230	3,664	973	2,828	382	321	49	618
Fontana Unified.....	41,959	9,758	5,447	1,857	5,498	3,590	1,157	3,913	437	462	21	622
Fremont Unified.....	31,948	8,438	6,144	1,219	5,705	4,349	810	2,559	264	353	37	574
Fremont Union High.....	10,333	9,742	6,303	2,031	5,507	3,713	1,196	4,002	511	569	173	892
Fresno Unified.....	76,460	10,053	6,110	2,492	5,990	3,963	1,520	3,551	482	939	37	499
Fullerton Elementary.....	13,597	8,554	5,557	1,694	5,628	3,848	1,097	2,606	250	504	75	616
Fullerton Joint Union High.....	16,321	8,168	5,286	1,765	4,948	3,489	1,020	3,058	573	263	65	600
Garden Grove Unified.....	48,669	9,383	5,911	2,288	6,039	3,960	1,427	2,974	433	370	32	590
Gilroy Unified.....	10,435	8,742	5,413	1,729	5,027	3,458	1,072	3,283	548	517	75	532
Glendale Unified.....	27,035	9,083	5,762	2,030	6,144	4,114	1,367	2,627	358	316	75	594
Grant Joint Union High.....	14,043	10,469	6,469	2,037	5,125	3,312	1,010	4,993	506	589	158	832
Grossmont Union High.....	24,195	9,467	6,510	1,967	5,549	3,865	1,104	3,670	523	442	56	778
Hacienda La Puente Unified.....	21,997	9,567	6,470	2,127	5,512	3,627	1,174	3,643	407	716	37	619
Hayward Unified.....	21,612	9,589	6,857	1,340	6,184	4,581	870	3,130	350	417	43	668
Hemet Unified.....	23,567	8,845	5,499	1,777	5,302	3,692	1,126	3,203	398	365	41	597
Hesperia Unified.....	22,481	7,795	4,520	1,523	4,660	3,098	1,037	2,811	285	168	73	662
Huntington Beach Union High.....	16,052	9,043	6,057	2,101	5,213	3,649	1,206	3,629	570	404	113	697
Inglewood Unified.....	15,234	8,805	5,038	1,928	5,277	3,130	1,115	3,148	309	713	120	492
Irvine Unified.....	26,128	8,512	5,639	1,596	5,492	3,863	1,037	2,840	459	419	38	529
Jurupa Unified.....	20,657	8,582	5,634	1,572	5,375	3,967	1,003	2,828	381	438	35	457
Kern Union High.....	37,341	9,427	5,984	2,130	5,134	3,532	1,166	3,971	646	546	36	748
La Mesa-Spring Valley.....	13,071	9,208	6,330	1,751	5,634	4,169	1,067	2,964	488	491	38	504
Lake Elsinore Unified.....	22,109	8,491	5,239	1,736	5,251	3,616	1,038	2,867	335	282	42	561
Lancaster Elementary.....	15,793	8,491	5,180	2,163	5,397	3,653	1,405	2,650	353	414	38	579
Las Virgenes Unified.....	11,803	8,949	5,625	1,916	5,598	3,900	1,319	3,189	459	487	154	672
Livermore Valley Joint Unified.....	13,201	8,409	5,169	1,775	5,281	3,592	1,146	2,909	387	514	90	609
Lodi Unified.....	31,609	8,662	5,590	1,572	5,331	3,705	1,017	2,965	354	482	40	542
Lompoc Unified.....	10,551	8,720	5,699	1,731	5,105	3,601	1,021	3,315	462	374	58	663

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending											
		Total <sup>2</sup>	For selected objects			For selected functions							
			Salaries and wages	Employee benefits	Total <sup>2</sup>	Instruction			Support services				
						Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration	
CALIFORNIA--Con.													
Independent Schools--Con.													
Long Beach Unified.....	88,186	9,646	6,344	2,182	6,002	3,944	1,297	3,288	540	444	44	576	
Los Angeles Unified.....	693,680	11,357	7,032	2,409	6,666	4,318	1,469	4,265	544	1,075	75	777	
Lucia Mar Unified.....	10,820	8,153	5,097	1,649	5,242	3,559	1,077	2,581	402	232	79	500	
Lynwood Unified.....	17,619	9,159	5,614	1,711	5,346	3,691	1,014	3,430	382	588	174	715	
Madera Unified.....	18,941	8,490	5,231	1,970	5,031	3,304	1,176	3,054	384	296	75	741	
Manteca Unified.....	23,654	8,062	5,128	1,569	4,912	3,362	1,022	2,860	468	290	24	674	
Merced Elementary.....	10,981	8,953	5,659	2,081	5,764	3,925	1,333	2,759	284	536	58	614	
Merced Union High.....	10,680	8,973	5,610	1,915	5,189	3,482	1,104	3,424	586	431	106	769	
Modesto.....	31,889	9,062	6,484	1,471	5,507	4,205	815	3,240	517	553	38	680	
Montebello Unified.....	33,493	9,144	6,082	2,090	5,390	3,695	1,224	3,402	585	539	43	701	
Monterey Peninsula Unified.....	11,613	8,701	5,289	2,021	5,029	3,325	1,144	3,201	363	466	89	756	
Moreno Valley Unified.....	37,126	8,394	5,386	1,644	5,238	3,690	1,068	2,815	481	317	23	508	
Mount Diablo Unified.....	35,355	8,861	5,509	1,746	5,594	3,695	997	2,973	289	434	20	709	
Murrieta Valley Unified.....	21,226	7,725	5,123	1,626	4,948	3,556	1,020	2,547	437	205	52	476	
Napa Valley Unified.....	17,552	8,474	5,916	1,418	5,385	3,910	891	2,781	372	371	39	564	
Natomas Unified.....	11,406	8,014	4,943	1,504	4,837	3,331	945	2,868	333	223	72	575	
New Haven Unified.....	13,004	9,049	6,345	1,526	5,953	4,453	910	2,737	295	398	75	515	
Newport-Mesa Unified.....	21,338	11,121	6,728	2,620	6,319	4,089	1,514	4,398	601	835	61	769	
Norwalk-La Mirada Unified.....	22,092	8,892	5,804	1,897	5,319	3,672	1,145	3,191	374	632	42	500	
Oak Grove Elementary.....	11,874	8,487	5,364	1,793	5,361	3,748	1,279	2,808	321	384	57	450	
Oakland Unified.....	46,431	10,036	5,480	2,101	5,399	2,821	1,071	4,330	430	1,376	87	726	
Oceanside Unified.....	21,222	8,963	5,824	1,680	5,590	3,907	1,053	3,094	398	351	96	611	
Ontario-Montclair Elementary.....	23,307	9,005	5,823	1,610	5,683	3,984	1,080	2,986	445	352	24	686	
Orange Unified.....	30,127	8,451	5,475	1,677	5,235	3,669	1,000	2,947	366	564	49	625	
Oxnard Elementary.....	15,281	9,099	5,460	1,939	5,896	3,791	1,280	2,794	259	396	132	639	
Oxnard Union High.....	16,868	8,614	5,353	1,993	5,240	3,477	1,226	3,047	613	291	91	672	
Pajaro Valley Joint Unified.....	19,420	10,711	6,100	2,761	6,127	3,820	1,562	4,226	565	1,193	54	645	
Palm Springs Unified.....	24,400	8,767	5,161	1,925	5,440	3,527	1,223	3,012	389	471	51	556	
Palmdale Elementary.....	22,193	8,276	4,818	1,904	4,881	3,307	1,214	2,961	374	540	31	534	
Palo Alto Unified.....	11,204	13,568	8,844	2,762	9,031	6,160	1,868	4,372	568	698	101	908	
Palos Verdes Peninsula Unified.....	12,000	8,872	5,924	1,503	5,868	4,202	1,034	2,414	434	168	76	483	
Panama Buena Vista Union Elementary.....	16,561	8,100	5,013	1,841	5,121	3,450	1,209	2,641	388	342	37	462	
Paramount Unified.....	15,952	9,248	5,862	1,911	5,503	3,793	1,177	3,154	374	502	65	717	
Pasadena Unified.....	20,905	10,241	5,881	2,139	5,994	3,611	1,263	3,861	680	740	91	579	
Placentia-Yorba Linda Unified.....	26,243	8,544	5,553	1,646	5,379	3,780	1,034	2,884	315	521	61	510	
Pleasanton Unified.....	14,864	9,235	6,408	1,367	6,159	4,672	826	2,697	434	486	29	420	
Pomona Unified.....	30,779	10,397	6,615	2,042	5,893	3,959	1,101	4,083	835	830	45	513	
Porterville Unified.....	13,550	9,128	5,486	2,364	5,842	3,767	1,531	2,814	512	439	49	449	
Poway Unified.....	33,283	9,512	5,943	1,660	5,431	3,868	1,004	3,516	370	475	30	485	
Redlands Unified.....	21,482	7,956	5,267	1,680	5,047	3,541	1,065	2,680	433	248	44	576	
Rialto Unified.....	29,070	8,594	5,308	1,694	4,867	3,358	992	3,346	378	687	33	606	
Rio Linda Union Elementary.....	10,460	9,626	5,654	1,936	5,925	3,836	1,216	3,290	263	327	123	628	
Riverside Unified.....	43,560	8,268	5,213	1,758	5,033	3,414	1,072	2,896	322	498	78	572	
Rocklin Unified.....	10,617	7,405	4,679	1,415	4,451	3,256	891	2,759	291	270	53	532	
Rowland Unified.....	16,920	8,914	5,957	1,736	5,351	3,768	1,039	3,220	472	535	36	690	
Sacramento Unified.....	48,446	10,051	5,853	2,470	5,999	3,613	1,511	3,713	538	665	61	822	
Saddleback Valley Unified.....	33,558	8,023	5,396	1,758	5,572	4,035	1,254	2,279	340	259	29	463	
Salinas Union High.....	13,572	8,687	5,422	2,122	4,693	3,172	1,130	3,741	783	582	66	627	
San Bernardino Unified.....	56,727	9,765	6,019	1,825	5,733	3,764	1,071	3,605	574	667	53	722	
San Diego Unified.....	131,577	10,305	6,224	2,329	5,767	3,897	1,391	4,200	704	792	83	728	
San Dieguito Union High.....	12,482	9,572	5,741	1,741	5,218	3,599	1,006	4,107	469	439	65	741	
San Francisco Unified.....	55,069	9,711	5,628	2,196	4,956	3,450	1,258	4,356	611	1,423	121	668	
San Jose Unified.....	31,230	10,005	5,989	2,213	5,798	3,814	1,366	3,927	497	1,107	37	724	
San Juan Unified.....	47,400	9,141	5,745	1,984	5,577	3,742	1,258	3,275	306	635	61	745	
San Lorenzo Unified.....	11,821	8,692	5,668	1,584	5,233	3,695	921	3,089	314	486	60	569	
San Marcos Unified.....	17,380	8,115	5,151	1,921	5,180	3,470	1,290	2,658	388	343	45	518	
San Mateo-Foster City Elementary.....	10,079	9,135	5,559	1,822	6,219	3,895	1,183	2,428	186	280	39	713	
San Ramon Valley Unified.....	25,959	8,434	5,371	1,738	5,417	3,733	1,127	2,833	344	367	52	648	
Sanger Unified.....	10,129	8,966	5,417	1,879	4,984	3,343	1,068	3,533	498	388	56	704	
Santa Ana Unified.....	57,061	9,535	5,982	1,970	5,802	4,034	1,261	3,321	345	770	21	729	
Santa Barbara.....	15,836	8,364	5,637	1,538	5,155	3,790	971	2,955	487	390	55	587	
Santa Clara Unified.....	14,343	9,564	6,533	1,997	5,843	4,136	1,220	3,384	365	583	73	718	
Santa Maria-Bonita Elementary.....	13,142	9,194	5,419	1,880	5,772	3,829	1,269	3,018	332	617	100	529	
Santa Monica-Malibu Unified.....	11,688	10,660	7,345	2,178	6,504	4,538	1,266	3,872	576	517	80	778	
Santa Rosa.....	16,694	8,826	5,521	1,293	5,527	3,765	772	2,949	404	389	73	745	
Saugus Union Elementary.....	10,507	8,458	5,769	1,488	5,507	4,077	1,008	2,553	370	253	61	573	

