

# Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2011–12 (Fiscal Year 2012)

First Look

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**Stephen Q. Cornman**  
National Center for Education Statistics

**U.S. Department of Education**

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**Content Contact**

Stephen Q. Cornman  
(202) 502-7338  
[stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov)

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## Introduction

This First Look report presents data on public elementary and secondary education revenues and expenditures at the local education agency (LEA) or school district level for fiscal year (FY) 2012.<sup>1</sup> Specifically, this report includes findings from the following types of school finance data:

- Revenue and expenditure totals by state and the 100 largest LEAs;
- LEA revenues by federal, state, and local revenues by source;
- Expenditures by function and object totals by state;
- Current expenditures per pupil by state and the 100 largest LEAs;
- Interest on debt; and
- Capital outlay.

A function describes the activity for which a service or material object is acquired. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. An object is used to describe the service or commodity obtained by result of a specific expenditure. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment (see appendix B).

The finance data used in this report are from the School District Finance Survey (F-33),<sup>2</sup> a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The F-33 survey consists of LEA-level finance data submitted annually to NCES and the Economic Reimbursable Surveys Division of the United States Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia. 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 covering services that provide or support prekindergarten through high school for public education. 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 school districts, such as vocational and technical training or education services for children with disabilities). In school year 2011–12 (FY 12),<sup>3</sup> there were 18,373 school districts on the F-33 file in the 50 states

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<sup>1</sup> School districts and LEAs are used interchangeably throughout this report.

<sup>2</sup> The term “F-33” is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

<sup>3</sup> School year 2011-12 and FY 12 are used interchangeably throughout this report. See page A-4 for more detailed information.



and the District of Columbia.<sup>4</sup> SEAs reported finance data for 17,918 or 97.5 percent of school districts on the F-33 file.

Data for tables 1, 2, and 4 include all types of LEAs reported on the F-33 file—including regular school districts, independent charter school districts, and education service agencies. Table 3 presents the revenues and current expenditures of the 100 largest school districts in order of their student enrollment. Table 5 provides a comparison of independent charter school district per pupil finances against noncharter school district per pupil finances by state.

The source for the data and findings included in this report is the FY 12 F-33 provisional (version 1a) data file. Provisional F-33 data have been subject to at least two rounds of extensive data review and editing. NCES releases provisional data in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final file for each fiscal year, which will be released at the same time of the release of provisional data for the following year.

The purpose of this First Look report is to introduce new data through the presentation of tables containing descriptive information. The selected findings chosen for this report demonstrate the range of information available when using F-33 data files. 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.

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. Appendix C includes a table with the difference in median current expenditures per pupil in noncharter districts and independent charter school districts for 22 states that reported data. Appendix D includes the final FY 11 tables that includes all revisions since the tables were originally published in the report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2010–11 (Fiscal Year 2011)* (NCES 2013-344).

More information about related surveys and products is available at <http://nces.ed.gov/ccd>.

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<sup>4</sup> The file of LEAs comes from the FY 12 LEA directory submitted by SEAs through the ED*Facts* submission system.

## Selected Findings: Fiscal Year 2012

- In FY 12, local education agencies in the 50 states and the District of Columbia reported \$603.5 billion in total revenues (table 1). Of those revenues, \$60.7 billion or 10.1 percent came from the federal government, \$272.4 billion or 45.1 percent from state government, and \$270.4 billion or 44.8 percent from local government (percentages derived from table 1).
- The national median of total revenues per pupil across all LEAs was \$11,770 in FY 12, which represents a decrease of 2.9 percent from FY 11, after adjusting for inflation<sup>5</sup> (table 2). The national median of current expenditures per pupil among all LEAs was \$9,937 in FY 12, a decrease of 2.5 percent from FY 11. States with the highest median current expenditures per pupil across LEAs in FY 12 included Alaska (\$26,255), New York (\$18,567), District of Columbia (\$17,439), Wyoming (\$16,841), New Jersey (\$16,113), Connecticut (\$15,721), and Rhode Island (\$14,303).
- In FY 12, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$5,412 in Alpine School District, Utah to a high of \$20,226 in New York City School District, New York (table 3). Current expenditures per pupil were next highest in Boston City Schools, Massachusetts (\$19,720); Baltimore City Schools, Maryland (\$15,287); Anchorage School District, Alaska (\$14,963); Montgomery County Public Schools, Maryland (\$14,873); Howard County Public Schools, Maryland (\$14,747); Columbus City Schools, Ohio (\$14,008); and Atlanta Public Schools, Georgia (\$14,006).
- In FY 12, SEAs reported \$521.5 billion in current expenditures by school districts, which included \$339.8 billion or 65.2 percent for instruction and instruction-related expenditures, \$159.8 billion or 30.6 percent for support services, and \$21.9 billion or 4.2 percent for all other functions (percentages derived from table 4). In FY 12, salaries and wages within LEAs accounted for \$223.5 billion or 65.8 percent of instruction and instruction-related expenditures, while employee benefits accounted for \$81.4 billion, or 24.0 percent of those expenditures.
- A total of 22 states reported finance data for both independent charter school districts and noncharter school districts in FY 12. The median current expenditures per pupil among independent charter school districts was at least 10 percent lower than median current expenditures per pupil among noncharter school districts in 9 out of those 22 states. The median current expenditures per pupil for independent charter school districts was at least 10 percent higher than median current expenditures per pupil for noncharter school districts in two out of those 22 states (table 5).

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<sup>5</sup> Whenever comparisons were made between FY 11 and FY 12 data, the FY 11 data were adjusted to FY 12 dollars. Inflation adjustments utilize the direct multiplier in the Consumer Price Index published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the multiplier from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics*, Advance Release of Selected 2012 Tables, Table 34, [http://nces.ed.gov/programs/digest/d12/tables/dt12\\_034.asp](http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp) downloaded April 22, 2014.

## 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.

U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

### 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>.

In addition to the school district finance data presented in the tables of this report, data users can view information for individual schools or school districts and create customized tables on the Data Tools page of the NCES website at <http://nces.ed.gov/ccd/search.asp>.

Table 1. Summary of revenues and expenditures for public elementary and secondary school districts, by state: Fiscal year 2012

State	Elementary-secondary revenues [in thousands of dollars]				Elementary-secondary expenditures <sup>1</sup> [in thousands of dollars]				
	Total	Federal	State	Local	Total	Current expenditures <sup>2</sup>	Capital outlay	Interest on debt	Other <sup>3</sup>
<b>United States</b>	<b>\$603,539,800</b>	<b>\$60,716,598</b>	<b>\$272,380,284</b>	<b>\$270,442,918</b>	<b>\$602,000,531</b>	<b>\$521,464,037</b>	<b>\$50,783,241</b>	<b>\$18,103,819</b>	<b>\$11,649,434</b>
Alabama	7,135,105	789,954	3,948,651	2,396,500	7,212,701	6,375,493	580,949	138,304	117,955
Alaska	2,383,402	352,005	1,507,913	523,484	2,483,320	2,274,160	145,219	52,584	11,357
Arizona	8,868,836	1,148,132	3,676,776	4,043,928	9,109,550	8,084,804	762,103	234,709	27,934
Arkansas	5,214,198	672,856	2,681,697	1,859,645	5,680,120	4,532,446	568,958	130,979	447,737
California	66,581,317	8,794,136	36,423,705	21,363,476	67,264,200	56,975,039	6,739,692	2,416,373	1,133,096
Colorado	8,648,867	710,964	3,767,205	4,170,698	8,501,546	7,270,249	706,237	434,091	90,969
Connecticut	9,952,214	512,982	3,804,734	5,634,498	9,641,321	8,591,424	654,461	134,708	260,728
Delaware	1,907,871	196,095	1,162,781	548,995	1,978,489	1,754,659	155,595	23,380	44,855
District of Columbia	1,984,714	208,250	†	1,776,464	1,870,877	1,353,602	348,766	19,644	148,865
Florida	24,131,880	3,068,321	8,702,317	12,361,242	25,352,047	22,257,388	1,837,264	725,949	531,446
Georgia	17,621,907	1,868,014	7,511,569	8,242,324	17,395,586	15,542,845	1,566,376	249,221	37,144
Hawaii	2,535,038	318,728	2,161,254	55,056	2,344,733	2,202,298	124,096	0	18,339
Idaho	2,044,058	272,548	1,292,728	478,782	1,975,729	1,841,699	71,507	58,134	4,389
Illinois	29,153,117	2,430,413	9,479,126	17,243,578	28,230,588	24,988,256	2,032,447	887,390	322,495
Indiana	12,413,443	1,150,050	7,645,460	3,617,933	11,397,769	10,031,069	944,472	353,562	68,666
Iowa	6,037,366	512,246	2,681,035	2,844,085	6,016,344	4,977,681	900,591	111,882	26,190
Kansas	5,612,118	410,051	3,173,205	2,028,862	5,606,955	4,733,565	662,722	200,976	9,692
Kentucky	7,191,188	983,232	3,920,971	2,286,985	7,442,661	6,403,161	764,062	211,725	63,713
Louisiana	8,748,432	1,610,606	3,782,907	3,354,919	8,908,236	7,978,774	789,795	119,134	20,533
Maine	2,563,066	241,830	1,017,340	1,303,896	2,580,934	2,301,725	131,717	56,661	90,831
Maryland	13,748,192	859,635	5,980,541	6,908,016	12,945,940	11,618,843	1,139,120	167,912	20,065
Massachusetts	16,058,966	1,014,232	6,203,878	8,840,856	15,386,110	13,407,125	1,184,661	262,348	531,976
Michigan	18,755,390	1,996,371	10,700,394	6,058,625	18,940,119	16,454,526	1,261,815	912,371	311,407
Minnesota	10,985,202	776,981	7,044,999	3,163,222	10,992,298	9,013,817	1,100,612	390,434	487,435
Mississippi	4,466,518	795,110	2,195,720	1,475,688	4,420,994	4,005,533	329,375	68,715	17,371
Missouri	10,190,023	1,030,921	3,234,484	5,924,618	10,039,304	8,634,576	904,018	323,186	177,524
Montana	1,612,365	214,164	761,029	637,172	1,632,772	1,488,438	117,001	16,942	10,391
Nebraska	3,691,601	366,016	1,166,374	2,159,211	3,859,894	3,393,062	374,671	86,101	6,060
Nevada	4,125,884	404,821	1,365,017	2,356,046	4,183,290	3,593,719	326,576	240,446	22,549
New Hampshire	2,862,014	187,243	1,029,325	1,645,446	2,806,860	2,593,159	160,056	45,467	8,178
New Jersey	27,091,705	1,407,750	10,650,713	15,033,242	25,807,760	23,452,122	961,635	328,611	1,065,392
New Mexico	3,524,330	494,428	2,422,277	607,625	3,661,376	2,969,410	621,984	66,108	3,874
New York	58,803,446	3,776,378	23,315,296	31,711,772	59,127,161	51,785,878	4,096,818	1,227,586	2,016,879
North Carolina	13,144,026	1,852,443	7,876,557	3,415,026	13,718,688	12,310,173	764,751	577,836	65,928
North Dakota	1,304,100	160,050	658,255	485,795	1,328,022	1,139,350	160,904	13,707	14,061
Ohio	23,052,215	2,193,023	10,120,479	10,738,713	22,953,797	19,462,163	2,439,835	516,289	535,510
Oklahoma	5,835,819	774,725	2,875,333	2,185,761	5,590,387	5,009,714	496,177	57,617	26,879
Oregon	6,075,478	550,894	3,038,052	2,486,532	6,179,957	5,376,527	448,562	316,097	38,771
Pennsylvania	26,656,092	2,248,135	9,611,738	14,796,219	26,427,986	23,188,521	1,798,095	990,246	451,124
Rhode Island	2,237,857	212,147	811,824	1,213,886	2,290,529	2,058,780	36,139	44,948	150,662
South Carolina	8,003,261	852,998	3,646,644	3,503,619	7,926,866	6,609,213	870,904	397,333	49,416
South Dakota	1,296,353	212,615	395,054	688,684	1,293,181	1,078,820	172,398	28,803	13,160
Tennessee	8,948,633	1,257,953	4,017,946	3,672,734	9,230,243	8,283,139	671,532	199,943	75,629
Texas	51,294,202	6,345,345	20,985,860	23,962,997	51,336,319	41,293,908	5,538,370	3,064,526	1,439,515
Utah	4,421,811	449,210	2,329,325	1,643,276	4,683,798	3,688,095	735,862	147,446	112,395
Vermont	1,584,892	124,739	1,383,913	76,240	1,551,340	1,425,793	45,898	12,716	66,933
Virginia	14,692,768	1,365,551	5,564,504	7,762,713	14,907,338	13,398,017	1,078,796	349,077	81,448
Washington	11,867,897	1,057,045	7,001,110	3,809,742	12,150,499	10,069,776	1,552,074	471,085	57,564
West Virginia	3,958,439	432,223	2,014,017	1,512,199	3,534,912	3,228,445	245,082	19,418	41,967
Wisconsin	10,862,147	907,311	4,786,356	5,168,480	10,444,742	9,532,423	449,246	199,611	263,462
Wyoming	1,660,037	144,728	851,896	663,413	1,654,343	1,430,635	213,245	1,488	8,975

