

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2010–11 (Fiscal Year 2011)

First Look (Provisional Data)



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SEPTEMBER 2013

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September 2013

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This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1-J-0007 with the U.S. Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

Suggested Citation

Cornman, S.Q., Keaton, P., and Glander, M. (2013). *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2010–11 (Fiscal Year 2011)* (NCES 2013-344). National Center for Education Statistics, U.S. Department of Education, Washington, DC. Retrieved [date] from <http://nces.ed.gov/pubsearch>.

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Acknowledgments

The data collection, preparation, and table production of this report were supported through an interagency agreement with the U.S. Census Bureau. The Government's Division of the Census Bureau and a network of state and local education agency coordinators shared responsibility for data collection and processing, nonresponse follow-up, and resolution of data inconsistencies. While their names are too numerous to mention here, their time, effort, and commitment toward providing accurate school district finance data are gratefully appreciated. Particular thanks are owed to the state Common Core of Data (CCD) coordinators, whose efforts make the CCD program possible.

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Introduction

This report presents data from the School District Finance Survey (F-33) of the Common Core of Data (CCD) survey system for school year (SY) 2010–11, fiscal year 2011 (FY 11). The F-33 survey is a school district-level financial survey that consists of data submitted annually to the National Center for Education Statistics (NCES) and the Governments Division of the U.S. Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia.

The purpose of this report is to introduce new data through the presentation of tables containing descriptive information; therefore, the selected findings chosen for this report demonstrate the range of information available when using the F-33 component of CCD. The selected findings do not represent a complete review of all observed differences in the data and are not meant to emphasize any particular issue.

This First Look report presents findings on public elementary and secondary (PK–12) education revenues and expenditures at the local education agency (LEA) level using FY 11 provisional data from the F-33 survey of the CCD survey system. This report provides users with an opportunity to access provisional F-33 data that have been reviewed, edited, and imputed. Final data, including revisions to the provisional data submitted by the SEAs after the close of data collection, will be available during the following collection year.

Commencing with FY 12 data, NCES will release preliminary F-33 data in an effort to provide earlier access to the data. The preliminary data will be subject to one round of data review and editing. The release of preliminary data will be followed by a release of provisional data. The provisional data will be an update to the previously released preliminary data, and subject to a more extensive review and editing process. Revisions submitted after the provisional data file is locked will be incorporated in the final file for each fiscal year. Final data files will be released at the time of the release of preliminary data for the following year.

The F-33 survey is part of the CCD survey system that annually collects fiscal and nonfiscal data from SEAs. The Governments Division of the Census Bureau cosponsors the F-33 survey with NCES and conducts the data collection. All 50 states and the District of Columbia provided data for FY 11. For the F-33 survey, NCES requests that SEAs report all school district-level financial transactions associated with revenues by source, expenditures by function and object, indebtedness, and assets. This includes revenues from federal, state, and local sources and expenditures in categories such as instruction (and instruction-related activities), student support services, administration, operation, capital outlay, and debt services. The SEAs submit data in conformance with *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

SEAs report financial data for a variety of types of LEAs. The F-33 data file used to create this report includes regular school districts, independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide specialized education services for regular school districts).¹ In SY 2010–2011 (FY 11), there were a total of 18,297 school districts on the F-33 file in the 50 states and the District of Columbia. Finance data were reported for 17,562 or 96.0 percent of school districts on the F-33 file.

Tables 1, 5, and 7 include all LEAs reported in the F-33 file—including districts that administer only vocational and special education schools and independent charter schools. Table 7 includes the regular noncharter school districts data with the independent charter school districts data.

Table 4 presents the revenues and current expenditures of the 100 largest school districts in order of their student enrollment, as reported in the F-33 file.

Tables 2, 3, and 6 in this report include only regular² school districts reported by SEAs with student counts greater than zero and listed in both the FY 11 F-33 file and SY 2010–2011 CCD LEA Universe Survey file; 80.8 percent of all school districts met these criteria.

Please see Appendix A: Methodology and Technical Notes for more information about survey content and methodology. Appendix B is a glossary of key CCD terms used in this report. More information about CCD surveys and products is available at <http://nces.ed.gov/ccd>.

¹ In this report, regular school districts exclude districts that administer only vocational and special education schools and independent charter schools. Education service agencies and other agencies that do not operate schools are also excluded from regular school districts in this report. Regular school districts may operate charter schools in addition to noncharter schools. Independent charter school districts operate only charter schools. The definitions of regular school districts, independent charter school districts, and charter schools can be found in Appendix B: Common Core of Data Glossary.

² Regular in this context means all elementary and secondary school districts reporting membership, matching the CCD nonfiscal LEA Universe Survey, and excluding independent charter school districts. Elementary and secondary school districts are defined by the F-33 school level code “01” (elementary school system only), “02” (secondary system only), and “03” (elementary/secondary school system).

Selected Findings: Fiscal Year 2011

- In FY 11, school districts reported \$607.3 billion in total revenues (table 1). The federal government contributed \$74.9 billion or 12.3 percent of all revenues, state governments accounted for \$267.8 billion or 44.1 percent of all revenues, and local governments provided \$264.6 billion or 43.6 percent of all revenues (percentages derived from table 1 and presented in figure 1).
- The national median total current revenues per pupil were \$12,054 in FY 11 (table 2). In FY 11, five percent of regular school districts in the United States had current revenues per pupil of \$8,416 or less, while five percent had current revenues per pupil of \$23,997 or more.
- Adjusting for inflation, the median total current revenues per pupil of \$12,054 represents a decrease of 0.10 percent as compared to FY 10 (table 3). For regular school districts, the national median current expenditures per pupil was \$10,039 in FY 11, a decrease of 1.5 percent from FY 10 (table 3 and figure 2). States with the highest median current expenditures per pupil in FY 11 included Alaska (\$25,132), District of Columbia (\$18,475), New York (\$18,133), Wyoming (\$16,744), and Connecticut (\$15,056) (table 3 and figure 3).
- In FY 11, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$5,361 in Alpine School District, Utah to a high of \$19,770 in New York City School District, New York (table 4). Expenditures per pupil were next highest in Boston City Schools, Massachusetts (\$19,181); Baltimore City Schools, Maryland (\$15,483); Montgomery County Schools, Maryland (\$15,421); Howard County Schools, Maryland (\$15,139); Atlanta Public Schools, Georgia (\$14,483); Anchorage School District, Alaska (\$14,439); Milwaukee City School District, Wisconsin (\$14,244) and Columbus City Schools, Ohio (\$14,213) (table 4).
- In FY 11, school districts reported \$520.6 billion in current expenditures for all educational functions, which included \$341.1 billion or 65.5 percent for instruction and instruction-related expenditures, \$158.2 billion or 30.4 percent for support services, and \$21.2 billion or 4.1 percent for all other functions (percentages derived from table 5).
- Current expenditures per pupil for public elementary and secondary regular school districts were \$10,326 on a national level in FY 11, which included \$6,237 per pupil for salaries and wages and \$2,256 per pupil for employee benefits (table 6).
- A total of 22 states reported finance data for both independent charter school districts and regular noncharter school districts in FY 11. Median current expenditures per pupil for independent charter school districts were at least 10 percent lower than median current expenditures per pupil for regular noncharter school districts in 10 out of those 22 states. Median current expenditures per pupil for independent charter school districts were at least 10 percent higher than median current expenditures per pupil for regular noncharter school districts in 2 out of those 22 states (table 7 and table C-1 in appendix C).
- In FY 11 LEAs received \$74.9 billion from the federal government for public elementary and secondary education, which represents a decrease of 2.4 percent from 76.8 billion received in FY 10, after adjusting for inflation³ (table 8) (FY 10 data presented in Cornman 2013).

³ FY 10 data were adjusted to FY 11 by utilizing the Consumer Price Index provided by the U.S. Department of Labor, Bureau of Labor Statistics and adjusted to a school year basis (July through June). See *Digest of Education Statistics*, Advance Release of Selected 2012 Tables, Table 34, http://nces.ed.gov/programs/digest/d11/tables/dt11_034.asp downloaded May 29, 2013. For example, FY 10 federal revenue received by LEAs was adjusted by multiplying \$75,265,747,000 by 1.02007982097954 = \$76,777,069,726 (Cornman 2013, table 9).

References and Related Data Files

References

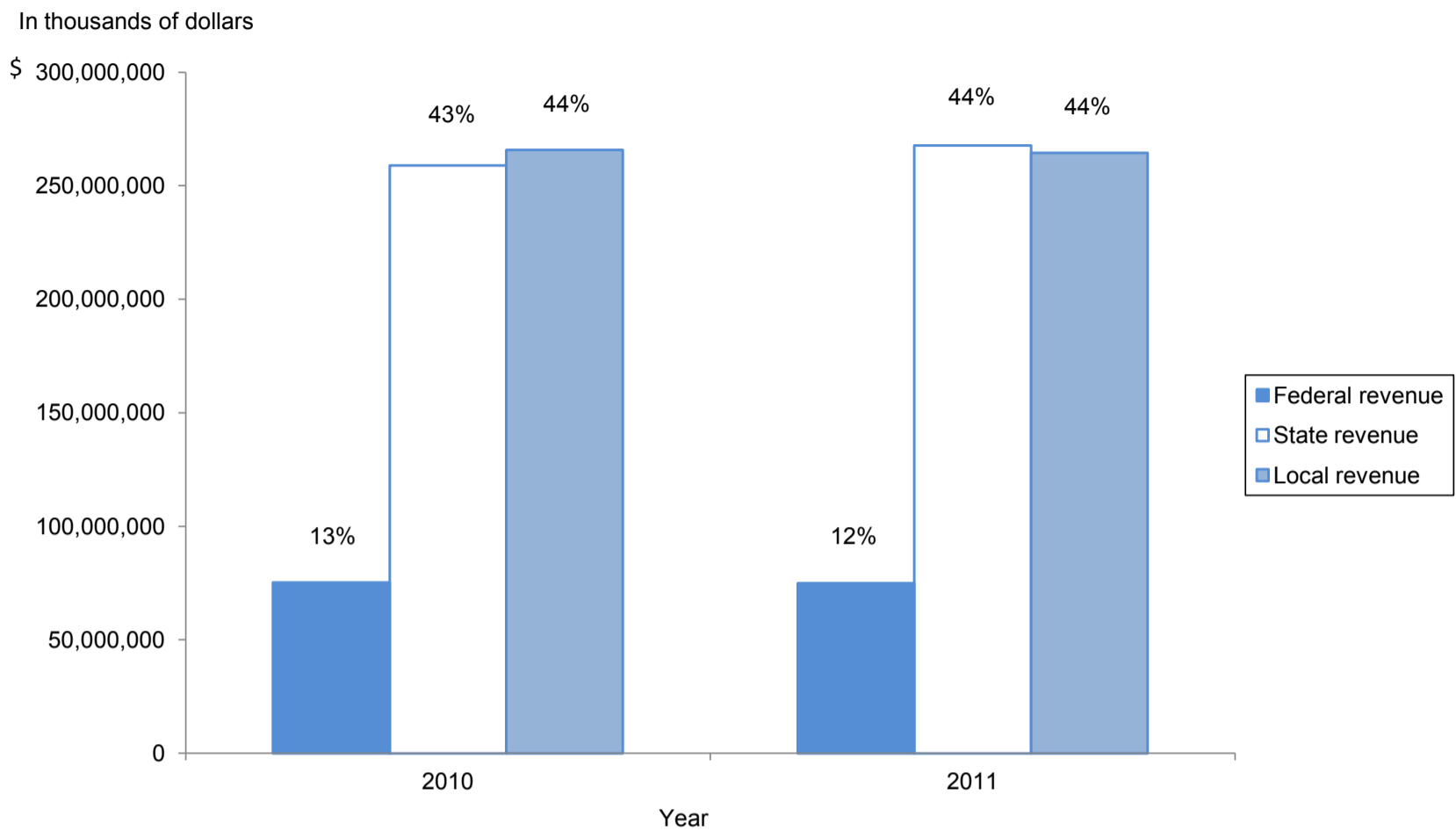
Allison, G.S., Honegger, S.D., and Johnson, F. (2009). *Financial Accounting for State and Local School Systems: 2009 Edition* (NCES 2009-325). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education, Washington, DC.