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
<b>CALIFORNIA--Con.</b>												
<b>Independent Schools--Con.</b>												
Simi Valley Unified.....	21,137	8,013	5,252	1,983	5,244	3,615	1,327	2,571	359	293	50	551
Stockton Unified.....	38,408	9,602	5,656	2,031	5,910	3,645	1,274	3,349	486	649	60	599
Sweetwater Union High.....	42,591	9,219	6,406	1,755	5,533	4,010	1,059	3,426	635	483	41	754
Temecula Valley Unified.....	29,435	7,717	5,181	1,512	5,252	3,834	1,021	2,284	402	253	28	424
Torrance Unified.....	24,972	8,040	5,322	1,727	5,449	3,620	1,133	2,333	315	235	47	472
Tracy Joint Unified.....	17,333	7,797	5,052	1,606	5,075	3,550	1,083	2,500	283	442	38	546
Turlock.....	13,890	8,638	5,903	1,429	5,894	4,204	988	2,410	310	269	45	629
Tustin Unified.....	20,909	7,973	5,105	1,689	5,077	3,584	1,071	2,633	381	268	48	536
Upland Unified.....	14,232	6,735	4,360	1,467	4,537	3,149	1,000	1,955	254	219	26	397
Vacaville Unified.....	13,183	7,885	5,266	1,589	4,839	3,471	978	2,822	478	430	63	601
Val Verde Unified.....	19,547	8,794	5,092	1,561	5,527	3,501	976	2,888	468	288	46	540
Vallejo Unified.....	17,408	8,770	5,375	1,831	5,114	3,365	1,113	3,359	305	566	94	589
Ventura Unified.....	17,321	8,755	5,514	2,023	5,060	3,468	1,129	3,104	471	413	44	657
Victor Elementary.....	11,982	7,219	4,346	1,531	4,653	3,153	1,036	2,270	238	183	58	467
Victor Valley Union High.....	13,671	6,495	3,748	1,600	3,725	2,335	967	2,522	411	238	55	460
Visalia Unified.....	26,722	8,127	5,097	1,790	5,062	3,400	1,140	2,741	232	295	59	697
Vista Unified.....	27,002	7,756	4,850	1,787	5,100	3,327	1,151	2,375	299	404	20	536
Walnut Valley Unified.....	15,316	7,910	5,181	1,672	4,918	3,479	1,035	2,767	537	355	68	463
West Contra Costa Unified.....	30,830	9,943	5,673	2,455	5,943	3,649	1,565	3,657	420	852	78	543
West Covina Unified.....	13,167	6,410	3,814	1,080	3,558	2,505	669	2,606	278	423	66	494
Whittier Union High.....	13,854	9,173	5,955	1,945	5,561	3,810	1,195	3,289	715	510	81	389
William S Hart Union High.....	25,243	8,003	4,898	1,632	4,660	3,132	999	3,195	639	385	58	609
Woodland Joint Unified.....	10,657	8,836	5,742	1,526	4,861	3,566	881	3,646	590	607	64	650
Yuba City Unified.....	13,210	8,275	5,047	1,776	5,005	3,245	1,195	2,918	355	373	39	654
Yucaipa-Calimesa Joint Unified.....	10,023	7,969	4,807	1,580	4,907	3,298	1,042	2,791	406	294	47	527
Dependent Schools:												
Los Angeles County Office of Education...	10,866	61,034	22,307	7,580	29,169	10,651	3,583	31,001	6,419	9,401	504	2,226
<b>COLORADO</b>												
<b>Independent Schools:</b>												
Academy.....	21,423	8,195	5,369	1,181	5,270	3,674	809	2,742	289	296	77	709
Adams-Arapahoe.....	33,563	8,513	5,788	1,242	5,111	3,766	812	3,074	464	362	141	609
Boulder Valley.....	28,543	9,136	6,282	1,400	5,564	4,001	877	3,370	392	492	118	675
Brighton.....	12,608	7,658	4,621	1,143	4,363	3,041	753	3,015	330	260	205	517
Cherry Creek.....	50,601	8,556	5,461	1,327	5,299	3,947	902	3,002	433	321	69	429
Colorado Springs.....	29,496	9,233	5,623	1,402	5,192	3,641	910	3,757	307	599	169	660
Denver.....	73,053	15,757	5,741	7,567	8,861	3,349	4,732	6,565	802	1,056	521	1,290
Douglas County.....	52,983	8,415	5,571	1,266	5,073	3,699	832	2,957	311	379	74	578
Falcon.....	12,783	6,981	4,274	941	3,967	2,717	594	2,812	494	400	145	390
Greeley.....	18,397	7,645	4,923	1,192	4,460	3,223	749	2,854	402	532	66	489
Harrison.....	11,167	8,176	5,471	1,168	4,747	3,446	728	3,081	483	550	95	646
Jefferson County.....	86,168	8,288	5,695	1,289	4,892	3,613	818	3,022	312	548	57	637
Littleton.....	15,937	8,739	6,080	1,329	5,272	3,959	838	2,984	318	405	71	605
Mesa County Valley.....	21,281	7,588	5,102	1,178	4,740	3,481	749	2,553	405	345	94	519
Northglenn-Thornton.....	38,815	8,129	5,306	1,251	4,940	3,415	782	2,826	310	409	63	705
Poudre.....	25,599	8,272	5,282	1,340	4,727	3,336	826	3,322	454	486	117	566
Pueblo.....	18,289	7,741	4,899	1,211	4,417	3,188	784	2,973	408	481	54	495
St Vrain Valley.....	24,582	7,063	4,705	1,063	4,320	3,120	689	2,244	310	289	49	576
Thompson.....	15,304	8,347	5,150	1,249	4,418	3,171	759	3,672	564	614	70	518
<b>CONNECTICUT</b>												
<b>Dependent Schools:</b>												
Bridgeport.....	20,824	13,531	7,983	3,149	8,586	5,617	2,226	4,289	731	301	159	670
Hartford.....	22,359	16,841	9,555	3,979	9,526	6,242	2,598	6,762	1,356	524	370	987
New Britain.....	10,613	13,531	8,027	2,738	8,855	6,063	2,158	4,255	447	337	225	586
New Haven.....	19,863	16,656	8,909	4,006	10,198	6,172	2,801	5,713	455	541	73	1,018
Norwalk.....	10,598	16,044	9,689	4,286	10,544	7,020	2,961	5,073	890	352	124	1,042
Stamford.....	14,904	16,685	10,143	3,727	10,191	6,877	2,529	6,169	1,081	990	449	965
Waterbury.....	18,304	13,650	7,463	4,137	7,847	4,670	2,662	4,931	780	1,154	573	644
<b>DELAWARE</b>												
<b>Independent Schools:</b>												
Brandywine.....	10,113	13,424	7,977	3,416	7,867	5,182	2,292	5,063	811	246	116	730
Christina.....	16,648	14,098	8,113	3,659	8,530	5,662	2,548	5,167	888	91	100	817
Colonial.....	10,430	11,231	6,649	2,896	7,112	4,531	2,048	3,644	502	240	114	717
Red Clay.....	15,721	11,555	6,485	2,867	6,964	4,529	2,077	4,115	421	136	103	683

See footnotes at end of table.



**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
<b>DISTRICT OF COLUMBIA</b>												
Dependent Schools:												
Washington Schools.....	58,191	14,594	9,522	1,241	6,542	5,162	561	7,548	868	1,201	219	1,027
<b>FLORIDA</b>												
Independent Schools:												
Alachua County.....	28,378	8,966	5,285	1,570	4,947	3,046	877	3,579	565	815	62	468
Bay County.....	26,236	8,483	4,908	1,566	5,101	3,186	932	2,949	314	525	71	533
Brevard County.....	74,369	8,431	5,092	1,516	5,280	3,350	950	2,779	310	587	57	529
Broward County.....	258,893	9,037	5,485	1,558	5,467	3,456	943	3,233	452	527	62	503
Charlotte County.....	17,795	9,168	5,595	1,773	5,187	3,405	1,026	3,505	544	692	88	518
Citrus County.....	16,170	8,635	5,590	1,405	4,890	3,337	793	3,385	364	645	100	541
Clay County.....	36,093	8,071	5,308	1,425	5,196	3,666	968	2,534	391	437	54	408
Collier County.....	42,723	10,320	6,114	2,061	6,059	3,917	1,283	3,854	441	621	105	589
Columbia County.....	10,050	8,493	5,235	1,724	4,975	3,352	1,051	3,100	502	469	156	393
Duval County.....	124,740	8,653	4,804	1,555	5,239	3,347	1,075	3,069	472	660	67	466
Escambia County.....	41,854	8,574	4,971	1,592	4,961	3,158	948	3,177	407	662	65	368
Flagler County.....	12,774	8,467	5,419	1,532	5,057	3,461	915	2,987	526	326	86	447
Hernando County.....	22,837	7,782	4,855	1,404	4,646	3,148	902	2,765	402	450	51	418
Highlands County.....	12,401	9,068	5,204	1,837	4,940	3,203	1,059	3,575	516	692	95	554
Hillsborough County.....	193,180	8,352	5,365	1,633	5,104	3,518	1,003	2,800	397	662	71	475
Indian River County.....	17,646	8,726	5,331	1,603	5,012	3,283	967	3,251	294	613	98	526
Lake County.....	40,669	8,166	4,393	1,324	5,033	2,785	775	2,757	373	552	65	425
Lee County.....	80,541	8,706	4,946	1,649	4,967	2,967	972	3,369	351	497	70	527
Leon County.....	32,472	8,681	5,642	1,491	4,820	3,309	874	3,545	408	839	104	499
Manatee County.....	42,524	9,231	5,542	1,579	5,501	3,450	970	3,314	425	559	86	573
Marion County.....	42,577	8,596	5,236	1,442	4,871	3,100	832	3,293	554	502	63	427
Martin County.....	18,109	9,100	5,620	1,895	5,392	3,576	1,105	3,312	495	510	104	525
Miami-Dade County.....	348,128	9,933	6,081	1,890	6,057	3,793	1,149	3,452	476	594	73	546
Nassau County.....	11,079	8,456	5,209	1,442	4,502	3,248	877	3,557	360	998	118	479
Okaloosa County.....	29,568	8,450	5,337	1,467	5,392	3,627	958	2,705	266	445	73	547
Orange County.....	174,142	8,756	5,126	1,655	5,120	3,126	963	3,282	294	867	69	554
Osceola County.....	52,742	8,548	4,696	1,592	4,887	2,762	900	3,194	436	807	90	408
Palm Beach County.....	170,883	9,394	5,499	1,679	5,819	3,587	1,065	3,221	332	657	106	569
Pasco County.....	66,314	8,403	5,251	1,656	4,821	3,295	989	3,137	448	560	77	517
Pinellas County.....	107,892	8,959	5,751	1,758	5,381	3,692	1,066	3,226	393	532	97	542
Polk County.....	93,980	10,826	4,756	1,542	7,605	3,154	949	2,801	321	467	87	443
Putnam County.....	11,810	9,110	5,714	1,510	5,206	3,570	917	3,360	400	566	141	544
Santa Rosa County.....	25,711	8,017	4,591	1,335	4,853	3,241	934	2,790	351	457	48	512
Sarasota County.....	42,013	10,838	6,688	2,101	6,518	4,165	1,255	3,943	717	753	99	446
Seminole County.....	65,378	8,097	5,149	1,475	5,090	3,533	970	2,620	342	371	66	492
St Johns County.....	27,863	8,467	5,077	1,701	4,793	3,090	983	3,335	478	658	50	514
St Lucie County.....	40,347	8,659	5,182	1,717	4,762	3,153	1,044	3,444	442	535	96	485
Volusia County.....	64,488	8,756	5,495	1,736	5,276	3,527	1,057	3,082	414	530	62	606
<b>GEORGIA</b>												
Independent Schools:												
Atlanta.....	49,991	13,516	7,819	2,730	6,684	4,950	1,301	6,350	793	935	260	607
Barrow County.....	12,164	8,878	5,286	1,958	5,755	3,707	1,474	2,687	419	369	98	548
Bartow County.....	14,682	8,998	5,541	1,873	5,806	3,848	1,440	2,692	516	248	122	557
Bibb County.....	25,030	9,346	5,752	1,919	5,608	3,647	1,404	3,218	479	689	79	603
Carroll County.....	15,080	9,316	5,899	1,911	5,869	3,986	1,465	2,840	418	391	109	647
Catoosa County.....	10,707	9,454	5,962	2,087	6,316	4,209	1,601	2,712	456	472	72	642
Chatham County.....	34,058	9,960	6,209	1,961	6,371	4,466	1,557	3,184	430	459	157	592
Cherokee County.....	36,353	9,305	6,083	1,984	6,567	4,391	1,594	2,383	337	359	57	501
Clarke County.....	12,168	11,951	7,255	2,685	7,473	4,776	1,934	3,940	477	728	170	639
Clayton County.....	52,717	9,203	6,009	1,514	5,562	3,878	1,110	3,108	447	643	70	459
Cobb County.....	107,307	9,428	6,388	2,042	6,490	4,585	1,621	2,511	399	333	80	526
Columbia County.....	22,464	8,585	5,485	1,772	5,708	3,864	1,409	2,352	338	371	51	571
Coweta County.....	21,790	8,627	5,594	1,682	5,687	3,918	1,272	2,547	404	288	38	606
DeKalb County.....	100,273	10,567	6,855	2,076	6,396	4,299	1,463	3,717	455	736	182	672
Dougherty County.....	16,436	10,089	6,212	2,008	6,293	4,063	1,488	3,284	476	530	130	576
Douglas County.....	24,730	8,976	5,577	1,825	5,836	3,839	1,406	2,702	346	424	104	548
Effingham County.....	11,047	8,934	5,557	1,823	5,848	3,885	1,426	2,626	422	491	176	481
Fayette County.....	22,223	9,591	6,305	2,096	6,426	4,412	1,619	2,850	406	413	88	640