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

<sup>1</sup>Interschool system transactions are excluded to prevent double counting.

<sup>2</sup>Funds spent operating local public schools and local education agencies, including expenditures such 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.

<sup>3</sup>Includes 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 (F-33) 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 2012, Provisional Version 1a.

**Table 2. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year and state: Fiscal years 2011 and 12**

State	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures <sup>1</sup> per pupil		
	Fiscal year 2011 (in 2012 dollars) <sup>2</sup>	Fiscal year 2012 (in 2012 dollars)	Percentage change	Fiscal year 2011 (in 2012 dollars) <sup>2</sup>	Fiscal year 2012 (in 2012 dollars)	Percentage change
<b>United States</b>	<b>\$12,125</b>	<b>\$11,770</b>	<b>-2.9</b>	<b>\$10,194</b>	<b>\$9,937</b>	<b>-2.5</b>
Alabama	9,926	9,462	-4.7	8,866	8,399	-5.3
Alaska	26,195	28,237	7.8	25,868	26,255	1.5
Arizona	8,514	8,132	-4.5	7,882	7,654	-2.9
Arkansas	10,571	10,226	-3.3	9,073	8,938	-1.5
California	10,285	9,929	-3.5	8,778	8,662	-1.3
Colorado	11,681	11,143	-4.6	9,486	9,157	-3.5
Connecticut	17,694	17,840	0.8	15,451	15,721	1.7
Delaware	13,358	13,247	-0.8	11,941	12,223	2.4
District of Columbia	19,063	20,354	6.8	17,483	17,439	-0.3
Florida	10,240	8,929	-12.8	9,286	8,464	-8.8
Georgia	10,785	9,973	-7.5	9,381	9,099	-3.0
Hawaii	14,325	13,875	-3.1	12,356	12,054	-2.4
Idaho	8,796	7,602	-13.6	7,812	6,975	-10.7
Illinois	12,507	12,004	-4.0	10,364	10,318	-0.4
Indiana	11,188	11,301	1.0	8,807	8,998	2.2
Iowa	12,538	12,472	-0.5	9,418	9,339	-0.8
Kansas	12,176	12,002	-1.4	10,572	10,662	0.9
Kentucky	10,506	10,089	-4.0	9,380	9,030	-3.7
Louisiana	11,416	11,580	1.4	10,740	11,104	3.4
Maine	14,889	13,887	-6.7	13,323	11,795	-11.5
Maryland	15,416	14,725	-4.5	13,520	12,810	-5.3
Massachusetts	16,747	16,458	-1.7	13,708	13,358	-2.6
Michigan	10,356	9,955	-3.9	9,166	8,940	-2.5
Minnesota	12,489	11,970	-4.2	9,951	9,844	-1.1
Mississippi	9,668	9,381	-3.0	8,488	8,414	-0.9
Missouri	10,726	10,596	-1.2	9,062	8,910	-1.7
Montana	13,610	13,415	-1.4	12,850	12,452	-3.1
Nebraska	14,810	14,248	-3.8	12,524	12,647	1.0
Nevada	11,948	12,053	0.9	10,150	10,098	-0.5
New Hampshire	18,525	16,564	-10.6	15,002	13,576	-9.5
New Jersey	17,841	19,012	6.6	14,994	16,113	7.5
New Mexico	13,022	12,022	-7.7	11,144	10,300	-7.6
New York	21,130	21,072	-0.3	18,664	18,567	-0.5
North Carolina	9,753	8,562	-12.2	8,524	8,127	-4.7
North Dakota	15,240	14,667	-3.8	12,827	12,597	-1.8
Ohio	11,484	10,992	-4.3	9,858	9,481	-3.8
Oklahoma	9,217	8,825	-4.3	8,296	8,088	-2.5
Oregon	10,998	10,594	-3.7	10,190	9,787	-4.0
Pennsylvania	14,576	14,127	-3.1	11,902	11,520	-3.2
Rhode Island	16,410	16,519	0.7	14,558	14,303	-1.8
South Carolina	10,577	10,562	-0.1	9,139	9,153	0.1
South Dakota	11,028	10,695	-3.0	9,417	8,807	-6.5
Tennessee	8,720	8,681	-0.5	7,803	7,838	0.5
Texas	11,343	10,670	-5.9	9,593	8,803	-8.2
Utah	5,521	6,798	23.1	6,245	6,252	0.1
Vermont	16,716	16,110	-3.6	13,913	12,541	-9.9
Virginia	11,182	10,849	-3.0	9,847	9,859	0.1
Washington	11,682	11,461	-1.9	10,043	9,717	-3.2
West Virginia	12,097	13,809	14.2	12,199	11,251	-7.8
Wisconsin	13,798	12,911	-6.4	11,858	10,847	-8.5
Wyoming	20,467	19,376	-5.3	17,234	16,841	-2.3

<sup>1</sup>Funds 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.

<sup>2</sup>Data have been adjusted to fiscal year 2012 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.

NOTE: How to read this table: Using Alabama as an example, if all school districts were listed by size of total revenues per pupil, the district at the midpoint (median) in 2011 would have total revenues per pupil of \$9,926 (in 2012 dollars).

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, Final Version 2a and fiscal year 2012, Provisional Version 1a; *Digest of Education Statistics: 2012*, retrieved November 21, 2013, from [http://nces.ed.gov/programs/digest/d12/tables/dt12\\_034.asp](http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp).