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Related Data Files

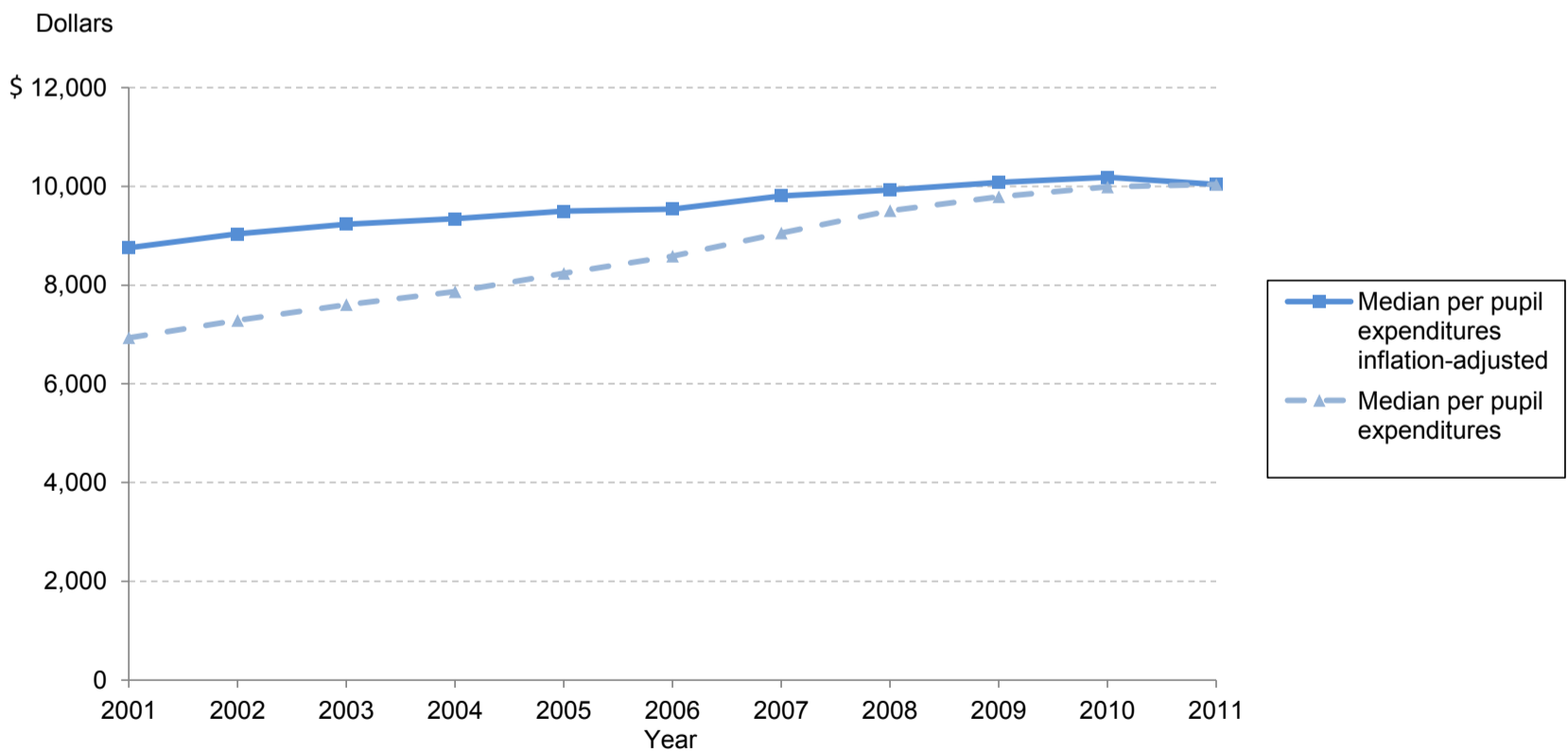
Data files for all CCD surveys used in this report may be found on the data files page of the CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Figure 1. Public school system revenues for elementary and secondary education, by funding source and year: Fiscal year 2010–2011



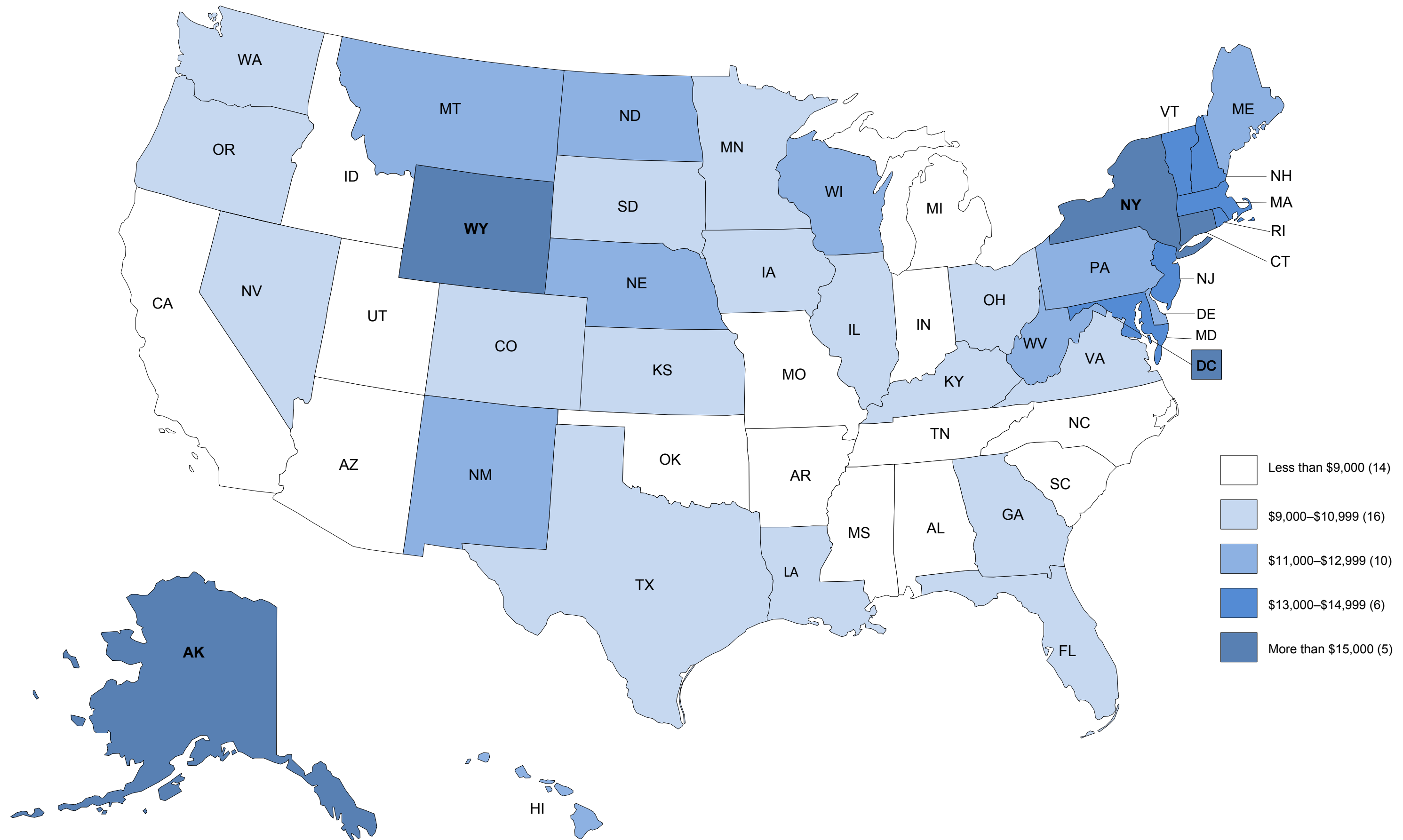
NOTE: Interscholar system transactions are excluded to prevent double counting.
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Figure 2. Inflation-adjusted and unadjusted median current expenditures per pupil for public elementary and secondary regular school districts, by year: Fiscal year 2001–2011



NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools. Interscholar system transactions are excluded to prevent double counting.
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Figure 3. Median current expenditures per pupil for public elementary and secondary regular school districts, by state: Fiscal year 2011



NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools. Interschool system transactions are excluded to prevent double counting.
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary Version 1a.