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
GEORGIA--Con.												
Independent Schools--Con.												
Floyd County.....	10,647	10,616	6,587	2,223	6,637	4,494	1,654	3,472	509	424	227	827
Forsyth County.....	30,655	9,159	5,764	1,970	6,273	4,150	1,562	2,523	337	301	54	494
Fulton County.....	86,225	10,283	6,574	1,993	6,529	4,597	1,440	3,316	492	437	29	583
Glynn County.....	12,630	10,420	6,459	2,218	6,719	4,338	1,651	3,252	474	698	140	510
Gwinnett County.....	155,618	9,570	5,812	1,846	6,193	4,081	1,467	2,956	330	378	37	654
Hall County.....	25,585	9,180	5,628	1,954	5,989	3,982	1,497	2,693	416	441	35	532
Henry County.....	39,000	8,729	5,648	1,817	5,953	4,010	1,434	2,405	379	320	50	500
Houston County.....	25,921	9,493	6,125	1,936	6,170	4,194	1,507	2,788	459	429	53	629
Liberty County.....	10,852	8,994	5,711	1,586	5,631	3,881	1,181	2,934	512	552	146	530
Muscogee County.....	32,763	9,994	6,236	2,182	6,212	4,169	1,653	3,235	366	552	114	537
Newton County.....	19,111	9,011	5,306	1,926	5,866	3,806	1,502	2,754	363	422	45	449
Paulding County.....	26,857	8,709	5,398	1,998	5,971	3,844	1,552	2,291	350	327	54	514
Richmond County.....	32,906	9,504	5,928	1,977	6,051	3,980	1,493	2,988	452	452	107	599
Rockdale County.....	15,614	9,753	6,027	1,878	5,990	4,018	1,427	3,296	545	442	139	605
Spalding County.....	10,953	9,350	5,932	2,060	5,844	3,920	1,519	3,053	411	559	109	654
Troup County.....	12,441	9,614	5,882	1,959	5,794	3,867	1,420	3,389	739	489	162	526
Walton County.....	12,759	9,037	5,590	1,864	5,958	3,916	1,444	2,746	378	393	114	573
Whitfield County.....	13,570	9,016	5,435	1,837	5,896	3,909	1,445	2,665	477	403	51	570
HAWAII												
Dependent Schools:												
Hawaii Public Schools.....	179,897	11,800	6,743	2,365	7,125	4,586	1,589	4,130	1,331	431	97	728
IDAHO												
Independent Schools:												
Boise.....	25,614	8,338	5,359	1,635	5,197	3,732	1,122	2,791	633	446	53	452
Coeur d'Alene.....	10,805	6,450	4,123	1,420	4,057	2,808	945	2,099	379	194	93	434
Idaho Falls.....	10,395	6,366	4,188	1,302	4,051	2,903	875	2,019	294	235	132	343
Meridian.....	33,432	5,910	3,803	1,279	3,605	2,576	825	2,038	420	236	44	344
Nampa.....	15,202	5,937	3,439	1,198	3,732	2,446	835	1,871	315	216	46	339
Pocatello.....	11,999	6,835	4,304	1,298	4,239	2,975	884	2,232	361	339	104	359
ILLINOIS												
Independent Schools:												
Arlington Heights Township High 214.....	12,335	15,997	9,730	3,321	9,113	5,850	1,892	6,542	1,406	1,136	146	868
Aurora East.....	13,347	8,119	4,421	1,499	4,377	3,066	467	3,453	324	536	255	1,160
Aurora West.....	12,579	8,617	4,949	1,756	5,545	3,664	1,269	2,751	270	228	249	472
Chicago.....	407,510	10,392	6,013	1,652	6,207	3,941	1,115	3,718	611	771	144	409
Cicero.....	13,552	7,646	4,533	1,800	4,566	3,037	1,214	2,703	387	448	347	417
DuPage Community Unit 200.....	13,647	10,952	7,012	1,802	6,761	5,045	1,174	3,975	800	362	210	695
Elgin Unit 46.....	40,708	9,408	5,628	2,330	5,247	3,560	1,439	3,834	725	403	261	609
Indian Prairie.....	29,127	9,075	5,733	1,451	6,021	4,549	1,155	2,784	567	273	88	482
Joliet Elementary.....	10,466	9,190	4,947	1,930	5,002	3,066	1,182	3,767	540	594	328	411
Kane Community Unit 300.....	19,594	8,867	5,120	1,651	5,280	3,625	1,119	3,300	638	215	87	551
McLean County.....	12,452	8,326	5,185	1,545	5,108	3,627	999	2,918	310	299	277	456
Naperville.....	18,211	10,999	6,902	2,666	6,856	4,729	1,795	3,930	794	471	250	584
Oswego.....	14,653	7,994	4,629	1,520	4,622	3,202	936	3,094	315	269	133	490
Palatine Community Consolidated.....	12,418	10,453	7,047	2,252	6,212	4,703	1,318	3,983	796	340	405	561
Palatine Township High 211.....	12,754	15,021	9,006	4,048	8,764	5,763	2,500	5,812	1,247	646	151	710
Peoria.....	14,548	10,811	6,880	2,408	6,266	4,416	1,370	4,164	695	432	238	584
Plainfield.....	28,456	8,339	5,053	1,540	5,330	3,857	1,127	2,744	349	236	128	421
Rockford.....	29,353	9,776	5,438	2,630	5,704	3,681	1,730	3,713	680	420	200	490
Schaumburg.....	14,324	11,138	7,192	2,552	6,865	4,915	1,710	4,098	1,029	633	116	645
Springfield.....	15,363	9,754	5,965	2,144	5,332	3,605	1,247	3,949	818	575	254	456
St Charles.....	13,727	9,815	5,890	1,962	5,533	3,942	1,257	4,034	701	720	175	732
Valley View.....	18,008	10,223	6,416	1,864	6,266	4,428	1,184	3,565	475	264	127	663
Waukegan.....	17,046	9,280	5,522	1,670	5,234	3,717	1,081	3,781	912	373	200	404
INDIANA												
Independent Schools:												
Bartholomew Consolidated.....	11,167	9,538	5,028	3,347	5,497	3,464	1,921	3,676	510	332	79	451
Carmel Clay.....	15,026	8,877	5,534	2,260	5,574	3,862	1,607	2,899	485	197	33	402
East Allen County.....	10,193	8,790	5,022	2,851	5,433	3,371	1,926	2,900	414	211	101	572
Elkhart.....	13,703	10,694	5,643	3,524	5,972	3,786	2,023	4,332	501	474	75	581
Evansville-Vanderburgh.....	22,265	9,504	5,465	2,942	5,603	3,646	1,901	3,456	635	315	74	491
Fort Wayne.....	31,561	9,989	5,633	3,386	6,319	3,809	2,325	3,242	425	500	66	605

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
INDIANA--Con.												
Independent Schools--Con.												
Gary.....	14,078	12,227	7,235	3,076	6,672	4,529	1,972	5,182	760	588	151	710
Greater Clark County.....	11,006	9,066	5,585	2,431	5,943	4,031	1,717	2,790	368	363	72	428
Hamilton Southeastern.....	16,196	7,653	4,440	2,162	4,404	2,909	1,431	2,848	348	259	148	461
Hammond.....	14,414	8,915	5,001	2,917	5,203	3,214	1,859	3,294	607	408	128	493
Indianapolis.....	35,257	11,822	6,976	2,774	6,005	4,002	1,622	5,416	558	909	244	701
MSD Lawrence Township.....	16,153	9,668	5,702	2,928	6,335	4,097	2,078	2,944	270	155	111	443
MSD Perry Township.....	14,272	9,747	5,837	2,693	4,807	3,791	1,101	4,531	438	373	89	541
MSD Pike Township.....	10,620	9,408	5,421	2,626	5,536	3,592	1,779	3,478	525	462	85	512
MSD Warren Township.....	12,503	9,041	5,501	2,381	4,592	3,511	970	4,190	489	368	131	483
MSD Washington Township.....	10,418	9,378	5,815	2,505	5,685	3,860	1,665	3,287	414	375	164	629
MSD Wayne Township.....	14,917	10,022	6,137	2,485	6,532	4,557	1,748	3,022	296	271	43	444
Monroe County.....	11,139	8,857	5,277	2,473	4,978	3,298	1,544	3,459	517	322	71	582
New Albany-Floyd County Consolidated.....	11,953	8,558	4,834	2,378	5,085	3,178	1,574	3,048	396	334	116	517
Penn-Harris-Madison.....	10,559	7,768	3,892	2,948	4,394	2,557	1,661	3,057	276	453	84	412
South Bend.....	21,579	11,169	5,586	4,460	6,944	3,713	3,057	3,831	564	467	94	605
Tippecanoe.....	11,524	7,465	4,471	1,851	4,592	3,146	1,324	2,581	240	329	100	430
Vigo County.....	16,203	8,290	5,174	2,071	5,225	3,567	1,475	2,695	405	340	84	374
IOWA												
Independent Schools:												
Cedar Rapids.....	16,838	9,475	6,384	2,131	6,112	4,339	1,448	2,977	262	307	153	669
Davenport.....	16,275	8,932	5,480	1,961	6,053	4,059	1,454	2,465	310	267	109	533
Des Moines.....	32,043	10,152	6,409	2,576	6,522	4,381	1,742	3,201	614	243	150	587
Dubuque.....	10,675	9,369	6,014	1,942	6,111	4,200	1,316	2,901	459	352	132	542
Iowa City.....	11,615	8,859	5,794	1,622	5,725	4,261	1,177	2,835	271	520	120	439
Sioux City.....	13,754	9,168	5,660	2,076	6,274	4,106	1,590	2,489	280	253	199	537
Waterloo.....	10,590	8,448	5,226	1,744	5,535	3,809	1,253	2,515	211	294	92	544
KANSAS												
Independent Schools:												
Blue Valley Unified 229.....	20,904	8,884	6,077	1,544	5,412	4,066	1,031	3,114	547	651	101	448
Kansas City Unified.....	19,965	10,832	6,057	1,409	6,185	3,967	927	4,149	365	851	182	595
Lawrence Unified.....	10,577	9,279	5,946	1,774	5,678	3,979	1,231	3,206	546	439	156	548
Olathe Unified.....	26,160	9,509	6,438	1,545	6,097	4,545	1,099	3,053	550	556	56	497
Shawnee Mission Unified.....	27,798	9,453	6,557	1,607	6,136	4,686	1,130	2,937	540	368	81	483
Topeka Unified.....	13,271	10,516	6,875	2,015	6,493	4,674	1,397	3,606	684	435	176	639
Wichita Unified.....	46,788	10,609	6,618	2,163	5,857	4,096	1,302	4,357	795	781	141	675
KENTUCKY												
Independent Schools:												
Boone County.....	18,037	7,577	5,050	1,484	4,530	3,398	922	2,634	402	220	205	462
Bullitt County.....	12,668	7,495	5,014	1,566	4,702	3,536	984	2,341	230	362	108	542
Daviess County.....	11,315	8,743	5,538	1,773	5,279	3,850	1,148	2,942	292	257	323	574
Fayette County.....	35,416	9,205	6,102	1,839	5,521	4,018	1,276	3,247	503	519	118	467
Hardin County.....	13,919	8,222	5,457	1,708	4,782	3,600	1,000	2,888	497	626	65	406
Jefferson County.....	95,871	9,966	6,896	2,004	5,350	4,098	1,054	4,175	472	929	48	746
Kenton County.....	13,583	7,935	5,296	1,594	4,780	3,534	1,023	2,821	438	287	159	416
Madison County.....	10,735	7,845	4,914	1,658	4,960	3,338	1,166	2,451	421	380	122	294
Oldham County.....	11,752	6,170	4,857	413	3,670	3,261	174	2,217	378	247	125	366
Pike County.....	10,033	8,785	5,628	2,014	5,112	3,631	1,252	3,084	310	514	226	397
Warren County.....	12,866	7,305	4,647	1,576	4,794	3,305	1,175	1,997	169	220	75	322
LOUISIANA												
Independent Schools:												
Ascension Parish.....	18,595	8,941	5,313	2,211	5,462	3,726	1,477	3,046	397	380	167	444
Bossier Parish.....	19,526	8,843	5,576	2,064	5,165	3,567	1,335	3,165	406	512	89	532
Caddo Parish.....	42,865	9,482	6,134	2,137	5,599	3,898	1,362	3,368	410	616	122	570
Calcasieu Parish.....	32,522	9,500	6,010	1,769	5,414	3,933	1,108	3,573	501	793	127	501
East Baton Rouge Parish.....	45,714	10,662	5,962	2,167	6,177	4,134	1,391	3,879	568	502	225	475
Iberia Parish.....	13,899	9,189	5,706	1,622	5,629	4,071	1,114	2,937	291	388	149	383
Jefferson Parish.....	43,468	11,434	6,593	2,491	6,584	4,530	1,693	4,370	478	491	638	734
Lafayette Parish.....	29,762	9,107	5,846	1,732	5,689	4,173	1,160	2,971	506	412	154	415
Lafourche Parish.....	14,658	9,409	5,743	1,806	5,495	3,766	1,137	3,377	530	459	152	500
Livingston Parish.....	23,263	8,215	5,232	1,724	5,263	3,680	1,196	2,374	303	307	114	393
Ouachita Parish.....	19,050	9,213	6,016	1,856	5,463	3,880	1,295	3,185	382	529	117	528
Rapides Parish.....	23,384	8,813	5,386	2,078	5,425	3,754	1,426	2,791	342	439	161	482
St Landry Parish.....	15,231	8,820	5,420	2,212	5,455	3,688	1,421	2,771	311	317	160	505
St Tammany Parish.....	35,170	10,280	6,372	2,512	6,298	4,363	1,617	3,464	401	415	203	525
Tangipahoa Parish.....	19,576	8,213	5,132	1,832	5,036	3,493	1,221	2,649	299	387	79	478
Terrebonne Parish.....	19,027	8,951	5,517	2,125	5,633	3,794	1,381	2,771	416	528	78	427