Table 3. Total students, revenues, revenues per pupil, 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 2012

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source (in thousands of dollars)				Current expenditures (in thousands of dollars)			Current expenditures per pupil
			Total	Federal	State	Local	Revenues per pupil	Total current <sup>2</sup>	Instruction and instruction-related	
New York City School District	New York	990,145	\$23,517,452	\$2,237,047	\$8,648,188	\$12,632,217	\$23,752	\$20,026,755	\$15,253,827	\$20,226
Los Angeles Unified School District <sup>3</sup>	California	659,639	8,314,608	1,251,529	5,002,708	2,060,371	12,605	6,993,429	4,680,683	10,602
City Of Chicago School District 299 <sup>3</sup>	Illinois	403,004	5,760,419	892,899	2,063,571	2,803,949	14,294	4,826,426	3,282,904	11,976
Miami-Dade County Public School District <sup>3</sup>	Florida	350,239	3,188,967	457,537	1,011,288	1,720,142	9,105	3,043,425	2,099,990	8,690
Clark County School District <sup>3</sup>	Nevada	313,398	2,863,675	282,471	870,957	1,710,247	9,138	2,462,255	1,585,634	7,857
Broward County School District <sup>4</sup>	Florida	258,478	2,221,054	269,571	835,872	1,115,611	8,593	2,073,343	1,383,356	8,021
Houston Independent School District 912 <sup>2</sup>	Texas	203,066	2,046,214	248,401	509,806	1,288,007	10,077	1,874,685	1,095,783	9,232
Hillsborough County School District <sup>2</sup>	Florida	197,041	1,803,776	291,908	847,219	664,649	9,154	1,639,068	1,138,942	8,318
Hawaii Department Of Education <sup>3</sup>	Hawaii	182,706	2,535,038	318,728	2,161,254	55,056	13,875	2,202,298	1,341,511	12,054
Orange County Public Schools <sup>3</sup>	Florida	180,000	1,827,011	202,082	612,677	1,012,252	10,150	1,443,975	990,307	8,022
Fairfax County Public Schools	Virginia	177,606	2,398,065	128,140	488,170	1,781,755	13,502	2,295,411	1,577,428	12,924
Palm Beach County School District <sup>3</sup>	Florida	176,901	1,710,762	180,910	324,304	1,205,548	9,671	1,580,528	1,098,366	8,935
Gwinnett County School District <sup>4</sup>	Georgia	162,370	1,574,463	138,288	686,817	749,358	9,697	1,457,216	941,139	8,975
Dallas Independent School District 905 <sup>3</sup>	Texas	157,575	1,677,871	251,377	466,566	959,928	10,648	1,349,783	869,077	8,566
Philadelphia School District	Pennsylvania	154,262	2,681,763	452,562	1,292,598	936,603	17,384	1,683,739	1,041,634	10,915
Wake County Schools	North Carolina	148,154	1,202,796	135,729	709,165	357,902	8,119	1,128,321	770,416	7,616
Montgomery County Public Schools	Maryland	146,459	2,854,888	109,485	759,591	1,985,812	19,493	2,178,319	1,552,209	14,873
Charlotte-Mecklenburg Schools	North Carolina	141,728	1,209,892	156,055	670,885	382,952	8,537	1,104,932	730,133	7,796
San Diego City Unified School District <sup>2</sup>	California	131,044	1,408,787	162,054	508,108	738,625	10,750	1,210,667	783,984	9,239
Duval County School District <sup>2</sup>	Florida	125,429	1,084,243	156,609	457,677	469,957	8,644	1,033,432	698,432	8,239
Prince George's County Public Schools <sup>3</sup>	Maryland	123,833	2,065,364	145,794	1,017,616	901,954	16,679	1,676,111	1,040,612	13,535
Memphis City Schools <sup>3</sup>	Tennessee	110,952	1,194,046	247,241	463,916	482,889	10,762	1,085,345	723,139	9,782
Cypress-Fairbanks Independent School District 907	Texas	107,960	930,535	72,251	366,723	491,561	8,619	737,107	512,778	6,828
Cobb County School District <sup>3</sup>	Georgia	107,291	1,102,087	83,131	423,821	595,135	10,272	965,031	681,276	8,995
Baltimore County Public Schools <sup>3</sup>	Maryland	105,153	1,589,273	90,954	676,250	822,069	15,114	1,360,714	895,503	12,940
Pinellas County School District <sup>3</sup>	Florida	103,776	922,370	117,146	270,159	535,065	8,888	885,130	592,946	8,529
Jefferson County School District	Kentucky	99,191	1,218,406	188,192	479,204	551,010	12,283	1,131,376	709,771	11,406
Northside Independent School District 915	Texas	98,110	931,113	95,055	349,773	486,285	9,491	730,208	502,978	7,443
Dekalb County School District <sup>3</sup>	Georgia	98,088	1,041,282	113,519	373,258	554,505	10,616	990,075	666,791	10,094
Polk County School District <sup>2</sup>	Florida	96,070	891,269	116,482	431,022	343,765	9,277	835,993	597,447	8,702
Albuquerque Public Schools <sup>3</sup>	New Mexico	94,318	963,715	97,699	688,092	177,924	10,218	802,693	504,700	8,510
Fulton County <sup>3</sup>	Georgia	92,604	1,134,739	73,056	327,708	733,975	12,254	861,716	575,684	9,305
Austin Independent School District 901	Texas	86,528	1,070,061	130,188	169,928	769,945	12,367	768,411	499,865	8,880
Jefferson County School District No. R-1 <sup>3</sup>	Colorado	85,793	823,580	55,926	338,935	428,719	9,600	723,994	469,301	8,439
Baltimore City Public Schools <sup>3</sup>	Maryland	84,212	1,459,517	203,999	983,161	272,357	17,331	1,287,343	829,204	15,287
Lee County School District <sup>4</sup>	Florida	83,895	765,065	91,712	199,089	474,264	9,119	707,451	456,137	8,433
Long Beach Unified School District <sup>3</sup>	California	83,691	837,323	144,082	540,531	152,710	10,005	733,732	497,510	8,767
Fort Worth Independent School District 905	Texas	83,109	826,247	145,549	318,191	362,507	9,942	734,644	485,299	8,840
Prince William County Public Schools	Virginia	81,937	960,967	64,039	394,638	502,290	11,728	826,747	531,035	10,090
Denver School District 1 <sup>3</sup>	Colorado	80,890	967,307	140,975	270,703	555,629	11,958	814,951	504,842	10,075

See notes at end of table.

Table 3. Total students, revenues, revenues per pupil, 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 2012—Continued

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Revenues per pupil	Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local		Total current <sup>2</sup>	Instruction and instruction-related	
Nashville Davidson County Schools <sup>3</sup>	Tennessee	80,393	852,377	124,758	237,139	490,480	10,603	787,272	515,857	9,793
Milwaukee School District <sup>4</sup>	Wisconsin	79,130	1,189,747	221,083	633,933	334,731	15,035	1,028,504	650,291	12,998
Anne Arundel County Public Schools <sup>5</sup>	Maryland	76,303	1,088,736	55,614	402,917	630,205	14,269	973,747	662,615	12,762
Fresno Unified School District <sup>6</sup>	California	74,235	759,074	139,111	511,214	108,749	10,225	660,284	434,969	8,895
Guilford County Schools	North Carolina	74,086	769,588	90,219	382,738	296,631	10,388	652,679	423,598	8,810
Greenville County School District <sup>7</sup>	South Carolina	72,153	685,904	67,024	335,785	283,095	9,506	548,133	337,826	7,597
Brevard County School District <sup>8</sup>	Florida	71,792	587,566	61,891	277,166	248,509	8,184	560,048	387,720	7,801
Virginia Beach City Public Schools	Virginia	70,978	754,661	83,828	316,409	354,424	10,632	747,056	502,580	10,525
Alpine School District	Utah	69,639	473,421	46,224	273,197	154,000	6,798	376,888	268,409	5,412
Fort Bend Independent School District 907	Texas	69,449	619,643	54,351	219,685	345,607	8,922	512,646	339,939	7,382
Davis County School District	Utah	69,285	488,488	42,301	278,010	168,177	7,050	403,749	272,140	5,827
Granite School District	Utah	69,252	487,404	64,405	258,193	164,806	7,038	425,085	288,032	6,138
North East Independent School District 910	Texas	67,439	682,125	62,851	212,338	406,936	10,115	540,210	367,553	8,010
Detroit City School District	Michigan	67,064	1,035,068	271,358	499,995	263,715	15,434	893,966	585,814	13,330
Pasco County School Board <sup>9</sup>	Florida	66,659	582,449	61,671	286,001	234,777	8,738	533,474	346,453	8,003
Loudoun County Public Schools	Virginia	65,585	969,001	37,030	222,755	709,216	14,775	790,985	542,706	12,060
Washoe County School District <sup>3</sup>	Nevada	64,740	606,096	66,385	213,610	326,101	9,362	554,333	336,799	8,562
Mesa Unified School District	Arizona	64,728	565,143	67,494	214,838	282,811	8,731	492,352	302,892	7,606
Arlington Independent School District	Texas	64,703	566,407	63,788	242,020	260,599	8,754	460,939	318,345	7,124
Seminole County School District <sup>4</sup>	Florida	64,344	513,064	52,192	232,046	228,826	7,974	487,144	328,206	7,571
Aldine Independent School District 902	Texas	64,300	610,147	97,303	324,058	188,786	9,489	497,038	324,543	7,730
El Paso Independent School District 902	Texas	64,214	618,764	108,474	312,306	197,984	9,636	527,127	358,930	8,209
Douglas County School District Re 1 <sup>3</sup>	Colorado	63,114	584,330	13,899	260,462	309,969	9,258	468,695	294,365	7,426
Katy Independent School District 914	Texas	62,414	590,635	41,823	205,720	343,092	9,463	463,897	310,269	7,433
Elk Grove Unified School District <sup>4</sup>	California	62,126	541,376	63,320	368,394	109,662	8,714	492,254	340,395	7,923
Volusia County School District <sup>5</sup>	Florida	61,524	547,213	63,123	211,407	272,683	8,894	500,586	332,917	8,136
Mobile County School District	Alabama	61,462	585,069	83,326	323,217	178,526	9,519	522,318	311,876	8,498
Chesterfield County Public Schools	Virginia	59,200	626,131	42,011	267,399	316,721	10,577	503,048	332,782	8,497
Knox County School District	Tennessee	58,639	517,620	66,212	166,759	284,649	8,827	458,063	317,324	7,812
Garland Independent School District 909	Texas	58,151	515,646	59,297	273,440	182,909	8,867	431,666	290,489	7,423
Santa Ana Unified School District <sup>6</sup>	California	57,250	615,303	103,610	392,106	119,587	10,748	524,758	361,185	9,166
San Francisco Unified School District <sup>7</sup>	California	56,310	746,702	92,837	195,653	458,212	13,261	554,190	369,126	9,842
Plano Independent School District 910	Texas	55,659	630,492	27,978	102,983	499,531	11,328	446,069	309,426	8,014
Boston City Schools	Massachusetts	55,027	1,262,395	131,642	319,499	811,254	22,941	1,085,131	737,694	19,720
Osceola County School District <sup>8</sup>	Florida	54,783	468,040	57,912	229,871	180,257	8,544	431,325	289,539	7,873
San Antonio Independent School District 907 <sup>3</sup>	Texas	54,394	561,919	131,088	268,440	162,391	10,331	490,556	321,945	9,019
San Bernardino City Unified School District <sup>4</sup>	California	54,379	614,746	101,866	461,395	51,485	11,305	494,951	305,542	9,102
Corona Norco Unified School District	California	53,467	481,844	35,106	315,947	130,791	9,012	402,657	273,106	7,531
Forsyth County-Winston Salem Schools	North Carolina	53,340	462,134	70,974	263,463	127,697	8,664	447,091	306,901	8,382
Capistrano Unified School District <sup>5</sup>	California	53,170	437,617	34,955	134,896	267,766	8,231	391,870	275,534	7,370

See notes at end of table.