Table 1. Summary of public school system revenues and expenditures for elementary and secondary school districts, by state: Fiscal year 2011

[In thousands of dollars]

State	Elementary-secondary revenues ¹				Elementary-secondary expenditures ¹			
	Total	Federal revenue	State revenue	Local revenue	Total	Current		
						expenditures ²	Capital outlay	Other ³
United States	\$607,256,777	\$74,943,767	\$267,762,416	\$264,550,594	\$603,143,325	\$520,577,893	\$52,984,139	\$29,581,293
Alabama	7,375,156	1,077,070	3,965,614	2,332,472	7,402,584	6,582,496	564,183	255,905
Alaska	2,357,828	420,152	1,416,163	521,513	2,439,916	2,192,045	180,137	67,734
Arizona	9,312,673	1,367,644	3,839,130	4,105,899	9,587,471	8,157,006	796,052	634,413
Arkansas	5,209,009	834,685	2,667,090	1,707,234	5,682,263	4,495,309	607,962	578,992
California	68,637,755	9,995,705	37,793,351	20,848,699	66,900,232	56,784,812	6,535,512	3,579,908
Colorado	8,768,244	979,904	3,543,208	4,245,132	8,696,004	7,338,499	836,045	521,460
Connecticut	9,673,216	799,526	3,254,757	5,618,933	9,305,526	8,367,518	533,188	404,820
Delaware	1,800,918	202,501	1,073,154	525,263	1,853,962	1,615,778	184,094	54,090
District of Columbia	1,837,222	227,234	†	1,609,988	1,908,688	1,326,489	391,623	190,576
Florida	26,446,473	4,710,376	9,069,119	12,666,978	26,991,946	23,428,499	2,217,069	1,346,378
Georgia	18,035,305	2,267,612	7,499,327	8,268,366	17,125,512	15,465,308	1,368,403	291,801
Hawaii	2,499,513	347,363	2,088,870	63,280	2,259,104	2,156,001	85,476	17,627
Idaho	2,152,439	299,354	1,371,789	481,296	2,018,354	1,867,679	85,001	65,674
Illinois	28,700,441	2,895,524	9,304,948	16,499,969	27,548,749	24,525,567	1,884,976	1,138,206
Indiana	12,047,434	1,059,777	7,483,801	3,503,856	11,073,872	9,769,064	881,151	423,657
Iowa	5,876,820	596,688	2,537,754	2,742,378	5,827,630	4,839,681	861,361	126,588
Kansas	5,537,274	612,100	2,945,175	1,979,999	5,654,054	4,584,376	851,777	217,901
Kentucky	7,103,292	1,164,688	3,704,126	2,234,478	7,251,892	6,264,504	733,357	254,031
Louisiana	8,217,220	1,570,393	3,404,656	3,242,171	8,402,697	7,440,499	812,768	149,430
Maine	2,600,312	289,346	1,045,786	1,265,180	2,676,891	2,369,256	164,949	142,686
Maryland	13,439,078	1,255,964	5,508,339	6,674,775	12,993,862	11,818,032	989,839	185,991
Massachusetts	15,255,880	1,197,383	5,783,240	8,275,257	14,479,249	12,894,969	817,228	767,052
Michigan	19,463,241	2,677,078	10,710,646	6,075,517	19,331,718	16,728,164	1,334,386	1,269,168
Minnesota	11,185,403	886,619	6,657,769	3,641,015	10,867,816	8,907,505	1,077,969	882,342
Mississippi	4,507,702	1,006,465	2,071,467	1,429,770	4,345,783	3,888,831	368,906	88,046
Missouri	10,102,453	1,389,362	2,963,196	5,749,895	9,983,600	8,664,338	856,962	462,300
Montana	1,618,618	264,594	713,886	640,138	1,635,886	1,506,467	103,728	25,691
Nebraska	3,801,928	571,969	1,153,077	2,076,882	3,656,997	3,222,194	349,683	85,120
Nevada	4,195,561	447,888	1,388,154	2,359,519	4,306,677	3,712,313	324,287	270,077
New Hampshire	2,845,195	184,768	1,061,011	1,599,416	2,838,178	2,502,899	206,241	129,038
New Jersey	25,688,539	1,320,021	9,521,328	14,847,190	25,011,151	22,686,943	930,701	1,393,507
New Mexico	3,634,068	641,925	2,390,635	601,508	3,732,670	3,045,075	621,504	66,091
New York	57,583,114	5,127,425	23,189,453	29,266,236	58,540,377	51,203,701	4,655,961	2,680,715
North Carolina	14,778,244	2,086,278	7,690,062	5,001,904	14,069,438	12,335,701	1,058,530	675,207
North Dakota	1,262,676	186,844	630,430	445,402	1,252,739	1,099,271	124,967	28,501
Ohio	23,718,610	2,762,051	10,510,451	10,446,108	23,258,406	19,673,291	2,516,739	1,068,376
Oklahoma	5,840,364	970,577	2,745,748	2,124,039	5,603,623	5,001,641	510,611	91,371
Oregon	6,062,018	848,637	2,792,762	2,420,619	6,205,416	5,418,357	461,979	325,080
Pennsylvania	27,223,440	3,469,273	9,309,365	14,444,802	27,288,887	23,541,287	2,269,812	1,477,788
Rhode Island	2,273,004	244,530	830,220	1,198,254	2,305,947	2,059,636	47,973	198,338
South Carolina	7,845,796	1,051,679	3,408,719	3,385,398	7,930,047	6,455,918	1,018,769	455,360
South Dakota	1,295,143	262,395	374,648	658,100	1,340,399	1,105,964	199,636	34,799
Tennessee	8,645,594	1,272,825	3,955,476	3,417,293	8,934,633	7,977,696	661,195	295,742
Texas	52,211,699	8,009,703	20,699,461	23,502,535	53,697,106	42,782,827	6,556,210	4,358,069
Utah	4,321,123	519,547	2,211,870	1,589,706	4,527,893	3,600,074	693,458	234,361
Vermont	1,518,109	107,275	1,339,844	70,990	1,547,019	1,404,710	63,812	78,497
Virginia	14,418,028	1,427,301	5,351,177	7,639,550	14,464,579	12,964,134	1,075,067	425,378
Washington	11,816,324	1,367,629	6,758,505	3,690,190	11,888,591	9,890,471	1,467,334	530,786
West Virginia	3,464,575	510,256	1,927,726	1,026,593	3,668,387	3,342,238	269,242	56,907
Wisconsin	11,405,841	1,002,909	5,226,954	5,175,978	11,186,653	10,175,521	541,918	469,214
Wyoming	1,646,865	154,955	878,979	612,931	1,642,251	1,397,339	234,408	10,504

† Not applicable. The District of Columbia revenues comes from local and federal sources only.

¹Interschool system transactions are excluded to prevent double counting.

²Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

³Includes payments to state and local governments, payments to private schools, interest on school system indebtedness, and nonelementary-secondary expenditures, such as adult education and community services expenditures.

NOTE: All local education agencies reported in the School District Finance Survey are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Table 2. Total revenues and current expenditures per pupil at the 5th percentile, median, and 95th percentile cutpoints and number of districts and students for public elementary and secondary regular school districts, by state: Fiscal year 2011

State	Total revenues per pupil ¹			Current expenditures per pupil ^{1,2}			Districts		Students	
	5 th percentile	Median	95 th percentile	5 th percentile	Median	95 th percentile	Number		Total ^{3,5}	Number in reporting districts ^{4,5}
							Total ³	reporting ⁴		
United States	\$8,416	\$12,054	\$23,997	\$7,287	\$10,039	\$19,871	13,601	13,355	48,232,642	48,153,790
Alabama	8,461	9,643	12,720	7,582	8,613	10,676	132	131	738,322	738,322
Alaska	10,938	25,449	49,533	10,076	25,132	44,761	54	53	132,104	131,704
Arizona	6,678	9,386	24,304	6,153	7,968	19,516	219	215	947,477	946,117
Arkansas	8,843	10,313	14,135	7,712	8,847	11,688	241	239	475,775	475,551
California	7,831	9,881	20,968	6,637	8,466	17,393	962	938	6,120,895	6,118,214
Colorado	8,715	11,378	21,641	7,263	9,249	17,663	178	178	834,832	834,832
Connecticut	14,172	17,500	25,255	12,319	15,056	20,631	173	169	545,600	533,934
Delaware	10,537	14,212	19,200	10,125	11,862	16,254	16	16	112,675	112,675
District of Columbia	†	29,029	†	†	18,475	†	1	1	44,199	44,199
Florida	8,935	9,948	12,247	8,195	9,021	10,581	73	67	2,643,347	2,636,404
Georgia	8,892	10,479	13,757	7,670	9,124	12,479	185	180	1,667,111	1,666,039
Hawaii	†	13,917	†	†	12,004	†	1	1	179,601	179,601
Idaho	6,743	8,931	22,622	5,526	8,058	17,549	115	114	265,789	265,713
Illinois	9,486	12,151	20,415	7,622	10,069	16,373	908	862	2,089,889	2,072,517
Indiana	9,441	11,090	14,033	7,165	8,642	11,336	297	294	1,024,714	1,023,690
Iowa	10,629	12,181	15,514	7,695	9,149	11,222	359	358	495,775	493,493
Kansas	9,777	11,828	16,500	8,065	10,260	13,450	294	285	483,675	482,201
Kentucky	9,022	10,207	13,018	7,957	9,113	11,541	176	174	673,128	672,958
Louisiana	9,191	11,188	24,926	8,883	10,541	19,104	81	73	669,193	666,992
Maine	9,840	14,484	26,040	7,642	12,951	21,017	181	177	187,247	186,271
Maryland	13,297	14,977	18,658	12,015	13,135	15,483	25	24	852,211	851,971
Massachusetts	12,433	15,723	27,617	10,633	13,134	21,560	303	300	899,690	897,452
Michigan	8,969	10,428	15,641	7,903	8,968	13,175	550	547	1,457,089	1,455,966
Minnesota	10,082	12,253	16,734	7,881	9,689	13,801	340	337	798,040	797,769
Mississippi	7,788	9,393	12,528	6,749	8,247	10,988	152	152	490,526	490,526
Missouri	8,325	10,237	16,260	7,068	8,716	13,767	524	520	893,980	892,048
Montana	8,311	13,222	31,120	7,722	12,484	29,400	419	417	141,693	141,577
Nebraska	11,303	14,388	21,920	8,900	12,167	17,989	256	250	298,500	297,659
Nevada	6,669	11,608	90,130	6,512	9,861	36,469	18	18	437,149	437,149
New Hampshire	12,500	18,173	42,138	10,849	14,842	22,436	164	160	193,018	187,359
New Jersey	14,091	17,299	25,883	10,233	14,604	21,133	549	545	1,397,716	1,397,716
New Mexico	9,352	13,221	30,462	7,877	11,173	24,635	95	89	331,767	331,373
New York	15,658	20,504	39,081	13,732	18,133	31,791	728	692	2,680,281	2,679,850
North Carolina	8,553	10,166	12,957	7,592	8,684	10,971	115	115	1,448,117	1,448,117
North Dakota	10,857	14,806	28,804	8,541	12,462	24,282	182	180	96,323	96,255
Ohio	9,595	11,552	19,166	8,166	9,590	13,280	616	613	1,656,654	1,655,726
Oklahoma	7,279	8,963	13,986	6,417	8,069	12,882	529	526	658,459	658,163
Oregon	8,753	10,535	27,400	7,706	9,845	26,857	187	185	558,666	557,560
Pennsylvania	12,019	14,582	19,415	9,712	11,477	15,418	504	498	1,675,388	1,670,854
Rhode Island	13,284	16,723	37,750	11,501	14,144	34,359	40	39	140,796	140,692
South Carolina	8,156	10,329	14,795	7,354	8,909	12,323	87	84	715,778	713,511
South Dakota	8,809	10,714	17,859	7,218	9,149	13,903	154	152	125,758	125,613
Tennessee	7,454	8,466	10,339	6,742	7,571	9,351	139	135	987,420	986,380
Texas	9,163	11,207	25,516	7,612	9,415	14,740	1,041	1,029	4,801,639	4,799,541
Utah	6,767	9,089	15,633	5,763	6,878	11,865	42	41	545,690	545,395
Vermont	12,374	16,239	23,688	8,368	13,525	18,392	236	235	87,777	87,764
Virginia	8,896	10,864	16,021	8,418	9,567	14,966	134	132	1,251,440	1,250,852
Washington	9,152	11,349	28,172	8,197	9,758	25,519	291	288	1,043,488	1,042,979
West Virginia	10,778	11,753	16,002	10,343	11,852	14,075	57	55	282,879	282,130
Wisconsin	11,746	13,405	18,193	9,991	11,520	14,992	426	424	864,987	864,251
Wyoming	16,066	19,884	40,105	14,223	16,744	30,315	52	48	88,375	88,165

† Not applicable. The District of Columbia and Hawaii consist of one school district each; therefore, neither is comparable to other states.