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects			For selected functions						
			Salaries and wages	Employee benefits	Total <sup>2</sup>	Instruction			Support services			
						Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
<b>LOUISIANA--Con.</b>												
Dependent Schools:												
Louisiana Recovery Schools.....	11,594	20,702	6,752	1,847	10,022	4,935	1,354	10,289	496	1,017	854	514
<b>MARYLAND</b>												
Dependent Schools:												
Anne Arundel County.....	73,400	11,952	7,424	2,733	7,382	5,122	1,931	4,075	485	631	99	854
Baltimore.....	81,284	14,201	8,231	2,898	8,355	5,269	1,932	5,387	507	1,168	247	1,054
Baltimore County.....	104,283	12,118	7,396	3,055	7,409	4,931	2,126	4,192	648	496	124	862
Calvert County.....	17,394	11,810	7,299	2,436	7,288	5,240	1,791	3,881	488	451	66	642
Carroll County.....	28,320	11,409	7,091	2,394	6,797	4,829	1,661	4,156	565	617	67	795
Cecil County.....	16,290	11,261	6,879	2,449	6,764	4,687	1,718	3,973	517	601	107	827
Charles County.....	26,676	11,954	7,111	2,263	6,848	4,925	1,490	4,462	640	532	63	706
Frederick County.....	40,487	11,260	7,334	2,601	6,922	4,975	1,714	3,876	429	636	61	770
Harford County.....	39,172	11,616	6,989	2,723	7,031	4,828	1,911	4,069	514	608	41	666
Howard County.....	49,542	13,896	8,573	2,928	8,786	6,148	2,148	4,522	636	736	90	958
Montgomery County.....	137,717	15,002	9,685	3,878	9,559	6,575	2,680	4,852	623	850	101	1,037
Prince Georges County.....	129,752	13,541	8,577	2,678	7,549	5,377	1,613	5,374	746	755	126	862
St Marys County.....	16,890	11,133	6,487	2,529	6,419	4,383	1,686	4,130	506	680	54	700
Washington County.....	21,703	11,373	6,943	2,269	6,722	4,658	1,590	4,039	352	775	72	739
Wicomico County.....	14,399	12,374	7,363	2,752	7,263	4,987	1,892	4,503	767	789	56	830
<b>MASSACHUSETTS</b>												
Dependent Schools:												
Boston.....	56,168	20,324	10,786	6,252	11,737	6,942	4,401	7,866	1,204	2,236	183	873
Brockton.....	15,338	14,034	8,038	3,611	8,097	5,142	2,567	5,464	1,140	1,289	103	532
Fall River.....	10,108	12,934	7,496	3,570	8,392	5,413	2,670	4,539	837	550	301	626
Lawrence.....	12,301	13,568	8,012	3,657	8,362	5,367	2,679	4,658	971	1,028	120	719
Lowell.....	13,505	14,429	8,561	3,723	9,444	6,203	2,806	4,550	1,172	703	76	702
Lynn.....	13,481	14,349	7,768	4,088	9,039	5,644	2,984	4,728	1,347	729	115	674
New Bedford.....	12,988	13,726	7,846	3,468	7,975	5,120	2,511	5,038	1,359	930	197	546
Newton.....	11,700	16,838	10,242	4,234	10,783	7,219	3,158	5,565	1,310	1,134	156	757
Springfield.....	25,233	14,538	8,110	3,288	8,394	5,496	2,427	5,499	983	1,281	146	618
Worcester.....	22,876	14,294	8,249	4,126	9,602	6,085	3,111	4,145	685	559	105	731
<b>MICHIGAN</b>												
Independent Schools:												
Ann Arbor.....	16,742	11,790	6,966	2,998	6,720	4,481	1,879	4,834	1,302	551	97	684
Chippewa Valley.....	15,533	7,920	5,055	1,981	4,951	3,448	1,291	2,754	651	261	46	466
Dearborn.....	18,277	11,155	6,826	2,862	6,489	4,304	1,779	4,383	933	770	51	623
Detroit.....	107,874	12,016	6,839	2,963	6,522	4,305	1,755	5,145	926	453	74	765
Farmington.....	12,167	12,921	7,616	3,894	7,619	4,892	2,341	4,979	1,189	668	85	638
Flint.....	16,774	11,872	6,717	3,249	6,593	4,135	2,035	4,859	877	848	118	630
Forest Hills.....	10,022	9,190	5,494	2,556	5,991	3,921	1,808	2,944	372	277	77	537
Grand Rapids.....	20,300	11,571	6,409	3,178	6,902	4,200	2,132	4,282	688	868	72	653
Huron Valley.....	10,647	8,981	5,120	2,477	4,891	3,179	1,428	3,831	781	356	88	555
Kalamazoo.....	11,873	10,460	5,733	2,854	5,978	3,695	1,833	4,027	719	824	112	654
L'Anse Creuse.....	12,005	8,624	5,199	2,363	5,043	3,334	1,422	3,308	641	375	57	572
Lansing.....	15,545	11,217	6,117	3,232	6,203	3,827	2,038	4,600	984	671	76	586
Livonia.....	17,058	10,567	6,616	2,960	6,147	4,172	1,829	4,209	899	567	58	623
Plymouth-Canton Community.....	19,140	8,772	5,078	2,579	5,108	3,307	1,615	3,432	513	492	63	463
Port Huron Area.....	11,075	9,339	5,601	2,589	5,959	3,890	1,789	3,126	532	487	71	530
Rochester Community.....	15,033	10,045	5,988	2,686	5,741	3,757	1,653	4,050	921	400	66	465
Traverse City.....	10,511	8,766	5,122	2,352	5,002	3,291	1,525	3,317	333	423	61	563
Troy.....	12,206	10,960	6,601	2,988	6,735	4,472	1,930	3,958	846	641	180	625
Utica Community.....	29,605	8,916	5,529	2,428	5,639	3,752	1,597	3,073	524	296	31	513
Walled Lake Consolidated.....	15,650	10,569	6,358	2,860	6,436	4,181	1,807	3,908	866	499	38	611
Warren Consolidated.....	15,578	10,595	6,446	2,941	5,881	4,008	1,613	4,405	832	429	95	742
Waterford Township.....	11,772	9,583	5,609	2,554	5,420	3,541	1,613	3,812	879	415	133	613
Wayne-Westland Community.....	14,027	10,184	5,903	2,689	5,465	3,481	1,565	4,432	1,167	525	134	488
<b>MINNESOTA</b>												
Independent Schools:												
Anoka-Hennepin.....	40,719	9,556	6,339	1,886	6,388	4,579	1,351	2,747	382	471	120	437
Bloomington.....	10,487	9,544	7,001	2,208	6,166	4,399	1,338	2,934	307	490	301	487
Burnsville.....	10,415	9,808	6,477	2,176	6,535	4,508	1,582	2,844	265	440	160	479
Eden Prairie.....	10,005	9,361	6,862	1,844	6,091	4,557	1,199	2,848	202	575	213	376
Elk River.....	12,460	8,663	5,568	1,769	5,577	3,996	1,308	2,649	256	367	154	446
Lakeville.....	11,396	8,376	5,578	1,707	5,363	3,911	1,157	2,576	276	308	176	472

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending											
		Total <sup>2</sup>	For selected objects			For selected functions							
			Salaries and wages	Employee benefits	Total <sup>2</sup>	Instruction			Support services				
						Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration	
<b>MINNESOTA--Con.</b>													
Independent Schools--Con.													
Minneapolis Special.....	35,631	13,454	8,975	3,067	8,588	5,721	1,971	4,501	566	1,039	257	407	
Mounds View.....	10,085	10,010	6,101	2,070	6,492	4,557	1,555	3,074	430	339	185	363	
North St Paul-Maplewood.....	11,313	8,674	5,600	2,195	5,661	3,779	1,554	2,544	225	499	119	405	
Osseo.....	22,053	10,397	7,015	1,972	6,966	5,062	1,501	3,023	202	529	189	505	
Robbinsdale.....	13,187	9,793	6,612	1,948	5,976	4,331	1,261	3,383	313	483	233	348	
Rochester.....	16,203	9,112	5,867	1,838	5,790	4,072	1,271	2,929	270	443	151	465	
Rosemount-Apple Valley-Eagan.....	27,954	9,611	6,723	1,923	6,748	4,983	1,372	2,500	205	498	222	427	
South Washington County.....	17,137	8,536	5,754	1,998	5,639	3,861	1,414	2,532	363	406	99	396	
St Paul.....	40,107	12,822	8,439	2,990	8,733	5,971	2,115	3,586	469	591	267	540	
Wayzata.....	10,075	9,520	6,328	1,999	5,802	4,053	1,301	3,275	319	630	337	454	
<b>MISSISSIPPI</b>													
Independent Schools:													
Desoto County.....	29,886	6,210	3,726	1,112	3,691	2,523	732	2,173	376	212	106	312	
Harrison County.....	13,083	7,359	4,409	1,420	4,326	2,957	914	2,577	414	168	153	416	
Jackson.....	31,191	8,160	5,091	1,683	4,644	3,240	986	2,968	317	467	203	488	
Madison County.....	11,250	7,054	4,125	1,249	4,383	3,041	914	2,364	325	292	128	416	
Rankin County.....	17,876	7,246	4,511	1,404	4,440	3,046	914	2,360	356	352	161	494	
<b>MISSOURI</b>													
Independent Schools:													
Blue Springs.....	13,927	8,710	6,046	1,458	5,460	3,935	912	2,866	567	272	159	364	
Columbia.....	17,186	9,822	6,474	1,686	6,184	4,421	1,128	3,294	570	554	143	628	
Ferguson-Florissant.....	12,722	9,457	6,574	1,804	5,549	4,118	1,109	3,525	423	569	198	637	
Fort Zumwalt.....	18,742	8,434	5,135	1,689	5,102	3,387	1,103	3,046	628	254	30	531	
Fox.....	11,775	8,552	5,879	1,447	5,818	4,186	1,041	2,390	399	186	193	530	
Francis Howell.....	22,092	7,519	4,905	1,469	4,717	3,522	998	2,545	325	218	50	371	
Hazelwood.....	19,270	9,427	5,913	1,891	5,625	3,922	1,107	3,484	380	314	151	655	
Independence.....	11,423	9,702	6,698	1,563	5,377	3,785	849	3,859	587	806	168	553	
Kansas City.....	25,094	13,348	7,771	2,296	7,053	4,746	1,316	5,693	631	887	260	696	
Lee's Summit.....	17,204	8,949	6,152	1,484	5,544	4,042	916	3,085	370	360	66	449	
Mehlville.....	11,275	7,436	4,960	1,346	4,471	3,234	839	2,680	309	309	118	490	
North Kansas City.....	17,894	9,071	6,411	1,572	5,499	4,067	984	3,212	391	661	37	537	
Parkway.....	17,927	10,555	6,830	2,179	5,999	4,177	1,240	4,226	461	528	142	872	
Rockwood.....	22,721	8,263	5,481	1,411	4,771	3,500	882	3,190	395	495	197	570	
Springfield.....	24,295	8,112	5,200	1,427	4,772	3,390	827	2,932	543	461	100	371	
St Joseph.....	11,744	8,359	5,553	1,428	5,077	3,680	926	2,804	475	530	67	421	
St Louis.....	27,616	14,353	7,111	2,346	7,148	4,831	1,598	6,701	795	753	566	860	
Wentzville.....	11,383	7,906	5,026	1,588	4,799	3,282	1,048	2,751	441	256	80	441	
<b>NEBRASKA</b>													
Independent Schools:													
Lincoln.....	33,466	8,717	6,051	1,343	5,831	4,379	951	2,492	298	268	233	533	
Millard.....	22,027	7,865	4,692	1,663	4,900	3,270	1,254	2,502	460	245	226	441	
Omaha.....	47,763	9,134	5,446	1,903	5,532	3,765	1,338	3,204	312	310	208	554	
<b>NEVADA</b>													
Independent Schools:													
Clark County.....	309,051	8,044	4,910	1,718	4,728	3,071	1,094	3,011	333	448	166	579	
Washoe County.....	65,663	8,183	4,964	1,876	4,873	3,255	1,241	3,034	549	380	163	518	
<b>NEW HAMPSHIRE</b>													
Dependent Schools:													
Manchester.....	16,309	9,515	5,642	2,116	6,544	4,522	1,696	2,642	628	228	140	524	
Nashua.....	12,515	9,484	5,997	2,058	6,028	4,239	1,586	3,095	638	378	183	480	
<b>NEW JERSEY</b>													
Independent Schools:													
Brick Township.....	10,492	13,067	7,692	3,760	8,174	5,140	2,439	4,589	1,088	300	188	682	
Camden.....	13,102	22,531	13,004	5,549	11,827	7,890	3,142	10,099	3,270	1,030	352	1,140	
Cherry Hill Township.....	11,458	14,885	8,151	3,996	9,215	5,835	2,821	5,177	1,366	379	302	873	
Clifton.....	10,524	13,423	7,954	3,584	8,286	5,427	2,417	4,813	1,406	381	307	737	
Elizabeth.....	21,303	18,578	11,228	4,385	10,787	7,242	2,848	7,217	2,542	553	250	747	
Freehold Regional High.....	11,593	13,584	7,809	3,258	7,704	5,044	2,100	5,566	1,140	216	199	775	
Hamilton Township.....	13,008	12,598	7,426	3,267	7,714	5,033	2,171	4,627	1,218	327	74	702	
Middletown Township.....	10,152	14,739	8,770	3,578	9,175	6,126	2,450	5,324	1,400	135	208	849	
Passaic.....	12,398	17,991	10,628	4,273	11,443	7,492	2,736	6,036	2,352	596	184	834	
Toms River Regional.....	17,097	12,380	7,162	3,660	7,307	4,548	2,338	4,792	962	442	184	613	
Woodbridge Township.....	13,371	13,745	8,446	3,584	8,235	5,495	2,323	5,165	1,442	322	167	815	