Table 3. Total students, revenues, revenues per pupil, 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 2012—Continued

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source (in thousands of dollars)			Current expenditures (in thousands of dollars)			Current expenditures per pupil	
			Total	Federal	State	Local	Revenues per pupil	Total current <sup>2</sup>		Instruction and instruction-related
Cumberland County Schools	North Carolina	53,053	446,774	83,302	263,276	100,196	8,421	427,720	290,107	8,062
Pasadena Independent School District 917	Texas	52,942	499,925	74,268	282,576	143,081	9,443	446,262	290,408	8,429
Conroe Independent School District 902	Texas	52,664	454,374	27,519	141,663	285,192	8,628	358,995	236,941	6,817
Cherry Creek School District 5 <sup>3</sup>	Colorado	52,655	528,040	27,338	216,417	284,285	10,028	470,768	334,506	8,941
Lewisville Independent School District 902	Texas	51,920	532,667	33,972	139,514	359,181	10,259	416,307	287,239	8,018
Tucson Unified School District 1	Arizona	51,720	501,632	77,010	153,134	271,488	9,699	439,422	220,373	8,496
Howard County Public Schools	Maryland	51,555	889,422	23,875	282,270	583,277	17,252	760,263	543,872	14,747
Clayton County School District <sup>3</sup>	Georgia	51,018	487,526	70,677	226,538	190,311	9,556	431,646	292,624	8,461
Jordan School District	Utah	50,961	350,709	20,903	191,136	138,670	6,882	283,231	189,409	5,558
Columbus City School District	Ohio	50,488	949,275	141,562	339,022	468,691	18,802	707,248	431,246	14,008
Omaha City School District 1	Nebraska	50,340	611,657	102,834	205,033	303,790	12,151	562,446	385,171	11,173
Atlanta Public Schools <sup>3</sup>	Georgia	50,009	800,352	95,495	143,264	561,593	16,004	700,437	374,175	14,006
Brownsville Independent School District 901	Texas	49,655	501,603	112,894	328,109	60,600	10,102	443,428	291,027	8,930
Henrico County Public Schools	Virginia	49,654	519,170	44,871	214,524	259,775	10,456	441,519	295,690	8,892
Wichita Unified School District 259	Kansas	49,389	578,456	70,782	345,915	161,759	11,712	506,198	315,298	10,249
Seattle School District 1	Washington	49,269	684,501	56,340	307,249	320,912	13,893	548,092	342,908	11,124
Anchorage School District <sup>3</sup>	Alaska	48,765	746,315	94,110	438,433	213,772	15,304	729,654	456,083	14,963
Garden Grove Unified School District	California	47,999	433,419	53,814	282,484	97,121	9,030	410,289	279,440	8,548
Sacramento City Unified School District <sup>3</sup>	California	47,940	498,462	80,477	307,271	110,714	10,398	463,600	313,771	9,670
San Juan Unified School District <sup>3</sup>	California	47,245	446,540	56,544	268,832	121,164	9,452	408,642	277,178	8,649

<sup>1</sup>The 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.

<sup>2</sup>Funds 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.

<sup>3</sup>The 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 2012, Provisional Version 1a.



Table 4. Current expenditures of public elementary and secondary school systems, by state: Fiscal year 2012

[In thousands of dollars]

State	All functions <sup>1</sup>				Instruction and instruction-related <sup>1,2</sup>				Support services <sup>1,3</sup>				All other functions <sup>1,4</sup>
	Total <sup>5</sup>	Salaries and wages	Employee benefits	Other <sup>6</sup>	Total	Salaries and wages	Employee benefits	Other <sup>6</sup>	Total	Salaries and wages	Employee benefits	Other <sup>6</sup>	Total <sup>6</sup>
<b>United States</b>	<b>\$521,464,037</b>	<b>\$309,699,022</b>	<b>\$114,970,932</b>	<b>\$96,794,083</b>	<b>\$339,783,920</b>	<b>\$223,513,145</b>	<b>\$81,425,196</b>	<b>\$34,845,579</b>	<b>\$159,783,391</b>	<b>\$76,644,121</b>	<b>\$29,735,484</b>	<b>\$53,403,786</b>	<b>\$21,896,726</b>
Alabama	6,375,493	3,719,862	1,399,800	1,255,831	3,981,483	2,618,270	931,550	431,663	1,950,933	924,745	376,970	649,218	443,077
Alaska	2,274,160	1,060,067	958,576	255,517	1,406,028	723,677	493,173	189,178	796,882	312,250	215,297	269,335	71,250
Arizona	8,084,804	5,167,501	1,186,158	1,731,145	4,638,210	3,409,093	752,248	476,869	3,068,613	1,638,686	359,646	1,070,281	377,981
Arkansas	4,532,446	2,701,904	747,095	1,083,447	2,954,841	1,946,258	531,352	477,231	1,327,364	661,879	187,078	478,407	250,241
California	56,975,039	34,552,103	12,963,529	9,459,407	37,465,444	24,492,057	8,663,173	4,310,214	17,150,323	8,650,776	3,710,511	4,789,036	2,359,272
Colorado	7,270,249	4,631,520	1,197,278	1,441,451	4,605,727	3,239,462	824,026	542,239	2,374,984	1,243,550	331,978	799,456	289,538
Connecticut	8,591,424	4,933,412	2,225,543	1,432,469	5,578,598	3,617,379	1,611,594	349,625	2,698,672	1,169,558	556,086	973,028	314,154
Delaware	1,754,659	955,950	448,263	350,446	1,141,419	695,555	344,499	101,365	544,243	224,399	95,880	223,964	68,997
District of Columbia	1,353,602	863,868	127,629	362,105	770,970	586,784	74,982	109,204	521,614	273,566	51,898	196,150	61,018
Florida	22,257,388	13,161,006	3,711,196	5,385,186	14,972,068	9,348,416	2,506,886	3,116,766	6,194,138	3,267,751	1,009,041	1,917,346	1,091,182
Georgia	15,542,845	9,732,492	3,080,561	2,729,792	10,393,660	7,109,539	2,364,898	919,223	4,258,628	2,320,425	632,254	1,305,949	890,557
Hawaii	2,202,298	1,184,582	426,745	590,971	1,341,511	852,797	298,901	189,813	735,938	280,181	110,579	345,178	124,849
Idaho	1,841,699	1,118,023	386,858	336,818	1,186,451	809,478	273,467	103,506	555,172	275,666	99,147	180,359	100,076
Illinois	24,988,256	14,043,266	6,247,135	4,697,855	15,819,104	10,093,714	4,317,256	1,408,134	8,358,645	3,668,321	1,801,611	2,888,713	810,507
Indiana	10,031,069	5,520,844	2,968,067	1,542,158	6,167,803	3,887,710	2,001,789	278,304	3,394,999	1,420,617	907,639	1,066,743	468,267
Iowa	4,977,681	3,149,837	1,044,314	783,530	3,311,308	2,277,239	742,819	291,250	1,449,628	776,867	270,718	402,043	216,745
Kansas	4,733,565	2,758,849	885,887	1,088,829	3,118,705	1,961,209	620,411	537,085	1,384,350	709,040	233,771	441,539	230,510
Kentucky	6,403,161	4,011,360	1,462,056	929,745	4,059,634	2,844,238	962,056	253,340	1,958,334	998,036	428,538	531,760	385,193
Louisiana	7,978,774	4,483,132	2,011,769	1,483,873	5,027,447	3,196,276	1,400,211	430,960	2,518,570	1,128,957	528,963	860,650	432,757
Maine	2,301,725	1,369,350	527,343	405,032	1,441,507	966,772	380,065	94,670	778,786	354,293	132,440	292,053	81,432
Maryland	11,618,843	6,897,613	3,095,327	1,625,903	7,778,562	5,022,476	2,265,060	491,026	3,523,663	1,766,731	775,341	981,591	316,618
Massachusetts	13,407,125	8,102,275	3,055,898	2,248,952	9,020,456	6,098,790	2,388,884	532,782	3,964,718	1,783,149	610,302	1,571,267	421,951
Michigan	16,454,526	8,310,169	4,427,159	3,717,198	10,381,448	5,938,203	3,129,739	1,313,506	5,470,962	2,240,113	1,230,087	2,000,762	602,116
Minnesota	9,013,817	5,656,932	1,809,824	1,547,061	6,294,570	4,246,647	1,368,157	679,766	2,297,512	1,003,750	323,742	970,020	421,735
Mississippi	4,005,533	2,403,947	743,391	858,195	2,496,560	1,696,386	502,910	297,264	1,244,708	601,615	195,558	447,535	264,265
Missouri	8,634,576	5,407,938	1,587,241	1,639,397	5,539,715	3,807,044	1,099,304	633,367	2,707,153	1,381,465	421,352	904,336	387,708
Montana	1,488,438	867,538	261,760	359,140	945,144	622,044	182,389	140,711	479,877	225,972	71,890	182,015	63,417
Nebraska	3,393,062	2,004,744	648,651	739,667	2,350,647	1,508,519	495,333	346,795	882,267	437,556	136,955	307,756	160,148
Nevada	3,593,719	2,149,759	852,242	591,718	2,280,095	1,484,500	571,381	224,214	1,176,001	628,275	266,162	281,564	137,623
New Hampshire	2,593,159	1,424,692	620,110	548,357	1,732,790	1,074,098	467,575	191,117	788,663	322,439	143,641	322,583	71,706
New Jersey	23,452,122	13,809,309	5,689,240	3,953,573	14,268,774	9,518,935	3,684,025	1,065,814	8,375,958	4,018,701	1,747,703	2,609,554	807,390
New Mexico	2,969,410	1,803,078	548,018	618,314	1,793,922	1,244,869	372,461	176,592	1,035,630	518,205	159,901	357,524	139,858
New York	51,785,878	29,080,412	14,305,477	8,399,989	37,224,810	22,686,223	11,523,889	3,014,698	13,449,918	5,695,576	2,691,654	5,062,688	1,111,150
North Carolina	12,310,173	7,770,844	2,445,982	2,093,347	8,124,765	5,622,467	1,745,907	756,391	3,525,412	1,871,009	601,267	1,053,136	659,996
North Dakota	1,139,350	693,778	214,992	230,580	725,171	498,299	158,309	68,563	328,938	166,426	50,102	112,410	85,241
Ohio	19,462,163	11,393,778	4,296,346	3,772,039	12,131,479	7,995,640	2,861,832	1,274,007	6,645,667	3,069,360	1,281,818	2,294,489	685,017
Oklahoma	5,009,714	2,919,760	948,872	1,141,082	2,942,407	2,006,041	657,837	278,529	1,705,903	796,837	251,524	657,542	361,404
Oregon	5,376,527	2,832,145	1,581,063	963,319	3,316,428	1,938,998	1,053,101	324,329	1,857,239	829,253	487,625	540,361	202,860
Pennsylvania	23,188,521	12,970,404	5,310,179	4,907,938	14,889,953	9,518,129	3,828,650	1,543,174	7,392,377	3,135,505	1,357,695	2,899,177	906,191
Rhode Island	2,058,780	1,177,939	517,348	363,493	1,327,985	862,394	366,117	99,474	676,823	313,332	150,344	213,147	53,972