¹Interschool system transactions are excluded to prevent double counting.

²Funds spent operating public schools and local education agencies (LEAs), including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

³Number of districts or number of students in the School District Finance Survey (F-33) that fall within the scope of a regular school district.

⁴Number of districts or number of students in the F-33 survey that fall within the scope of a regular school district and reflects only those districts that reported fiscal data and have valid enrollment reported (i.e., enrollment is not missing, nonapplicable, or suppressed).

⁵The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Wyoming indicated that their fiscal data reported in the F-33 survey excluded prekindergarten programs. In this state, the F-33 total student membership variable excludes

NOTE: How to read this table using Alabama as an example: Five percent of regular school districts have total revenues per pupil of \$8,461 or less. If all regular school districts, in Alabama, were listed by size of total revenues per pupil, the district at the midpoint (median) would have total revenues per pupil of \$9,643. Five percent of regular school districts, in Alabama, have total revenues per pupil of \$12,720 or more. Regular in this context means all elementary and secondary school districts reporting membership, matching the CCD nonfiscal LEA Universe Survey, and excluding independent charter school districts. Elementary and secondary school districts are defined by the F-33 school level code "01" (elementary school system only), "02" (secondary system only), and "03" (elementary/secondary school system). National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the CCD LEA Universe Survey and with student membership greater than zero were used in creating the national and state figures; 80.8 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary regular school districts, by year and state: Fiscal years 2010–11

State	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2010 (in 2011 dollars) ²	Fiscal year 2011 (in 2011 dollars)	Percentage change	Fiscal year 2010 (in 2011 dollars) ²	Fiscal year 2011 (in 2011 dollars)	Percentage change
United States	\$12,060	\$12,054	-0.1	\$10,190	\$10,039	-1.5
Alabama	9,738	9,643	-1.0	8,965	8,613	-3.9
Alaska	27,620	25,449	-7.9	24,730	25,132	1.6
Arizona	10,201	9,386	-8.0	8,476	7,968	-6.0
Arkansas	10,408	10,313	-0.9	8,778	8,847	0.8
California	9,607	9,881	2.9	8,690	8,466	-2.6
Colorado	12,050	11,378	-5.6	9,690	9,249	-4.5
Connecticut	17,227	17,500	1.6	14,802	15,056	1.7
Delaware	14,404	14,212	-1.3	11,763	11,862	0.8
District of Columbia ³	27,811	29,029	4.4	19,042	18,475	-3.0
Florida	9,926	9,948	0.2	8,925	9,021	1.1
Georgia	10,502	10,479	-0.2	9,453	9,124	-3.5
Hawaii ³	14,520	13,917	-4.1	11,990	12,004	0.1
Idaho	9,147	8,931	-2.4	8,107	8,058	-0.6
Illinois	11,421	12,151	6.4	10,318	10,069	-2.4
Indiana	12,597	11,090	-12.0	9,045	8,642	-4.5
Iowa	11,676	12,181	4.3	9,192	9,149	-0.5
Kansas	12,218	11,828	-3.2	10,556	10,260	-2.8
Kentucky	10,111	10,207	0.9	9,008	9,113	1.2
Louisiana	11,590	11,188	-3.5	10,616	10,541	-0.7
Maine	15,085	14,484	-4.0	12,784	12,951	1.3
Maryland	15,315	14,977	-2.2	13,026	13,135	0.8
Massachusetts	15,324	15,723	2.6	12,971	13,134	1.3
Michigan	10,264	10,428	1.6	9,017	8,968	-0.5
Minnesota	11,844	12,253	3.4	9,737	9,689	-0.5
Mississippi	9,288	9,393	1.1	8,457	8,247	-2.5
Missouri	9,874	10,237	3.7	9,082	8,716	-4.0
Montana	13,427	13,222	-1.5	12,492	12,484	-0.1
Nebraska	13,896	14,388	3.5	12,031	12,167	1.1
Nevada	11,872	11,608	-2.2	9,926	9,861	-0.6
New Hampshire	15,959	18,173	13.9	12,849	14,842	15.5
New Jersey	18,205	17,299	-5.0	15,779	14,604	-7.4
New Mexico	13,597	13,221	-2.8	11,844	11,173	-5.7
New York	20,357	20,504	0.7	17,936	18,133	1.1
North Carolina	10,401	10,166	-2.3	8,990	8,684	-3.4
North Dakota	14,893	14,806	-0.6	12,172	12,462	2.4
Ohio	11,545	11,552	0.1	9,542	9,590	0.5
Oklahoma	8,493	8,963	5.5	8,445	8,069	-4.4
Oregon	11,147	10,535	-5.5	9,868	9,845	-0.2
Pennsylvania	14,371	14,582	1.5	11,341	11,477	1.2
Rhode Island	16,114	16,723	3.8	14,050	14,144	0.7
South Carolina	10,695	10,329	-3.4	9,315	8,909	-4.4
South Dakota	11,186	10,714	-4.2	9,686	9,149	-5.5
Tennessee	8,544	8,466	-0.9	7,746	7,571	-2.3
Texas	11,474	11,207	-2.3	9,720	9,415	-3.1
Utah	8,833	9,089	2.9	6,646	6,878	3.5
Vermont	16,608	16,239	-2.2	13,488	13,525	0.3
Virginia	11,492	10,864	-5.5	10,064	9,567	-4.9
Washington	11,693	11,349	-2.9	9,765	9,758	-0.1
West Virginia	11,263	11,753	4.3	11,828	11,852	0.2
Wisconsin	13,268	13,405	1.0	11,236	11,520	2.5
Wyoming	19,802	19,884	0.4	16,539	16,744	1.2

¹Funds spent operating local public schools and local education agencies (LEAs), including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

²Data have been adjusted to fiscal year 2011 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For additional information about inflation-adjusted data, please refer to appendix A.

³Both the District of Columbia and Hawaii have only one school district each.

NOTE: How to read this table: Using Alabama as an example, if all regular school districts were listed by size of total revenues per pupil, the district at the midpoint (median) in 2010 would have total revenues per pupil of \$9,738 (in 2011 dollars). Regular in this context means all elementary and secondary school districts reporting membership, matching the Common Core of Data (CCD) nonfiscal LEA Universe Survey, and excluding independent charter school districts. Elementary and secondary school districts are defined by the School District Finance Survey school level code "01" (elementary school system only), "02" (secondary system only), and "03" (elementary/secondary school system). National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the CCD LEA Universe Survey and with student membership greater than zero were used in creating the national and state figures; 80.8 percent of all school districts. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Version 1a and fiscal year 2011, Provisional Version 1a; *Digest of Education Statistics, 2010*, retrieved September 14, 2012, from http://nces.ed.gov/programs/digest/d10/tables/dt10_034.asp.

**Table 4. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment:
Fiscal year 2011**

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related	
New York City School District	New York	995,336	\$22,651,559	\$3,120,314	\$8,594,973	\$10,936,272	\$19,677,991	\$15,165,440	\$19,770
Los Angeles Unified School District ³	California	667,273	9,445,475	1,535,645	5,761,507	2,148,323	7,217,255	4,906,009	10,816
City Of Chicago School District 299 ³	Illinois	405,644	5,661,444	1,118,967	2,032,469	2,510,008	4,839,711	3,271,308	11,931
Miami-Dade County Public School District ³	Florida	347,366	3,458,517	663,341	1,069,929	1,725,247	3,146,728	2,171,776	9,059
Clark County School District ³	Nevada	314,059	2,927,746	311,131	882,243	1,734,372	2,597,220	1,692,261	8,270
Broward County School District ³	Florida	256,472	2,477,771	439,868	889,729	1,148,174	2,299,780	1,541,727	8,967
Houston Independent School District 912 ³	Texas	204,245	2,221,585	408,408	532,511	1,280,666	1,834,882	1,208,914	8,984
Hillsborough County School District ³	Florida	194,525	1,947,934	424,200	885,131	638,603	1,704,214	1,184,594	8,761
Hawaii Department Of Education ³	Hawaii	179,601	2,499,513	347,363	2,088,870	63,280	2,156,001	1,325,746	12,004
Orange County Public Schools ³	Florida	176,008	1,889,105	311,541	618,508	959,056	1,463,872	1,000,668	8,317
Palm Beach County School District ³	Florida	174,663	1,922,511	296,851	351,371	1,274,289	1,618,132	1,115,853	9,264
Fairfax County Public Schools	Virginia	174,479	2,371,770	136,207	459,742	1,775,821	2,180,872	1,491,946	12,499
Philadelphia School District	Pennsylvania	166,233	2,896,799	636,770	1,411,582	848,447	1,934,404	1,182,795	11,637
Gwinnett County School District ³	Georgia	160,744	1,663,059	165,617	722,027	775,415	1,483,050	964,518	9,226
Dallas Independent School District 905 ³	Texas	157,162	1,736,994	353,634	448,983	934,377	1,502,681	974,596	9,561
Wake County Schools	North Carolina	144,173	1,183,308	145,597	678,165	359,546	1,112,138	760,867	7,714
Montgomery County Public Schools	Maryland	144,023	2,687,215	165,503	666,593	1,855,119	2,221,014	1,560,541	15,421
Charlotte-Mecklenburg Schools	North Carolina	135,954	1,378,746	179,719	648,832	550,195	1,094,447	712,880	8,050
San Diego City Unified School District ³	California	131,785	1,474,174	216,241	554,916	703,017	1,252,587	803,570	9,505
Prince George's County Public Schools ³	Maryland	126,671	1,910,110	246,936	927,357	735,817	1,744,944	1,099,412	13,775
Duval County School District ³	Florida	123,997	1,210,443	224,407	470,953	515,083	1,114,356	755,873	8,987
Memphis City Schools ³	Tennessee	111,834	1,170,410	232,924	461,795	475,691	1,062,330	714,961	9,499
Cobb County School District ³	Georgia	107,315	1,124,647	107,963	409,898	606,786	947,674	678,291	8,831
Cypress-Fairbanks Independent School District 907	Texas	106,097	953,005	130,329	340,795	481,881	771,525	537,599	7,272
Baltimore County Public Schools ³	Maryland	104,160	1,555,549	138,275	609,619	807,655	1,380,286	904,305	13,252
Pinellas County School District ³	Florida	104,001	1,036,307	175,861	310,156	550,290	942,551	635,077	9,063
Dekalb County School District ³	Georgia	98,115	1,126,337	136,572	375,688	614,077	983,958	655,028	10,029
Jefferson County School District	Kentucky	97,331	1,204,917	201,021	453,116	550,780	1,069,548	677,173	10,989
Northside Independent School District 915	Texas	95,581	927,836	110,664	347,503	469,669	771,040	534,707	8,067
Albuquerque Public Schools ³	New Mexico	95,415	1,006,464	138,297	686,011	182,156	826,472	518,966	8,662
Polk County School District ³	Florida	95,178	936,340	182,192	450,251	303,897	858,648	595,277	9,021
Fulton County ^a	Georgia	91,864	1,118,648	93,481	311,031	714,136	843,017	565,467	9,177
Jefferson County School District No. R-1 ³	Colorado	85,979	857,134	76,726	334,813	445,595	757,915	494,110	8,815
Austin Independent School District 901	Texas	85,697	1,096,563	155,833	183,304	757,426	808,287	528,071	9,432
Long Beach Unified School District ³	California	84,812	851,802	149,698	549,490	152,614	737,821	502,914	8,699
Baltimore City Public Schools ³	Maryland	83,800	1,441,019	279,303	892,935	268,781	1,297,470	848,657	15,483
Lee County School District ³	Florida	81,967	827,211	142,228	193,442	491,541	736,718	479,548	8,988
Fort Worth Independent School District 905	Texas	81,651	835,866	181,849	301,792	352,225	743,459	485,333	9,105
Milwaukee School District ³	Wisconsin	80,934	1,310,838	265,333	706,087	339,418	1,152,804	751,839	14,244
Prince William County Public Schools	Virginia	79,358	902,165	72,626	359,029	470,510	780,524	498,657	9,835

See notes at end of table.