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
<b>NEW JERSEY--Con.</b>												
Dependent Schools:												
Edison Township.....	13,928	13,850	8,712	3,189	8,852	6,277	2,243	4,737	1,285	378	263	575
Jersey City.....	28,117	21,504	12,819	4,734	13,105	8,688	3,054	7,870	2,517	700	418	905
Newark.....	40,507	23,500	13,744	5,009	12,853	7,710	2,738	9,995	2,860	1,750	350	693
Paterson.....	24,087	20,525	11,437	4,730	11,271	7,659	2,929	8,790	3,705	1,049	196	847
Trenton.....	11,449	22,923	11,896	5,864	11,606	7,138	3,375	10,518	4,096	822	277	975
<b>NEW MEXICO</b>												
Independent Schools:												
Albuquerque.....	95,965	8,362	5,249	1,561	4,976	3,551	1,049	3,094	895	284	95	519
Farmington.....	10,253	7,768	4,932	1,492	4,754	3,409	1,019	2,716	862	199	124	401
Gadsden.....	14,044	9,342	5,572	1,685	5,460	3,762	1,115	3,322	928	422	84	425
Gallup-McKinley County.....	12,280	10,146	6,269	1,792	5,641	3,982	1,128	4,163	999	584	75	544
Las Cruces.....	24,384	8,293	5,165	1,687	5,138	3,572	1,139	2,812	851	229	71	546
Rio Rancho.....	15,653	7,620	4,715	1,363	4,777	3,379	973	2,574	707	219	183	373
Santa Fe.....	13,556	8,393	5,198	1,538	4,820	3,443	993	3,250	1,014	327	291	367
<b>NEW YORK</b>												
Independent Schools:												
Arlington.....	10,226	14,308	8,892	3,793	9,117	6,012	2,598	4,872	571	580	242	673
Brentwood.....	15,874	17,916	11,123	4,240	12,297	8,247	3,244	5,223	811	698	222	629
Greece.....	13,129	13,244	8,493	2,932	8,121	5,708	1,998	4,763	623	409	286	654
Half Hollow Hills.....	10,249	17,312	10,910	4,035	11,616	7,985	2,981	5,413	821	658	241	710
Middle Country.....	11,131	15,339	8,914	3,727	10,190	6,743	2,829	4,880	559	405	282	595
New Rochelle.....	10,532	18,832	11,654	3,954	11,873	8,377	2,919	6,682	1,123	584	328	1,020
Newburgh.....	12,444	16,929	10,301	4,330	11,278	7,530	3,240	5,268	807	641	215	809
North Syracuse.....	10,119	12,778	8,085	3,414	8,297	5,543	2,414	4,158	519	549	171	602
Sachem.....	15,182	16,308	10,387	3,577	10,555	7,515	2,634	5,433	899	685	235	617
Smithtown.....	10,861	16,369	9,878	3,688	10,030	6,823	2,578	6,121	716	566	242	1,094
Wappingers.....	12,436	13,414	8,436	3,626	8,067	5,397	2,357	5,081	751	631	205	487
Williamsville.....	10,649	12,821	8,315	2,645	8,446	6,166	1,974	4,142	561	552	207	434
Dependent Schools:												
Buffalo.....	35,677	15,989	8,343	4,019	10,064	6,129	3,018	5,409	623	425	65	812
New York City.....	989,941	17,923	9,874	4,530	13,529	8,164	3,926	3,971	118	188	113	571
Rochester.....	32,924	16,955	9,883	3,556	9,644	6,512	2,405	6,863	816	744	577	1,311
Syracuse.....	20,645	16,710	9,908	4,389	11,418	7,284	3,317	4,874	583	488	118	871
Yonkers.....	24,153	19,136	11,455	4,784	12,781	8,411	3,586	5,991	870	526	117	1,123
<b>NORTH CAROLINA</b>												
Dependent Schools:												
Alamance-Burlington.....	22,465	7,307	4,989	1,247	4,745	3,556	879	2,104	431	184	59	487
Brunswick County.....	11,627	8,327	5,609	1,415	5,006	3,753	937	2,874	369	267	128	538
Buncombe County.....	25,366	7,993	5,610	1,382	4,942	3,784	917	2,574	446	233	61	521
Burke County.....	14,012	7,926	5,427	1,379	4,955	3,785	920	2,411	428	200	64	497
Cabarrus County.....	27,062	7,277	4,899	1,210	4,731	3,495	847	2,087	344	103	53	497
Caldwell County.....	12,962	7,595	5,198	1,313	5,025	3,710	922	2,041	405	195	82	461
Catawba County.....	17,495	7,502	5,127	1,255	5,001	3,708	894	2,050	334	168	60	437
Chapel Hill-Carrboro.....	11,453	10,244	7,193	1,666	6,809	5,192	1,214	3,071	608	248	194	596
Charlotte/Mecklenburg.....	130,979	8,115	5,674	1,351	5,045	3,857	908	2,645	386	163	79	500
Cleveland County.....	16,674	8,071	5,487	1,374	5,139	3,866	947	2,464	516	214	85	523
Craven County.....	14,527	7,624	5,195	1,253	4,825	3,685	887	2,404	400	268	102	521
Cumberland County.....	52,407	7,659	5,327	1,269	4,775	3,615	842	2,435	397	322	29	561
Davidson County.....	20,537	6,745	4,585	1,170	4,371	3,280	838	1,931	289	169	61	431
Durham County.....	32,020	8,927	6,114	1,471	5,364	4,115	993	3,206	511	219	98	636
Gaston County.....	32,179	7,155	4,829	1,165	4,556	3,331	804	2,118	377	220	56	477
Guilford County.....	70,960	8,535	5,686	1,374	5,232	3,899	924	2,834	546	249	46	523
Harnett County.....	18,357	7,481	4,893	1,201	4,984	3,591	870	2,012	302	165	87	398
Henderson County.....	12,901	7,646	5,224	1,289	5,056	3,846	922	2,130	292	148	84	415
Iredell-Statesville.....	21,185	7,651	5,118	1,287	4,864	3,555	855	2,309	362	211	33	459
Johnston County.....	30,161	7,674	5,055	1,258	5,127	3,742	898	2,086	255	138	63	435
Lincoln County.....	12,125	7,476	4,933	1,205	4,627	3,262	848	2,409	413	143	66	777
Moore County.....	12,277	7,800	5,395	1,355	4,960	3,742	917	2,456	372	205	148	483
Nash-Rocky Mount.....	17,637	7,937	5,323	1,312	4,931	3,675	910	2,526	438	194	100	511
New Hanover County.....	23,711	9,013	6,027	1,505	5,278	3,936	953	3,218	575	203	69	614

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending											
		Total <sup>2</sup>	For selected objects			For selected functions							
			Salaries and wages	Employee benefits	Total <sup>2</sup>	Instruction			Support services				
						Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration	
<b>NORTH CAROLINA--Con.</b>													
Dependent Schools--Con.													
Onslow County.....	23,273	7,445	5,024	1,227	4,706	3,577	834	2,318	314	196	44	406	
Pitt County.....	22,589	7,986	5,282	1,335	5,215	3,836	936	2,292	361	171	56	404	
Randolph County.....	18,808	7,197	4,903	1,211	4,667	3,482	845	2,067	358	218	55	419	
Robeson County.....	23,628	8,415	5,349	1,352	5,390	3,804	939	2,349	505	219	127	413	
Rockingham County.....	14,097	7,961	5,380	1,353	4,945	3,783	917	2,495	396	198	127	563	
Rowan-Salisbury.....	20,682	7,876	5,383	1,343	4,955	3,746	906	2,371	479	220	61	518	
Union County.....	36,590	7,531	5,131	1,247	4,788	3,637	862	2,324	318	174	62	443	
Wake County.....	133,649	7,707	5,447	1,321	4,963	3,843	914	2,448	424	242	44	500	
Wayne County.....	19,108	8,030	5,257	1,272	5,468	3,887	927	2,137	370	207	48	416	
Wilkes County.....	10,016	7,796	5,341	1,338	4,715	3,529	864	2,505	431	242	107	490	
Wilson County.....	12,463	7,579	5,054	1,290	4,789	3,531	898	2,265	292	235	130	486	
Winston-Salem/Forsyth.....	50,907	8,665	6,068	1,461	5,717	4,325	1,041	2,524	467	192	46	552	
<b>NORTH DAKOTA</b>													
Independent Schools:													
Bismarck.....	10,767	8,386	5,672	1,635	5,468	3,965	1,127	2,405	421	222	131	445	
Fargo.....	10,590	9,612	6,307	1,627	6,137	4,548	1,175	2,993	481	321	230	519	
<b>OHIO</b>													
Independent Schools:													
Akron.....	25,408	11,665	7,461	2,791	6,679	4,689	1,664	4,604	691	870	201	667	
Canton.....	10,668	9,690	6,530	2,522	5,224	4,111	1,521	4,091	760	661	207	663	
Cincinnati.....	35,435	11,742	6,860	2,458	6,276	4,283	1,606	5,110	635	1,240	326	599	
Cleveland.....	52,954	12,393	8,060	2,851	7,416	5,197	1,763	4,529	642	911	289	568	
Columbus.....	55,269	13,002	8,474	2,703	6,878	5,072	1,384	5,636	910	1,336	168	718	
Dayton.....	15,920	9,299	6,943	2,792	3,108	3,883	1,720	5,620	649	859	317	514	
Dublin.....	13,488	11,165	7,502	2,105	6,694	5,002	1,299	4,153	624	921	280	476	
Fairfield.....	10,125	7,546	4,917	1,547	4,262	3,122	923	2,994	367	571	83	501	
Hilliard.....	15,149	10,248	6,516	2,226	6,507	4,558	1,474	3,479	670	576	138	509	
Lakota.....	18,261	8,595	5,048	1,549	4,457	3,309	951	3,857	625	578	112	678	
Mason.....	10,710	9,062	5,437	2,001	4,902	3,373	1,116	3,827	534	613	82	421	
Olentangy.....	13,163	9,175	5,487	1,784	5,538	3,652	1,079	3,239	342	494	119	431	
Parma.....	12,874	11,011	6,662	2,742	6,384	4,301	1,654	4,366	656	494	351	693	
Pickerington.....	10,316	8,803	5,495	1,817	5,279	3,934	1,243	3,234	416	527	374	417	
South-Western.....	21,607	8,863	5,803	1,850	5,275	3,784	1,109	3,234	388	620	137	554	
Toledo.....	28,251	9,581	6,922	2,827	4,225	4,173	1,445	4,619	608	909	140	643	
Westerville.....	14,209	9,423	6,018	1,855	5,412	3,931	1,121	3,737	712	332	401	490	
<b>OKLAHOMA</b>													
Independent Schools:													
Broken Arrow.....	16,020	6,836	4,316	1,149	3,773	2,703	796	2,594	586	226	119	351	
Edmond.....	19,917	6,760	4,139	1,356	3,882	2,697	876	2,484	538	233	64	366	
Lawton.....	16,461	7,555	5,080	1,329	4,148	3,070	820	2,933	714	241	187	500	
Midwest-Del City.....	14,680	7,114	4,238	1,331	4,101	2,766	901	2,532	573	330	110	503	
Moore.....	20,923	6,375	3,926	1,245	3,873	2,704	879	2,140	426	265	66	320	
Norman.....	13,718	6,972	4,124	1,385	4,157	2,823	965	2,477	538	384	141	378	
Oklahoma City.....	40,985	7,614	4,226	1,480	4,169	2,698	919	2,956	533	455	111	476	
Putnam City.....	18,774	7,148	4,604	996	4,082	3,094	738	2,648	459	308	105	494	
Tulsa.....	41,271	8,261	5,149	1,290	4,424	3,125	792	3,324	584	467	147	427	
Union.....	14,518	6,850	4,444	1,247	3,673	2,615	751	2,831	457	284	101	482	
<b>OREGON</b>													
Independent Schools:													
Beaverton.....	37,821	8,373	5,093	2,158	4,951	3,287	1,371	3,109	577	505	37	594	
Bend-La Pine.....	15,843	8,300	4,487	2,076	5,010	2,792	1,317	2,990	520	239	40	526	
David Douglas.....	10,394	8,831	5,295	2,068	5,280	3,451	1,299	3,127	550	372	78	556	
Eugene.....	18,025	9,553	5,139	2,873	5,645	3,274	1,702	3,616	564	483	79	693	
Gresham-Barlow.....	12,215	8,397	4,529	2,131	5,074	3,120	1,459	3,045	575	356	64	604	
Hillsboro.....	20,246	8,571	4,725	2,130	4,848	3,094	1,346	3,360	610	239	76	635	
Medford.....	12,391	8,093	4,281	2,381	4,901	3,068	1,601	2,899	407	240	106	525	
North Clackamas.....	17,651	7,564	4,524	1,938	4,234	2,879	1,174	3,030	459	279	71	562	
Portland.....	46,262	10,792	6,111	2,572	6,190	3,795	1,665	4,298	855	509	265	703	
Reynolds.....	11,108	9,265	5,680	2,161	5,778	3,909	1,342	3,144	700	328	50	547	
Salem-Keizer.....	40,106	8,853	4,949	2,496	5,510	3,369	1,695	3,042	575	370	41	636	
Springfield.....	11,283	8,822	4,682	2,436	5,134	2,949	1,520	3,356	508	415	55	609	
Tigard.....	12,745	8,593	4,395	2,522	5,324	3,066	1,743	3,002	500	426	72	503	