See notes at end of table.

Table 4. Current expenditures of public elementary and secondary school systems, by state: Fiscal year 2012—Continued

(In thousands of dollars)

State	All functions <sup>1</sup>				Instruction and instruction-related <sup>1,2</sup>				Support services <sup>1,3</sup>				All other functions <sup>1,4</sup>
	Total <sup>5</sup>	Salaries and wages	Employee benefits	Other <sup>6</sup>	Total	Salaries and wages	Employee benefits	Other <sup>6</sup>	Total	Salaries and wages	Employee benefits	Other <sup>6</sup>	Total <sup>6</sup>
South Carolina	6,609,213	3,946,302	1,284,896	1,378,015	4,128,921	2,832,169	892,135	404,617	2,109,643	995,180	338,139	776,324	370,649
South Dakota	1,078,820	650,261	184,972	243,587	685,772	466,923	129,681	89,168	336,152	161,584	48,372	126,196	56,896
Tennessee	8,283,139	5,003,581	1,635,668	1,643,890	5,671,229	3,765,205	1,230,599	675,425	2,173,365	1,031,567	339,399	802,399	438,545
Texas	41,293,908	27,828,484	4,784,080	8,681,344	26,645,563	20,179,313	3,347,211	3,119,039	12,420,583	6,808,272	1,206,479	4,405,832	2,227,762
Utah	3,688,095	2,069,224	940,375	678,496	2,477,832	1,494,827	680,699	302,306	979,950	508,540	230,027	241,383	230,313
Vermont	1,425,793	840,808	308,860	276,125	924,937	602,588	225,282	97,067	458,479	219,135	77,455	161,889	42,377
Virginia	13,398,017	8,524,810	2,931,524	1,941,683	9,006,449	6,176,640	2,073,681	756,128	3,855,594	2,100,177	765,091	990,326	535,974
Washington	10,069,776	6,177,530	2,125,878	1,766,368	6,245,800	4,227,049	1,410,296	608,455	3,356,724	1,820,442	652,062	884,220	467,252
West Virginia	3,228,445	1,751,534	946,317	530,594	2,029,773	1,185,118	634,412	210,243	1,019,440	470,137	275,945	273,358	179,232
Wisconsin	9,532,423	5,257,916	2,511,405	1,763,102	6,086,642	3,918,450	1,741,674	426,518	3,070,348	1,186,757	705,545	1,178,046	375,433
Wyoming	1,430,635	852,590	352,035	226,010	933,403	598,238	241,310	93,855	452,908	237,498	102,262	113,148	44,324

<sup>1</sup>Interschool system expenditures are excluded to prevent double counting.

<sup>2</sup>Includes instruction and instructional staff support services current expenditures.

<sup>3</sup>Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, business, central, and other support services.

<sup>4</sup>Includes food services and enterprise operations current expenditures.

<sup>5</sup>Funds 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.

<sup>6</sup>Includes purchased services, supplies, and other miscellaneous current expenditures.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) 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 2012, Provisional Version 1a.

Table 5. Median current expenditures per pupil and numbers of districts and students for the states that reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2012

State	Median current expenditures per pupil						District type				Students <sup>6,7</sup>			
	Total		Instruction and instruction-related <sup>1,2</sup>		Support services <sup>1,3</sup>		Total <sup>4</sup>		Number reporting <sup>5</sup>		Total <sup>4</sup>		Number in reporting districts <sup>5</sup>	
	Charter <sup>8</sup>	Noncharter <sup>9</sup>	Charter <sup>8</sup>	Noncharter <sup>9</sup>	Charter <sup>8</sup>	Noncharter <sup>9</sup>	Charter <sup>8</sup>	Noncharter <sup>9</sup>	Charter <sup>8</sup>	Noncharter <sup>9</sup>	Charter <sup>8</sup>	Noncharter <sup>9</sup>	Charter <sup>8</sup>	Noncharter <sup>9</sup>
<b>Reporting states<sup>10</sup></b>	<b>‡</b>	<b>\$10,169</b>	<b>‡</b>	<b>\$6,385</b>	<b>‡</b>	<b>\$3,331</b>	<b>2,585</b>	<b>10,267</b>	<b>2,173</b>	<b>9,512</b>	<b>1,090,532</b>	<b>28,078,676</b>	<b>1,000,593</b>	<b>28,029,278</b>
Arizona	7,543	7,852	3,976	4,470	3,152	3,132	409	247	382	223	135,551	926,991	133,584	925,056
Arkansas	7,403	9,001	4,214	5,806	2,944	2,621	17	248	17	228	7,230	409,098	7,230	408,885
California	‡	8,811	‡	5,612	‡	2,815	30	781	14	694	17,677	2,554,182	9,209	2,553,306
Colorado	6,048	9,625	3,532	5,843	2,321	3,613	1	138	1	133	10,506	109,543	10,506	109,543
Connecticut	11,438	15,931	5,757	10,165	3,834	5,202	18	180	17	169	6,098	537,992	6,098	526,406
Delaware	10,804	13,163	5,952	8,537	4,763	3,976	22	22	22	19	10,322	118,624	10,322	118,624
District of Columbia	17,409	17,468	8,611	11,477	7,558	5,136	61	1	51	1	28,987	44,618	28,987	44,618
Georgia	‡	9,106	‡	6,064	‡	2,413	17	160	13	145	15,984	766,247	14,970	765,661
Idaho	5,394	8,220	3,387	5,110	1,759	2,478	30	108	29	103	12,122	144,453	12,122	144,396
Illinois	—	10,313	—	6,310	—	3,602	2	998	0	852	640	1,566,946	‡	1,555,970
Indiana	7,714	9,135	4,637	5,541	2,922	3,055	65	310	65	292	28,270	1,012,454	28,270	1,007,536
Louisiana	10,995	11,292	6,454	7,316	4,145	3,351	50	75	47	68	32,461	517,288	32,461	515,511
Massachusetts	12,433	13,560	8,400	9,062	3,685	4,111	79	329	69	327	30,595	922,774	29,633	922,683
Michigan	8,802	9,010	4,570	5,938	3,764	2,699	260	610	249	548	118,355	1,421,626	117,129	1,421,312
Minnesota	9,835	9,848	6,212	6,676	3,212	2,616	152	388	148	340	39,040	800,033	39,040	799,736
Missouri	12,699	8,826	6,064	5,615	4,785	2,732	40	531	36	522	20,570	895,110	16,705	893,221
New Hampshire	—	15,544	—	10,139	—	4,952	17	163	0	160	1,162	187,953	‡	183,596
New Jersey	15,005	16,164	8,173	9,940	5,994	5,780	84	586	75	573	24,975	1,248,851	24,975	1,248,851
New Mexico	‡	11,516	‡	6,524	‡	4,546	40	78	26	72	8,136	131,062	5,455	130,663
New York	—	18,567	—	12,680	—	5,415	183	771	0	690	60,137	2,642,824	‡	2,642,805
North Carolina	7,531	8,548	4,692	5,627	2,390	2,465	108	123	100	115	45,496	1,462,368	45,496	1,462,172
Ohio	9,172	9,620	5,054	6,107	3,800	3,126	387	665	346	612	107,053	1,632,941	106,590	1,631,200
Oklahoma	5,941	8,095	3,350	4,650	2,480	2,714	4	521	4	518	1,641	572,126	1,641	571,847
Oregon	12,217	10,497	7,356	6,333	4,677	3,805	13	129	13	125	2,519	145,453	2,519	144,960
Pennsylvania	11,699	11,450	6,749	7,384	4,683	3,611	162	577	161	499	105,036	1,645,147	105,036	1,644,759
Rhode Island	13,410	14,544	7,765	9,779	5,331	4,667	13	39	13	34	3,564	104,948	3,564	103,199
South Carolina	6,098	‡	4,468	‡	1,539	‡	1	87	1	68	9,978	394,794	9,978	393,330
Texas	8,145	8,939	4,700	5,595	3,104	2,875	208	1,027	196	1,014	154,584	4,195,048	154,386	4,193,157
Utah	5,498	6,932	3,499	4,690	1,633	1,902	93	43	78	41	44,687	554,145	44,687	553,873
Wisconsin	—	10,857	—	6,898	—	3,674	19	332	0	327	7,156	413,037	‡	412,402

— Not available.

