

Public Education Finances: 2015

Economic Reimbursable Surveys Division Reports

by the Educational Finance Branch

Issued June 2017

G15-ASPEF



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INTRODUCTION

The U.S. Census Bureau conducts the Census of Governments and the Annual Surveys of State and Local Government Finances as authorized by law under Title 13, U.S. Code, Sections 161 and 182. The Census of Governments has been conducted every 5 years since 1957, while the annual survey has been conducted annually since 1977 in years when the Census of Governments is not conducted. The 2015 Annual Survey of School System Finances, similar to previous annual surveys and censuses of governments, covers the entire range of government finance activities—revenue, expenditure, debt, and assets (cash and security holdings).

This report contains financial statistics relating to public elementary-secondary (prekindergarten through grade 12) education. It includes national and state financial aggregates and displays data for the 100 largest school systems by enrollment in the United States.

ORGANIZATION OF THIS REPORT

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

The tabular section contains 20 tables. Summaries, as well as state-level detail, are presented in Tables 1 through 10. Table 1 contains data for all major financial categories for public school systems. Revenue summaries and supporting detail are shown in Tables 2 through 5, expenditure in Tables 6 through 9, and indebtedness in Table 10.

State rankings based on revenue and expenditure per pupil appear in Table 11. State rankings based on the relation of revenue and expenditure to state personal income (as reported in the Bureau of Economic Analysis' 2014 Survey of Current Business) are shown in Table 12. National summaries and enrollment-size group data for elementary-secondary education systems appear in Tables 13 and 14.

Finance data for the 100 largest school systems by enrollment in the United States are displayed in Tables 15 through 18. Data are presented in thousands of dollars in Tables 15 and 16 for revenue and expenditure items. Table 17 displays percentage distributions of federal, state, and local revenue for these same school systems. Per pupil expenditure data appear in Table 18. Supplementary data on state-level populations, enrollments, and personal income are shown in Table 19. Per pupil current spending amounts and percentage change for fiscal years 2010–2015 are shown in Table 20.

SCOPE

This 2015 report presents data on the financial activity of public elementary and secondary school systems. Related data on public school system employment are available in the Census Bureau's Annual Survey of Public Employment and Payroll—School Systems. Information for higher and other education systems can be found in separate annual and Census of Governments reports that focus on the finances of states, counties, cities and towns, and government finances in general. The universe consists of 15,084 public school systems (as counted for the 2014–2015 survey cycle in a September 2016 listing of school systems in the Governments Integrated Directory).

GENERAL CONCEPTS

Refer to Appendix A, Definitions of Selected Terms, for descriptions of the items appearing in this report and on the data collection instrument.

Public School Systems

The term “public school systems,” as used for this report, includes two types of government entities with responsibility for providing education services: (1) school districts that are administratively and fiscally independent of any other government and are counted as separate governments; and (2) public school systems that lack sufficient autonomy to be counted as separate governments and are classified as a dependent agency of some other government—a county, municipal, township, or state government.

Most public school systems included in this report operate to provide regular, special, and/or vocational programs for children in prekindergarten through grade 12. Some systems, known as “nonoperating” districts, only exist to collect tax revenue, which they then transfer to other school systems that actually provide the education services. This report also includes “educational service agencies.” These agencies typically provide regional special education services, vocational education programs, or financial services for member districts. They are classified as joint educational service agencies of the participating districts and are not counted as separate governments.

Charter Schools

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

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

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

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

Current Dollars

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

Fiscal Years

With the exception of school systems in Alabama, the District of Columbia, Nebraska, Texas, and Washington, the 2015 fiscal year for school systems in all states began on July 1, 2014, and ended on June 30, 2015. The fiscal year for school systems in Alabama and the District of Columbia ran from October 1, 2014, through September 30, 2015. The fiscal year for school systems in Nebraska, Texas, and Washington ran from September 1, 2014, through August 31, 2015. Survey data are not adjusted to conform school systems to a uniform fiscal year.

Elementary-Secondary Education

This report covers financial activity for the operation and support of public school systems providing elementary and/or secondary programs. These activities include the instruction of prekindergarten through grade 12 children, as well as support activities, such as guidance counseling, administration, transportation, plant operation and maintenance, and food services.

Public school systems also offer non-elementary-secondary programs. Adult education and community services are two types of programs operated in many public school systems that are not related to the education of prekindergarten

through grade 12 children. Expenditures for these types of programs are excluded from the per pupil amounts for current spending in Tables 8, 11, 14, 18, and 20. Expenditures made by public school systems for these non-elementary-secondary programs continue to be included in the expenditure data presented in the other tables.

Educational Revenue From Federal, State, and Local Sources

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

For the Census of Governments and the corresponding annual surveys, intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions. It also comprises monies for general financial support, such as any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities). Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public-employee retirement or other insurance trust funds of the recipient government, which are treated as insurance trust revenue.

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

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

Tax Revenue of Dependent School Systems

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

Current Operation and Current Spending

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

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

In these data, payments to other public school systems are a component of “current spending” and are reported at the individual unit level only. These expenditures are excluded from the state totals tables to avoid double counting. Payments to other governments (e.g., cities, counties, and states) are included in both individual and state totals displays. This is distinct from the Census of Governments classification methodology and terminology in that payments to other school systems are considered “intergovernmental expenditures” and thus distinct from “current operations.” For further information on Census of Governments, specific classification, and definitions, see the Government Finance and Employment Classification Manual, found on the Census Bureau’s Web site at: <www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf>.

Instruction Expenditure

This item relates to the instruction function (Function 1000) defined in the National Center for Education Statistics (NCES) publication, “Financial Accounting for Local and State School Systems: 2014 Edition.” Instruction expenditure covers expenditures for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support, student support, and other support activities, as well as adult education, community services, and student enterprise activities.

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

Capital Outlay

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

Indebtedness

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

Cash and Security Holdings

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

Data Collection Methodology

The Census Bureau has made arrangements with state government departments of education to use data from existing finance information collection systems where the data are compatible with this survey’s categories. Every state department of education obtains information

annually on a wide variety of financial data from elementary-secondary school systems by requiring reports or conducting surveys. The Census Bureau is able to gain access to this information through cooperative agreements with each state as summarized below:

- Data compiled or reformatted by Census Bureau staff from state education agency electronic data files (19 states).
- Data reformatted by state education agency staff into survey categories before electronically transmitting data to the Census Bureau (31 states and DC).

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

Enrollment, Population, and Personal Income Data

Unless otherwise noted in Appendix B, the enrollments used to calculate the per pupil amounts in Tables 8, 11, 14, 18, and 20 represent fall 2014 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) Local Education Agency (School District) Universe Survey: School Year 2014–15, Provisional File 1a. Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment by Census Bureau survey staff if the enrollments were inconsistent with the finances reported.

The population data contained in Table 19 were obtained from the Census Bureau’s Population Estimates Program. The personal income data in Table 19, which were used to calculate the data for Table 12, were taken from the Bureau of Economic Analysis’ 2014 Survey of Current Business.

Notable Survey Cycle Dates

February 2016	Initial mailout
March 2016	Follow-up mailout
May 2016	Begin data processing
May 2017	Data editing complete
June 2017	Data released to Census Bureau Internet and American FactFinder

SURVEY METHODOLOGY

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

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

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

The extensive use of central collection of elementary-secondary finance data requires the maintenance of state-specific crosswalks that define the state data items, which comprise each of the items reported by the Census Bureau. In an effort to eliminate keying and response errors, several edit checks are made. These checks identify cash and debt flow problems, significant current year/prior year differences, illogical salary and current spending relationships, out-of-scope per pupil expenditure, and other peculiarities. Census Bureau staff resolve edit checks and other problems by rechecking data sources for entry errors, reviewing state and other reports that contain the same type of information, and making follow-up calls and e-mails to state and local officials.

Financial data for school systems are summed to create state aggregates. Census Bureau staff review the state aggregates for consistency with prior year information. The state aggregates are also compared with the financial data collected in the National Public Education Financial Survey (NPEFS) by NCES. During the review of state aggregates, Census Bureau technical staff request assistance from state

officials and NCES to resolve differences. Most of these differences result from the inclusion of state payments on behalf of local education agencies in state education agency and NCES totals. The state education agencies and NCES furnish information about these payments that enable the Census Bureau to provide state source revenue and current spending categories shown in Tables 1 through 8, 11 through 18, and 20.

Data Quality

Although the data in this publication are not subject to sampling error (because the Census Bureau attempts to collect data for every school system), the data are subject to various nonsampling errors, such as coverage error, nonresponse error, keying error, and classification error.

An incomplete listing of all school systems in the United States would result in coverage error. The Census Bureau tries to mitigate coverage error by performing checks against various other sources of school system data: the NPEFS state totals, NCES listing, and the Census Bureau's Governments Integrated Directory. The Census Bureau also requests information from the departments of education in each state.

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

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

LIMITATIONS OF DATA

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

In spite of efforts to identify and resolve errors, some mistakes and inconsistencies in official reporting and processing have undoubtedly escaped detection. Other inconsistencies have been detected and are published with the caveats shown in Appendix B. They arise from the fact

that each state education agency collects at a different level of detail. Although states generally collect in much greater detail than what the Census Bureau collects, there are instances when certain states cannot provide some of the items requested. The use of different financial accounting handbooks by the state education agencies also contributes to inconsistencies in the data.

Beginning in FY 1992, survey respondents have reported state revenue within the following program categories: general formula assistance, compensatory and basic skills, special education, staff improvement, vocational, capital outlay/debt service, bilingual education, transportation, and school lunch. Users should be able to make valid comparisons of this detail when examining school systems within a given state. However, because the content of state aid programs greatly varies among the states, this information may not be comparable when making comparisons between school systems in different states. For example, state monies for special education and compensatory education may be in specific categorical aid programs in one state but be part of general formula assistance in another state.

Note on Derived Statistics

This report includes derived statistics, such as per pupil expenditure, amounts per \$1,000 of personal income, and totals aggregated from survey categories (e.g., total current spending and total revenue). State rankings of selected derived statistics and major expenditure categories are shown in Tables 11 and 12.

An analysis based on derived statistics can be misleading and misinterpreted because of differences between school systems in accounting methodology, governmental organization, and economic structure. For example, current spending or per pupil current spending as a measure of a school system's current expenses can be misleading because different school systems have different criteria on what they classify as current expenses.

Most school systems in the United States have a capitalization threshold of \$5,000 for supplies (meaning supplies with a unit cost of less than \$5,000 are classified as a current expense, while supplies costing at least \$5,000 are accounted for as capital outlay). Larger school systems, however, often have a capitalization threshold larger than \$5,000 (thus will have more types of supplies classified as a current expense than smaller school districts). School systems in New Jersey, on the other hand, have a capitalization threshold of only \$2,000 (thus will have fewer types of supplies classified as a current expense than most school districts). Any analysis involving current spending or per pupil current spending should note that school system and state disparities exist based on what is classified as a current expense.

Revenue comparisons can also be misleading since programs funded by a local government in one state may be funded by the state or federal government in another. For example, transportation programs are primarily funded by the state government in some states, but are primarily funded by local governments in others. State differences in school system funding between various levels of government can often be attributed to the fiscal and structural relationships between local, state, and federal government in the state; thus, states that provide less transportation funding to school systems than other states are not necessarily less fiscally committed to school system transportation. A strict ranking or per pupil analysis that does not take into account varying fiscal and structural relationships between the local, state, and federal government in each state can lead to an invalid analysis and incorrect conclusions. Finance amounts in this report also do not take into account demographic, socioeconomic, or geographic differences between state and local governments.

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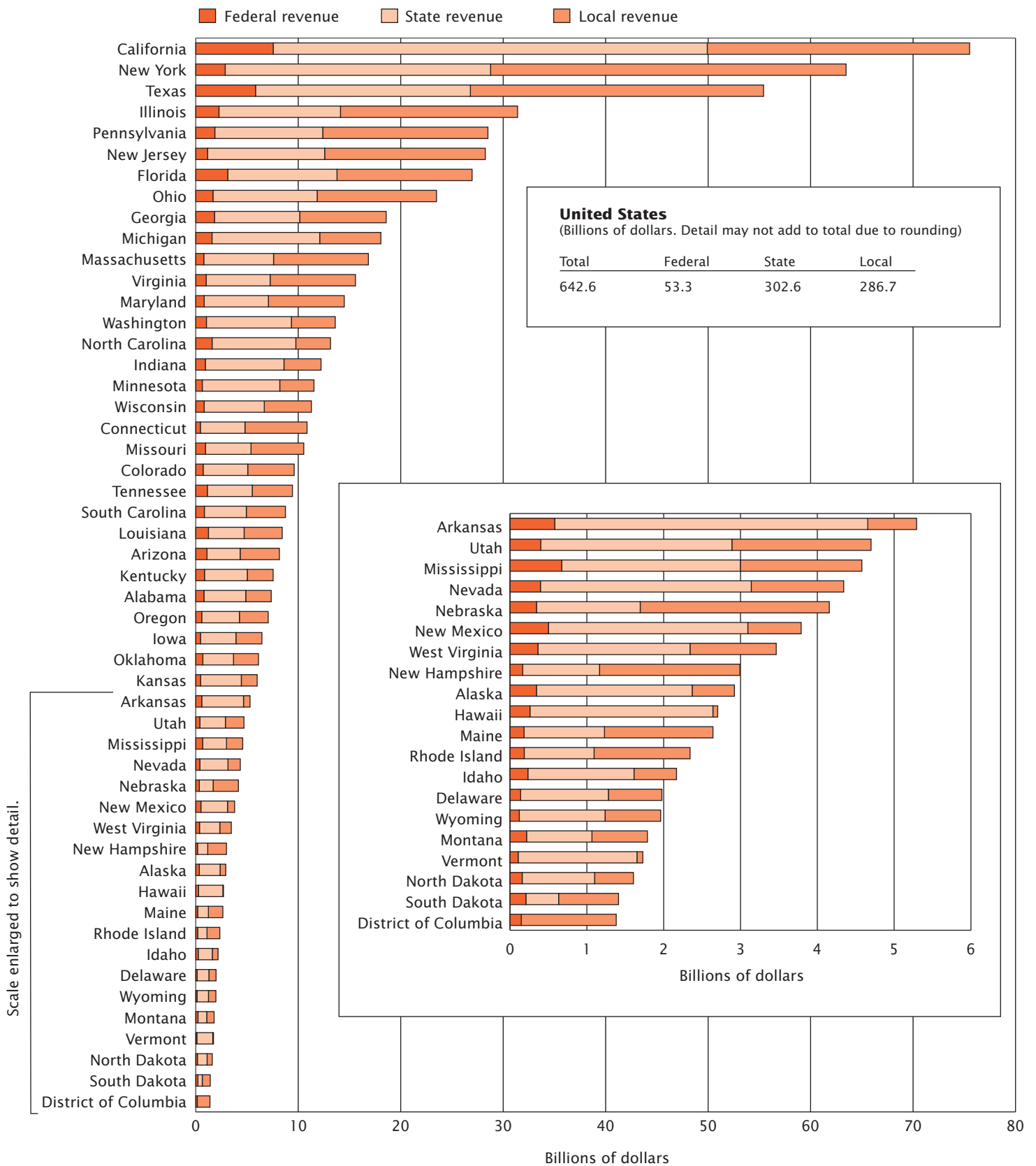
The generous cooperation of state education agency personnel is gratefully acknowledged. The time and effort extended by these individuals makes it possible to produce this report while imposing a minimum burden on local school officials. The Census Bureau also appreciates the dedication of local school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

MEANING OF ABBREVIATIONS AND SYMBOLS

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

- N Not available.
- X Not applicable.
- Z Represents zero or rounds to zero.
- LEA Local Education Agency.