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending											
		Total <sup>2</sup>	For selected objects			For selected functions							
			Salaries and wages	Employee benefits	Total <sup>2</sup>	Instruction			Support services				
						Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration	
<b>PENNSYLVANIA</b>													
Independent Schools:													
Allentown.....	17,892	8,914	5,373	1,876	5,557	3,874	1,335	3,004	483	593	130	394	
Bethlehem Area.....	15,306	9,956	6,223	3,714	6,154	4,233	1,581	3,277	620	405	177	480	
Central Bucks.....	20,357	10,153	6,580	2,028	6,343	4,603	1,359	3,553	535	438	141	407	
Central Dauphin.....	10,956	10,477	6,325	2,457	6,520	4,515	1,650	3,547	574	238	129	484	
Council Rock.....	12,529	12,952	7,896	2,453	8,790	6,324	1,955	3,875	592	439	137	503	
Downingtown Area.....	11,707	10,358	6,084	2,030	6,499	4,392	1,424	3,598	494	411	185	483	
Erie.....	12,504	10,985	6,403	2,350	6,753	4,467	1,626	3,740	762	453	245	542	
Hazleton Area.....	10,474	8,134	4,760	1,918	5,280	3,479	1,375	2,427	351	173	133	305	
Lancaster.....	11,591	11,059	6,277	3,950	7,300	4,482	1,854	3,365	797	431	158	517	
North Penn.....	12,889	13,038	8,024	2,740	8,133	5,554	1,760	4,340	616	327	370	492	
Pennsbury.....	11,284	12,472	8,232	2,759	8,235	5,949	1,983	3,939	687	285	188	567	
Philadelphia.....	172,704	9,399	5,165	2,389	5,051	3,044	1,373	3,900	408	375	279	541	
Pittsburgh.....	27,680	15,497	8,954	3,111	8,176	5,376	1,912	6,830	612	1,179	516	961	
Pocono Mountain.....	11,506	12,598	6,875	4,956	7,270	4,597	2,036	4,924	626	635	363	680	
Reading.....	17,464	8,947	4,902	2,237	5,510	3,340	1,515	2,872	474	446	165	382	
Upper Darby.....	12,598	9,545	5,988	2,187	6,224	4,265	1,573	2,987	514	321	189	375	
West Chester Area.....	11,835	12,836	7,242	2,552	7,925	5,216	1,761	4,653	701	401	282	595	
<b>RHODE ISLAND</b>													
Dependent Schools:													
Cranston.....	10,523	13,068	8,379	3,760	8,138	5,693	2,387	4,651	1,264	577	115	770	
Providence.....	24,494	14,895	7,957	4,071	7,202	5,039	2,244	7,155	2,052	1,220	332	770	
Warwick.....	10,590	15,678	9,840	4,425	9,530	6,546	2,818	5,806	2,010	738	147	665	
<b>SOUTH CAROLINA</b>													
Independent Schools:													
Aiken County.....	24,806	8,090	5,228	1,523	4,917	3,579	1,000	2,797	600	448	124	446	
Anderson County 5.....	12,390	9,276	5,706	1,758	5,394	3,885	1,131	3,418	677	558	58	498	
Beaufort County.....	19,521	9,913	5,564	1,708	5,697	4,015	1,222	3,795	755	602	104	573	
Berkeley County.....	28,467	8,437	5,164	1,529	4,621	3,258	915	3,366	659	580	105	458	
Charleston County.....	42,216	9,722	5,621	1,629	5,289	3,665	1,021	3,900	614	632	338	581	
Darlington County.....	11,227	8,884	5,455	1,723	5,057	3,531	1,073	3,284	483	704	117	542	
Dorchester County 2.....	21,201	7,799	4,833	1,401	4,689	3,247	931	2,797	490	396	59	467	
Florence County 1.....	15,456	8,986	5,758	1,706	5,289	3,816	1,087	3,247	849	664	28	451	
Georgetown County.....	10,283	9,721	6,130	1,895	5,479	3,892	1,135	3,774	609	724	73	650	
Greenville County.....	69,444	8,032	5,011	1,514	4,540	3,249	938	2,908	448	579	34	461	
Horry County.....	37,200	9,571	6,072	1,793	5,632	4,090	1,185	3,457	778	468	38	515	
Kershaw County.....	10,534	8,356	5,304	1,528	4,859	3,489	987	3,077	618	483	133	531	
Lancaster County.....	11,523	8,835	5,583	1,672	5,256	3,752	1,076	3,145	634	722	108	552	
Lexington County 1.....	20,995	9,249	5,738	1,696	5,419	3,867	1,122	3,336	681	507	100	429	
Lexington County 5.....	16,895	10,046	6,454	1,945	5,684	4,185	1,244	3,938	1,028	746	50	601	
Oconee County.....	10,732	10,687	5,923	1,844	5,331	3,817	1,159	4,857	719	773	55	620	
Pickens County.....	16,658	7,867	4,894	1,515	4,614	3,279	947	2,815	544	571	40	459	
Richland County 1.....	24,328	12,584	7,904	2,156	7,270	5,244	1,382	4,861	818	982	146	646	
Richland County 2.....	23,854	9,384	5,780	1,644	5,449	3,967	1,083	3,607	660	455	75	646	
Spartanburg County 6.....	10,335	8,307	5,075	1,499	5,067	3,587	1,048	2,839	592	337	44	478	
York County 3.....	17,356	8,839	5,497	1,515	5,082	3,728	1,071	3,334	689	481	49	538	
<b>SOUTH DAKOTA</b>													
Independent Schools:													
Rapid City Area.....	13,249	7,897	5,063	1,356	4,746	3,456	899	2,799	464	451	140	400	
Sioux Falls.....	19,947	7,953	4,969	1,407	5,082	3,396	970	2,436	371	230	163	472	
<b>TENNESSEE</b>													
Dependent Schools:													
Blount County.....	11,950	7,270	4,473	1,407	4,751	3,211	1,005	2,086	234	272	128	400	
Bradley County.....	10,335	6,490	3,936	1,042	4,307	2,908	752	1,742	258	326	99	305	
Hamilton County.....	41,230	8,351	4,849	1,588	5,343	3,489	1,155	2,644	277	543	159	516	
Jackson-Madison County.....	13,830	8,016	5,239	1,198	4,968	3,660	832	2,565	499	375	149	445	
Knox County.....	54,490	7,879	5,023	1,122	4,888	3,513	780	2,613	217	614	130	426	
Maury County.....	11,728	7,568	4,682	1,479	4,834	3,303	982	2,291	271	386	195	437	
Memphis.....	115,342	8,886	5,499	1,613	5,331	3,645	1,080	3,117	473	562	124	602	
Montgomery County.....	28,505	7,070	4,457	1,256	4,210	2,904	767	2,502	354	389	88	408	
Nashville-Davidson County.....	73,715	9,200	5,743	1,905	5,424	3,727	1,198	3,360	399	538	31	598	
Putnam County.....	10,996	6,999	4,205	1,369	4,391	2,919	980	2,245	331	393	187	358	
Robertson County.....	11,099	6,529	3,897	1,326	4,582	2,921	1,082	1,936	245	304	111	351	
Rutherford County.....	35,595	7,014	4,127	1,279	4,544	3,010	926	2,156	325	337	142	361	

See footnotes at end of table.



**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
TENNESSEE--Con.												
Dependent Schools--Con.												
Sevier County.....	14,358	7,774	4,945	1,385	4,804	3,318	896	2,490	423	336	173	504
Shelby County.....	46,918	7,357	4,941	1,256	4,796	3,508	764	2,385	235	438	232	473
Sullivan County.....	12,159	7,791	4,566	1,505	4,947	3,286	1,022	2,376	149	385	200	454
Sumner County.....	26,485	7,268	4,402	1,574	4,804	3,128	1,027	2,093	241	389	149	405
Tipton County.....	12,060	6,645	4,185	1,183	4,494	3,106	853	1,727	231	212	81	406
Williamson County.....	28,556	7,558	4,507	1,605	4,911	3,202	1,150	2,366	361	329	176	438
Wilson County.....	14,572	6,754	4,054	1,485	4,418	2,877	953	2,038	230	378	100	425
TEXAS												
Independent Schools:												
Abilene.....	16,532	8,109	5,645	1,149	5,066	3,923	773	2,676	486	463	69	395
Aldine.....	60,083	8,275	5,933	889	4,849	3,958	593	2,924	530	379	59	472
Alief.....	45,183	8,069	5,894	1,013	5,100	4,081	670	2,543	381	334	55	479
Allen.....	17,102	7,225	4,981	710	4,401	3,620	500	2,524	378	279	76	405
Alvin.....	15,329	7,689	5,220	1,016	4,457	3,450	636	2,783	263	313	50	386
Amarillo.....	30,560	7,792	5,287	997	4,882	3,680	659	2,509	422	475	56	429
Arlington.....	62,863	7,682	5,708	856	4,942	4,036	584	2,403	423	361	44	393
Austin.....	82,564	9,035	6,120	1,642	5,156	3,871	994	3,501	419	686	68	551
Beaumont.....	19,292	9,397	6,181	1,265	5,517	4,100	791	3,398	354	399	124	506
Birdville.....	22,063	7,639	5,642	851	5,020	4,014	584	2,257	343	325	52	422
Brazosport.....	13,147	8,126	5,513	1,093	4,766	3,762	710	2,897	411	439	81	474
Brownsville.....	48,837	8,659	5,965	1,188	5,193	4,019	735	2,926	430	523	39	425
Bryan.....	14,827	7,882	5,239	1,245	4,720	3,510	775	2,684	368	503	74	445
Carrollton-Farmers Branch.....	26,397	8,435	5,910	1,003	5,162	4,081	669	2,863	432	476	81	547
Clear Creek.....	36,314	7,586	5,332	850	4,774	3,797	570	2,506	350	342	70	405
Clint.....	10,522	7,874	5,523	1,028	4,594	3,516	627	2,826	279	381	41	502
Comal.....	15,151	7,799	5,420	943	4,655	3,676	623	2,722	378	269	109	384
Conroe.....	46,524	7,096	5,127	790	4,348	3,535	515	2,488	361	234	68	408
Corpus Christi.....	38,693	7,702	5,536	841	4,536	3,659	531	2,820	420	496	63	417
Crowley.....	14,969	7,113	4,910	662	4,581	3,675	481	2,227	198	202	60	428
Cypress-Fairbanks.....	96,837	7,138	5,324	829	4,584	3,725	565	2,204	345	313	42	360
Dallas.....	157,804	9,236	6,740	1,046	5,706	4,528	720	3,111	497	548	82	537
Deer Park.....	12,355	9,199	5,959	952	4,904	4,026	625	3,876	454	359	76	460
Denton.....	20,892	8,861	6,277	1,029	5,534	4,484	697	2,991	488	447	91	464
Donna.....	14,031	9,149	5,870	1,550	5,392	3,858	941	3,107	478	484	115	369
Duncanville.....	12,467	7,276	5,268	804	4,235	3,401	506	2,667	419	364	57	449
Eagle Mt-Saginaw.....	14,165	7,143	4,953	684	4,461	3,553	488	2,346	343	288	73	411
Eagle Pass.....	13,882	8,642	5,913	1,286	5,208	3,868	760	2,824	460	518	88	371
Ector County.....	26,680	7,548	5,127	954	4,534	3,433	595	2,652	353	405	79	477
Edgewood.....	11,783	8,949	6,074	1,050	4,990	3,900	614	3,412	478	608	101	455
Edinburg.....	29,858	8,530	5,891	1,001	5,197	3,987	628	2,828	529	463	51	370
El Paso.....	62,123	8,615	6,103	1,161	5,218	4,096	715	3,002	517	648	71	534
Fort Bend.....	67,992	7,636	5,454	902	4,796	3,826	621	2,548	388	311	38	404
Fort Worth.....	78,857	8,619	6,157	949	4,792	3,815	555	3,447	507	718	43	519
Frisco.....	27,418	7,434	5,289	892	4,668	3,706	625	2,412	368	368	82	430
Galena Park.....	21,114	8,233	5,913	905	4,845	3,927	591	2,956	380	513	69	464
Garland.....	57,169	7,632	5,480	865	4,710	3,733	555	2,511	415	376	42	470
Goose Creek.....	20,354	8,460	5,783	1,044	4,916	3,890	710	3,030	380	378	63	449
Grand Prairie.....	25,317	7,476	5,382	953	4,625	3,697	625	2,431	503	357	31	451
Grapevine-Colleyville.....	13,943	7,813	5,536	960	4,872	3,867	651	2,566	410	344	103	424
Harlandale.....	14,200	8,594	6,126	942	4,995	3,959	590	2,966	498	368	54	606
Harlingen Consolidated.....	17,894	7,839	5,296	1,005	4,793	3,618	643	2,613	396	395	62	436
Hays Consolidated.....	13,047	8,150	5,712	875	4,764	3,691	545	2,985	356	335	69	396
Houston.....	199,534	8,604	5,655	932	5,048	3,802	611	3,049	354	499	66	614
Humble.....	32,970	7,459	5,387	932	4,672	3,768	609	2,490	415	287	80	450
Hurst-Euless-Bedford.....	20,392	7,656	5,661	802	4,868	3,930	531	2,441	429	370	70	439
Irving.....	32,746	7,525	5,468	926	4,825	3,866	643	2,315	406	388	80	507
Judson.....	20,634	7,709	5,552	951	4,687	3,780	601	2,656	422	354	72	380
Katy.....	54,402	7,607	5,541	891	4,737	3,865	608	2,535	369	296	54	440
Keller.....	29,458	6,969	4,739	652	4,397	3,441	459	2,258	313	294	48	394
Killeen.....	38,229	8,009	5,725	834	4,996	3,915	549	2,635	423	509	46	420
Klein.....	42,935	7,496	5,414	846	4,527	3,643	553	2,588	425	339	71	442
La Joya.....	26,109	8,745	5,721	1,219	5,203	3,837	724	2,982	505	484	56	449
Lamar Consolidated.....	21,936	7,842	5,355	1,023	4,887	3,794	714	2,568	368	228	55	404