‡ Not applicable.

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

<sup>1</sup> Interschool system expenditures are excluded to prevent double counting.

<sup>2</sup> Includes instruction and instructional staff support services current expenditures.

<sup>3</sup> Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, business, central, and other support services.

<sup>4</sup> Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district.

<sup>5</sup> Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district and reflects only those districts that reported fiscal data greater than or equal to zero and student membership greater than zero.

<sup>6</sup> The 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.

<sup>7</sup> Student membership was not reported on the district-level CCD Local Education Agency Universe Survey for independent charter school districts in New Hampshire. As a result, the source of the student membership for both charter and noncharter school districts shown in this table for New Hampshire is state-aggregated membership from the school-level CCD Public Elementary-Secondary School Universe Survey.

<sup>8</sup> All associated schools are charter schools.

<sup>9</sup> Independent charter school districts, and school districts that have charter and noncharter schools, are excluded from this category.

<sup>10</sup> Reporting states include only the states reported in this table.

NOTE: Median expenditures are reported for each data item, so details do not sum to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2012, Provisional Version 1a.

## Appendix A: Methodology and Technical Notes

***Common Core of Data (CCD) survey system.*** The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The annual CCD is a comprehensive national statistical database of all public elementary and secondary schools and school districts that contain comparable data across all states. The CCD contains both nonfiscal and fiscal components. The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency (LEA) Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components.

State education agencies (SEAs) report data for these CCD surveys annually to NCES. The U.S. Census Bureau conducts the data collection for the finance surveys on behalf of NCES. The U.S. Department of Education collects data for all three CCD nonfiscal universe surveys through the *EDFacts* submission system.<sup>1</sup> The membership (i.e., enrollment) data used in this report come from the LEA Universe Survey. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

***F-33 data collection.*** The F-33 survey is a collaborative effort of NCES and the U.S. Census Bureau (Census Bureau).<sup>2</sup> Each year NCES and the Census Bureau work closely with SEAs to provide training and instruction on data definitions for fiscal data items and to collaborate on solutions to common data problems. SEAs report the F-33 data primarily through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The fiscal year (FY) 2012 F-33 collection opened on January 17, 2013 and closed on December 4, 2013. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report data in their state agency format, Census Bureau analysts conform state-formatted data to the format for variables in the F-33. For a detailed synopsis of which SEAs reported F-33 data in their own format as opposed to the "Census format" please see *Documentation for the NCES School District Finance Survey (F-33), School Year 2011–12 (Fiscal Year 2012)*(NCES 2014-304).

***Editing data to ensure quality.*** *NCES Statistical Standards* require that all NCES data be edited to ensure data quality. Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data (NCES 2014). When F-33 data are uploaded into the F-33 collection and processing system, the data review system applies a series of edit checks (often referred to as business rules) to detect potential errors or inconsistencies in the reported data. The F-33 survey analysts review the editing of F-33 data submissions and ask state fiscal coordinators to correct or confirm any numbers that appear out

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<sup>1</sup> *EDFacts* is a U.S. Department of Education initiative to collect, analyze, report on, and promote the use of high-quality, kindergarten through grade 12 (K–12) performance data for use in education planning, policymaking, and management and budget decisionmaking to improve outcomes for students. *EDFacts* centralizes data provided by SEAs, LEAs, and schools, and provides users with the ability to easily analyze and report on submitted data.

<sup>2</sup> 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/>.

of range when compared with other states' data or with the state's data submissions in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, F-33 survey analysts will correct the data based on a defined set of business rules or in some cases suppress data that do not meet quality standards and cannot be corrected.

***Fifth percentile, median, and 95th percentile cut-points.*** 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 cut-points 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 (NCES 2014). 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 5 in this report, because not all 50 states and the District of Columbia reported all the specific federal revenues in FY 12. 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.

***Current expenditures.*** Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across districts because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly both across and within states and districts.

***Comparing expenditures across districts.*** District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in 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. Additionally, some states have districts that perform specific administrative functions that support other districts (i.e., education service agencies). However, NCES does not currently have data that explains how much of services provided by special types of districts can be attributed to students enrolled in regular school districts. This variability 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.

**Comparing NPEFS and F-33.** The state level NPEFS reports many of the same or similar data items as the district level F-33 survey. Researchers, policymakers, practitioners, and the public may try to compare revenue and expenditure totals based on data for those variables or data for individual items. However, the data user should be cognizant that there may be differences between data items on the state and district level school finance collections that are not readily discernable. The survey coverage is different as NPEFS includes special state-run and federal-run school districts that are not included in the F-33. Expenditures on state-run schools are included on NPEFS, but are excluded on the F-33. The data availability also varies because some data might be available at the state level but not available at the district level, so the state-aggregated district totals from F-33 might not be equal to the state totals in NPEFS. The data may also vary because of different procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.<sup>3</sup> In these instances, Census Bureau analysts design and implement a “crosswalk” system to conform state-formatted data to the format for variables in the F-33. Differences in expenditures for similar data items between the two surveys can also occur based on the methodology that the state respondents use to “crosswalk” their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data, please see *Documentation for the NCES Public Education Financial Survey (NPEFS) School Year 2011–12 (Fiscal Year 2012) (NCES 2014-302)* and *Documentation for the NCES School District Finance Survey (F-33), School Year 2011–12 (Fiscal Year 2012) (NCES 2014-304)*.

**Comparing NCES and Census Bureau data files from the F-33 data collection.** The F-33 data collection produces two data files: one entitled the School District Finance Survey for distribution and reporting by NCES, and one entitled the Annual Survey of Local Government Finances for distribution and reporting by the Census Bureau. Researchers, policymakers, practitioners, and the public should be aware that the data files are not interchangeable in some respects. Specific differences between the collections include:

- Inclusion of independent charter school districts—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. The majority of states report school finance data for all charter schools in the NCES F-33 data file. By contrast, the F-33 data file and report produced by Census include only school districts that meet the Census Bureau’s definition of a government entity. A charter school with an oversight board or entity that is either elected or appointed by an elected official is considered a government unit by the Census Bureau. All charter schools are not included within the Census F-33 data file by virtue of following this definition.
- State payments on behalf of school districts—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items. By contrast, the Census Bureau reports state

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<sup>3</sup> The “crosswalk” translates the amounts states report in state agency format to amounts for each F-33 survey variable.

government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.

- Classification of state and local tax revenues—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue. Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau.

***Inflation-adjusted data.*** When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) that has been converted from a calendar year basis to a fiscal year basis (July through June).<sup>4</sup> 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.

***Fiscal years.*** The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust F-33 data to conform to a uniform fiscal year across states. A fiscal year relates to a school year as the latter year of the school year range. For example, FY 12 corresponds to school year 2011–12.

***ARRA data.*** In February 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated federal education funds directly to the states.<sup>5</sup> As a result of ARRA, NCES added seven data items to NPEFS and three data items to the F-33 in order to collect and analyze data pertaining to Title I, Impact Aid, and other U.S. Department of Education funds. NCES collected ARRA-related data in the F-33 and NPEFS collections for FY 09 through FY 12. ARRA data are not being separately reported in this First Look report.

For a more comprehensive explanation of the methodology utilized by the F-33, please see *Documentation for the NCES School District Finance Survey (F-33), School Year 2011–12 (Fiscal Year 2012)*(NCES 2014-304).

The F-33 files can be accessed at <http://nces.ed.gov/ccd/f33agency.asp>.

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<sup>4</sup> FY 11 data used for comparison in the selected findings and FY 11 data in table 2 were adjusted by multiplying the reported variable by 1.02930068253674. *Digest of Education Statistics*, Selected 2012 Tables, table 34.

[http://nces.ed.gov/programs/digest/d12/tables/dt12\\_034.asp](http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp) downloaded April 22, 2014.

<sup>5</sup> [http://www.recovery.gov/About/Pages/The\\_Act.aspx](http://www.recovery.gov/About/Pages/The_Act.aspx); retrieved December 15, 2011.

## Appendix B: Common Core of Data Glossary

**general administration expenditures**—Expenditures for establishing and administering policy to operate a school district. Expenditures include salaries, benefits, purchased services, and supplies for the office of the superintendent and board of education services.

**school administration expenditures**—Expenditures for directing and managing the operation of a school. Expenditures include salaries, benefits, purchased services, and supplies for the office of the principal and full-time department chairpersons.

**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, expenditures for repairs to fixed works and structures are 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. General administration expenditures and school administration expenditures are also included in current expenditures. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, 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 charter schools outside of the school district are also excluded from current expenditures.

**debt**—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within one year) credit obligations. Debt 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 primary function is to provide specialized services or programs to other 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**—Includes 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**—The function describes the activity for which a service of material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service.

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

**instruction and instruction-related expenditures**—Includes expenditures for instruction and instructional staff support services. These are expenditures 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 one 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.

**object**—An object is a classification used to describe the service or commodity obtained as the result of a specific expenditure.

**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 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/paul02agen.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. LEA Membership is the count of students for whom the LEA receives funding and is therefore responsible for educating. The student membership is a headcount, not full time equivalency (FTE). The term membership is often used interchangeably with enrollment in education policy reports and literature.