Table 4. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment:
Fiscal year 2011—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related	
Nashville Davidson County Schools ³	Tennessee	78,782	822,265	130,054	227,502	464,709	772,094	511,857	9,800
Denver School District 1 ³	Colorado	78,339	976,213	161,894	237,903	576,416	820,062	482,869	10,468
Detroit City School District	Michigan	77,757	1,250,847	451,471	561,782	237,594	1,043,177	666,344	13,416
Anne Arundel County Public Schools ³	Maryland	75,481	1,102,787	78,339	360,457	663,991	982,705	665,968	13,019
Fresno Unified School District ³	California	74,833	768,552	139,750	522,298	106,504	693,180	467,705	9,263
Guilford County Schools	North Carolina	73,205	795,228	96,060	350,991	348,177	635,691	410,035	8,684
Greenville County School District ³	South Carolina	71,930	701,103	82,614	325,636	292,853	540,531	335,854	7,515
Brevard County School District ³	Florida	71,866	665,068	108,726	283,017	273,325	586,688	407,927	8,164
Virginia Beach City Public Schools	Virginia	71,185	769,740	88,488	311,064	370,188	733,992	496,033	10,311
Granite School District	Utah	70,083	474,236	68,178	243,842	162,216	421,152	295,161	6,009
Fort Bend Independent School District 907	Texas	68,948	623,356	55,659	222,384	345,313	521,036	357,687	7,557
Davis County School District	Utah	67,452	454,945	51,425	240,514	163,006	398,030	268,739	5,901
Alpine School District	Utah	67,076	436,619	48,206	238,928	149,485	359,583	255,935	5,361
Pasco County School Board ³	Florida	66,994	666,094	115,324	308,518	242,252	587,360	385,663	8,767
North East Independent School District 910	Texas	66,604	685,916	74,207	205,551	406,158	559,887	380,222	8,406
Mesa Unified School District	Arizona	65,123	610,696	105,472	226,297	278,927	490,380	300,072	7,530
Arlington Independent School District	Texas	64,484	591,620	117,878	207,768	265,974	501,627	351,488	7,779
Washoe County School District ³	Nevada	64,380	618,416	71,782	220,100	326,534	546,408	340,718	8,487
El Paso Independent School District 902	Texas	64,330	595,870	95,837	308,398	191,635	533,719	359,722	8,297
Seminole County School District ³	Florida	64,229	577,531	89,063	246,450	242,018	526,359	359,026	8,195
Aldine Independent School District 902	Texas	63,154	603,132	116,869	306,953	179,310	536,703	355,371	8,498
Loudoun County Public Schools	Virginia	63,142	917,398	91,738	206,991	673,239	737,200	505,779	11,675
Elk Grove Unified School District ³	California	62,455	580,280	64,944	392,077	123,259	489,061	332,716	7,831
Mobile County School District	Alabama	62,016	587,680	110,840	318,759	158,081	542,579	330,131	8,749
Volusia County School District ³	Florida	61,559	608,890	104,082	210,594	294,214	521,732	345,861	8,475
Douglas County School District Re 1 ³	Colorado	61,465	597,377	34,224	244,262	318,891	463,916	292,190	7,548
Katy Independent School District 914	Texas	60,803	599,020	56,482	214,508	328,030	488,484	328,224	8,034
Chesterfield County Public Schools	Virginia	59,243	563,296	44,087	256,860	262,349	498,880	333,373	8,421
Knox County School District	Tennessee	57,977	480,087	58,015	159,097	262,975	440,035	302,661	7,590
Garland Independent School District 909	Texas	57,833	545,423	93,503	268,384	183,536	455,996	309,384	7,885
Santa Ana Unified School District ³	California	57,319	648,953	105,933	423,317	119,703	519,593	360,300	9,065
Boston City Schools	Massachusetts	56,037	1,250,911	151,199	325,583	774,129	1,074,823	733,814	19,181
San Francisco Unified School District ³	California	55,571	684,462	82,824	168,042	433,596	546,752	360,011	9,839
Plano Independent School District 910	Texas	55,568	633,556	56,088	103,322	474,146	468,456	330,167	8,430
San Antonio Independent School District 907 ³	Texas	55,116	578,043	155,469	262,694	159,880	498,348	327,175	9,042
San Bernardino City Unified School District ³	California	54,518	600,660	95,741	456,226	48,693	506,455	317,080	9,290
Forsyth County-Winston Salem Schools	North Carolina	53,367	590,947	70,338	256,078	264,531	459,150	318,656	8,604
Osceola County School District ³	Florida	53,357	509,748	91,019	231,919	186,810	446,219	304,461	8,363
Cumberland County Schools	North Carolina	53,307	501,648	89,294	261,340	151,014	435,393	299,648	8,168
Tucson Unified School District 1	Arizona	53,275	522,657	86,179	188,104	248,374	436,947	218,242	8,202

See notes at end of table.

**Table 4. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment:
Fiscal year 2011—Continued**

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related	
Capistrano Unified School District ³	California	53,192	416,481	29,877	116,954	269,650	385,140	270,095	7,241
Corona Norco Unified School District	California	53,149	492,882	53,014	321,898	117,970	383,385	261,130	7,213
Cherry Creek School District 5 ³	Colorado	52,232	537,255	42,944	205,212	289,099	471,294	335,635	9,023
Pasadena Independent School District 917	Texas	52,218	506,146	96,482	263,595	146,069	446,410	289,679	8,549
Lewisville Independent School District 902	Texas	51,484	547,507	51,783	145,955	349,769	436,883	301,123	8,486
Conroe Independent School District 902	Texas	51,170	472,852	52,409	145,180	275,263	375,971	249,375	7,347
Columbus City School District	Ohio	51,134	980,035	175,203	346,719	458,113	726,788	441,681	14,213
Howard County Public Schools	Maryland	50,994	890,726	39,988	263,585	587,153	772,020	547,068	15,139
Clayton County School District ³	Georgia	50,366	500,420	64,312	227,072	209,036	434,311	291,821	8,623
Jordan School District	Utah	50,048	339,004	36,432	174,052	128,520	276,322	186,589	5,521
Brownsville Independent School District 901	Texas	49,879	504,356	117,817	328,668	57,871	472,744	315,542	9,478
Atlanta Public Schools ³	Georgia	49,796	757,348	103,765	135,631	517,952	721,187	386,625	14,483
Omaha City School District 1	Nebraska	49,405	620,026	130,856	188,449	300,721	529,106	357,838	10,710
Henrico County Public Schools	Virginia	49,405	562,102	45,035	200,929	316,138	432,610	291,312	8,756
Wichita Unified School District 259	Kansas	49,329	586,367	98,180	326,792	161,395	513,992	323,155	10,420
Anchorage School District ³	Alaska	49,206	732,488	114,561	407,204	210,723	710,465	448,605	14,439
Garden Grove Unified School District	California	48,659	451,091	62,943	293,712	94,436	411,982	280,931	8,467
Sacramento City Unified School District ³	California	47,897	512,325	101,180	303,514	107,631	463,751	312,351	9,682
Seattle School District 1	Washington	47,735	679,225	68,850	307,730	302,645	532,458	335,777	11,154
Shelby County School District	Tennessee	47,706	398,743	35,054	180,615	183,074	377,698	262,062	7,917

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Wyoming indicated that their fiscal data reported in the School District Finance Survey (F-33) excluded prekindergarten programs. In this state, the F-33 total student membership variable excludes prekindergarten membership.

²Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

³The school district operates charter schools in addition to noncharter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Table 5. Current expenditures of public elementary and secondary school systems, by state: Fiscal year 2011—Continued

[In thousands of dollars]

State	All functions ¹				Instruction and instruction-related ^{1,2}				Support services ¹				All other functions ^{1,3}
	Total ⁴	Salaries and wages	Employee benefits	Other ⁵	Total	Salaries and wages	Employee benefits	Other ⁵	Total	Salaries and wages	Employee benefits	Other ⁵	Total ⁵
South Carolina	6,455,918	3,922,097	1,239,566	1,294,255	4,060,290	2,825,816	863,557	370,917	2,044,633	978,275	323,998	742,360	350,995
South Dakota	1,105,964	668,682	187,332	249,950	706,969	482,199	131,904	92,866	343,973	165,510	48,856	129,607	55,022
Tennessee	7,977,696	4,965,750	1,616,433	1,395,513	5,456,257	3,750,304	1,219,967	485,986	2,126,125	1,010,797	332,158	783,170	395,314
Texas	42,782,827	29,205,734	5,083,144	8,493,949	28,007,667	21,316,415	3,576,891	3,114,361	12,578,935	7,029,034	1,264,650	4,285,251	2,196,225
Utah	3,600,074	2,036,024	904,091	659,959	2,436,277	1,478,693	663,877	293,707	945,901	492,711	212,347	240,843	217,896
Vermont	1,404,710	833,939	306,222	264,549	913,233	599,612	222,635	90,986	450,653	214,787	77,392	158,474	40,824
Virginia	12,964,134	8,408,818	2,682,191	1,873,125	8,719,202	6,091,405	1,885,225	742,572	3,740,219	2,074,635	709,191	956,393	504,713
Washington	9,890,471	6,250,482	2,038,368	1,601,621	6,405,764	4,374,988	1,380,256	650,520	3,028,702	1,665,943	580,885	781,874	456,005
West Virginia	3,342,238	1,752,882	1,137,213	452,143	2,144,523	1,236,785	774,892	132,846	1,026,096	451,501	319,942	254,653	171,619
Wisconsin	10,175,521	5,430,544	2,970,141	1,774,836	6,640,041	4,081,367	2,110,808	447,866	3,167,138	1,201,274	789,399	1,176,465	368,342
Wyoming	1,397,339	835,195	335,380	226,764	917,103	587,918	230,479	98,706	437,032	230,387	96,691	109,954	43,204

¹Interschool system expenditures are excluded to prevent double counting.