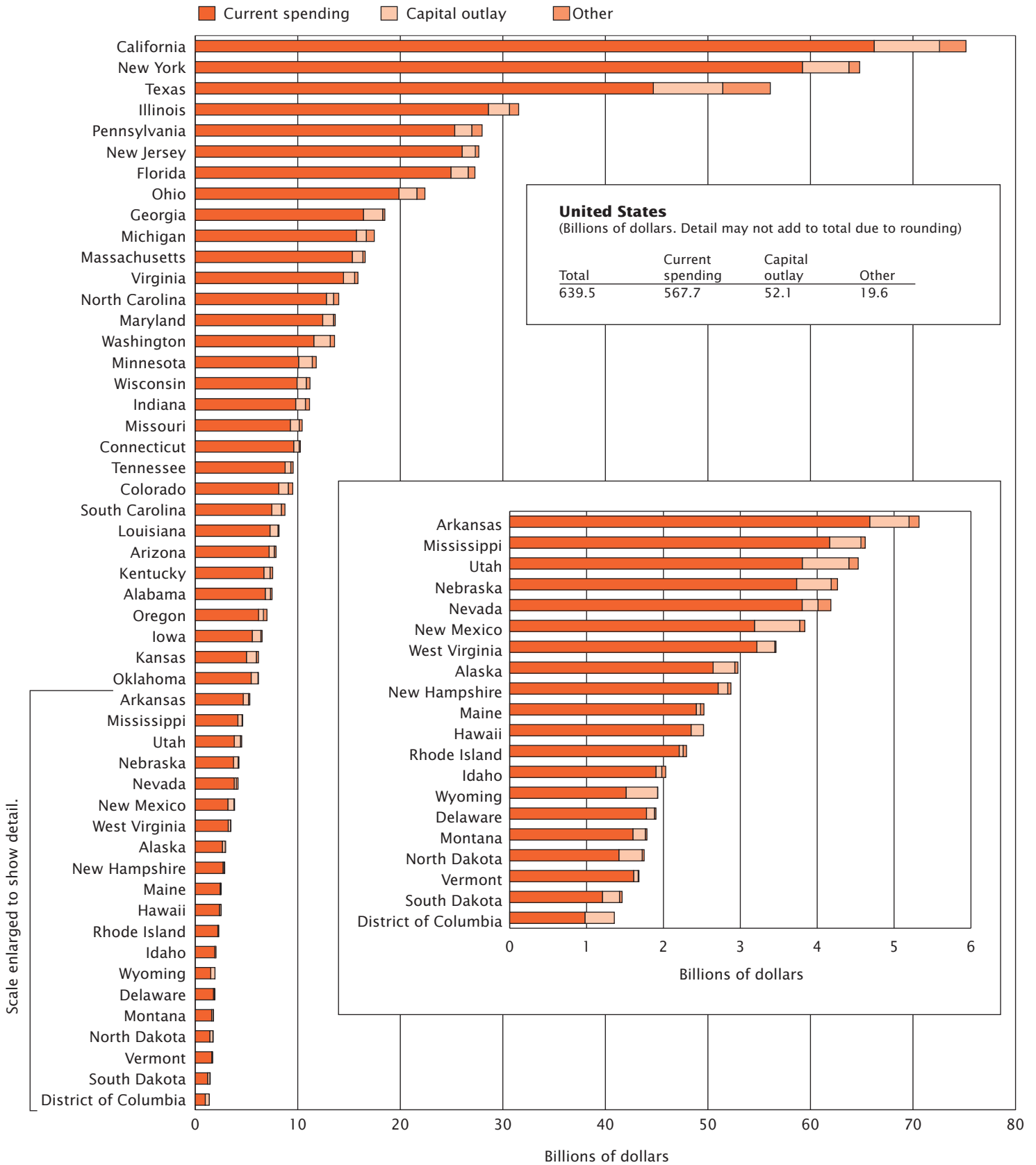
Figure 1.
Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2015



Note: Data are not subject to sampling error but for information on nonsampling error and definitions, see introductory text.
 Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances.

Figure 2.

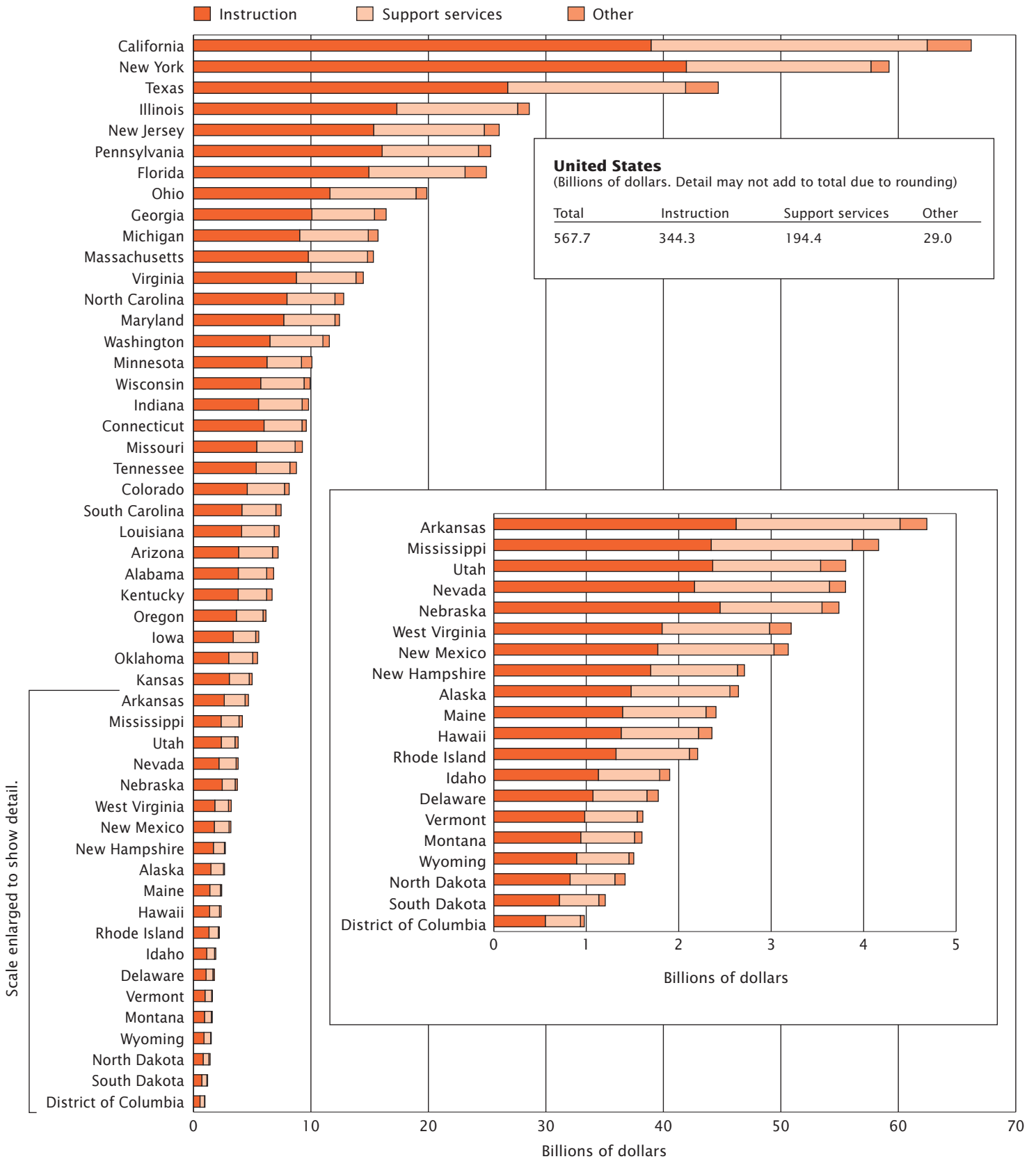
Public Elementary-Secondary School System Expenditure by Type and State: Fiscal Year 2015



Note: Data are not subject to sampling error but for information on nonsampling error and definitions, see introductory text.
Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances.

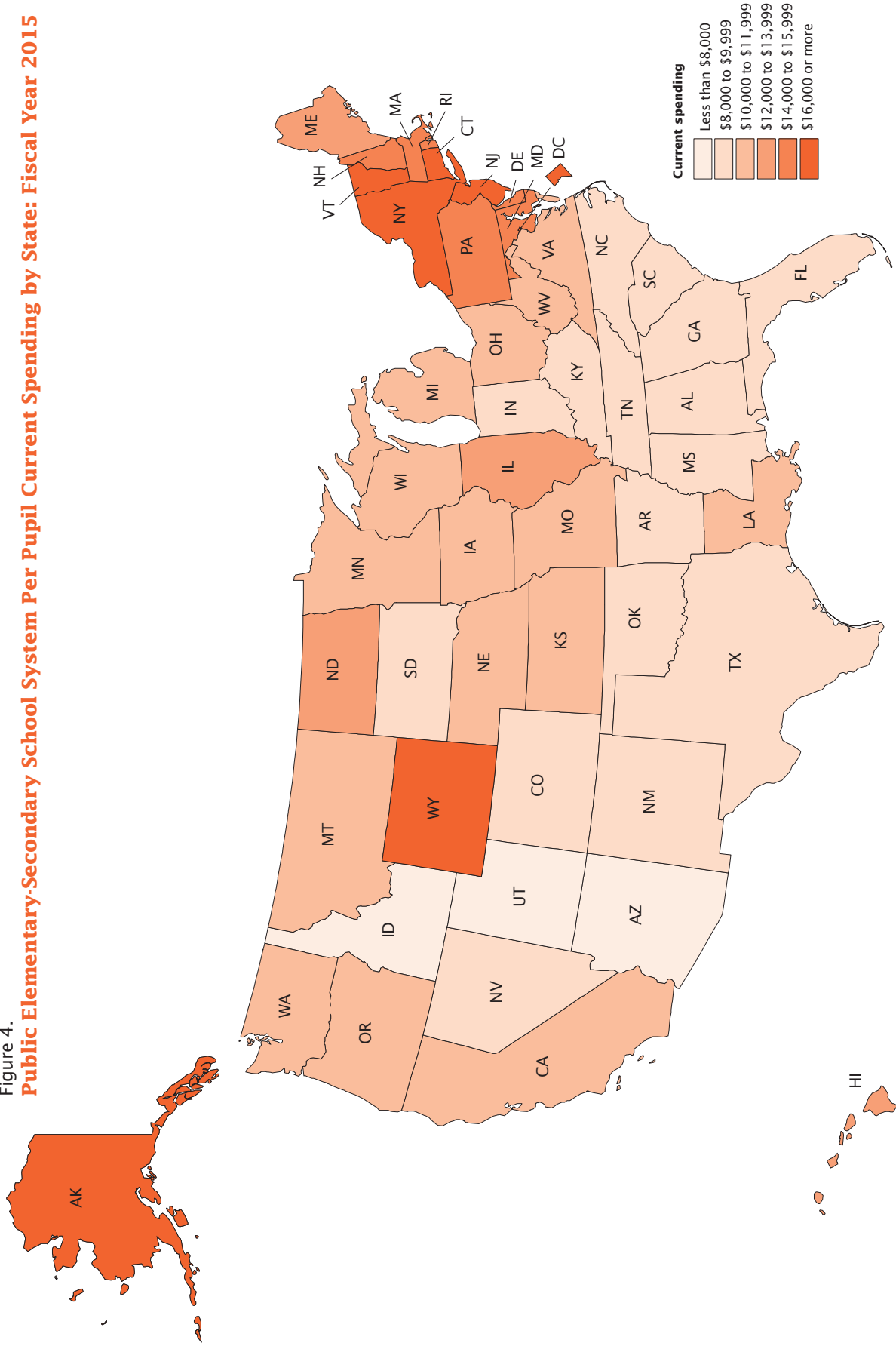
Figure 3.

Public Elementary-Secondary School System Current Spending by Major Function and State: Fiscal Year 2015



Note: Data are not subject to sampling error but for information on nonsampling error and definitions, see introductory text.
Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances.