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
TEXAS--Con.												
Independent Schools--Con.												
Laredo.....	25,148	8,357	6,151	997	4,987	3,992	604	2,927	511	525	72	453
Leander.....	26,551	7,912	5,550	936	4,709	3,759	608	2,858	388	489	83	404
Lewisville.....	49,636	8,085	5,599	978	5,167	4,155	710	2,573	430	356	79	474
Lubbock.....	28,601	8,066	5,297	839	4,914	3,860	598	2,758	470	473	73	488
Magnolia.....	11,051	7,784	5,155	866	4,746	3,677	639	2,665	315	236	108	338
Mansfield.....	29,696	6,792	4,917	713	4,163	3,450	476	2,330	356	216	42	506
McAllen.....	24,973	8,392	6,033	1,167	5,154	4,062	730	2,810	573	462	56	451
McKinney.....	22,426	7,822	5,263	677	4,910	3,939	518	2,594	322	384	66	458
Mesquite.....	36,640	7,320	5,101	793	4,571	3,577	551	2,393	353	376	49	390
Midland.....	21,056	7,683	5,269	977	4,581	3,562	613	2,701	336	413	75	421
Mission Consolidated.....	15,595	8,359	5,654	1,051	4,977	3,697	616	2,845	572	486	59	421
North East.....	62,181	8,329	5,878	1,093	5,199	4,066	723	2,776	463	497	60	475
Northside.....	86,260	7,811	5,755	968	4,792	3,857	611	2,631	388	499	42	406
Northwest.....	11,898	7,976	4,963	725	4,737	3,711	540	2,864	370	457	152	322
Pasadena.....	50,757	7,893	5,605	857	4,766	3,866	555	2,696	344	388	59	532
Pearland.....	17,090	6,917	4,864	623	3,857	3,146	397	2,735	312	374	69	399
Pflugerville.....	20,807	7,653	5,064	817	4,558	3,647	584	2,685	375	417	49	473
Pharr-San Juan-Alamo.....	29,999	8,335	5,345	1,479	4,976	3,565	873	2,828	461	481	55	402
Plano.....	53,683	8,227	5,797	995	5,382	4,342	731	2,525	408	402	72	406
Richardson.....	34,180	8,106	6,022	932	5,241	4,273	642	2,545	447	389	52	540
Rockwall.....	13,064	8,189	5,367	1,176	4,876	3,609	759	2,963	392	450	101	451
Round Rock.....	40,493	7,604	5,332	1,033	4,724	3,709	688	2,552	359	389	77	394
San Angelo.....	14,773	7,480	5,037	1,005	4,622	3,480	652	2,494	415	328	84	405
San Antonio.....	54,779	8,644	5,971	1,463	4,992	3,791	879	3,108	493	748	47	496
San Benito Consolidated.....	11,044	8,583	5,469	947	4,740	3,508	580	3,284	473	576	63	458
San Felipe-Del Rio Consolidated.....	10,273	7,665	5,201	1,011	4,799	3,525	610	2,480	372	450	106	344
Schertz-Cibolo-Universal City.....	10,358	7,299	5,252	779	4,478	3,577	513	2,540	353	323	94	402
Socorro.....	38,878	7,585	5,314	980	4,714	3,696	627	2,467	373	382	54	371
Southwest.....	10,983	8,042	5,543	883	4,812	3,624	555	2,741	395	489	56	446
Spring.....	33,249	7,990	5,626	791	4,708	3,758	534	2,820	385	352	64	488
Spring Branch.....	32,040	8,910	6,264	1,098	5,600	4,325	765	2,915	433	482	88	536
Tyler.....	18,064	8,204	5,508	806	5,071	3,805	546	2,726	403	497	102	507
United.....	39,009	8,036	5,723	994	4,694	3,667	587	2,852	438	325	75	478
Victoria.....	13,595	7,593	5,288	842	4,512	3,504	506	2,651	422	504	84	371
Waco.....	15,247	8,497	5,462	955	4,907	3,656	605	3,132	398	532	81	530
Weslaco.....	16,188	8,657	6,109	1,160	5,031	3,916	678	3,089	549	628	68	347
Wichita Falls.....	14,562	8,048	5,446	879	4,868	3,865	611	2,738	493	555	75	412
Wylie.....	10,743	7,590	5,338	781	4,544	3,655	501	2,661	305	284	80	429
Ysleta.....	45,049	8,302	5,828	1,152	5,055	3,900	703	2,879	434	522	57	512
UTAH												
Independent Schools:												
Alpine.....	63,856	5,123	2,908	1,570	3,522	2,161	1,147	1,334	147	220	18	289
Box Elder.....	11,909	5,660	3,279	1,388	3,576	2,272	977	1,625	196	110	60	339
Cache.....	15,085	5,902	3,465	1,519	3,807	2,438	1,039	1,719	142	231	32	324
Davis County.....	70,323	5,564	3,415	1,308	3,540	2,391	880	1,620	187	236	45	323
Granite.....	75,982	5,433	3,449	1,369	3,524	2,408	957	1,608	249	259	35	323
Jordan.....	85,651	5,316	3,235	1,297	3,363	2,178	938	1,647	153	326	33	335
Nebo.....	28,606	5,325	3,262	1,298	3,318	2,200	879	1,718	283	181	54	334
Ogden.....	13,721	6,528	3,585	1,637	3,664	2,186	1,014	2,424	381	817	35	357
Provo.....	14,057	6,028	3,730	1,620	4,470	2,774	1,293	1,265	235	108	88	335
Salt Lake City.....	24,908	7,190	4,554	1,525	4,585	3,188	1,027	2,145	239	530	29	362
Tooele County.....	13,545	5,477	3,212	1,369	3,564	2,295	1,011	1,573	197	146	42	313
Washington County.....	26,260	5,812	3,451	1,523	3,782	2,465	1,065	1,734	260	223	19	415
Weber County.....	31,637	5,555	3,480	1,333	3,652	2,479	921	1,541	201	83	177	341
VIRGINIA												
Dependent Schools:												
Albemarle County.....	12,793	11,632	7,538	2,738	6,722	4,819	1,604	4,540	511	856	280	754
Alexandria.....	10,570	18,323	11,734	4,317	10,927	7,675	2,574	6,887	1,168	1,373	535	906
Arlington County.....	18,736	18,529	12,901	4,671	11,222	7,972	2,877	6,927	1,100	1,723	464	929
Augusta County.....	11,040	9,190	5,685	2,088	6,058	4,051	1,463	2,754	384	356	101	561
Bedford County.....	11,032	8,460	5,305	1,886	5,088	3,550	1,245	2,968	380	717	37	524
Chesapeake.....	40,003	10,447	6,649	2,722	6,580	4,466	1,820	3,585	435	744	82	596

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
VIRGINIA--Con.												
Dependent Schools--Con.												
Chesterfield County.....	58,969	9,025	5,509	2,182	5,674	3,759	1,585	3,062	359	426	78	592
Fairfax County.....	165,722	13,275	8,644	3,161	8,057	5,589	2,058	4,731	720	1,002	96	814
Fauquier County.....	11,277	10,631	6,903	2,402	6,986	4,828	1,671	3,276	579	431	96	622
Frederick County.....	12,995	10,004	6,571	2,203	6,077	4,298	1,415	3,583	527	687	62	685
Hampton.....	22,329	9,983	6,229	2,148	5,874	4,000	1,373	3,674	569	797	178	521
Hanover County.....	19,100	8,917	5,875	2,057	6,024	4,220	1,513	2,503	378	351	139	409
Henrico County.....	48,620	8,656	5,580	2,001	5,242	3,686	1,296	3,083	394	581	112	498
Loudoun County.....	53,961	13,172	8,222	3,240	8,452	5,657	2,132	4,368	602	708	106	783
Newport News.....	31,553	10,030	6,399	2,208	5,772	4,004	1,386	3,851	577	630	367	564
Norfolk.....	35,063	10,290	6,638	2,172	6,445	4,514	1,486	3,551	466	630	286	538
Portsmouth.....	15,405	9,928	6,245	2,247	5,855	4,103	1,403	3,654	476	852	143	516
Prince William County.....	72,988	10,369	6,866	2,216	6,003	4,282	1,377	4,002	464	745	318	737
Richmond.....	23,754	12,756	7,661	2,798	7,540	4,911	1,834	4,789	673	1,365	62	742
Roanoke.....	12,941	11,019	6,823	2,680	6,647	4,491	1,714	3,990	534	820	210	515
Roanoke County.....	15,105	8,937	5,930	2,088	5,827	4,162	1,465	2,761	477	445	87	537
Rockingham County.....	11,850	9,236	5,935	2,099	5,831	4,102	1,405	3,056	428	402	120	623
Spotsylvania County.....	24,304	9,367	6,006	2,156	5,682	4,113	1,403	3,328	444	731	89	510
Stafford County.....	26,582	9,202	5,869	1,992	5,513	3,947	1,344	3,316	561	593	131	629
Suffolk.....	14,026	9,348	5,913	2,040	5,990	4,147	1,419	2,961	406	361	99	502
Virginia Beach.....	72,477	10,344	6,512	2,243	6,091	4,312	1,419	3,895	416	869	66	615
Williamsburg-James City County.....	10,410	11,202	7,116	2,582	6,958	4,822	1,757	3,888	702	593	212	557
York County.....	12,836	8,910	5,618	2,057	5,270	3,649	1,327	3,313	447	422	293	565
WASHINGTON												
Independent Schools:												
Auburn.....	14,716	8,313	5,414	1,658	5,086	3,563	1,074	2,813	541	301	51	527
Battle Ground.....	13,295	7,488	4,315	1,375	4,469	3,024	959	2,676	452	259	90	498
Bellevue.....	16,772	9,503	6,087	1,980	5,925	4,049	1,256	3,129	649	352	67	510
Bellingham.....	10,805	8,756	5,666	1,751	5,351	3,764	1,112	2,973	617	463	76	499
Bethel.....	18,006	8,439	5,384	1,673	4,752	3,332	1,008	3,290	735	472	49	499
Central Kitsap.....	12,128	9,014	5,971	1,848	5,585	3,979	1,179	3,046	582	431	58	480
Central Valley.....	12,398	8,266	5,512	1,823	4,940	3,525	1,117	2,879	642	339	69	547
Clover Park.....	12,122	10,017	6,302	2,021	5,501	3,723	1,157	4,072	734	670	92	611
Edmonds.....	20,905	8,761	5,715	1,786	5,292	3,654	1,123	3,099	698	423	37	488
Everett.....	18,935	8,997	5,794	1,766	5,492	3,953	1,184	3,148	797	406	70	465
Evergreen.....	25,396	8,568	5,431	1,708	5,149	3,705	1,142	3,089	622	475	44	570
Federal Way.....	22,398	8,491	5,389	1,735	5,262	3,603	1,138	2,788	775	204	90	535
Highline.....	17,331	9,601	6,169	1,951	5,586	3,857	1,203	3,605	770	556	54	604
Issaquah.....	16,642	8,060	5,113	1,644	4,875	3,375	1,054	2,730	541	329	59	400
Kennewick.....	15,087	8,280	5,301	1,727	5,291	3,662	1,125	2,572	558	389	37	419
Kent.....	27,462	8,613	5,206	1,709	5,145	3,412	1,099	3,027	595	332	38	623
Lake Washington.....	23,722	8,267	5,256	1,644	5,166	3,614	1,093	2,720	564	350	42	552
Marysville.....	12,038	8,520	5,571	1,692	5,064	3,548	1,039	3,076	637	396	57	511
Mukilteo.....	14,423	8,748	5,666	1,756	5,538	3,941	1,194	2,779	522	369	59	432
North Thurston.....	13,726	8,372	5,392	1,750	5,176	3,694	1,122	2,792	517	381	71	495
Northshore.....	20,018	8,763	5,781	1,755	5,355	3,817	1,115	3,014	653	422	51	470
Pasco.....	13,236	8,325	5,006	1,740	5,057	3,340	1,077	2,877	593	413	45	475
Puyallup.....	21,203	8,626	5,493	1,633	5,160	3,508	1,029	3,107	607	403	73	517
Renton.....	13,751	8,531	5,508	1,724	5,251	3,636	1,155	2,904	619	416	54	444
Richland.....	10,281	8,454	5,094	1,615	4,739	3,241	963	3,311	600	331	65	520
Seattle.....	45,581	10,609	6,662	2,031	6,038	4,227	1,251	4,206	801	631	159	646
South Kitsap.....	10,479	8,505	5,335	1,718	4,820	3,343	990	3,311	707	339	101	514
Spokane.....	29,454	9,380	6,168	1,906	5,715	4,110	1,220	3,251	600	479	56	621
Tacoma.....	29,677	10,073	7,145	1,434	6,138	4,829	633	3,490	823	447	52	669
Vancouver.....	22,655	8,650	5,608	1,805	5,116	3,559	1,125	3,172	582	477	55	573
Yakima.....	14,431	9,670	5,915	1,962	6,164	4,034	1,310	3,054	677	487	74	564
WEST VIRGINIA												
Independent Schools:												
Berkeley County.....	16,868	9,436	5,393	2,538	5,640	3,627	1,645	3,256	377	344	128	525
Cabell County.....	12,346	9,859	5,468	2,723	5,969	3,542	1,737	3,282	440	532	74	454
Harrison County.....	11,235	9,769	5,467	2,697	5,637	3,318	1,599	3,600	455	526	160	543
Kanawha County.....	28,350	9,864	5,783	2,796	5,995	3,791	1,784	3,203	441	282	99	541
Monongalia County.....	10,221	9,813	5,634	2,807	5,909	3,706	1,824	3,402	508	284	147	520
Raleigh County.....	12,153	9,558	5,402	2,713	5,569	3,460	1,733	3,430	440	428	224	483
Wood County.....	13,519	9,963	5,609	2,795	6,215	3,786	1,860	3,154	327	438	122	536

See footnotes at end of table.