²Includes instruction and instructional staff support services current expenditures.

³Includes food services and enterprise operations current expenditures.

⁴Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

⁵Includes purchased services, supplies, and other miscellaneous current expenditures.

NOTE: All local education agencies reported in the School District Finance Survey are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Table 6. Current expenditures per pupil for public elementary and secondary regular school districts, by type of expenditure and state: Fiscal year 2011

State	Total ¹	Salaries and wages	Employee benefits	Instruction and instruction-related					Support services			
				Other ²	Total	Salaries and wages	Employee benefits	Other ²	Total	Salaries and wages	Employee benefits	Other ²
United States	\$10,326	\$6,237	\$2,256	\$1,833	\$6,806	\$4,533	\$1,608	\$665	\$3,093	\$1,515	\$572	\$1,006
Alabama	8,798	5,074	2,100	1,624	5,528	3,579	1,403	546	2,674	1,255	561	857
Alaska	16,644	7,971	6,589	2,083	10,395	5,464	3,391	1,540	5,729	2,322	1,482	1,925
Arizona	7,540	4,915	1,149	1,476	4,284	3,200	753	330	2,893	1,598	357	938
Arkansas	9,154	5,537	1,549	2,068	6,046	3,999	1,104	942	2,613	1,344	386	884
California	8,612	5,356	1,921	1,336	5,720	3,827	1,288	606	2,536	1,311	547	678
Colorado	8,645	5,529	1,384	1,732	5,489	3,882	951	656	2,821	1,471	385	964
Connecticut	15,398	9,029	3,737	2,632	10,014	6,628	2,712	674	4,838	2,138	928	1,772
Delaware	12,540	7,105	3,088	2,347	8,106	5,151	2,265	689	3,896	1,680	766	1,450
District of Columbia ³	18,475	10,253	1,977	6,245	11,042	7,524	1,333	2,185	6,593	2,715	642	3,237
Florida	8,887	5,134	1,727	2,026	5,991	3,647	1,175	1,170	2,490	1,272	466	752
Georgia	9,228	5,830	1,791	1,607	6,196	4,248	1,405	543	2,524	1,403	343	778
Hawaii ³	12,004	6,681	2,288	3,035	7,382	4,819	1,547	1,016	3,976	1,574	637	1,765
Idaho	6,818	4,241	1,444	1,134	4,431	3,075	1,022	334	2,030	1,044	370	616
Illinois	11,386	6,425	2,716	2,244	7,238	4,665	1,895	678	3,775	1,628	764	1,384
Indiana	9,225	5,249	2,662	1,314	5,737	3,711	1,794	232	3,061	1,337	812	912
Iowa	9,209	5,872	1,898	1,439	6,337	4,411	1,399	527	2,456	1,277	443	736
Kansas	9,493	5,708	1,581	2,204	6,252	4,065	1,102	1,086	2,794	1,466	420	909
Kentucky	9,309	5,887	2,088	1,334	5,967	4,200	1,389	378	2,804	1,438	602	764
Louisiana	10,722	6,188	2,566	1,968	6,849	4,479	1,785	584	3,293	1,468	667	1,157
Maine	12,533	7,276	3,019	2,238	7,928	5,182	2,204	542	3,984	1,844	718	1,423
Maryland	13,871	8,235	3,531	2,105	9,240	6,004	2,613	623	4,089	2,098	856	1,135
Massachusetts	13,772	8,259	3,214	2,299	9,306	6,237	2,524	544	4,046	1,802	633	1,611
Michigan	9,862	5,388	2,760	1,714	6,477	3,940	1,995	542	3,020	1,357	721	942
Minnesota	10,136	6,575	2,081	1,479	7,175	4,916	1,568	691	2,502	1,169	373	960
Mississippi	7,928	4,732	1,485	1,712	4,964	3,320	1,007	637	2,439	1,190	386	863
Missouri	9,040	5,705	1,671	1,664	5,840	4,028	1,131	681	2,795	1,432	439	925
Montana	10,508	6,105	1,855	2,548	6,766	4,448	1,308	1,009	3,298	1,519	487	1,292
Nebraska	10,388	5,908	2,010	2,470	7,152	4,388	1,523	1,240	2,702	1,345	440	917
Nevada	8,492	5,112	1,920	1,460	5,470	3,543	1,305	622	2,737	1,482	583	672
New Hampshire	13,279	7,600	3,180	2,500	8,810	5,760	2,445	606	4,096	1,689	691	1,717
New Jersey	15,087	9,164	3,628	2,295	9,334	6,368	2,337	629	5,305	2,642	1,091	1,572
New Mexico	9,070	5,481	1,726	1,863	5,515	3,763	1,184	568	3,143	1,586	493	1,064
New York	19,065	10,805	5,024	3,236	13,756	8,450	4,072	1,235	4,922	2,110	921	1,891
North Carolina	8,312	5,393	1,569	1,351	5,512	3,893	1,116	503	2,367	1,305	388	675
North Dakota	10,939	6,629	2,005	2,305	6,946	4,793	1,484	670	3,180	1,554	459	1,167
Ohio	10,487	6,358	2,413	1,717	6,680	4,535	1,622	524	3,417	1,654	704	1,059
Oklahoma	7,564	4,348	1,398	1,818	4,590	3,012	980	598	2,457	1,183	367	907
Oregon	9,046	4,980	2,456	1,610	5,697	3,481	1,660	556	2,994	1,384	730	880
Pennsylvania	11,999	7,026	2,574	2,400	7,830	5,190	1,862	778	3,715	1,677	654	1,384
Rhode Island	14,351	8,445	3,517	2,389	9,156	6,153	2,462	541	4,825	2,272	1,045	1,508
South Carolina	8,945	5,452	1,724	1,770	5,620	3,928	1,201	491	2,835	1,359	450	1,026
South Dakota	8,754	5,289	1,482	1,983	5,620	3,833	1,048	739	2,696	1,289	381	1,026
Tennessee	8,085	5,032	1,638	1,414	5,530	3,801	1,237	493	2,153	1,024	337	793
Texas	8,587	5,917	1,036	1,634	5,649	4,328	730	592	2,493	1,414	257	821
Utah	6,212	3,551	1,602	1,059	4,213	2,573	1,172	468	1,610	862	379	369
Vermont	13,996	8,378	3,084	2,534	9,411	6,280	2,325	806	4,154	1,906	696	1,552
Virginia	10,363	6,722	2,144	1,497	6,971	4,870	1,507	594	2,989	1,658	567	764
Washington	9,427	5,889	1,920	1,617	6,113	4,182	1,310	622	2,877	1,584	553	740
West Virginia	11,682	6,118	3,993	1,570	7,498	4,329	2,728	440	3,576	1,571	1,120	885
Wisconsin	11,754	6,273	3,430	2,051	7,668	4,713	2,437	518	3,661	1,389	912	1,359
Wyoming	15,849	9,473	3,804	2,572	10,402	6,668	2,614	1,120	4,957	2,613	1,097	1,247

¹Funds spent operating local public schools and local education agencies (LEAs), including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

²Includes purchased services, supplies, and other miscellaneous current expenditures.

³Both the District of Columbia and Hawaii have only one school district each.

NOTE: How to read this table: Using Alabama as an example, regular school districts have total current expenditures per pupil of \$8,798. Regular in this context means all elementary and secondary school districts reporting membership, matching the Common Core of Data (CCD) nonfiscal LEA Universe Survey, and excluding independent charter school districts. Elementary and secondary school districts are defined by the F-33 school level code "01" (elementary school system only), "02" (secondary system only), and "03" (elementary/secondary school system). National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the CCD LEA Universe Survey and with student membership greater than zero were used in creating the national and state figures; 80.8 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version

Table 7. Median current expenditures per pupil and numbers of districts and students for the 22 states that reported both public elementary and secondary regular noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2011

District type and state	Median current expenditures per pupil					Districts		Students	
	Total	Instruction and instruction-related	Student support services	Administration ¹	Operations ²	Total ³	Number reporting ⁴	Total ^{3,5,6}	Number in reporting districts ⁴⁻⁶
Independent charter school districts⁷									
Reporting states ⁸	\$	\$	\$	\$	\$	2,317	1,985	973,458	857,019
Arizona	7,455	3,888	449	1,427	1,311	377	369	123,713	122,880
Arkansas	7,553	4,761	247	1,382	1,430	17	17	6,339	6,339
California	‡	‡	‡	‡	‡	28	13	15,693	8,860
Colorado	6,970	3,854	122	1,885	1,109	1	1	7,981	7,981
Connecticut	11,909	6,043	698	2,087	2,790	17	16	5,139	4,914
Delaware	9,855	5,692	379	1,495	2,393	19	19	9,525	9,525
District of Columbia	16,937	8,455	1,015	3,679	3,439	51	48	27,078	26,644
Georgia	‡	‡	‡	‡	‡	11	1	9,956	1,062
Idaho	5,808	3,761	1	1,023	822	25	25	10,183	10,183
Illinois	‡	‡	‡	‡	‡	2	0	514	‡
Indiana	7,674	4,657	164	1,748	1,220	60	59	22,472	22,167
Louisiana	10,333	5,971	384	1,821	2,176	44	44	27,365	27,365
Massachusetts	‡	‡	‡	‡	‡	63	0	28,422	‡
Michigan	8,703	4,519	242	1,972	1,838	237	235	112,522	112,111
Minnesota	9,597	6,033	45	1,936	1,321	149	147	37,149	36,579
Missouri	10,474	6,000	295	1,766	2,387	36	36	20,076	20,076
New Hampshire	‡	‡	‡	‡	‡	10	0	983	‡
New Jersey	14,580	8,243 ⁹	— ⁹	2,833	2,834	72	70	23,243	22,402
New Mexico	‡	‡	‡	‡	‡	33	21	6,355	3,915
New York	‡	‡	‡	‡	‡	168	0	54,413	‡
North Carolina	7,663	4,909	133	1,779	542	99	99	42,141	42,141
Ohio	9,494	5,410	100	1,927	685	336	331	96,669	96,135
Oklahoma	6,136	2,686	452	1,153	2,063	3	3	1,369	1,369
Oregon	13,411	7,753	208	2,462	3,130	11	11	2,071	2,071
Pennsylvania	11,840	6,834	405	2,309	1,977	143	141	90,402	89,694
Rhode Island	13,989	8,240	994	2,986	1,494	12	12	2,855	2,855
South Carolina	4,724	3,584	130	729	281	1	1	9,133	9,133
Texas	8,511	4,843	153	1,760	1,696	198	190	132,536	130,756
Utah	5,496	3,431	157	824	638	76	76	39,862	39,862
Wisconsin	‡	‡	‡	‡	‡	18	0	7,299	‡
Regular noncharter school districts¹⁰									
Reporting states ⁸	\$10,120	\$6,428	\$444	\$1,258	\$1,964	9,640	9,458	27,406,716	27,343,073
Arizona	7,968	4,404	860	918	1,626	211	207	924,158	922,798
Arkansas	8,847	5,798	411	932	1,714	231	229	409,212	408,988
California	8,623	5,560	272	1,275	1,499	696	683	2,576,129	2,573,448
Colorado	9,735	6,003	278	1,651	2,026	131	131	103,472	103,472
Connecticut	15,056	9,716	963	1,587	2,819	173	169	545,600	533,934
Delaware	11,862	7,466	582	1,294	2,423	16	16	112,675	112,675
District of Columbia	18,475	11,042	1,282	2,547	3,604	1	1	44,199	44,199
Georgia	9,059	6,051	451	944	1,589	161	156	915,412	914,340
Idaho	8,369	5,030	317	928	1,766	103	102	144,441	144,365
Illinois	10,067	6,182	393	1,486	1,915	899	853	1,573,875	1,556,503

See notes at end of table.