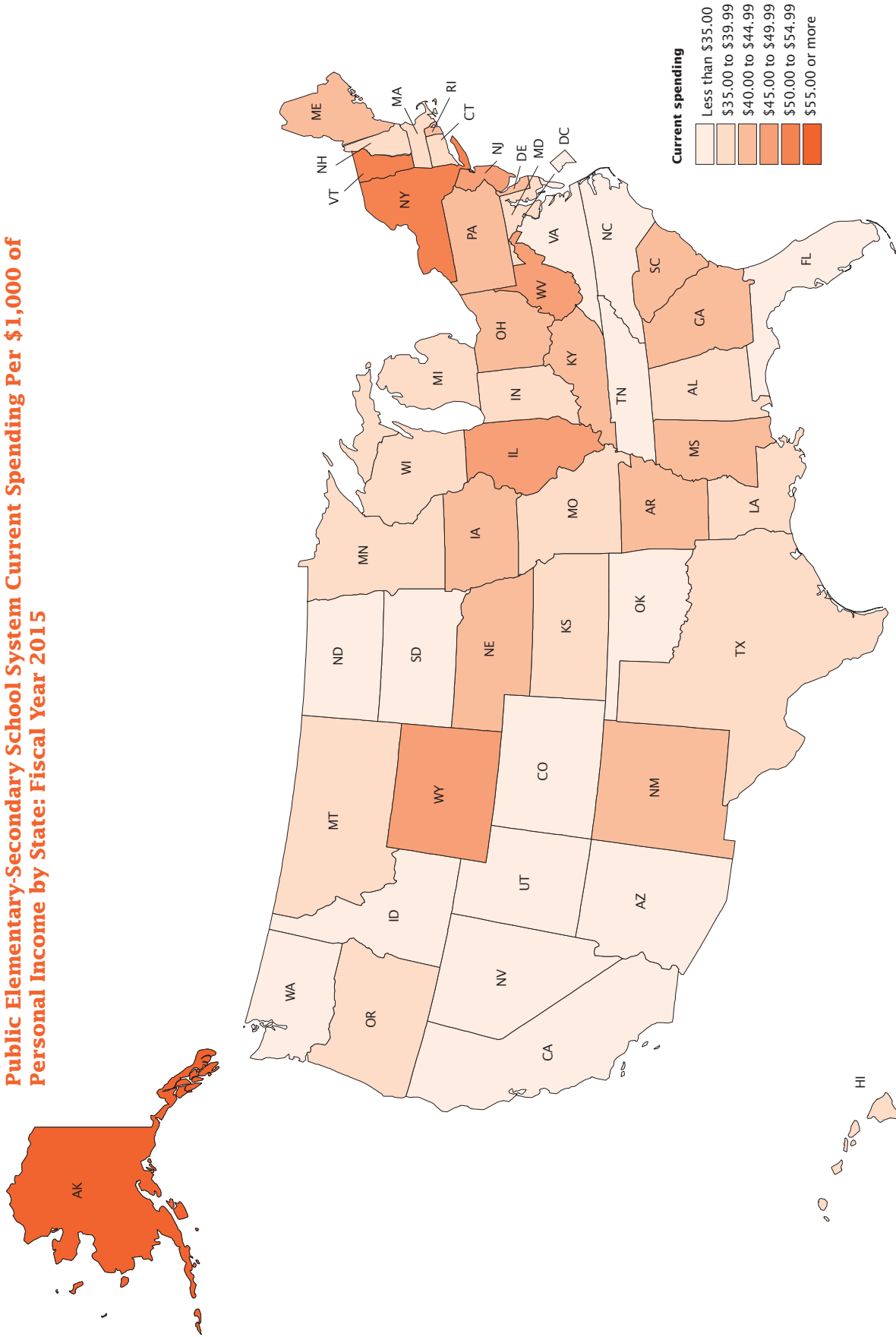
Figure 4.
Public Elementary-Secondary School System Per Pupil Current Spending by State: Fiscal Year 2015



Note: Data are not subject to sampling error but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only. Enrollments used to calculate per pupil amounts represent fall 2014 memberships collected by the National Center for Education Statistics on the CCD agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2014-15, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances.

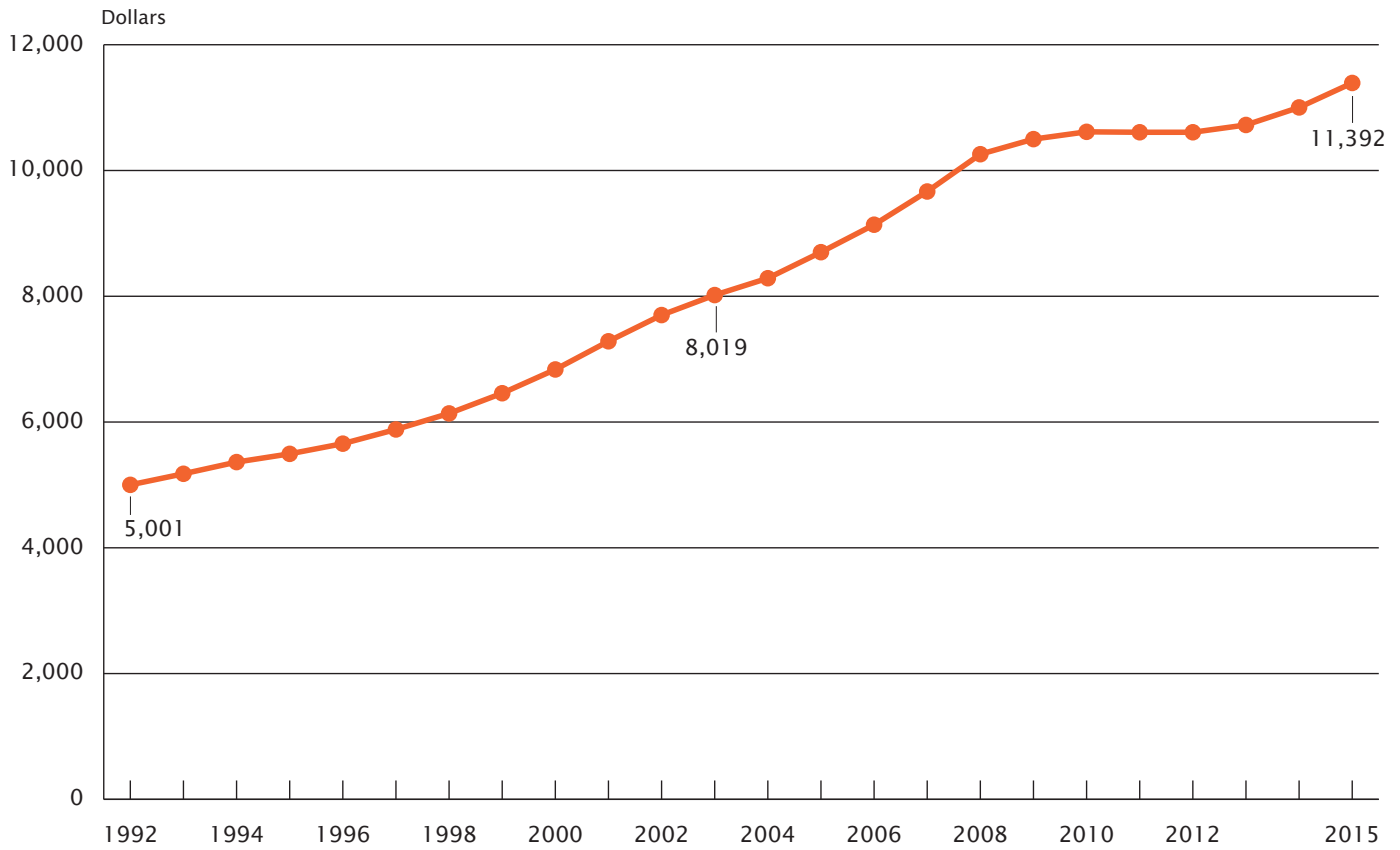
Figure 5.
Public Elementary-Secondary School System Current Spending Per \$1,000 of Personal Income by State: Fiscal Year 2015



Note: Data are not subject to sampling error but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only. Data used to calculate rankings is from the U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates); September 28, 2016 (2014 data). Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.
 Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances.

Figure 6.

Current Spending Per Pupil for Public Elementary-Secondary School Systems: Fiscal Years 1992–2015



Note: Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only. Source: U.S. Census Bureau, 1992, 1997, 2002, 2007, 2012 Census of Governments: Finance—Survey of School System Finances and 1993–1996, 1998–2001, 2003–2006, 2008–2011, 2013, 2014, 2015 Annual Survey of School System Finances.

Table 1.

Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2015

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

Geographic area	Elementary-secondary revenue ¹				Elementary-secondary expenditure ¹				Debt outstanding at end of fiscal year	Cash and securities
	Total	From federal sources	From state sources	From local sources	Total	Current spending	Capital outlay	Other ²		
United States	642,637,584	53,306,749	302,632,386	286,698,449	639,458,006	567,696,136	52,142,141	19,619,729	433,146,380	203,245,448
Alabama	7,358,479	795,238	4,080,167	2,483,074	7,492,652	6,826,622	510,091	155,939	5,437,528	2,110,042
Alaska	2,920,866	344,111	2,026,555	550,200	2,968,341	2,646,225	281,914	40,202	1,362,195	X
Arizona	8,159,132	1,093,834	3,232,013	3,833,285	7,885,928	7,205,417	497,662	182,849	4,933,701	2,737,810
Arkansas	5,292,617	581,412	4,075,118	636,087	5,324,723	4,683,434	511,556	129,733	4,090,937	1,587,246
California	75,517,178	7,556,365	42,360,470	25,600,343	75,165,373	66,208,111	6,373,893	2,583,369	59,752,489	35,520,037
Colorado	9,603,864	715,254	4,354,525	4,534,085	9,512,208	8,146,683	923,360	442,165	7,228,745	3,799,607
Connecticut	10,857,282	444,073	4,353,546	6,059,663	10,255,593	9,603,117	530,491	121,985	2,518,855	103,565
Delaware	1,976,630	137,544	1,142,333	696,753	1,902,870	1,779,087	103,129	20,654	665,473	118,766
District of Columbia	1,382,282	146,366	X	1,235,916	1,302,942	979,040	381,902	0	0	X
Florida	26,965,611	3,118,041	10,661,586	13,185,984	27,277,049	24,933,433	1,681,665	661,951	14,775,644	7,477,307
Georgia	18,580,802	1,831,221	8,310,872	8,438,709	18,491,168	16,401,832	1,879,063	210,273	4,025,984	5,518,927
Hawaii	2,703,683	259,390	2,381,547	62,746	2,521,004	2,359,203	161,801	0	0	X
Idaho	2,167,326	232,449	1,381,205	553,672	2,029,520	1,902,503	75,680	51,337	1,392,722	801,543
Illinois	31,403,190	2,262,192	11,858,968	17,282,030	31,544,250	28,584,939	2,056,951	902,360	21,264,611	15,035,521
Indiana	12,214,546	929,878	7,676,341	3,608,327	11,148,284	9,797,058	948,358	402,868	10,600,456	3,993,856
Iowa	6,452,929	458,457	3,460,798	2,533,674	6,525,399	5,558,398	842,674	124,327	3,641,714	3,071,697
Kansas	5,990,196	475,273	3,967,809	1,547,114	6,170,661	4,995,292	963,767	211,602	5,399,110	2,752,415
Kentucky	7,547,768	848,963	4,176,753	2,522,052	7,553,188	6,693,668	600,859	258,661	5,613,263	1,764,164
Louisiana	8,432,847	1,235,580	3,480,365	3,716,902	8,174,411	7,291,286	780,338	102,787	4,184,791	4,855,745
Maine	2,670,356	183,883	1,060,925	1,425,548	2,526,590	2,426,820	55,686	44,084	767,895	218,335
Maryland	14,487,572	819,162	6,267,624	7,400,786	13,656,491	12,430,544	1,050,651	175,296	4,432,670	X
Massachusetts	16,845,116	778,939	6,808,436	9,257,741	16,573,328	15,315,796	1,034,539	222,993	5,317,644	267,913
Michigan	18,061,614	1,582,706	10,510,346	5,968,562	17,461,646	15,712,267	967,476	781,903	16,618,138	7,145,863
Minnesota	11,533,096	629,909	7,567,199	3,335,988	11,802,631	10,085,128	1,328,863	388,640	11,537,967	5,209,333
Mississippi	4,580,037	672,366	2,324,855	1,582,816	4,624,539	4,161,329	407,791	55,419	1,512,672	1,538,586
Missouri	10,536,780	948,600	4,441,091	5,147,089	10,426,212	9,269,713	869,078	287,421	6,959,075	4,782,299
Montana	1,787,946	214,980	851,068	721,898	1,785,613	1,602,608	160,885	22,120	617,141	852,108
Nebraska	4,156,275	344,382	1,350,116	2,461,777	4,264,370	3,732,390	449,287	82,693	2,704,290	2,170,603
Nevada	4,343,666	395,630	2,744,606	1,203,430	4,177,850	3,804,316	205,794	167,740	3,621,774	881,468
New Hampshire	2,992,258	164,905	1,000,063	1,827,290	2,877,774	2,711,114	125,475	41,185	803,386	263,577
New Jersey	28,253,706	1,154,004	11,423,305	15,676,397	27,654,903	26,025,344	1,290,946	338,613	7,263,651	4,229,510
New Mexico	3,789,651	499,789	2,595,682	694,180	3,838,927	3,184,539	587,243	67,145	2,168,221	1,514,837
New York	63,463,118	2,869,847	25,900,858	34,692,413	64,798,836	59,209,906	4,536,014	1,052,916	31,656,050	10,626,679
North Carolina	13,146,934	1,589,570	8,172,685	3,884,679	13,995,495	12,789,303	698,847	507,345	7,785,453	X
North Dakota	1,606,345	158,373	942,772	505,200	1,748,970	1,420,265	303,053	25,652	561,019	595,574
Ohio	23,490,281	1,676,820	10,169,760	11,643,701	22,399,589	19,867,256	1,750,785	781,548	11,297,939	10,071,144
Oklahoma	6,119,590	688,990	2,993,050	2,437,550	6,168,891	5,456,487	663,768	48,636	2,046,600	2,129,821
Oregon	7,065,169	577,106	3,678,001	2,810,062	6,994,886	6,173,205	477,516	344,165	7,103,943	2,783,287
Pennsylvania	28,510,040	1,857,885	10,532,452	16,119,703	27,976,587	25,305,395	1,663,209	1,007,983	26,734,500	9,951,725
Rhode Island	2,343,730	184,718	908,963	1,250,049	2,300,550	2,204,789	50,889	44,872	950,934	16,829
South Carolina	8,747,944	836,137	4,094,766	3,817,041	8,750,897	7,463,268	928,112	359,517	13,646,238	3,022,511
South Dakota	1,412,443	206,853	425,614	779,976	1,462,085	1,205,748	222,592	33,745	921,609	860,874
Tennessee	9,432,798	1,122,775	4,385,403	3,924,620	9,548,989	8,766,468	553,396	229,125	5,828,273	99,718
Texas	55,408,404	5,830,972	20,967,429	28,610,003	56,084,388	44,675,233	6,765,205	4,643,950	75,712,781	30,006,954
Utah	4,699,449	400,213	2,487,937	1,811,299	4,533,624	3,805,778	606,254	121,592	2,967,505	2,151,069
Vermont	1,728,446	105,333	1,546,600	76,513	1,681,292	1,612,052	58,856	10,384	275,342	95,120
Virginia	15,580,882	1,012,205	6,240,349	8,328,328	15,869,478	14,458,878	1,086,722	323,878	8,611,606	X
Washington	13,609,674	1,036,422	8,293,812	4,279,440	13,586,886	11,566,562	1,601,069	419,255	10,121,815	5,377,390
West Virginia	3,465,196	362,959	1,979,466	1,122,771	3,464,205	3,215,683	232,738	15,784	383,175	618,344
Wisconsin	11,281,068	814,385	5,869,265	4,597,418	11,191,475	9,928,685	894,823	367,967	5,253,491	3,924,163
Wyoming	1,960,772	120,290	1,116,917	723,565	1,926,445	1,513,919	409,425	3,101	75,365	591,566

X Not applicable.