**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 NPEFS.

**total expenditures**—The sum of current expenditure, nonelementary/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 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 noncharter school districts and independent charter school districts, by state: Fiscal year 2012**

States	Total for independent charter school districts	Total for noncharter school districts	Difference	Percentage difference
Arizona	\$7,543	\$7,852	-\$309	-3.9
Arkansas	7,403	9,001	-1,598	-17.8 ↓
Colorado	6,048	9,625	-3,577	-37.2 ↓
Connecticut	11,438	15,931	-4,493	-28.2 ↓
Delaware	10,804	13,163	-2,359	-17.9 ↓
District of Columbia	17,409	17,468	-59	-0.3
Idaho	5,394	8,220	-2,826	-34.4 ↓
Indiana	7,714	9,135	-1,421	-15.6 ↓
Louisiana	10,995	11,292	-297	-2.6
Massachusetts	12,433	13,560	-1,127	-8.3
Michigan	8,802	9,010	-208	-2.3
Minnesota	9,835	9,848	-13	-0.1
Missouri	12,699	8,826	3,873	43.9 ↑
New Jersey	15,005	16,164	-1,159	-7.2
North Carolina	7,531	8,548	-1,017	-11.9 ↓
Ohio	9,172	9,620	-448	-4.7
Oklahoma	5,941	8,095	-2,154	-26.6 ↓
Oregon	12,217	10,497	1,720	16.4 ↑
Pennsylvania	11,699	11,450	249	2.2
Rhode Island	13,410	14,544	-1,134	-7.8
Texas	8,145	8,939	-794	-8.9
Utah	5,498	6,932	-1,434	-20.7 ↓

NOTE: ↓ denotes a state where median current expenditures per pupil for independent charter school districts were at least 10 percent lower than median current expenditures per pupil for noncharter school districts. ↑ denotes a state where median current expenditures per pupil for independent charter school districts were at least 10 percent higher than median current expenditures per pupil for noncharter 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 2012, Provisional Version 1a.

## Appendix D: Final Fiscal Year 2011 Tables<sup>1</sup>

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<sup>1</sup> The tables in appendix D include all data revisions since the original publication of these tables in the *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2010–11 (Fiscal Year 2011)* (NCES 2013-344). See <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2013344>.

Table D-1. Summary of revenues and expenditures for public elementary and secondary school districts, by state: Fiscal year 2011  
 [In thousands of dollars]

State	Elementary-secondary revenues <sup>1</sup>				Elementary-secondary expenditures <sup>1</sup>			
	Total	Federal revenue	State revenue	Local revenue	Total	Current expenditures <sup>2</sup>	Capital outlay	Other <sup>3</sup>
<b>United States</b>	<b>\$607,256,801</b>	<b>\$74,943,767</b>	<b>\$267,762,440</b>	<b>\$264,550,594</b>	<b>\$603,143,337</b>	<b>\$520,577,893</b>	<b>\$52,984,139</b>	<b>\$29,581,305</b>
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	7,103,316	1,164,688	3,704,150	2,234,478	7,251,904	6,264,504	733,357	254,043
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.

<sup>1</sup>Interschool system transactions are excluded to prevent double counting.

<sup>2</sup>Funds 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.

<sup>3</sup>Includes 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 (F-33) 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, Final Version 2a.



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

State	Total revenues per pupil <sup>1</sup>			Current expenditures per pupil <sup>1,2</sup>			Districts		Students	
	5th percentile	Median	95th percentile	5th percentile	Median	95th percentile	Total <sup>3</sup>	Number reporting <sup>4</sup>	Total <sup>3,5</sup>	Number in reporting districts <sup>4,5</sup>
<b>United States</b>	<b>\$8,416</b>	<b>\$12,054</b>	<b>\$23,997</b>	<b>\$7,287</b>	<b>\$10,039</b>	<b>\$19,871</b>	<b>\$13,601</b>	<b>13,355</b>	<b>48,232,642</b>	<b>48,153,790</b>
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.

<sup>1</sup>Interscholar system transactions are excluded to prevent double counting.

<sup>2</sup>Funds 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.

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

<sup>4</sup>Number 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).

<sup>5</sup>The 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 prekindergarten.

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 Common Core of Data (CCD) "Local Education Agency 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, Final Version 2a.

Table D-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 and 2011

State	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures <sup>1</sup> per pupil		
	Fiscal year 2010 (in 2011 dollars) <sup>2</sup>	Fiscal year 2011 (in 2011 dollars)	Percentage change	Fiscal year 2010 (in 2011 dollars) <sup>2</sup>	Fiscal year 2011 (in 2011 dollars)	Percentage change
<b>United States</b>	<b>\$12,060</b>	<b>\$12,054</b>	<b>-0.1</b>	<b>\$10,190</b>	<b>\$10,039</b>	<b>-1.5</b>
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 <sup>3</sup>	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 <sup>3</sup>	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

<sup>1</sup>Funds 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.

<sup>2</sup>Data 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.

<sup>3</sup>Both 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 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.

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, Final Version 2a; *Digest of Education Statistics: 2010*, retrieved September 14, 2012, from [http://nces.ed.gov/programs/digest/d10/tables/dt10\\_034.asp](http://nces.ed.gov/programs/digest/d10/tables/dt10_034.asp).

Table D-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) <sup>1</sup>	Revenues by source (In thousands of dollars)				Current expenditures (In thousands of dollars)		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>4</sup>	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 <sup>5</sup>	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 <sup>6</sup>	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 <sup>2</sup>	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 <sup>3</sup>	Florida	194,525	1,947,934	424,200	885,131	638,603	1,704,214	1,184,594	8,761
Hawaii Department Of Education <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>8</sup>	Georgia	160,744	1,663,059	165,617	722,027	775,415	1,483,050	964,518	9,226
Dallas Independent School District 905 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	Maryland	126,671	1,910,110	246,936	927,357	735,817	1,744,944	1,099,412	13,775
Duval County School District <sup>3</sup>	Florida	123,997	1,210,443	224,407	470,953	515,083	1,114,356	755,873	8,987
Memphis City Schools <sup>3</sup>	Tennessee	111,834	1,170,410	232,924	461,795	475,691	1,062,330	714,961	9,499
Cobb County School District <sup>3</sup>	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 <sup>3</sup>	Maryland	104,160	1,555,549	138,275	609,619	807,655	1,380,286	904,305	13,252
Pinellas County School District <sup>3</sup>	Florida	104,001	1,036,307	175,861	310,156	550,290	942,551	635,077	9,063
Dekalb County School District <sup>3</sup>	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 <sup>3</sup>	New Mexico	95,415	1,006,464	138,297	686,011	182,156	826,472	518,966	8,662
Polk County School District <sup>8</sup>	Florida	95,178	936,340	182,192	450,251	303,897	858,648	595,277	9,021
Fulton County <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	California	84,812	851,802	149,698	549,490	152,614	737,821	502,914	8,699
Baltimore City Public Schools <sup>3</sup>	Maryland	83,800	1,441,019	279,303	892,935	268,781	1,297,470	848,657	15,483
Lee County School District <sup>3</sup>	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 <sup>3</sup>	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 D-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) <sup>1</sup>	Revenues by source [In thousands of dollars]				Current expenditures [In thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Nashville Davidson County Schools <sup>3</sup>	Tennessee	78,782	822,265	130,054	227,502	464,709	772,094	511,857	9,800
Denver School District 1 <sup>3</sup>	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 <sup>3</sup>	Maryland	75,481	1,102,787	78,339	360,457	663,991	982,705	665,968	13,019
Fresno Unified School District <sup>3</sup>	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 <sup>3</sup>	South Carolina	71,930	701,103	82,614	325,636	292,853	540,531	335,854	7,515
Brevard County School District <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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	37,168	206,991	673,239	737,200	505,779	11,675
Elk Grove Unified School District <sup>3</sup>	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 <sup>3</sup>	Florida	61,559	608,890	104,082	210,594	294,214	521,732	345,861	8,475
Douglas County School District Re 1 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	Texas	55,116	578,043	155,469	262,694	159,880	498,348	327,175	9,042
San Bernardino City Unified School District <sup>3</sup>	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 <sup>3</sup>	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 D-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) <sup>1</sup>	Revenues by source (In thousands of dollars)				Current expenditures (In thousands of dollars)		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Capistrano Unified School District <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	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

<sup>1</sup>The 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.

<sup>2</sup>Funds 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.

<sup>3</sup>The 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, Final Version 2a.

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

(In thousands of dollars)