Table 7. Median current expenditures per pupil and numbers of districts and students for the 22 states that reported both public elementary and secondary regular noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2011—Continued

District type and state	Median current expenditures per pupil					Districts		Students	
	Total	Instruction and instruction-related	Student support services	Administration ¹	Operations ²	Total ³	Number reporting ⁴	Total ^{3,5,6}	Number in reporting districts ^{4,6}
Indiana	8,642	5,330	289	1,006	1,901	297	294	1,024,714	1,023,690
Louisiana	10,541	6,920	494	1,111	2,162	77	69	544,985	542,784
Massachusetts	13,134	8,784	989	1,127	2,207	303	300	899,690	897,452
Michigan	8,968	5,896	327	1,067	1,651	550	547	1,457,089	1,455,966
Minnesota	9,689	6,542	201	941	1,908	340	337	798,040	797,769
Missouri	8,716	5,616	309	1,000	1,726	524	520	893,980	892,048
New Hampshire	14,842	9,557	1,047	1,656	2,436	164	160	193,018	187,359
New Jersey	15,541	9,591	1,540	1,626	2,737	547	542	1,264,810	1,262,766
New Mexico	11,757	6,652	1,013	1,571	2,535	78	72	132,183	131,789
New York	18,133	12,362	732	1,863	3,059	727	691	1,684,945	1,684,514
North Carolina	8,684	5,774	465	891	1,621	115	115	1,448,117	1,448,117
Ohio	9,590	6,140	476	1,230	1,789	616	613	1,656,654	1,655,726
Oklahoma	8,069	4,860	455	1,031	1,715	527	524	573,969	573,673
Oregon	10,762	6,505	351	1,635	2,175	130	129	143,072	142,455
Pennsylvania	11,477	7,506	528	1,146	2,332	504	498	1,675,388	1,670,854
Rhode Island	14,144	9,610	1,483	1,327	2,322	38	37	106,485	106,381
South Carolina	8,994	5,635	730	923	1,753	71	68	391,968	389,701
Texas	9,421	6,007	329	1,177	1,870	1,026	1,014	4,153,902	4,151,804
Utah	6,878	4,609	195	710	1,373	42	41	545,690	545,395
Wisconsin	11,533	7,455	448	1,617	2,025	342	340	468,844	468,108

— Not available.

† Not applicable.

‡ Reporting standards not met. Data suppressed when the unweighted response rate is below 80 percent for a state or 85 percent for the reporting states total.

¹Includes general administration, school administration, business, central, and other support services.

²Includes operation and maintenance of plant, student transportation, food services, enterprise operations, support services nonspecified, and other noninstructional programs.

³Number of districts or number of students in the School District Finance Survey (F-33) survey that fall within the scope of either a regular noncharter school district or an independent charter school district

⁴Number of districts or number of students in the F-33 survey that fall within the scope of either a regular noncharter school district or an independent charter school district and reflects only those districts that reported fiscal data.

⁵The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Wyoming indicated that their fiscal data reported in the F-33 excluded prekindergarten programs. In this state, the F-33 total student membership variable excludes prekindergarten membership.

⁶Quality CCD Local Education Agency (LEA) Universe Survey enrollment data was not available for independent charter school districts in New Jersey. Enrollment data was used from the CCD Public Elementary-Secondary School Universe Survey as opposed to the CCD LEA Universe Survey for this state.

⁷All associated schools are charter schools.

⁸Reporting states includes only the states reported in this table.

⁹Many charter school districts in Idaho and New Jersey report student support services data within their instruction-related expenditures. These expenditures are included in the "Instruction and instruction-related" category of this table and included in the total.

¹⁰Regular noncharter school districts are school districts that provide instruction and other education services and that do not focus primarily on special education or vocational education. Education service agencies, independent charter school districts, and school districts that have charter and noncharter schools are excluded from this category.

NOTE: Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the CCD LEA Universe Survey and with student membership greater than zero and no charter schools were used in creating the state figures. Independent charter school districts matching the CCD LEA Universe Survey with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 94.9 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Table 8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2011

[In thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Bilingual education	Other and unspecified federal revenues through state ¹	Impact aid	Other federal revenues direct to school districts ²
Reporting states³	\$74,943,767	\$17,113,738	\$13,975,981	‡	‡	\$607,586	\$12,478,958	‡	\$23,999,610	\$1,151,849	\$3,238,191
Alabama	1,077,070	287,983	248,468	41,841	‡	16,606	233,863	3,946	208,245	6,351	18,667
Alaska	420,152	43,899	29,946	11,598	‡	2,895	36,038	1,055	113,322	144,315	36,120
Arizona	1,367,644	377,865	215,397	51,240	13,387	18,398	283,858	18,358	‡	14,354	17,810
Arkansas	834,685	196,801	147,530	22,859	‡	‡	155,026	2,170	264,389	539	36,091
California	9,995,705	2,531,475	2,467,908	315,744	‡	59,170	1,699,208	175,538	2,186,246	90,159	459,448
Colorado	979,904	216,600	208,055	31,168	‡	6,882	148,700	10,113	274,426	33,619	49,580
Connecticut	799,526	135,304	169,191	25,946	‡	7,295	95,564	5,464	321,072	—	38,903
Delaware	202,501	39,957	33,207	—	435	3,430	31,852	—	93,620	†	—
District of Columbia	227,234	57,188	15,018	12,438	716	2,515	31,978	603	‡	13,800	1,131
Florida	4,710,376	972,115	845,792	97,888	‡	40,792	756,143	—	1,768,087	9,548	215,443
Georgia	2,267,612	480,713	282,035	80,455	‡	19,742	547,276	14,715	737,782	25,419	53,627
Hawaii	347,363	54,333	50,244	1,142	1,203	3,155	45,171	2,472	133,402	42,968	13,273
Idaho	299,354	61,362	62,996	12,197	‡	3,415	69,401	1,699	66,887	6,930	10,791
Illinois	2,895,524	781,761	742,432	112,404	‡	30,154	464,967	27,702	549,937	15,162	149,208
Indiana	1,059,777	244,318	240,952	‡	‡	8,698	262,443	—	284,034	2,472	12,260
Iowa	596,688	103,709	156,099	22,234	‡	6,025	102,462	3,013	175,887	652	‡
Kansas	612,100	124,126	—	—	‡	1,510	122,674	3,391	329,665	22,440	6,262
Kentucky	1,164,688	295,217	—	—	—	—	217,232	—	‡	—	60,208
Louisiana	1,570,393	362,447	258,542	61,572	2,819	10,338	248,730	—	512,511	8,055	105,379
Maine	289,346	63,408	72,201	11,558	4	2,063	40,788	214	77,925	2,461	18,724
Maryland	1,255,964	262,561	291,243	40,775	1,305	11,155	173,340	9,043	429,297	12,902	‡
Massachusetts	1,197,383	230,314	270,035	—	—	11,663	171,487	—	463,075	—	50,809
Michigan	2,677,078	561,012	401,942	67,972	5,746	24,714	338,397	3,670	1,064,113	7,255	202,257
Minnesota	886,619	184,615	260,772	35,488	‡	6,931	162,973	—	183,024	19,260	32,981
Mississippi	1,006,465	201,991	100,968	—	1,409	6,154	201,471	1,407	439,736	2,726	50,603
Missouri	1,389,362	217,684	180,226	48,342	‡	12,865	221,468	3,891	647,976	25,886	29,285
Montana	264,594	59,562	48,404	‡	‡	3,046	30,019	—	53,458	47,945	11,647
Nebraska	571,969	71,004	73,024	12,988	‡	4,025	68,294	—	286,899	19,324	35,426
Nevada	447,888	126,543	93,233	‡	431	4,100	93,046	7,339	87,493	4,309	17,465
New Hampshire	184,768	47,076	45,812	—	—	3,870	25,824	—	56,784	†	5,402
New Jersey	1,320,021	363,909	477,121	—	—	9,623	250,202	—	‡	18,164	—
New Mexico	641,925	113,975	115,576	19,909	674	7,239	‡	8,395	‡	77,870	169,594
New York	5,127,425	1,571,450	1,116,143	—	‡	20,051	603,427	—	‡	33,953	317
North Carolina	2,086,278	166,185	168,634	65,830	—	—	414,201	12,609	‡	21,474	135,817
North Dakota	186,844	54,344	36,228	10,751	‡	2,655	17,534	606	17,183	29,209	17,714
Ohio	2,762,051	792,256	575,947	—	‡	36,402	353,968	47	853,773	80	147,074
Oklahoma	970,577	187,915	175,362	30,340	‡	13,308	193,932	‡	272,582	‡	40,231
Oregon	848,637	202,519	175,293	28,657	‡	7,938	128,250	7,782	261,319	8,253	28,176
Pennsylvania	3,469,273	745,342	666,861	137,098	‡	30,579	387,098	12,794	1,291,847	3,394	168,569
Rhode Island	244,530	66,575	57,154	13,828	‡	4,764	32,724	1,535	61,469	2,108	4,194

See notes at end of table.

Table 8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2011
—Continued

[In thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Bilingual education	Other and unspecified federal revenues through state ¹	Impact aid	Other federal revenues direct to school districts ²
South Carolina	1,051,679	271,029	220,292	35,743	‡	12,609	231,927	4,141	272,273	2,136	709
South Dakota	262,395	59,917	‡	13,804	‡	‡	25,069	888	53,024	57,104	12,011
Tennessee	1,272,825	348,836	300,326	—	‡	19,744	283,956	4,798	267,205	6,212	36,827
Texas	8,009,703	1,673,324	716,372	209,597	‡	54,195	1,609,753	‡	3,216,287	122,611	402,928
Utah	519,547	71,478	150,071	18,582	‡	7,094	118,408	4,979	‡	6,024	‡
Vermont	107,275	31,659	21,299	12,756	251	2,475	17,379	269	11,761	718	8,708
Virginia	1,427,301	295,530	347,741	46,953	‡	18,231	251,683	11,287	328,550	47,911	77,694
Washington	1,367,629	270,497	222,646	‡	—	6,936	213,775	‡	492,006	54,982	104,893
West Virginia	510,256	115,835	94,840	21,673	‡	4,533	76,442	554	178,317	54	17,169
Wisconsin	1,002,909	269,861	252,013	—	—	5,592	171,194	—	246,556	14,424	43,269
Wyoming	154,955	48,359	35,801	16,080	‡	2,107	16,945	349	17,482	14,177	142

— Not available. State is unable to report this federal program separately. These revenues are included in the “Other and unspecified federal revenues through state” and/or “Other federal revenues direct to school districts” categories of this table and included in the total.