¹ Duplicative interschool system transactions are excluded.² Includes payments to state and local governments and interest on school system indebtedness.

Note: This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. See Appendix B for a description of state-specific reporting anomalies. Cash and security holdings of dependent school systems are excluded as these holdings cannot be separated from the assets of their parent governments. Expenditures for adult education, community services, and other non-elementary-secondary programs are included under "Current spending" but are excluded from the per pupil data displayed in Tables 8, 11, 14, 18, and 20. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 2.

Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2015

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

Geographic area	Distributed through state							Direct federal aid	
	Total	Total	Title I	Special education	Child nutrition	Vocational	Other and nonspecified	Total ¹	Impact aid
United States	53,306,749	48,862,345	13,167,192	10,821,981	15,017,603	538,759	9,316,810	4,444,404	1,389,648
Alabama	795,238	778,269	227,500	172,822	285,061	11,382	81,504	16,969	3,135
Alaska	344,111	155,447	46,570	34,841	46,057	3,381	24,598	188,664	154,994
Arizona	1,093,834	924,722	301,180	150,378	313,944	18,621	140,599	169,112	159,500
Arkansas	581,412	540,182	162,129	128,707	176,957	7,128	65,261	41,230	11,332
California	7,556,365	7,080,540	1,787,665	1,842,851	2,049,163	56,939	1,343,922	475,825	84,768
Colorado	715,254	599,803	153,410	145,670	193,135	6,242	101,346	115,451	45,623
Connecticut	444,073	385,418	106,353	116,381	121,531	5,886	35,267	58,655	0
Delaware	137,544	137,544	42,171	29,449	42,088	3,288	20,548	0	0
District of Columbia	146,366	94,570	27,631	12,770	24,534	2,128	27,507	51,796	51,796
Florida	3,118,041	2,860,217	787,571	610,683	958,519	34,697	468,747	257,824	7,803
Georgia	1,831,221	1,763,671	541,220	308,972	670,441	16,771	226,267	67,550	25,230
Hawaii	259,390	208,866	41,788	42,408	61,209	2,164	61,297	50,524	33,735
Idaho	232,449	223,174	57,927	50,613	75,474	3,179	35,981	9,275	5,777
Illinois	2,262,192	2,136,384	625,703	539,106	582,576	27,018	361,981	125,808	19,541
Indiana	929,878	913,691	233,943	225,190	305,827	5,658	143,073	16,187	1,585
Iowa	458,457	441,190	88,422	123,758	128,123	5,712	95,175	17,267	356
Kansas	475,273	447,103	108,748	N	146,688	1,370	190,297	28,170	24,356
Kentucky	848,963	780,457	220,682	N	281,578	N	278,197	68,506	0
Louisiana	1,235,580	1,138,119	271,201	160,732	255,364	9,023	441,799	97,461	6,297
Maine	183,883	173,027	48,320	49,767	46,240	1,958	26,742	10,856	2,312
Maryland	819,162	764,206	192,341	187,844	229,280	8,741	146,000	54,956	20,632
Massachusetts	778,939	737,649	194,467	246,743	200,914	11,106	84,419	41,290	0
Michigan	1,582,706	1,409,053	413,254	376,732	364,751	19,146	235,170	173,653	7,245
Minnesota	629,909	580,848	135,907	161,463	190,038	5,554	87,886	49,061	20,408
Mississippi	672,366	631,176	182,833	113,595	230,442	6,208	98,098	41,190	1,677
Missouri	948,600	896,028	224,727	173,067	261,576	11,730	224,928	52,572	24,444
Montana	214,980	146,263	54,120	34,926	35,121	2,653	19,443	68,717	59,528
Nebraska	344,382	300,856	83,536	71,557	83,711	3,251	58,801	43,526	17,209
Nevada	395,630	368,677	116,459	69,718	116,573	5,184	60,743	26,953	3,700
New Hampshire	164,905	159,417	39,991	30,570	29,284	3,192	56,380	5,488	0
New Jersey	1,154,004	1,128,148	271,490	342,783	328,249	9,165	176,461	25,856	20,963
New Mexico	499,789	346,169	112,697	88,753	4,551	7,985	132,183	153,620	83,255
New York	2,869,847	2,810,125	620,076	665,729	798,913	15,177	710,230	59,722	58,246
North Carolina	1,589,570	1,393,079	437,535	316,143	493,993	0	145,408	196,491	14,668
North Dakota	158,373	105,779	35,794	27,287	25,200	0	17,498	52,594	25,481
Ohio	1,676,820	1,557,015	520,761	374,425	407,326	31,810	222,693	119,805	160
Oklahoma	688,990	610,640	155,357	138,252	216,519	10,753	89,759	78,350	40,524
Oregon	577,106	559,072	161,191	122,985	152,468	5,912	116,516	18,034	2,821
Pennsylvania	1,857,885	1,716,943	524,345	396,484	458,396	24,588	313,130	140,942	4,403
Rhode Island	184,718	179,749	50,660	37,136	39,704	4,432	47,817	4,969	2,151
South Carolina	836,137	834,339	222,147	177,057	271,427	10,844	152,864	1,798	1,323
South Dakota	206,853	122,633	42,192	30,446	30,488	1,338	18,169	84,220	71,422
Tennessee	1,122,775	1,072,394	272,651	222,129	402,032	20,219	155,363	50,381	4,162
Texas	5,830,972	5,249,061	1,331,773	824,628	1,853,534	53,051	1,186,075	581,911	127,866
Utah	400,213	366,870	60,600	93,380	127,541	5,958	79,391	33,343	5,937
Vermont	105,333	99,745	31,091	23,687	25,083	2,530	17,354	5,588	643
Virginia	1,012,205	875,699	230,387	249,074	298,981	16,590	80,667	136,506	38,375
Washington	1,036,422	846,232	225,668	216,197	249,872	7,238	147,257	190,190	59,965
West Virginia	362,959	348,793	93,361	68,096	107,578	4,304	75,454	14,166	0
Wisconsin	814,385	761,296	211,852	171,536	200,176	5,085	172,647	53,089	16,126
Wyoming	120,290	101,997	37,795	24,461	19,373	2,470	17,898	18,293	18,174

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

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. State and national totals in this table are lower than the actual totals for these federal programs. This information includes only the revenue received by public school systems and excludes monies received by nonpublic school system organizations, such as state agencies and private entities. The value of school lunch commodities is also excluded. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 3.

Revenue From State Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2015

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

Geographic area	Total	General formula assistance	Compensatory programs	Special education	Vocational programs	Transportation programs	Other and nonspecified state aid ¹	State payments on behalf of LEA
United States	302,632,386	209,746,322	4,728,793	19,076,644	1,114,679	3,835,586	46,921,497	17,208,865
Alabama	4,080,167	3,400,710	63,948	486	0	311,737	303,286	0
Alaska	2,026,555	1,209,324	0	0	0	77,045	237,033	503,153
Arizona	3,232,013	3,156,518	0	0	9,135	0	66,360	0
Arkansas	4,075,118	1,984,296	123,599	277,405	18,726	0	1,497,433	173,659
California	42,360,470	32,355,838	266,217	3,022,629	4,032	4,391	5,339,527	1,367,836
Colorado	4,354,525	3,865,505	17	160,645	31,051	54,782	242,525	0
Connecticut	4,353,546	1,524,012	213,863	522,445	11,046	87,417	910,205	1,084,558
Delaware	1,142,333	922,884	0	3,311	0	72,016	144,122	0
District of Columbia	X	X	X	X	X	X	X	X
Florida	10,661,586	4,663,543	0	1,178,729	161,497	225,346	4,432,471	0
Georgia	8,310,872	5,207,271	457,949	1,078,159	214,782	7,355	1,310,205	35,151
Hawaii	2,381,547	1,111,688	8,763	456,352	7,576	59,343	737,825	0
Idaho	1,381,205	1,057,947	0	3,369	11,950	63,980	243,167	792
Illinois	11,858,968	4,895,686	253,215	665,646	46,453	437,825	1,238,912	4,321,231
Indiana	7,676,341	6,482,079	16,145	1,380	4,282	321	120,944	1,051,190
Iowa	3,460,798	2,536,621	10,131	2,119	2,606	8,619	900,702	0
Kansas	3,967,809	3,053,323	0	420,554	0	653	190,485	302,794
Kentucky	4,176,753	2,402,616	0	0	3,264	627	539,143	1,231,103
Louisiana	3,480,365	3,359,582	0	11,909	0	0	108,874	0
Maine	1,060,925	846,185	0	5,174	0	0	20,587	188,979
Maryland	6,267,624	3,016,096	1,252,318	385,165	0	258,280	617,192	738,573
Massachusetts	6,808,436	4,397,404	0	0	2,752	306,171	851,168	1,250,941
Michigan	10,510,346	8,008,368	265,261	873,356	37,353	0	1,326,008	0
Minnesota	7,567,199	5,352,784	487,211	1,043,854	6,055	63,365	613,930	0
Mississippi	2,324,855	2,204,487	20,859	5,785	38,191	0	55,533	0
Missouri	4,441,091	2,893,781	0	149,963	26,004	108,132	1,263,211	0
Montana	851,068	620,517	9,025	4,755	1,129	12,026	203,616	0
Nebraska	1,350,116	983,140	0	208,876	0	0	158,100	0
Nevada	2,744,606	1,024,215	306	119,556	3,154	129	1,597,246	0
New Hampshire	1,000,063	924,371	0	0	7,072	0	68,620	0
New Jersey	11,423,305	6,631,784	85,950	928,438	0	177,181	1,512,776	2,087,176
New Mexico	2,595,682	2,354,874	0	8,847	0	102,953	129,008	0
New York	25,900,858	15,898,212	0	3,960,146	0	0	6,042,500	0
North Carolina	8,172,685	8,012,889	70,754	0	0	3,465	83,181	2,396
North Dakota	942,772	846,422	0	22,201	6,346	27,219	40,584	0
Ohio	10,169,760	8,723,350	345,356	0	1,508	0	1,099,546	0
Oklahoma	2,993,050	1,796,519	20,960	0	19,591	0	948,516	207,464
Oregon	3,678,001	3,395,479	0	0	0	10,716	271,806	0
Pennsylvania	10,532,452	5,523,526	50,124	1,059,129	51,222	737,013	3,111,438	0
Rhode Island	908,963	739,704	0	0	3,183	0	77,387	88,689
South Carolina	4,094,766	851,633	26,085	218,074	206,647	36,788	2,580,507	175,032
South Dakota	425,614	357,504	418	51,818	0	0	6,200	9,674
Tennessee	4,385,403	4,053,788	0	0	1,389	0	330,226	0
Texas	20,967,429	18,065,818	0	0	0	0	1,254,838	1,646,773
Utah	2,487,937	1,438,792	41,019	235,045	79,650	68,309	625,122	0
Vermont	1,546,600	1,238,735	0	173,297	31,021	1,391	19,400	82,756
Virginia	6,240,349	4,486,751	335,742	487,226	61,492	0	869,138	0
Washington	8,293,812	5,712,112	299,661	960,271	0	463,932	857,836	0
West Virginia	1,979,466	1,096,436	3,897	7,652	4,520	23,345	184,671	658,945
Wisconsin	5,869,265	4,349,167	0	362,878	0	23,714	1,133,506	0
Wyoming	1,116,917	712,036	0	0	0	0	404,881	0

X Not applicable.

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

Note: See Appendix B for a description of state-specific reporting anomalies. Due to the varying content of individual state aid programs, this information should not be used to compare the fiscal commitments of the states to the objectives of the specific programs shown in this table. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 4.