State	All functions <sup>1</sup>				Instruction and instruction-related <sup>1,2</sup>				Support services <sup>1</sup>				All other functions <sup>1,3</sup>
	Total <sup>4</sup>	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total <sup>5</sup>
<b>United States</b>	<b>\$520,577,893</b>	<b>\$311,883,022</b>	<b>\$112,561,075</b>	<b>\$96,133,796</b>	<b>\$341,137,230</b>	<b>\$225,593,905</b>	<b>\$79,888,273</b>	<b>\$35,655,052</b>	<b>\$158,197,959</b>	<b>\$76,679,264</b>	<b>\$28,849,316</b>	<b>\$52,669,379</b>	<b>\$21,242,704</b>
Alabama	6,582,496	3,798,075	1,571,349	1,213,072	4,139,434	2,680,427	1,050,898	408,109	1,998,147	938,397	419,496	640,254	444,915
Alaska	2,192,045	1,049,841	867,855	274,349	1,369,108	719,641	446,648	202,819	754,521	305,773	195,228	253,520	68,416
Arizona	8,157,006	5,127,757	1,175,659	1,853,590	4,652,081	3,355,387	773,020	523,674	3,140,212	1,652,447	364,587	1,123,178	364,713
Arkansas	4,495,309	2,708,750	748,171	1,038,388	2,968,004	1,955,872	533,188	478,944	1,288,087	659,420	186,702	441,965	239,218
California	56,784,812	34,787,671	12,518,422	9,478,719	37,551,147	24,644,686	8,332,982	4,573,479	16,973,260	8,688,367	3,611,588	4,673,305	2,260,405
Colorado	7,338,499	4,678,520	1,173,037	1,486,942	4,646,449	3,278,940	804,676	562,833	2,410,677	1,252,197	327,762	830,718	281,373
Connecticut	8,367,518	4,922,541	2,011,601	1,433,376	5,456,884	3,627,653	1,461,091	368,140	2,607,390	1,152,399	497,649	957,342	303,244
Delaware	1,615,778	904,425	391,219	320,134	1,033,983	656,610	287,452	89,921	515,241	214,400	96,879	203,962	66,554
District of Columbia	1,326,489	765,080	144,967	416,442	713,701	499,915	88,052	125,734	555,739	262,004	56,393	237,342	57,049
Florida	23,428,499	13,534,256	4,552,022	5,342,221	15,795,882	9,614,287	3,097,068	3,084,527	6,565,935	3,354,256	1,227,877	1,983,802	1,066,682
Georgia	15,465,308	9,768,833	2,998,313	2,698,162	10,385,812	7,117,041	2,352,182	916,589	4,231,876	2,352,519	575,123	1,304,234	847,620
Hawaii	2,156,001	1,199,952	410,968	545,081	1,325,746	865,420	277,832	182,494	714,072	282,658	114,415	316,999	116,183
Idaho	1,867,679	1,150,577	390,458	326,644	1,216,438	836,251	276,999	103,188	555,244	281,838	99,501	173,905	95,997
Illinois	24,525,567	13,868,714	5,850,150	4,806,703	15,523,084	9,988,069	4,055,785	1,479,230	8,228,198	3,603,340	1,673,274	2,951,584	774,285
Indiana	9,769,064	5,555,545	2,780,602	1,432,917	6,071,756	3,927,194	1,875,051	269,511	3,250,085	1,419,673	847,625	982,787	447,223
Iowa	4,839,681	3,091,743	991,355	756,583	3,226,748	2,237,642	706,978	282,128	1,407,692	761,837	256,676	389,379	205,241
Kansas	4,584,376	2,755,982	763,379	1,065,015	3,019,398	1,962,760	532,023	524,615	1,349,120	707,661	202,514	438,945	215,858
Kentucky	6,264,504	3,961,451	1,405,313	897,740	4,015,395	2,826,520	934,767	254,108	1,887,229	967,742	405,123	514,364	361,880
Louisiana	7,440,499	4,277,201	1,748,468	1,414,830	4,734,975	3,099,629	1,218,804	416,542	2,303,446	1,016,296	453,165	833,985	402,078
Maine	2,369,256	1,375,362	568,287	425,607	1,492,952	975,588	413,788	103,576	759,288	351,572	135,988	271,728	117,016
Maryland	11,818,032	7,016,052	3,008,721	1,793,259	7,872,366	5,115,250	2,225,978	531,138	3,483,596	1,787,105	729,282	967,209	462,070
Massachusetts	12,894,969	7,727,637	3,001,345	2,165,987	8,704,046	5,828,111	2,357,857	518,078	3,800,206	1,690,698	590,684	1,518,824	390,717
Michigan	16,728,164	8,607,739	4,419,886	3,700,539	10,556,138	6,108,667	3,103,505	1,343,966	5,594,603	2,363,844	1,250,889	1,979,870	577,423
Minnesota	8,907,505	5,605,109	1,762,140	1,540,256	6,236,313	4,211,750	1,332,242	692,321	2,264,120	994,647	315,876	953,597	407,072
Mississippi	3,888,831	2,320,973	728,217	839,641	2,435,094	1,628,582	494,155	312,357	1,196,282	583,679	189,394	423,209	257,455
Missouri	8,664,338	5,437,120	1,589,426	1,637,792	5,604,855	3,858,590	1,084,506	661,759	2,687,348	1,357,629	413,227	916,492	372,135
Montana	1,506,467	876,258	266,251	363,958	960,590	631,398	185,927	143,265	482,907	225,355	71,864	185,688	62,970
Nebraska	3,222,194	1,826,539	617,608	778,047	2,203,931	1,348,797	465,708	389,426	849,924	420,536	136,140	293,248	168,339
Nevada	3,712,313	2,234,855	839,437	638,021	2,391,143	1,548,702	570,360	272,081	1,196,460	647,712	254,944	293,804	124,710
New Hampshire	2,502,899	1,431,885	598,814	472,200	1,658,746	1,084,731	460,092	113,923	773,851	318,700	130,388	324,763	70,302
New Jersey	22,686,943	13,616,190	5,389,220	3,681,533	13,833,327	9,416,190	3,445,519	971,618	8,082,573	3,935,613	1,624,215	2,522,745	771,043
New Mexico	3,045,075	1,836,621	577,753	630,701	1,850,029	1,261,133	396,441	192,455	1,057,723	531,593	165,022	361,108	137,323
New York	51,203,701	29,026,336	13,487,815	8,689,550	36,944,094	22,696,550	10,930,746	3,316,798	13,220,909	5,671,762	2,473,293	5,075,854	1,038,698
North Carolina	12,335,701	7,974,829	2,314,520	2,046,352	8,178,108	5,770,875	1,650,841	756,392	3,522,742	1,920,702	568,324	1,033,716	634,851
North Dakota	1,099,271	665,241	201,151	232,879	696,525	479,278	148,092	69,155	324,537	158,619	47,011	118,907	78,209
Ohio	19,673,291	11,610,423	4,360,091	3,702,777	12,377,855	8,173,109	2,913,271	1,291,475	6,617,132	3,100,224	1,286,350	2,230,558	678,304
Oklahoma	5,001,641	2,874,596	923,949	1,203,096	3,032,960	1,991,003	647,367	394,590	1,626,793	782,543	242,801	601,449	341,888
Oregon	5,418,357	2,966,195	1,460,739	991,423	3,367,956	2,042,642	977,084	348,230	1,851,542	858,593	446,301	546,648	198,859
Pennsylvania	23,541,287	13,424,334	4,950,313	5,166,640	15,174,448	9,821,743	3,567,219	1,785,486	7,484,998	3,262,965	1,261,490	2,960,543	881,841
Rhode Island	2,059,636	1,211,667	502,003	345,966	1,312,403	881,770	351,588	79,045	694,847	327,095	148,947	218,805	52,386

See notes at end of table.

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

(In thousands of dollars)

State	All functions <sup>1</sup>				Instruction and instruction-related <sup>1,2</sup>				Support services <sup>1</sup>				All other functions <sup>1,3</sup>
	Total <sup>4</sup>	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total <sup>5</sup>
South Carolina	6,455.9	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	1,105.9	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	7,977.6	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	42,782.8	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	3,600.0	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	1,404.7	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	12,964.1	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	9,890.4	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	3,342.2	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	10,175.5	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	1,397.3	835,195	335,380	226,764	917,103	587,918	230,479	98,706	437,032	230,387	96,691	109,954	43,204

<sup>1</sup>Interschool system expenditures are excluded to prevent double counting.

<sup>2</sup>Includes instruction and instructional staff support services current expenditures.

<sup>3</sup>Includes food services and enterprise operations current expenditures.

<sup>4</sup>Funds 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.

<sup>5</sup>Includes purchased services, supplies, and other miscellaneous current expenditures.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) 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, Final Version 2a.



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

State	Instruction and instruction-related				Support services							
	Total <sup>1</sup>	Salaries and wages	Employee benefits	Other <sup>2</sup>	Total	Salaries and wages	Employee benefits	Other <sup>2</sup>				
<b>United States</b>	<b>\$10,326</b>	<b>\$6,237</b>	<b>\$2,256</b>	<b>\$1,833</b>	<b>\$6,806</b>	<b>\$4,533</b>	<b>\$1,608</b>	<b>\$665</b>	<b>\$3,093</b>	<b>\$1,515</b>	<b>\$572</b>	<b>\$1,006</b>
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 <sup>3</sup>	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 <sup>3</sup>	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

<sup>1</sup>Funds 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.

<sup>2</sup>Includes purchased services, supplies, and other miscellaneous current expenditures.

<sup>3</sup>Both 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 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 Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures.

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, Final Version 2a.



**Table D-7. Median current expenditures per pupil and numbers of districts and students for the 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 related	Student services	Administration <sup>1</sup>	Operations <sup>2</sup>	Total <sup>3</sup>	Number reporting <sup>4</sup>	Total <sup>3,5,6</sup>	Number in reporting districts <sup>4,5</sup>
<b>Independent charter school districts<sup>7</sup></b>									
<b>Reporting states<sup>8</sup></b>	‡	‡	‡	‡	‡	<b>2,317</b>	<b>1,985</b>	<b>973,458</b>	<b>857,019</b>
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 <sup>9</sup>	— <sup>9</sup>	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	‡
<b>Regular noncharter school districts<sup>10</sup></b>									
<b>Reporting states<sup>8</sup></b>	<b>\$10,120</b>	<b>\$6,428</b>	<b>\$444</b>	<b>\$1,258</b>	<b>\$1,964</b>	<b>9,640</b>	<b>9,458</b>	<b>27,406,716</b>	<b>27,343,073</b>
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 D-7. Median current expenditures per pupil and numbers of districts and students for the 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 related	Student services	Administration <sup>1</sup>	Operations <sup>2</sup>	Total <sup>3</sup>	Number reporting <sup>4</sup>	Total <sup>3,5,6</sup>	Number in reporting districts <sup>4,8</sup>
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	729	923	1,754	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.

<sup>1</sup>Includes general administration, school administration, business, central, and other support services.

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

<sup>3</sup>Number 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.

<sup>4</sup>Number 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.

<sup>5</sup>The 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.

<sup>6</sup>Student membership was not reported on the district-level CCD Local Education Agency Universe Survey for independent charter school districts in New Jersey. As a result, the source of the student membership for both charter and noncharter school districts shown in this table for New Jersey is state-aggregated membership from the school-level CCD Public Elementary-Secondary School Universe Survey.

<sup>7</sup>All associated schools are charter schools.

<sup>8</sup>Reporting states includes only the states reported in this table.

<sup>9</sup>Many 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.

<sup>10</sup>Regular 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 "Local Education Agency 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 "Local Education Agency 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, Final Version 2a.

Table D-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 <sup>1</sup>	Impact aid	Other federal revenues direct to school districts <sup>2</sup>
<b>Reporting states<sup>3</sup></b>	<b>\$74,943,767</b>	<b>\$17,113,738</b>	<b>\$13,975,981</b>	<b>‡</b>	<b>‡</b>	<b>\$607,586</b>	<b>\$12,478,958</b>	<b>‡</b>	<b>\$23,999,610</b>	<b>\$1,151,849</b>	<b>\$3,238,191</b>
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 D-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 <sup>1</sup>	Impact aid	Other federal revenues direct to school districts <sup>2</sup>
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.

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

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

<sup>3</sup>Federal 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, Final Version 2a.



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