‡ Not applicable.

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level. These revenues are not included within any of the program-specific categories in this table, but are included in the total.

¹Includes revenues from the Workforce Investment Act, federal grants for adult education, and other federal revenues through the state.

²Includes Indian education, Head Start, magnet schools, gifted and talented, and other federal revenues direct to school districts.

³Federal revenues were missing for 2 percent of school districts in the 50 states and the District of Columbia for Title I, 5 percent for special education, 29 percent for math and science, 44 percent for drug-free schools, 9 percent for vocational education, 2 percent for child nutrition, 19 percent for bilingual education, 8 percent for other and unspecified revenues through state, 3 percent for impact aid, and 9 percent for other revenues direct to school districts.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table. The response rates of data items in this table were determined in part by fiscal year 2005 General Education Provisions Act (GEPA) data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2005, Provisional Version 1c and fiscal year 2011, Provisional Version 1a.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) survey system contains nonfiscal and fiscal surveys, as well as the Teacher Compensation Survey (TCS).¹ The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal surveys, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal surveys. State education agencies (SEAs) report these CCD surveys annually to the National Center for Education Statistics (NCES), and participation is voluntary.

The F-33 survey is a collaborative effort of NCES and the U.S. Census Bureau (Census Bureau).² The Census Bureau performs the data collection for CCD fiscal surveys on behalf of NCES. The Census Bureau collects the fiscal data through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The FY 11 CCD F-33 collection opened on February 1, 2012 and closed on March 13, 2013.

Data quality. Staff at NCES and the Census Bureau collaborate to edit all F-33 data submissions and ask state F-33 coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's data submissions in previous years. If no explanation for anomalous data is provided by the state, NCES will attempt to correct or adjust the data value (e.g., NCES will replace a reported total with the sum of detail in cases where the sum of detail exceeds a reported total).

Fifth percentile, median, and 95th percentile cutpoints. After arranging observations in ascending order, the 5th percentile is a value such that 5 percent of the observations are less than or equal to this value. The 95th percentile is a value such that 5 percent of the observations are greater than or equal to this value. These cutpoints have been chosen to reduce the influence of extreme values that may occur. A median is a value in an ordered set of values for which there is an equal number of values above or below or which is the arithmetic mean of the two middle values if there is no one middle number.

Missing data. When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state. When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as "reporting states" totals (rather than totals for the United States). A "reporting states" total is calculated for federal revenues by program in table 7 in this report, because not all 50 states and the District of Columbia reported all the specific federal revenues in FY 11. For these states, the missing federal revenues are included in the "Other and unspecified revenues through state" and/or "Other revenues direct to school districts" categories.

¹ The TCS is a research and development collection that provides individual teacher-level data on total compensation, teacher status, and demographic data about individual teachers from multiple states.

² The F-33 survey is part of the Census Bureau's Annual Surveys of State and Local Government Finances. Census Bureau publications including F-33 data can be found at <http://www.census.gov/govs/school/>.

In order to determine whether a zero response for a federal revenue data item on the FY 11 F-33 is missing or not applicable, the data are compared to the FY 05 F-33 file. This is the latest file that has been updated with data from the General Education Provisions Act (GEPA) data file. Information from this comparison is only applicable to table 8. The GEPA survey collects data on federal revenues directly from school districts, and is conducted every other year. If a specific federal revenue item for a district is zero on the FY 11 F-33, F-33 staff looked at the same item and district on the FY 05 F-33 file. If the FY 05 F-33 file showed the item as zero, then it was assumed not to be applicable for FY 11. If a value greater than zero was found for the item on the FY 05 F-33 file, then the item was assumed to be missing for FY 11.

Regular school districts and charter schools.

Tabulations in tables 2, 3, and 6 include only regular school districts. Some regular districts operate both charter and noncharter schools.

Table 4 includes the 100 largest school districts that operate both charter and noncharter schools.

Comparability of fiscal data across states. Because the District of Columbia has only one regular school district, it is often an outlier for comparisons of revenues and expenditures, with larger revenues and expenditures per student than the median school district in other states. Similarly, Hawaii is a single regular school district and funds public education primarily through state taxes. Because of this, Hawaii's data may pose problems of comparability similar to those of the District of Columbia. The analyses in this report do not take into account geographic cost differences among states.

Comparing expenditures across districts. District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in regular school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that serve entire counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; in other states, each district may have all kinds of schools and programs. This variety in the types of school districts makes it difficult to compare expenditures across school districts. The analyses in this report do not take into account geographic cost differences across districts.

Inflation-adjusted data. FY 10 data in table 3 in this report have been adjusted to FY 11 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. Readers wanting more information about the CPI can refer to NCES' *Digest of Education Statistics*, 2012 Advance Release Tables, table 34: http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp or the Bureau of Labor Statistics' CPI webpage: <http://www.bls.gov/cpi/>.

Fiscal years. The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. The F-33 data are not adjusted to conform to a uniform fiscal year across states.

Appendix B: Common Core of Data Glossary

administration expenditures—Expenditures for school and school district administration (the school principal’s office, the superintendent and board of education and their immediate staff, and other local education agency (LEA) staff and services except those listed in other categories). Expenditures include salaries and benefits for LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of LEAs, along with supplies and purchased services of these activities.

capital outlay—Direct expenditure for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to fixed works and structures is classified as current expenditures for operations.

charter school—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and designated by such authority to be a charter school.

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

current expenditures—Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and repair, and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education are not included in current expenditures. Payments to private schools and payments to public charter schools are also excluded.

debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

education service agency—An LEA whose only function is to collect and allocate funds or to provide certain administrative services for a group of LEAs.

elementary/secondary education—Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

expenditures—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. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

federal revenues—Include direct grant-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district’s boundary.

fiscal year—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

function—A category of expenditure defining the activity supported by the service or commodity bought.

independent charter school district—A school district that includes only charter schools.

instruction and instruction-related expenditures—Include expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. Instruction and instruction-related expenditures are more expansive than instruction expenditures in that all instruction related expenditures are accounted for, including salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), supplies, and purchased services related to these activities.

instruction expenditures—Expenditures for activities related to the interaction between teachers and students. Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and co-curricular activities.

instructional staff support services—Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

interest on debt expenditures—Interest expenditures on long-term debt.

local education agency (LEA)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

local revenues—Includes revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues.

long-term debt—Debt payable more than 1 year after the date of issue.

magnet school—A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation (50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

noncharter school district—A school district or LEA for which all schools associated with the district are not charter schools.

operations expenditures—Expenditures for the operation and maintenance of schools and school district facilities, and expenditures related to student transportation, food services, and enterprise operations.

other elementary/secondary education current expenditures—Current expenditures for food services and enterprise operations.

other program expenditures—Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

payments to other school districts and private schools—Payments made to private schools and other school districts, including payments for tuition, transportation, and computer and purchasing services.

payments to state and local governments—Payments to state and local governments (except LEAs), including debt service payments to agencies that incur debt instead of the LEA.

public school—An institution that provides education services and: 1) has one or more grade groups (prekindergarten through grade 12) or is ungraded; 2) has one or more teachers to give instruction; 3) is located in one or more buildings or sites; 4) has an assigned administrator; 5) receives public funds as primary support; and 6) is operated by an education agency.

regular school district—all elementary and secondary school districts reporting membership, matching the CCD nonfiscal LEA Universe Survey, and excluding independent charter school districts. Elementary and secondary school districts are defined by the F-33 school level code “01” (elementary school system only), “02” (secondary system only), and “03” (elementary/secondary school system). Please note that this definition is different from the definition of “regular school district” in the nonfiscal LEA Universe Survey. See <http://nces.ed.gov/ccd/pdf/paul102agen.pdf> for the definition of “regular school district” in the LEA Universe Survey.

revenues—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

special education school—A public elementary/secondary school that focuses primarily on special education—including instruction for any of the following students with: autism, deaf-blindness, developmental delay, hearing impairment, mental retardation, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, and other health impairments—and that adapts curriculum, materials, or instruction for students served.

state revenues—Includes both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district’s boundary.

student membership—Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students.

student support services—Includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

support services—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

Title I program—This federal program provides financial assistance through state education agencies to LEAs and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards. Funds are currently allocated based primarily on census poverty estimates and the state per pupil expenditure from the National Public Education Financial Survey.

total expenditures—The sum of current expenditure, non-elementary/secondary expenditure, capital outlay, and interest payments on debts.

total revenues—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.

ungraded—A class that is not organized on the basis of grade grouping and has no standard grade designation. This includes regular classes that have no grade designations and special classes for exceptional students that have no grade designations. Such a class is likely to contain students of different ages who, frequently, are identified according to level of performance in one or more areas of instruction rather than according to grade level or age level.

unified school district—A regular school district or independent charter school district that provides both elementary and secondary education services and instruction.

vocational education school—A public elementary/secondary school that focuses primarily on providing formal preparation for semiskilled, skilled, technical, or professional occupations for high school-age students who have opted to develop or expand their employment opportunities, often in lieu of preparing for college entry.

Appendix C: Reference Tables

Table C-1. Median current expenditures per pupil, difference, and percentage difference for the 22 states that reported data for both public elementary and secondary regular noncharter school districts and independent charter school districts, by state: Fiscal year 2011

State	Total for independent charter school districts	Total for regular noncharter school districts	Difference	Percent difference
Arizona	\$7,455	\$7,968	-\$513	-6.4
Arkansas	7,553	8,847	-1,295	-14.6
Colorado	6,970	9,735	-2,765	-28.4
Connecticut	11,909	15,056	-3,147	-20.9
Delaware	9,855	11,862	-2,006	-16.9
District of Columbia	16,937	18,475	-1,538	-8.3
Idaho	5,808	8,369	-2,561	-30.6
Indiana	7,674	8,642	-968	-11.2
Louisiana	10,333	10,541	-207	-2.0
Michigan	8,703	8,968	-265	-3.0
Minnesota	9,597	9,689	-92	-0.9
Missouri	10,474	8,716	1,758	20.2
New Jersey	14,580	15,541	-961	-6.2
North Carolina	7,663	8,684	-1,021	-11.8
Ohio	9,494	9,590	-96	-1.0
Oklahoma	6,136	8,069	-1,933	-24.0
Oregon	13,411	10,762	2,649	24.6
Pennsylvania	11,840	11,477	362	3.2
Rhode Island	13,989	14,144	-154	-1.1
South Carolina	4,724	8,994	-4,270	-47.5
Texas	8,511	9,421	-910	-9.7
Utah	5,496	6,878	-1,382	-20.1

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.