**Table 17. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2007-08--Con.**

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

Geographic area	Enrollment <sup>1</sup>	Current spending										
		Total <sup>2</sup>	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total <sup>2</sup>	Salaries and wages	Employee benefits	Total <sup>2</sup>	Pupil support	Staff support	General administration	School administration
<b>WISCONSIN</b>												
Independent Schools:												
Appleton Area.....	15,233	10,127	5,358	2,947	6,456	4,085	1,950	3,338	464	481	112	518
Eau Claire Area.....	10,793	10,310	5,644	3,066	6,117	4,064	1,771	3,791	394	397	153	552
Green Bay.....	19,534	11,157	6,442	3,303	6,978	4,515	2,185	3,763	602	592	111	765
Janesville.....	10,379	10,086	5,880	2,568	6,203	4,298	1,680	3,542	620	434	145	444
Kenosha.....	22,669	10,632	5,716	3,261	6,845	4,100	2,360	3,462	583	582	76	545
Madison.....	24,670	12,612	7,223	3,499	7,437	4,900	2,273	4,766	795	648	180	739
Milwaukee.....	86,819	12,705	6,033	3,554	7,242	4,094	2,012	4,978	632	798	328	628
Oshkosh Area.....	10,330	9,979	5,584	2,822	6,440	4,161	1,944	3,254	484	414	89	479
Racine.....	21,552	10,370	5,636	2,970	6,485	4,093	2,158	3,553	585	480	156	510
Sheboygan Area.....	10,445	11,422	6,743	3,256	7,762	5,055	2,426	3,356	614	460	230	582
Waukesha.....	13,503	9,980	5,533	2,707	6,464	4,249	2,033	3,216	401	298	140	542
<b>WYOMING</b>												
Independent Schools:												
Laramie County 1.....	12,776	12,946	8,180	3,028	7,692	5,282	1,891	4,865	832	970	83	775
Natrona County.....	11,914	12,722	7,921	2,959	7,728	5,211	1,938	4,628	673	1,044	117	705

<sup>1</sup>Enrollments reflect fall 2007 memberships reported to the National Center for Education Statistics in the Public Elementary-Secondary Education Agency Universe Survey.

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

Notes: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded in this table. Expenditure for adult education, community services, and other nonelementary-secondary programs are also excluded. Due to enrollments under 10,000, Maine and Vermont are not shown on the individual unit tables.

**Table 18. Population, Enrollment, and Personal Income by State: 2007 and 2008**

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

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. 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.

Geographic area	State population (thousands) <sup>1</sup>		Elementary-secondary enrollment		Personal income (calendar year, million dollars) <sup>2</sup>	
	2008	2007	2008 <sup>3</sup>	2007 <sup>4</sup>	2007	2006
United States.....	304,375	301,290	48,396,076	48,441,473	11,879,836	10,978,053
Alabama.....	4,678	4,627	742,919	743,273	152,136	141,630
Alaska.....	688	681	130,624	132,197	28,030	25,932
Arizona.....	6,499	6,353	987,332	969,865	218,639	199,465
Arkansas.....	2,868	2,831	476,110	474,532	89,576	79,845
California.....	36,580	36,378	6,188,761	6,231,589	1,572,271	1,445,581
Colorado.....	4,935	4,843	797,167	790,834	205,548	188,214
Connecticut.....	3,503	3,490	551,303	555,996	194,069	179,974
Delaware.....	876	862	114,062	114,678	34,537	32,947
District of Columbia.....	590	588	58,191	56,943	37,554	34,440
Florida.....	18,424	18,200	2,645,680	2,656,176	713,490	668,484
Georgia.....	9,698	9,523	1,646,010	1,628,409	329,984	300,982
Hawaii.....	1,288	1,277	179,897	180,728	52,253	47,334
Idaho.....	1,528	1,496	265,844	262,935	49,231	44,383
Illinois.....	12,843	12,826	2,104,806	2,105,822	533,162	490,683
Indiana.....	6,388	6,336	1,033,375	1,034,685	213,875	201,452
Iowa.....	2,994	2,983	485,114	483,122	106,504	97,152
Kansas.....	2,797	2,777	467,458	468,974	103,845	95,160
Kentucky.....	4,288	4,236	666,019	646,360	132,198	124,058
Louisiana.....	4,452	4,373	662,971	662,302	154,652	139,329
Maine.....	1,320	1,315	194,950	193,539	46,142	42,404
Maryland.....	5,659	5,619	845,700	851,640	264,368	245,879
Massachusetts.....	6,544	6,468	937,677	945,070	322,652	298,363
Michigan.....	10,003	10,050	1,677,279	1,700,665	343,585	332,617
Minnesota.....	5,231	5,182	809,334	816,212	216,436	200,296
Mississippi.....	2,940	2,921	493,302	494,135	86,314	78,419
Missouri.....	5,956	5,878	900,195	912,229	207,553	189,653
Montana.....	968	957	142,695	144,258	32,476	29,366
Nebraska.....	1,782	1,769	290,912	287,135	67,078	59,927
Nevada.....	2,616	2,554	428,776	422,782	105,099	96,512
New Hampshire.....	1,322	1,312	195,668	198,625	56,205	51,964
New Jersey.....	8,663	8,653	1,359,949	1,372,748	434,948	404,474
New Mexico.....	1,987	1,964	329,045	327,816	63,182	56,870
New York.....	19,468	19,429	2,727,552	2,754,976	925,063	846,795
North Carolina.....	9,247	9,042	1,425,076	1,416,028	316,023	285,445
North Dakota.....	641	638	94,959	96,577	23,408	20,515
Ohio.....	11,528	11,478	1,743,920	1,758,645	405,236	378,124
Oklahoma.....	3,644	3,608	641,682	639,032	123,889	116,876
Oregon.....	3,783	3,736	564,128	561,246	133,405	123,857
Pennsylvania.....	12,566	12,420	1,726,485	1,807,367	485,103	455,884
Rhode Island.....	1,054	1,053	143,812	147,861	42,356	39,891
South Carolina.....	4,503	4,405	710,685	701,580	141,244	129,920
South Dakota.....	805	796	121,606	121,158	29,034	25,427
Tennessee.....	6,241	6,149	963,264	978,368	210,838	195,197
Texas.....	24,304	23,843	4,581,517	4,513,835	878,139	821,642
Utah.....	2,727	2,669	556,314	504,079	84,709	75,598
Vermont.....	621	621	89,662	90,970	23,413	21,810
Virginia.....	7,795	7,699	1,230,857	1,220,440	333,167	306,918
Washington.....	6,566	6,450	1,029,777	1,026,121	271,008	245,765
West Virginia.....	1,815	1,810	281,735	281,298	54,556	50,472
Wisconsin.....	5,628	5,599	867,929	870,584	207,201	191,895
Wyoming.....	533	523	85,991	85,034	24,457	22,236

<sup>1</sup>U.S. Department of Commerce, U.S. Census Bureau; Internet release date: December 2009 (2008 data) and December 22, 2008 (2007 data).

<sup>2</sup>U.S. Department of Commerce, Bureau of Economic Analysis; Internet release dates (for revised state personal income estimates): March 25, 2010 (2007 data) and March 24, 2009 (2006 data).

<sup>3</sup>Enrollments represent fall 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

<sup>4</sup>Enrollments represent fall 2006 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2006-07." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

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

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## Appendix A. Definitions of Selected Terms

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

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

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

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

**Construction.** Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both construction undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account).

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

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

**Current Operation.** Direct expenditure for salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. It includes gross school system expenditure for instruction, support services, and noninstructional functions. It excludes expenditure for debt service, capital outlay, and reimbursement to other governments (including other school systems). Also excluded are payments made on behalf of the school system by other governments including employee retirement payments made by state governments to state retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement systems (such as the Chicago Board of Education and the Denver Public School System) into their own retirement funds are excluded. Current operation expenditure is a standard classification item used in all Census Bureau government finance reports.

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

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

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

**Elementary-Secondary Education.** Prekindergarten through 12th 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.-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 Ala Carte programs. Excludes the value of donated commodities.

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

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

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

*Other Federal Aid Distributed by the State.* Includes revenue from other formula grant programs distributed through state governments, such as the Adult Education Act (Part B), Title V, Part A grants sanctioned by the Elementary-Secondary Education Act, Drug Free Schools authorized by Title IV-A of the Elementary-Secondary Education Act, and Mathematics, Science, and Teacher Quality (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, 2003. 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 one 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.

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**Appendix B.**  
**Notes Relating to Education Finance Data**

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

**ALASKA**

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

**ARIZONA**

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

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

**ARKANSAS**

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

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

**CALIFORNIA**

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

**CONNECTICUT**

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

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

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

**DELAWARE**

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

## **DISTRICT OF COLUMBIA**

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

## **FLORIDA**

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

## **GEORGIA**

Compensatory (Title I), Special Education, and Vocational federal grants cannot be isolated in the Georgia 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 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 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, and state 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.

Illinois corporate personal property replacement tax revenue is included as state 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**

Compensatory (Title I), Special Education, and Vocational federal grants cannot be isolated in the Kentucky accounting structure. These amounts are included in "Other and Nonspecified" federal revenue in Tables 2 and 15 of this report.

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

## **MAINE**

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

## **MARYLAND**

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

## **MASSACHUSETTS**

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

## **MINNESOTA**

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

## **MISSISSIPPI**

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

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

## **MISSOURI**

The Census Bureau's reporting system includes Missouri's Proposition C sales tax revenue in the category of revenue from state rather than revenue from local sources.

## **NEVADA**

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

## **NEW HAMPSHIRE**

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

## **NEW JERSEY**

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

## **NORTH CAROLINA**

North Carolina's prekindergarten enrollment and expenditure amounts are not included in the data.

Compensatory (Title I), Special Education, and Vocational federal grants cannot be isolated in the North Carolina accounting structure. These amounts are included in "Other and Nonspecified" federal revenue in Tables 2 and 15 of this report.

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.

## **OHIO**

Compensatory (Title I) federal grants cannot be isolated in the Ohio accounting structure. These amounts are included in "Other and Nonspecified" federal revenue in Tables 2 and 15 of this report.

## **OKLAHOMA**

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

## **RHODE ISLAND**

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

## **SOUTH CAROLINA**

Payments made by the state government for student testing, textbooks, and transportation 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" and "support service" totals presented at both the state aggregate and individual school system level.

## **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**

Special Education and Vocational federal grants cannot be isolated in the West Virginia 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' 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" and "support service" totals presented at both the state aggregate and individual school system level.

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**Appendix C.**  
**Two-Letter State Abbreviations**

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<b>STATE</b>	<b>ABBREVIATION</b>	<b>STATE</b>	<b>ABBREVIATION</b>
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		



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FORM **F-33**  
 (9-9-2008)

U.S. DEPARTMENT OF COMMERCE  
 Economics and Statistics Administration  
 U.S. CENSUS BUREAU

**2008 SURVEY OF LOCAL GOVERNMENT FINANCES**  
**School Systems**

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](mailto: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, 2003.

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

<b>Part I REVENUE - Continued</b>	<b>Amount Omit cents</b>
<b>Section A - FROM LOCAL SOURCES - Continued</b>	U22
17. Interest earnings (1500)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
<b>Section B - FROM STATE SOURCES (3100, 3200, 3800)</b>	C04
1. General formula assistance	C05
2. Staff improvement programs	C06
3. Special education programs	C07
4. Compensatory and basic skills attainment programs	C08
5. Bilingual education programs	C09
6. Gifted and talented programs	C10
7. Vocational education programs	C11
8. School lunch programs	C12
9. Capital outlay and debt service programs	C13
10. Transportation programs	C14
11. All other revenues from state sources	C15
<b>Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)</b>	C16
1. Title I	C17
2. Children with disabilities - IDEA	C18
3. Math, science, and teacher quality	C19
4. Safe and drug-free schools	C25
5. Title V, Part A	B11
6. Vocational and technical education	C20
7. Child nutrition act - <b>exclude commodities</b>	B10
8. Bilingual education	B12
9. All other federal aid through the state	B13
<b>Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)</b>	
1. Impact aid (Public Law 81-815 and Public Law 81-874)	
2. Indian education	
3. All other direct federal aid	

**CONTINUE WITH PART II ON PAGE 3** 

**Part II CURRENT OPERATION EXPENDITURE**

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

**CONTINUE WITH PART III ON PAGE 4** 

<b>Part III CAPITAL OUTLAY EXPENDITURES - Continued</b>		Amount <i>Omit cents</i>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY</b>		Z32	
1. Total salaries and wages (object 100 - ALL functions)		Z34	
2. Total employee benefit payments (object 200 - ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
<b>Part VI DEBT</b>		19H	
<b>Section A - LONG TERM - Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
<b>Section B - SHORT TERM - Term of one year or less</b>		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP - October 2007</b>		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2007		V33	
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

**CONTINUE WITH PART IX ON PAGE 5** 

**Part IX SPECIAL PROCESSING ITEMS - Continued**

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

<b>FOR CENSUS USE ONLY</b>					
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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.

**Part X DATA SUPPLIED BY**

Name	Telephone		
	Area Code	Number	Extension
Title			

## BASIC INSTRUCTIONS AND SUGGESTIONS

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

### 1. INCLUDE the unduplicated revenues and expenditures from all funds.

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

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

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

**4.** For help with questions, contact the Elementary-Secondary Education Statistics Branch of the U.S. Census Bureau, at 1-800-622-6193.

### 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 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.** Enter Title V-A Innovative Programs (formerly Title VI) grants sanctioned by the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 6.** 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 7.** 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 8.** 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). These were formerly Title VII grants.

**Line 9.** 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 IDEA, Part D, 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 VIA3
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, 2003.**

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

**Lines 17-20. Teacher salaries.** Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 17, special education programs (program 200) on line 18, vocational programs (program 300) on line 19, and other programs (program 400) 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, 2007**

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2007 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

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

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Elementary-Secondary Education Statistics Branch, 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, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (district activities). An example would be total student fees not broken down into these separate categories.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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