Revenue From Local Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2015

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

Geographic area	Total	Property taxes	Other taxes	Parent government contributions	Nonschool local government	School lunch charges	Tuition and transportation charges	Other charges ¹	Other local revenue
United States	286,698,449	187,697,337	8,889,339	51,539,728	7,968,050	5,597,071	1,303,887	7,528,095	16,174,942
Alabama	2,483,074	1,116,195	59,293	X	714,993	101,181	5,210	217,779	268,423
Alaska	550,200	X	X	482,458	0	8,092	258	21,140	38,252
Arizona	3,833,285	3,057,329	0	0	288,290	84,562	1,636	122,666	278,802
Arkansas	636,087	392,142	1,042	X	9,482	49,648	10,022	94,836	78,915
California	25,600,343	18,608,632	598,778	1,052,302	1,312,016	365,301	60,563	699,913	2,902,838
Colorado	4,534,085	3,747,884	2,727	X	16,705	89,420	112,300	265,015	300,034
Connecticut	6,059,663	X	X	5,466,663	435,158	121,264	5,837	3,657	27,084
Delaware	696,753	561,750	0	X	0	13,340	0	860	120,803
District of Columbia	1,235,916	X	X	1,210,320	0	672	0	3,852	21,072
Florida	13,185,984	10,758,297	567,491	X	0	219,576	12,476	914,434	713,710
Georgia	8,438,709	5,465,285	1,824,396	X	362,069	163,785	32,554	293,084	297,536
Hawaii	62,746	X	X	0	0	22,501	4,628	7,617	28,000
Idaho	553,672	473,906	0	X	91	22,873	6,045	8,159	42,598
Illinois	17,282,030	16,041,798	0	X	148,547	200,948	62,669	295,520	532,548
Indiana	3,608,327	2,520,194	797	0	303,320	181,946	3,841	141,358	456,871
Iowa	2,533,674	2,048,515	181,364	X	5,871	110,507	12,073	53,987	121,357
Kansas	1,547,114	1,046,491	0	X	129,799	81,526	11,208	53,733	224,357
Kentucky	2,522,052	1,854,341	430,718	X	31,613	73,500	8,492	31,782	91,606
Louisiana	3,716,902	1,595,602	1,825,662	0	59,409	39,194	10,852	8,534	177,649
Maine	1,425,548	771,748	0	575,671	15,169	27,209	5,921	5,480	24,350
Maryland	7,400,786	X	X	7,126,073	0	93,633	9,034	19,288	152,758
Massachusetts	9,257,741	X	X	7,375,421	1,276,690	158,204	138,777	42,623	266,026
Michigan	5,968,562	5,119,281	0	X	27,010	157,318	42,684	349,829	272,440
Minnesota	3,335,988	2,166,222	0	X	250,401	181,038	108,222	216,883	413,222
Mississippi	1,582,816	1,299,092	15,749	2,363	15,673	44,456	6,670	123,034	75,779
Missouri	5,147,089	4,037,011	224,638	X	220,131	129,701	18,404	262,316	254,888
Montana	721,898	458,633	0	X	159,793	18,246	3,502	39,684	42,040
Nebraska	2,461,777	2,054,022	175,243	X	17,801	65,965	2,293	88,045	58,408
Nevada	1,203,430	1,107,438	2,758	X	1,933	24,260	7,870	3,813	55,358
New Hampshire	1,827,290	1,468,741	0	270,456	143	35,409	7,702	4,554	40,285
New Jersey	15,676,397	13,264,574	0	916,639	280,693	235,141	61,000	314,318	604,032
New Mexico	694,180	527,909	0	X	0	23,006	301	29,381	113,583
New York	34,692,413	18,281,321	37,139	12,390,612	258,825	252,208	47,982	154,955	3,269,371
North Carolina	3,384,679	X	X	2,804,933	81,955	166,451	0	84,817	246,523
North Dakota	505,200	347,544	0	X	35,727	31,182	1,217	32,345	57,185
Ohio	11,643,701	9,461,571	443,219	X	155,287	228,152	85,445	758,971	511,056
Oklahoma	2,437,550	1,804,718	16,092	X	202,257	72,044	24,319	208,730	109,390
Oregon	2,810,062	2,297,714	0	X	131,500	38,517	26,952	116,272	199,107
Pennsylvania	16,119,703	12,862,103	2,257,693	X	61,978	289,307	55,412	95,500	497,710
Rhode Island	1,250,049	110,464	0	1,104,747	0	15,210	2,078	8,663	8,887
South Carolina	3,817,041	2,932,246	185,603	X	260,692	72,377	11,363	161,424	193,336
South Dakota	779,976	661,778	29,513	X	3,078	29,809	6,548	15,939	33,311
Tennessee	3,924,620	63,204	0	2,860,302	402,277	86,744	5,690	383,644	122,759
Texas	28,610,003	26,515,433	0	0	67,641	622,415	85,147	438,279	881,088
Utah	1,811,299	1,599,005	0	X	50	53,443	14,567	20,885	123,349
Vermont	76,513	890	1,260	X	3,272	16,343	3,531	7,605	43,612
Virginia	8,328,328	X	X	7,891,267	0	201,017	59,640	16,994	159,410
Washington	4,279,440	3,638,566	2,064	X	14,357	99,547	90,582	161,478	272,846
West Virginia	1,122,771	1,045,091	3,234	X	3,016	16,425	5,076	9,847	40,082
Wisconsin	4,597,418	4,005,138	0	9,501	29,194	147,496	5,108	111,522	289,459
Wyoming	723,565	507,519	2,866	X	174,144	14,962	186	3,051	20,837

X Not applicable.

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

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from other school systems are excluded to avoid double counting. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Refer to the introductory text for an explanation concerning tax revenue for dependent school systems. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 5.

Percentage Distribution of Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2015

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

Geographic area	Total	Federal sources		State sources		Local sources			
		Total ¹	Title I	Total ¹	General formula assistance	Total ¹	Taxes and parent government contributions	Other local governments	Charges
United States	100.0	8.3	2.0	47.1	32.6	44.6	38.6	1.2	2.2
Alabama	100.0	10.8	3.1	55.4	46.2	33.7	16.0	9.7	4.4
Alaska	100.0	11.8	1.6	69.4	41.4	18.8	16.5	0.0	1.0
Arizona	100.0	13.4	3.7	39.6	38.7	47.0	37.5	3.5	2.6
Arkansas	100.0	11.0	3.1	77.0	37.5	12.0	7.4	0.2	2.9
California	100.0	10.0	2.4	56.1	42.8	33.9	26.8	1.7	1.5
Colorado	100.0	7.4	1.6	45.3	40.2	47.2	39.1	0.2	4.9
Connecticut	100.0	4.1	1.0	40.1	14.0	55.8	50.4	4.0	1.2
Delaware	100.0	7.0	2.1	57.8	46.7	35.2	28.4	0.0	0.7
District of Columbia	100.0	10.6	2.0	X	X	89.4	87.6	0.0	0.3
Florida	100.0	11.6	2.9	39.5	17.3	48.9	42.0	0.0	4.3
Georgia	100.0	9.9	2.9	44.7	28.0	45.4	39.2	1.9	2.6
Hawaii	100.0	9.6	1.5	88.1	41.1	2.3	0.0	0.0	1.3
Idaho	100.0	10.7	2.7	63.7	48.8	25.5	21.9	0.0	1.7
Illinois	100.0	7.2	2.0	37.8	15.6	55.0	51.1	0.5	1.8
Indiana	100.0	7.6	1.9	62.8	53.1	29.5	20.6	2.5	2.7
Iowa	100.0	7.1	1.4	53.6	39.3	39.3	34.6	0.1	2.7
Kansas	100.0	7.9	1.8	66.2	51.0	25.8	17.5	2.2	2.4
Kentucky	100.0	11.2	2.9	55.3	31.8	33.4	30.3	0.4	1.5
Louisiana	100.0	14.7	3.2	41.3	39.8	44.1	40.6	0.7	0.7
Maine	100.0	6.9	1.8	39.7	31.7	53.4	50.5	0.6	1.4
Maryland	100.0	5.7	1.3	43.3	20.8	51.1	49.2	0.0	0.8
Massachusetts	100.0	4.6	1.2	40.4	26.1	55.0	43.8	7.6	2.0
Michigan	100.0	8.8	2.3	58.2	44.3	33.0	28.3	0.1	3.0
Minnesota	100.0	5.5	1.2	65.6	46.4	28.9	18.8	2.2	4.4
Mississippi	100.0	14.7	4.0	50.8	48.1	34.6	28.8	0.3	3.8
Missouri	100.0	9.0	2.1	42.1	27.5	48.8	40.4	2.1	3.9
Montana	100.0	12.0	3.0	47.6	34.7	40.4	25.7	8.9	3.4
Nebraska	100.0	8.3	2.0	32.5	23.7	59.2	53.6	0.4	3.8
Nevada	100.0	9.1	2.7	63.2	23.6	27.7	25.6	0.0	0.8
New Hampshire	100.0	5.5	1.3	33.4	30.9	61.1	58.1	0.0	1.6
New Jersey	100.0	4.1	1.0	40.4	23.5	55.5	50.2	1.0	2.2
New Mexico	100.0	13.2	3.0	68.5	62.1	18.3	13.9	0.0	1.4
New York	100.0	4.5	1.0	40.8	25.1	54.7	48.4	0.4	0.7
North Carolina	100.0	12.1	3.3	62.2	60.9	25.7	21.3	0.6	1.9
North Dakota	100.0	9.9	2.2	58.7	52.7	31.5	21.6	2.2	4.0
Ohio	100.0	7.1	2.2	43.3	37.1	49.6	42.2	0.7	4.6
Oklahoma	100.0	11.3	2.5	48.9	29.4	39.8	29.8	3.3	5.0
Oregon	100.0	8.2	2.3	52.1	48.1	39.8	32.5	1.9	2.6
Pennsylvania	100.0	6.5	1.8	36.9	19.4	56.5	53.0	0.2	1.5
Rhode Island	100.0	7.9	2.2	38.8	31.6	53.3	51.8	0.0	1.1
South Carolina	100.0	9.6	2.5	46.8	9.7	43.6	35.6	3.0	2.8
South Dakota	100.0	14.6	3.0	30.1	25.3	55.2	48.9	0.2	3.7
Tennessee	100.0	11.9	2.9	46.5	43.0	41.6	31.0	4.3	5.0
Texas	100.0	10.5	2.4	37.8	32.6	51.6	47.9	0.1	2.1
Utah	100.0	8.5	1.3	52.9	30.6	38.5	34.0	0.0	1.9
Vermont	100.0	6.1	1.8	89.5	71.7	4.4	0.1	0.2	1.6
Virginia	100.0	6.5	1.5	40.1	28.8	53.5	50.6	0.0	1.8
Washington	100.0	7.6	1.7	60.9	42.0	31.4	26.8	0.1	2.6
West Virginia	100.0	10.5	2.7	57.1	31.6	32.4	30.3	0.1	0.9
Wisconsin	100.0	7.2	1.9	52.0	38.6	40.8	35.6	0.3	2.3
Wyoming	100.0	6.1	1.9	57.0	36.3	36.9	26.0	8.9	0.9

X Not applicable.

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from other school systems are excluded to avoid double counting. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 6.

Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2015

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

Geographic area	Total	All functions		Instruction			Support services			All other functions
		Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	
United States	567,696,136	322,111,704	129,816,659	344,294,024	216,949,160	87,100,405	194,409,602	95,273,969	38,910,563	28,992,510
Alabama	6,826,622	3,777,322	1,523,592	3,817,479	2,464,880	943,866	2,414,860	1,138,258	481,471	594,283
Alaska	2,646,225	1,078,021	1,015,267	1,484,610	692,371	666,030	1,068,849	359,782	334,856	92,766
Arizona	7,205,417	4,221,569	1,334,828	3,846,357	2,627,191	819,968	2,880,184	1,489,368	478,461	478,876
Arkansas	4,683,434	2,742,286	781,945	2,620,399	1,748,963	498,284	1,772,639	893,730	252,876	290,396
California	66,208,111	38,620,467	14,951,104	38,951,948	25,025,371	9,272,536	23,501,848	12,118,829	5,059,088	3,754,315
Colorado	8,146,683	5,083,057	1,407,491	4,578,938	3,189,682	888,565	3,170,482	1,729,211	471,036	397,263
Connecticut	9,603,117	5,187,778	2,591,558	6,006,275	3,640,015	1,792,306	3,233,901	1,401,263	734,315	362,941
Delaware	1,779,087	938,031	464,686	1,072,395	659,113	331,549	583,951	246,254	127,135	122,741
District of Columbia	979,040	622,943	114,731	557,345	420,580	77,906	379,854	201,669	36,670	41,841
Florida	24,933,433	13,843,250	4,283,796	14,931,173	8,806,625	2,625,845	8,186,082	4,446,313	1,439,430	1,816,178
Georgia	16,401,832	9,797,386	3,488,933	10,081,483	6,637,357	2,476,850	5,324,072	2,861,285	888,863	996,277
Hawaii	2,359,203	1,309,162	511,154	1,377,713	894,305	338,738	835,930	365,278	152,629	145,560
Idaho	1,902,503	1,134,703	409,819	1,130,814	780,816	276,533	663,005	319,789	117,485	108,684
Illinois	28,584,939	14,596,183	8,655,141	17,313,173	9,945,760	5,840,544	10,279,691	4,362,998	2,660,470	992,075
Indiana	9,797,058	5,359,193	2,900,887	5,537,406	3,528,058	1,844,241	3,712,136	1,616,806	995,648	547,516
Iowa	5,558,398	3,504,962	1,166,533	3,383,909	2,357,732	779,377	1,912,222	1,042,569	356,881	262,267
Kansas	4,995,292	2,937,287	909,775	3,051,755	1,951,506	599,455	1,692,953	898,103	277,867	250,584
Kentucky	6,693,668	4,032,917	1,621,075	3,807,748	2,606,865	1,004,158	2,417,226	1,255,073	545,255	468,694
Louisiana	7,291,286	3,915,900	2,013,362	4,100,906	2,518,767	1,270,120	2,774,314	1,249,527	653,166	416,066
Maine	2,426,820	1,383,481	589,386	1,406,898	918,597	399,607	910,381	423,566	173,261	109,541
Maryland	12,430,544	7,322,524	3,281,241	7,686,024	4,935,547	2,245,858	4,358,416	2,263,432	979,722	386,104
Massachusetts	15,315,796	8,780,982	3,385,378	9,774,884	6,007,140	2,451,816	5,043,032	2,485,887	879,332	497,880
Michigan	15,712,267	7,767,920	4,798,447	9,040,821	5,195,712	3,220,644	5,839,572	2,449,202	1,508,343	831,874
Minnesota	10,085,128	6,041,451	2,034,324	6,257,807	4,268,441	1,441,714	2,933,999	1,350,897	465,801	893,322
Mississippi	4,161,329	2,440,939	836,474	2,350,872	1,581,907	529,886	1,525,340	743,308	257,697	285,117
Missouri	9,269,713	5,643,986	1,723,996	5,387,766	3,731,203	1,122,964	3,266,781	1,668,005	521,246	615,166
Montana	1,602,608	920,210	284,809	940,488	622,278	188,634	581,694	276,651	88,161	80,426
Nebraska	3,732,390	2,165,694	744,932	2,446,701	1,545,035	546,793	1,102,622	557,432	178,772	183,067
Nevada	3,804,316	2,257,928	895,951	2,170,424	1,435,456	566,659	1,459,504	781,651	314,463	174,388
New Hampshire	2,711,114	1,473,863	660,345	1,697,165	1,060,629	472,495	938,368	386,648	179,867	75,581
New Jersey	26,025,344	14,138,558	6,222,199	15,339,450	9,282,018	3,903,138	9,414,336	4,584,200	2,120,476	1,271,558
New Mexico	3,184,539	1,838,372	646,027	1,773,801	1,217,693	421,137	1,256,303	573,605	206,054	154,435
New York	59,209,906	30,338,328	16,463,224	41,954,260	23,047,409	12,852,589	15,714,795	6,667,482	3,515,475	1,540,851
North Carolina	12,789,303	8,007,293	2,691,691	7,960,222	5,514,664	1,826,682	4,082,387	2,212,326	759,688	746,694
North Dakota	1,420,265	814,885	293,891	825,445	553,996	204,040	483,984	225,379	80,561	110,836
Ohio	19,867,256	11,030,449	4,260,658	11,620,080	7,231,692	2,641,076	7,324,444	3,471,823	1,471,920	922,732
Oklahoma	5,456,487	3,009,243	1,023,194	3,000,894	1,935,245	664,767	2,041,507	952,917	312,163	414,086
Oregon	6,173,205	3,092,729	1,773,498	3,650,855	2,010,757	1,128,287	2,272,382	1,013,395	600,537	249,968
Pennsylvania	25,305,395	12,266,657	6,642,246	16,058,338	8,628,995	4,613,949	8,196,747	3,326,244	1,853,986	1,050,310
Rhode Island	2,204,789	1,192,335	544,759	1,322,055	817,438	367,178	792,525	372,599	176,914	90,209
South Carolina	7,463,268	4,277,334	1,529,584	4,123,140	2,757,988	967,577	2,893,109	1,387,853	499,478	447,019
South Dakota	1,205,748	713,791	208,044	709,363	486,637	138,773	426,257	203,916	61,807	70,128
Tennessee	8,766,468	5,171,865	1,716,977	5,343,272	3,540,917	1,195,061	2,862,499	1,413,066	454,597	560,697
Texas	44,675,233	30,262,688	5,299,053	26,745,844	20,311,719	3,423,357	15,145,619	9,029,135	1,613,356	2,783,770
Utah	3,805,778	2,223,672	1,055,662	2,367,650	1,493,998	711,123	1,166,728	608,828	296,535	271,400
Vermont	1,612,052	874,822	376,938	983,532	586,092	256,972	566,649	268,518	113,073	61,871
Virginia	14,458,878	8,936,491	3,520,554	8,755,896	5,911,979	2,320,291	5,075,509	2,772,919	1,099,425	627,473
Washington	11,566,562	6,900,366	2,484,432	6,508,964	4,362,192	1,524,710	4,510,672	2,415,778	889,929	546,926
West Virginia	3,215,683	1,754,068	876,497	1,819,903	1,103,031	546,184	1,161,944	551,685	294,051	233,836
Wisconsin	9,928,685	5,475,066	2,427,229	5,723,474	3,778,547	1,617,755	3,691,809	1,543,482	751,417	513,402
Wyoming	1,513,919	891,297	379,342	895,910	578,251	241,818	565,489	296,035	128,854	52,520

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other non-elementary-secondary programs are included under "Total" current spending and "All other functions," but are excluded in the per pupil data displayed in Tables 8, 11, 14, 18, and 20. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 7.

Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: Fiscal Year 2015

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

Geographic area	Total	Pupil support services	Instructional staff support services	General administration	School administration	Operation and maintenance of plant	Pupil transportation	Other and nonspecified support services
United States	194,409,602	31,589,646	26,188,461	10,566,688	30,350,870	51,575,855	24,160,190	19,977,892
Alabama	2,414,860	403,003	287,330	179,871	417,386	637,646	336,671	152,953
Alaska	1,068,849	214,161	182,574	36,093	167,571	297,565	75,112	95,773
Arizona	2,880,184	560,238	386,057	100,287	335,049	857,457	341,847	299,249
Arkansas	1,772,639	244,818	393,900	108,534	242,756	466,928	178,710	136,993
California	23,501,848	3,573,408	3,818,191	624,322	4,246,820	6,352,212	1,520,147	3,366,748
Colorado	3,170,482	407,408	496,636	131,671	570,536	749,705	236,957	577,569
Connecticut	3,233,901	608,020	293,307	212,240	550,855	849,415	479,657	240,407
Delaware	583,951	73,351	32,348	18,553	110,122	175,690	87,154	86,733
District of Columbia	379,854	35,744	66,594	100,156	64,460	44,012	90,233	3,655
Florida	8,186,082	1,064,138	1,568,398	220,156	1,345,323	2,416,645	942,822	628,600
Georgia	5,324,072	767,012	841,765	200,765	993,239	1,250,463	761,860	508,968
Hawaii	835,930	225,975	81,416	12,762	158,895	231,340	67,779	57,763
Idaho	663,005	106,540	89,958	41,682	109,225	180,229	90,240	45,131
Illinois	10,279,691	1,926,228	1,099,439	1,097,120	1,435,306	2,360,896	1,262,348	1,098,354
Indiana	3,712,136	473,032	375,778	195,379	582,438	1,119,945	603,695	361,869
Iowa	1,912,222	318,697	292,756	141,309	313,564	476,563	203,762	165,571
Kansas	1,692,953	258,364	199,326	119,751	290,191	491,940	204,379	129,002
Kentucky	2,417,226	313,912	375,468	171,411	386,434	591,230	407,329	171,442
Louisiana	2,774,314	449,241	384,835	188,910	430,003	687,539	425,635	208,151
Maine	910,381	164,968	119,926	84,684	133,443	254,256	122,438	30,666
Maryland	4,358,416	584,376	654,784	118,413	845,285	1,148,618	662,099	344,841
Massachusetts	5,043,032	1,129,389	814,536	194,661	638,889	1,258,194	677,277	330,086
Michigan	5,839,572	1,241,182	769,432	255,389	834,951	1,308,237	675,203	755,178
Minnesota	2,933,999	276,090	479,295	342,371	381,927	683,450	532,357	238,509
Mississippi	1,525,340	210,914	193,837	134,899	249,776	432,340	199,457	104,117
Missouri	3,266,781	415,426	413,785	318,211	527,014	917,660	457,737	216,948
Montana	581,694	104,653	59,979	52,052	87,584	158,899	76,855	41,672
Nebraska	1,102,622	173,257	116,951	107,552	178,852	318,773	115,243	91,994
Nevada	1,459,504	201,252	226,880	49,076	272,945	380,525	189,365	139,461
New Hampshire	938,368	209,635	86,251	96,915	153,449	235,693	122,819	33,606
New Jersey	9,414,336	2,674,819	797,795	496,475	1,231,812	2,540,828	1,035,774	636,833
New Mexico	1,256,303	308,802	81,372	63,211	184,255	359,215	171,156	88,292
New York	15,714,795	1,715,119	1,390,919	891,514	2,073,408	4,781,899	3,306,444	1,555,492
North Carolina	4,082,387	687,872	410,850	139,025	800,932	1,071,268	564,130	408,310
North Dakota	483,984	54,848	52,928	59,650	69,640	133,985	65,194	47,739
Ohio	7,324,444	1,278,484	821,838	538,753	994,929	1,706,553	932,101	1,051,786
Oklahoma	2,041,507	370,090	214,467	159,286	301,605	589,386	181,825	224,848
Oregon	2,272,382	429,462	237,345	82,215	383,277	477,576	273,024	389,483
Pennsylvania	8,196,747	1,282,645	805,942	687,816	965,579	2,209,227	1,404,474	841,064
Rhode Island	792,525	229,958	74,925	27,355	102,071	166,700	105,745	85,771
South Carolina	2,893,109	592,599	455,707	71,812	453,792	725,548	312,931	280,720
South Dakota	426,257	65,451	44,082	41,565	58,681	125,978	47,599	42,901
Tennessee	2,862,499	399,810	530,574	190,536	517,268	722,225	331,541	170,545
Texas	15,145,619	2,256,157	2,306,747	663,859	2,526,659	4,380,412	1,179,281	1,832,504
Utah	1,166,728	139,282	150,755	37,011	237,386	364,729	125,914	111,651
Vermont	566,649	128,256	71,388	34,657	109,716	128,830	56,291	37,511
Virginia	5,075,509	727,283	933,232	229,790	851,241	1,341,077	762,900	229,986
Washington	4,510,672	779,334	858,281	125,452	679,687	1,011,451	439,736	616,731
West Virginia	1,161,944	159,151	144,451	58,696	172,146	328,038	239,000	60,462
Wisconsin	3,691,809	487,519	517,965	282,050	500,613	932,870	427,438	543,354
Wyoming	565,489	88,273	85,166	30,765	81,885	143,995	75,505	59,900

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other non-elementary-secondary programs are also excluded. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 8.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2015

(In dollars)

Geographic area	Total ¹	Salaries and wages	Employee benefits	Instruction			Support services				
				Total ¹	Salaries and wages	Employee benefits	Total ¹	Pupil support	Instructional staff support	General administration	School administration
United States	11,392	6,640	2,676	6,903	4,472	1,795	4,007	651	540	218	626
Alabama	9,128	5,139	2,073	5,191	3,354	1,284	3,286	548	391	245	568
Alaska	20,172	8,245	7,765	11,354	5,295	5,094	8,174	1,638	1,396	276	1,282
Arizona	7,489	4,467	1,413	4,016	2,780	868	3,048	593	409	106	355
Arkansas	9,694	5,717	1,630	5,455	3,646	1,039	3,695	510	821	226	506
California	10,467	6,203	2,401	6,255	4,019	1,489	3,774	574	613	100	682
Colorado	9,245	5,827	1,614	5,240	3,657	1,019	3,635	467	569	151	654
Connecticut	18,377	10,265	5,128	11,341	7,203	3,547	6,399	1,203	580	420	1,090
Delaware	14,120	7,699	3,814	8,718	5,409	2,721	4,793	602	265	152	904
District of Columbia	19,396	13,497	2,486	10,400	9,112	1,688	8,230	774	1,443	2,170	1,397
Florida	8,881	5,046	1,561	5,442	3,210	957	2,984	388	572	80	490
Georgia	9,427	5,703	2,031	5,765	3,864	1,442	3,099	447	490	117	578
Hawaii	12,855	7,178	2,803	7,554	4,903	1,857	4,583	1,239	446	70	871
Idaho	6,923	4,139	1,495	4,125	2,848	1,009	2,419	389	328	152	398
Illinois	13,755	7,130	4,228	8,331	4,858	2,853	5,022	941	537	536	701
Indiana	9,687	5,337	2,889	5,510	3,513	1,837	3,697	471	374	195	580
Iowa	10,944	6,936	2,309	6,697	4,666	1,542	3,784	631	579	280	621
Kansas	10,040	5,911	1,831	6,137	3,927	1,206	3,407	520	401	241	584
Kentucky	9,630	5,858	2,355	5,531	3,786	1,459	3,511	456	545	249	561
Louisiana	11,010	5,924	3,046	6,204	3,810	1,921	4,197	680	582	286	651
Maine	13,257	7,853	3,345	7,619	5,214	2,268	5,167	936	681	481	757
Maryland	14,192	8,377	3,754	8,793	5,646	2,569	4,986	669	749	135	967
Massachusetts	15,592	9,585	3,695	9,614	6,557	2,676	5,505	1,233	889	212	697
Michigan	11,482	5,775	3,568	6,722	3,863	2,395	4,342	923	572	190	621
Minnesota	11,949	7,486	2,521	7,754	5,289	1,786	3,635	342	594	424	473
Mississippi	8,456	4,980	1,706	4,796	3,227	1,081	3,112	430	395	275	510
Missouri	10,147	6,322	1,931	6,035	4,179	1,258	3,659	465	463	356	590
Montana	11,028	6,371	1,972	6,511	4,308	1,306	4,027	725	415	360	606
Nebraska	11,946	6,935	2,385	7,835	4,948	1,751	3,531	555	375	344	573
Nevada	8,615	5,144	2,041	4,945	3,270	1,291	3,325	458	517	112	622
New Hampshire	14,697	8,052	3,608	9,190	5,795	2,581	5,127	1,145	471	529	838
New Jersey	18,235	10,557	4,646	10,579	6,931	2,914	7,030	1,997	596	371	920
New Mexico	9,752	5,634	1,980	5,436	3,732	1,291	3,850	946	249	194	565
New York	21,206	11,529	6,256	14,769	8,758	4,884	5,972	652	529	339	788
North Carolina	8,687	5,466	1,837	5,433	3,764	1,247	2,787	470	280	95	547
North Dakota	13,320	7,683	2,771	7,783	5,223	1,924	4,563	517	499	562	657
Ohio	11,637	6,893	2,663	6,655	4,519	1,650	4,577	799	514	337	622
Oklahoma	8,082	4,480	1,523	4,466	2,881	990	3,039	551	319	237	449
Oregon	10,442	5,422	3,109	6,074	3,525	1,978	3,984	753	416	144	672
Pennsylvania	14,717	7,718	4,179	8,988	5,429	2,903	5,157	807	507	433	608
Rhode Island	15,179	8,860	4,048	8,874	6,074	2,728	5,889	1,709	557	203	758
South Carolina	9,953	5,801	2,074	5,476	3,740	1,312	3,923	804	618	97	615
South Dakota	8,937	5,373	1,566	5,254	3,663	1,045	3,209	493	332	313	442
Tennessee	8,726	5,200	1,726	5,373	3,560	1,202	2,878	402	533	192	520
Texas	8,861	6,047	1,059	5,344	4,058	684	3,026	451	461	133	505
Utah	6,575	3,875	1,839	4,125	2,603	1,239	2,033	243	263	64	414
Vermont	18,039	10,270	4,425	10,823	6,880	3,017	6,652	1,506	838	407	1,288
Virginia	11,237	6,982	2,751	6,838	4,619	1,813	3,966	568	729	180	665
Washington	10,735	6,435	2,317	6,070	4,068	1,422	4,206	727	800	117	634
West Virginia	11,359	6,274	3,135	6,501	3,946	1,954	4,156	569	517	210	616
Wisconsin	11,375	6,353	2,816	6,641	4,384	1,877	4,284	566	601	327	581
Wyoming	16,055	9,495	4,041	9,544	6,160	2,576	6,024	940	907	328	872

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other non-elementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall 2014 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2014-15, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 9.

Capital Outlay and Other Expenditure of Public Elementary–Secondary School Systems by State: Fiscal Year 2015

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

Geographic area	Capital outlay					Interest on debt	Payments to other governments
	Total	Construction	Land and existing structures	Equipment			
				Instructional	Other		
United States	52,142,141	39,561,433	3,093,186	2,200,930	7,286,592	17,357,459	2,262,270
Alabama	510,091	429,361	7,822	14,365	58,543	155,939	0
Alaska	281,914	221,051	41,187	7,443	12,233	40,202	0
Arizona	497,662	452,110	38,546	0	7,006	182,849	0
Arkansas	511,556	383,963	43,394	17,768	66,431	122,899	6,834
California	6,373,893	5,887,785	177,853	53,789	254,466	2,579,115	4,254
Colorado	923,360	615,735	100,889	60,578	146,158	418,891	23,274
Connecticut	530,491	414,772	N	52,206	63,513	121,985	0
Delaware	103,129	92,680	N	1,577	8,872	20,654	0
District of Columbia	381,902	369,928	N	5,023	6,951	0	0
Florida	1,681,665	1,028,745	96,014	0	556,906	661,951	0
Georgia	1,879,063	1,565,197	53,373	46,355	214,138	210,273	0
Hawaii	161,801	145,124	0	9,949	6,728	0	0
Idaho	75,680	38,401	N	7,703	29,576	51,337	0
Illinois	2,056,951	1,696,021	N	134,882	226,048	902,360	0
Indiana	948,358	401,365	136,787	32,687	377,519	402,868	0
Iowa	842,674	666,867	6,465	45,949	123,393	124,327	0
Kansas	963,767	705,041	40,447	142,278	76,001	211,602	0
Kentucky	600,859	435,300	22,612	46,572	96,375	255,168	3,493
Louisiana	780,338	669,852	59,447	7,411	43,628	102,787	0
Maine	55,686	26,881	1,663	5,317	21,825	42,226	1,858
Maryland	1,050,651	831,751	20,493	26,030	172,377	175,296	0
Massachusetts	1,034,539	539,191	354,474	95,956	44,918	222,993	0
Michigan	967,476	567,958	64,201	31,972	303,345	781,903	0
Minnesota	1,328,863	1,004,100	N	71,569	253,194	337,572	51,068
Mississippi	407,791	166,775	N	42,022	198,994	55,419	0
Missouri	869,078	606,593	73,867	51,962	136,656	287,421	0
Montana	160,885	121,853	7,837	4,915	26,280	22,120	0
Nebraska	449,287	237,476	30,659	22,888	158,264	80,266	2,427
Nevada	205,794	118,223	20,039	3,493	64,039	167,740	0
New Hampshire	125,475	83,938	2,985	16,739	21,813	41,185	0
New Jersey	1,290,946	1,061,877	84,726	31,691	112,652	284,811	53,802
New Mexico	587,243	345,356	43,914	2,213	195,760	67,145	0
New York	4,536,014	3,890,949	134,117	159,474	351,474	1,052,916	0
North Carolina	698,847	523,591	38,258	34,304	102,694	507,345	0
North Dakota	303,053	218,418	17,420	11,033	56,182	20,366	5,286
Ohio	1,750,785	1,210,793	14,862	211,370	313,760	496,731	284,817
Oklahoma	663,768	385,129	195,014	12,395	71,230	48,636	0
Oregon	477,516	404,763	6,500	6,474	59,779	343,196	969
Pennsylvania	1,663,209	1,111,437	112,776	110,313	328,683	883,554	124,429
Rhode Island	50,889	12,760	1,452	24,172	12,505	44,872	0
South Carolina	928,112	663,151	19,271	36,574	209,116	350,202	9,315
South Dakota	222,592	194,600	N	12,606	15,386	33,745	0
Tennessee	553,396	302,396	15,108	77,714	158,178	229,125	0
Texas	6,765,205	5,510,600	320,338	198,255	736,012	3,147,313	1,496,637
Utah	606,254	283,907	135,740	49,287	137,320	120,923	669
Vermont	58,856	24,479	8,929	9,245	16,203	10,384	0
Virginia	1,086,722	562,792	293,269	67,060	163,601	323,878	0
Washington	1,601,069	1,234,082	137,537	9,861	219,589	419,255	0
West Virginia	232,738	143,743	46,954	6,402	35,639	15,664	120
Wisconsin	894,823	610,864	42,260	63,960	177,739	174,949	193,018
Wyoming	409,425	341,709	23,687	7,129	36,900	3,101	0

N Not available. Amounts are included in construction.

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

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 10.

Indebtedness and Debt Transactions of Public Elementary-Secondary School Systems by State: Fiscal Year 2015

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

Geographic area	Debt outstanding at end of fiscal year ¹			Debt transactions	
	Total	Long-term	Short-term	Long-term debt issued	Long-term debt retired
United States	433,146,380	425,185,504	7,960,876	69,460,887	56,596,201
Alabama	5,437,528	5,437,528	0	493,492	343,434
Alaska	1,362,195	1,362,195	0	331,122	117,552
Arizona	4,933,701	4,757,323	176,378	663,926	613,008
Arkansas	4,090,937	4,090,932	5	698,370	550,076
California	59,752,489	59,752,489	0	7,673,388	4,349,843
Colorado	7,228,745	7,228,745	0	1,180,248	1,178,714
Connecticut	2,518,855	2,489,510	29,345	64,345	306,558
Delaware	665,473	665,473	0	41,126	44,862
District of Columbia	0	0	0	0	0
Florida	14,775,644	14,775,644	0	731,105	1,456,052
Georgia	4,025,984	4,015,725	10,259	389,720	625,086
Hawaii	0	0	0	0	0
Idaho	1,392,722	1,391,647	1,075	246,170	161,415
Illinois	21,264,611	20,548,238	716,373	2,249,789	1,685,125
Indiana	10,600,456	10,416,983	183,473	998,914	1,432,194
Iowa	3,641,714	3,641,414	300	644,576	534,903
Kansas	5,399,110	5,383,423	15,687	661,829	371,249
Kentucky	5,613,263	5,613,263	0	1,109,071	763,363
Louisiana	4,184,791	4,184,791	0	513,771	267,886
Maine	767,895	767,895	0	60,128	110,245
Maryland	4,432,670	4,432,213	457	861,008	346,853
Massachusetts	5,317,644	5,288,408	29,236	606,613	597,309
Michigan	16,618,138	15,895,273	722,865	3,410,221	3,344,670
Minnesota	11,537,967	11,473,883	64,084	2,003,954	1,090,331
Mississippi	1,512,672	1,512,672	0	132,764	186,674
Missouri	6,959,075	6,959,075	0	950,266	821,073
Montana	617,141	617,141	0	63,375	38,078
Nebraska	2,704,290	2,704,290	0	685,762	301,806
Nevada	3,621,774	3,617,734	4,040	615,192	900,751
New Hampshire	803,386	803,386	0	111,047	117,789
New Jersey	7,263,651	7,227,701	35,950	617,513	573,220
New Mexico	2,168,221	2,168,221	0	504,827	393,963
New York	31,656,050	29,551,123	2,104,927	3,508,405	3,433,341
North Carolina	7,785,453	7,785,453	0	1,274,552	1,329,096
North Dakota	561,019	557,683	3,336	138,179	50,870
Ohio	11,297,939	11,266,552	31,387	1,673,009	1,525,316
Oklahoma	2,046,600	2,046,600	0	675,544	520,650
Oregon	7,103,943	7,103,943	0	1,913,319	1,053,727
Pennsylvania	26,734,500	26,685,977	48,523	4,931,491	5,044,407
Rhode Island	950,934	950,934	0	36,150	68,545
South Carolina	13,646,238	13,646,238	0	2,208,911	1,260,931
South Dakota	921,609	921,609	0	153,653	65,132
Tennessee	5,828,273	5,828,273	0	716,521	749,371
Texas	75,712,781	72,275,448	3,437,333	18,019,362	13,820,702
Utah	2,967,505	2,967,505	0	604,774	501,384
Vermont	275,342	272,688	2,654	17,429	31,470
Virginia	8,611,606	8,605,394	6,212	889,016	958,539
Washington	10,121,815	10,121,815	0	1,928,050	1,455,049
West Virginia	383,175	383,175	0	15,000	37,430
Wisconsin	5,253,491	4,916,514	336,977	1,443,890	1,060,779
Wyoming	75,365	75,365	0	0	5,380

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

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

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 11.

States Ranked According to Per Pupil Public Elementary-Secondary School System Finance Amounts: Fiscal Year 2015

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

Rank	Elementary-secondary revenue						Current spending						General administration		School administration			
	Total		From federal sources		From state sources		From local sources		Total ¹		Instruction		Employee benefits		State		State	
	State	US	State	US	State	US	State	US	State	US	State	State	US	State	US	State	US	State
1.	DC	13,246	DC	1,099	VT	6,238	DC	5,910	US	11,392	US	4,472	US	1,795	US	218	US	626
2.	NY	29,949	AK	3,171	AK	18,156	NY	26,778	NY	21,206	DC	9,112	AK	5,094	DC	2,170	DC	1,397
3.	AK	24,116	LA	2,632	HI	15,499	NY	13,183	AK	20,172	NY	8,758	NY	4,884	ND	562	VT	1,288
4.	CT	22,338	LA	1,869	HI	13,058	CT	11,991	CT	19,396	CT	7,203	CT	3,547	IL	536	AK	1,282
5.	CT	21,484	SD	1,557	WY	11,899	NY	11,706	CT	18,377	VT	6,931	VT	3,017	NH	529	CT	1,090
6.	NJ	21,097	NM	1,532	NY	9,843	PA	10,142	NJ	18,235	NJ	6,880	NJ	2,914	ME	481	MD	967
7.	WY	20,889	ND	1,493	MN	9,376	MA	10,105	VT	18,039	PA	6,557	PA	2,903	PA	433	NJ	920
8.	VT	20,291	MT	1,488	DE	9,375	NH	9,983	WY	16,055	MA	6,160	IL	2,853	MN	424	DE	904
9.	MA	18,387	HI	1,422	ND	8,889	RI	9,289	MA	15,592	RI	6,074	RI	2,728	CT	420	WY	872
10.	PA	17,937	RI	1,373	CT	8,615	MD	8,467	RI	15,179	NH	5,795	DE	2,721	VT	407	HI	871
11.	RI	17,416	MS	1,372	NJ	8,530	IL	8,442	PA	14,717	PA	8,988	MA	2,676	NJ	371	NH	838
12.	MD	16,574	WV	1,298	AR	8,495	ME	8,092	NH	14,697	PA	5,429	NH	1,978	MT	360	NY	788
13.	NH	16,348	WY	1,281	KS	7,985	NE	7,883	DE	14,192	DE	5,409	WY	2,576	MO	356	RI	758
14.	DE	16,222	VT	1,237	NM	7,955	WY	7,708	DE	14,120	DE	5,295	MD	2,569	NE	344	ME	757
15.	IL	15,340	KY	1,233	MI	7,814	OH	7,276	IL	13,755	MIN	5,289	MI	2,395	NY	339	IL	701
16.	CA	15,157	CA	1,214	WA	7,734	VA	6,507	NE	13,320	NE	5,223	ME	2,268	OH	337	MA	697
17.	AR	15,145	AR	1,212	IN	7,644	SD	5,872	ME	13,257	OR	5,214	OR	1,978	WY	328	CA	682
18.	HI	14,824	MI	1,177	MI	7,432	MO	5,765	HI	12,855	NE	4,948	WI	1,954	WI	327	OR	672
19.	OH	14,679	PA	1,169	MD	7,170	DE	5,718	MN	11,949	ME	4,903	ND	1,924	SD	313	VA	665
20.	MN	14,291	TX	1,165	WV	7,081	TX	5,716	NE	11,946	HI	4,858	LA	1,921	LA	286	ND	657
21.	MI	13,429	AZ	1,158	VA	6,849	LA	5,623	OH	11,637	VA	6,838	IA	1,877	IA	280	CO	654
22.	NE	13,309	FL	1,136	WI	6,810	WI	5,335	MI	11,482	MI	6,722	VA	4,619	AK	276	LA	651
23.	WI	13,090	SC	1,134	CA	6,803	CO	5,198	WI	11,375	IA	6,697	IN	1,837	MS	275	WA	634
24.	IA	12,770	TN	1,129	RI	6,754	SC	5,176	WV	11,359	OH	6,655	WI	1,813	KY	249	NV	622
25.	LA	12,757	DE	1,129	PA	6,627	IA	5,014	VA	11,237	WI	6,641	MT	1,786	AL	245	OH	622
26.	WA	12,691	IL	1,105	OR	6,448	MT	4,998	VA	11,028	MT	6,511	MO	1,751	KS	241	MI	621
27.	WV	12,395	NE	1,103	OH	6,355	OR	4,927	LA	11,010	WV	6,068	WA	1,688	OK	237	IA	621
28.	OR	12,387	NY	1,091	NV	6,253	GA	4,912	IA	10,944	CA	6,255	TX	1,650	AR	226	WV	616
29.	MT	12,378	NC	1,085	NC	6,067	FL	4,806	WA	10,735	LA	6,204	IA	1,542	MA	212	SC	615
30.	VA	12,174	AL	1,082	ME	6,022	ND	4,763	CA	10,467	KS	6,137	WV	3,946	WV	210	PA	608
31.	IN	12,163	GA	1,066	MT	5,892	MI	4,438	OR	10,442	OR	6,074	KS	3,927	RI	203	MT	606
32.	CA	12,128	MO	1,063	IL	5,793	AK	4,208	MO	10,147	MO	6,070	GA	3,864	IN	195	MO	590
33.	KS	12,055	OH	1,048	OH	5,579	MN	4,134	KS	10,040	MO	6,035	MI	1,422	NM	194	KS	584
34.	SC	11,863	ME	1,044	SC	5,553	CA	4,111	SC	9,953	GA	5,765	LA	3,810	TN	192	WI	581
35.	MO	11,802	OK	1,026	NH	5,551	AZ	4,056	NM	9,752	KY	5,531	KY	3,786	MI	190	IN	580
36.	NM	11,614	OR	1,012	AL	5,464	WV	4,016	AR	9,694	IN	5,510	NV	1,291	VA	180	GA	578
37.	TX	11,071	WA	966	LA	5,265	WA	3,991	IN	9,687	SC	5,476	NM	1,291	DE	152	NE	573
38.	CO	11,034	KS	956	ID	5,038	TN	3,946	AR	9,630	AR	5,455	AL	1,284	AL	152	AL	568
39.	CO	11,010	WI	945	OK	4,992	KY	3,663	GA	9,427	FL	5,442	MO	1,258	CO	151	NM	565
40.	KY	10,963	MD	937	MO	4,974	OK	3,629	CO	9,245	NM	5,436	CO	1,247	OR	144	KY	561
41.	GA	10,817	VA	926	VA	4,876	IN	3,593	AL	9,128	NC	5,433	UT	3,646	MD	135	NC	547
42.	SD	10,633	IA	907	GA	4,838	AL	3,378	SD	8,937	TN	5,373	TX	3,560	TX	133	TN	520
43.	AL	10,012	NV	901	MS	4,743	MS	3,229	FL	8,881	OR	5,344	OR	3,525	TN	117	MS	510
44.	NV	9,896	NH	901	OK	4,456	UT	3,156	TX	8,861	SD	5,254	SD	1,081	GA	117	AR	506
45.	FL	9,828	CT	879	CT	4,410	KS	3,113	TN	8,726	AL	5,240	AL	1,045	NV	112	TX	505
46.	TN	9,485	NJ	862	UT	4,335	NV	2,742	NC	8,687	AL	5,191	AR	1,039	AZ	106	FL	490
47.	MS	9,343	MA	850	NE	4,323	NC	2,310	NV	8,615	MS	4,945	CO	1,019	CA	100	MN	473
48.	OK	9,110	ID	848	TX	4,189	NM	2,127	MS	8,456	FL	4,796	FL	1,009	SC	97	OK	449
49.	NC	8,974	CO	820	FL	3,886	ID	2,020	OK	8,082	OK	4,466	OK	990	NC	95	SD	442
50.	AZ	8,634	VA	791	AZ	3,420	AR	1,326	AZ	7,489	UT	2,848	FL	957	FL	80	UT	414
51.	UT	8,188	MN	781	SD	3,204	VT	898	ID	6,923	AZ	4,125	AZ	868	HI	70	ID	398
	ID	7,906	UT	697	DC	X	HI	344	UT	6,575	AZ	4,016	TX	684	TX	64	AZ	355

X Not applicable

¹ Includes amounts not shown separately. Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditures for adult education, community services, and other non-elementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Enrollments used to calculate per pupil amounts represent fall 2014 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—'Local Education Agency (School District) Universe Survey, 2014-15, Provisional Version 1a.' Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances. Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 12.

States Ranked According to Relation of Public Elementary-Secondary School System Finance Amounts to \$1,000 Personal Income: Fiscal Year 2015

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

Rank	Elementary-secondary revenue				Current spending				General administration		School administration							
	From federal sources		From state sources		From local sources		Instruction		Employee benefits		State		State					
	State	Total	State	Total	State	Total	State	Total	State	Total	State	Total	State	Total				
1.	US	43.42	US	20.45	US	19.37	US	37.97	US	23.26	US	14.66	US	5.88	US	0.71	US	2.05
2.	AK	72.61	VT	52.34	NY	30.99	AK	65.57	NY	37.48	AK	20.59	AK	16.56	DC	2.16	AK	4.17
3.	WY	59.92	AK	50.38	NJ	30.38	VT	54.09	AK	36.90	NY	17.48	NY	11.48	IL	1.76	VT	3.71
4.	VT	58.49	AR	36.55	IL	27.06	VT	52.61	VT	33.28	IL	17.99	NJ	9.35	ME	1.54	MD	2.62
5.	NY	56.69	LA	36.09	NE	27.06	NJ	49.60	NJ	29.73	WY	17.67	WY	8.70	ND	1.39	WV	2.60
6.	NJ	54.75	WV	34.13	DC	26.61	WV	48.05	IL	27.71	WV	17.21	AK	8.26	NH	1.36	DE	2.60
7.	WV	52.39	SD	33.95	PA	26.27	WY	46.05	WV	27.51	MI	17.07	IA	7.93	MS	1.32	SC	2.55
8.	IL	50.25	AR	29.93	ME	25.99	IL	45.47	WY	27.38	DE	16.98	NE	7.82	MN	1.28	GA	2.53
9.	NM	49.57	KY	29.47	NH	25.66	ME	43.75	NE	26.89	GA	16.93	MO	7.56	MO	1.28	WY	2.50
10.	SC	49.15	MT	28.76	CT	25.27	RI	42.85	PA	26.17	PA	16.74	PA	7.52	MS	2.44	MS	2.44
11.	ME	48.68	TX	28.22	RI	24.68	GA	41.75	RI	26.10	WV	16.68	NE	7.47	NE	1.18	ME	2.43
12.	OH	48.05	DE	26.95	OH	23.82	AR	41.74	GA	25.71	TX	16.45	VT	7.39	VT	1.17	NM	2.41
13.	AR	47.47	GA	4.67	TX	23.18	SC	41.71	ME	25.65	RI	16.14	PA	7.28	PA	1.12	HI	2.41
14.	GA	47.39	AL	25.54	MA	22.99	NM	41.62	DE	25.30	KY	15.94	WI	7.25	WI	1.10	NJ	2.39
15.	IA	46.72	AZ	4.28	MD	22.92	PA	41.02	CT	25.04	NM	15.93	MD	6.96	OH	1.10	NV	2.38
16.	DE	46.64	TN	23.88	WY	22.11	NE	41.00	IA	24.50	MI	15.92	IN	6.91	SD	1.06	KY	2.36
17.	NC	46.47	WA	23.32	GA	21.52	DE	40.83	MA	24.28	IL	15.92	OR	6.81	KY	1.05	AL	2.33
18.	OK	46.26	NY	23.14	SC	21.44	MS	40.56	NH	23.83	AR	15.69	NH	6.63	IA	1.02	OR	2.32
19.	HI	46.16	HI	3.93	MO	20.65	KY	40.55	MD	23.80	DE	15.55	LA	6.53	AL	1.00	IL	2.30
20.	MI	45.76	WI	22.95	VA	19.96	OH	40.08	OH	23.77	SC	15.49	UT	6.42	AR	0.97	CT	2.30
21.	ID	45.68	AL	22.80	SD	19.89	IA	40.04	AR	23.50	MS	15.48	WI	6.33	LA	0.97	IA	2.27
22.	CA	45.27	MS	22.75	LA	19.12	CT	39.87	MN	23.34	MD	15.29	GA	6.32	NJ	0.96	LA	2.21
23.	MO	44.89	ID	22.74	IA	18.34	MD	38.42	KY	23.29	CT	15.18	GA	6.14	WY	0.94	IN	2.18
24.	NE	44.87	UT	22.45	WI	17.98	MT	38.35	NM	23.20	MA	14.98	MA	6.09	OK	0.91	AR	2.18
25.	ND	44.82	OR	22.22	MT	17.38	WI	38.33	SC	23.16	MO	14.97	NE	6.01	AK	0.90	KS	2.16
26.	WY	44.49	NJ	22.14	CO	17.01	MI	38.04	MS	23.00	IA	14.92	IA	5.64	KS	0.89	NH	2.15
27.	FL	44.49	ND	22.00	WV	16.97	NH	37.98	KS	22.66	NH	14.89	VA	5.56	WV	0.89	CA	2.15
28.	RI	44.11	CA	21.42	OR	16.97	MA	37.88	MA	22.64	OH	14.79	NM	5.51	CT	0.88	UT	2.14
29.	IL	43.38	GA	21.19	DE	16.44	AL	37.50	WI	22.38	WI	14.77	SC	5.44	NM	0.83	CO	2.14
30.	UT	43.04	NC	20.89	UT	16.34	LA	37.44	MI	22.27	OH	14.49	OH	5.40	NY	0.80	MO	2.11
31.	MN	43.01	OH	20.80	MS	15.49	OR	37.10	OR	22.05	VA	14.17	MN	5.38	IN	0.73	MT	2.11
32.	OR	42.67	MT	20.49	FL	15.45	KS	37.07	TX	21.67	NC	14.09	AL	5.27	TN	0.72	MI	2.06
33.	UT	42.40	MD	19.41	KY	15.42	IN	36.45	MO	21.61	PA	14.06	MS	5.19	ID	0.69	NC	2.05
34.	MO	42.27	IN	19.34	AZ	14.99	MO	36.34	UT	21.36	AL	13.77	HI	5.13	MI	0.63	TX	2.05
35.	NH	42.01	NV	18.98	TN	14.90	MN	35.96	AL	21.33	HI	13.55	NV	4.93	VA	0.55	VA	2.04
36.	MA	41.84	OH	18.15	MI	14.70	TX	35.93	LA	21.10	UT	13.48	ND	4.76	RI	0.54	OH	2.04
37.	AL	41.11	ME	17.94	OK	13.93	HI	35.53	VA	20.98	TN	13.44	CA	4.69	TX	0.54	RI	2.01
38.	HI	40.97	IA	17.91	AL	13.87	VA	34.47	HI	20.88	IN	13.22	NC	4.67	OR	0.51	NE	1.97
39.	WA	38.26	MO	17.82	AK	13.68	UT	34.04	IN	20.74	LA	12.96	ID	4.55	GA	0.50	TN	1.96
40.	CA	38.18	WI	17.17	IN	13.52	ND	32.97	NC	20.34	ND	12.93	CO	4.54	CO	0.49	WI	1.96
41.	NV	37.80	DC	17.10	CA	12.94	CA	32.95	TN	20.28	ID	12.86	TN	4.54	MA	0.48	WA	1.91
42.	ND	37.49	PA	16.99	MN	12.44	TN	32.94	CA	19.69	MO	12.80	MO	4.51	DE	0.44	NY	1.85
43.	VA	37.34	WA	16.91	WA	12.03	NV	32.90	ND	19.26	AR	12.65	AR	4.47	NV	0.43	ID	1.80
44.	CO	36.03	CO	11.79	TN	11.79	NC	32.53	NV	18.89	KS	12.49	KS	4.45	SC	0.40	OK	1.72
45.	SD	36.01	NY	16.65	KS	11.49	WA	32.37	ID	18.62	SD	12.41	WA	4.29	AZ	0.39	ND	1.63
46.	TN	35.81	MD	14.95	NV	10.47	ID	31.25	WA	18.30	WA	12.26	OK	3.80	MD	0.37	MA	1.59
47.	ID	35.68	NE	14.84	ID	9.12	OK	31.02	SD	18.09	OR	12.15	NC	3.54	NC	0.36	FL	1.58
48.	OK	34.96	NH	14.04	NM	9.08	SD	30.56	FL	17.50	CO	11.97	CO	3.33	WA	0.35	PA	1.57
49.	NC	33.60	AZ	12.64	NC	8.65	CO	30.29	CO	17.18	OK	11.06	AZ	3.21	WA	0.33	SD	1.50
50.	AZ	31.91	FL	12.49	AR	5.70	FL	28.56	OK	17.14	FL	10.32	FL	3.08	CA	0.32	MN	1.42
51.	FL	31.60	SD	10.85	VT	2.59	AZ	27.88	AZ	15.04	AZ	10.27	TX	2.77	CA	0.26	DC	1.39
51.	DC	29.77	DC	X	HI	0.95	DC	20.94	DC	12.00	DC	9.06	DC	1.68	HI	0.19	AZ	1.31

X Not applicable.
 1 Includes amounts not shown separately.
 Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditures for adult education, community services, and other non-elementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Data used to calculate rankings is from the U.S. Department of Commerce, Bureau of Economic Analysis, Internet release date (for revised state personal income estimates), September 28, 2016 (2014 data). Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.
 Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 13.

Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2015

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

Item	All school systems	School systems with enrollment of:						
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall enrollment, 2014.	48,514,436	10,578,064	6,687,054	5,047,472	7,273,985	4,203,861	5,357,401	9,366,599
Elementary-secondary revenue.	642,637,584	138,185,474	78,063,003	59,655,588	91,870,541	57,051,307	74,833,005	142,978,666
From federal sources.	53,306,749	12,747,139	7,190,388	5,151,193	7,110,480	3,846,367	5,064,949	12,196,233
Through state.	48,862,345	11,815,950	6,688,672	4,863,273	6,450,008	3,620,604	4,697,213	10,726,625
Child nutrition programs.	15,017,603	3,892,543	2,168,515	1,639,562	2,069,946	1,179,206	1,430,982	2,636,849
Other and nonspecified.	33,844,742	7,923,407	4,520,157	3,223,711	4,380,062	2,441,398	3,266,231	8,089,776
Direct.	4,444,404	931,189	501,716	287,920	660,472	225,763	367,736	1,469,608
From state sources.	302,632,386	60,369,911	39,492,324	31,725,168	45,323,118	25,744,258	32,979,754	66,997,853
General formula assistance.	209,746,322	40,187,818	29,280,859	23,089,589	32,802,084	17,828,429	21,952,340	44,605,203
Compensatory programs.	4,728,793	1,349,966	664,061	525,464	662,650	297,472	455,591	773,589
Special education.	19,076,644	4,835,036	2,082,967	1,564,294	2,340,960	1,422,545	2,352,614	4,478,228
Staff improvement programs.	4,881,007	820,967	463,351	516,905	767,313	507,346	658,030	1,147,095
Vocational programs.	1,114,679	239,093	171,006	107,338	143,259	72,610	96,515	284,858
Capital outlay and debt service programs.	6,575,189	1,016,747	871,646	631,669	936,528	508,427	736,239	1,873,933
Transportation.	3,835,586	578,005	341,702	367,876	532,940	356,667	492,189	1,166,207
Other.	33,573,252	9,206,407	3,666,956	3,301,957	4,082,003	2,562,908	3,473,778	7,279,243
Payments on behalf of LEA.	17,208,865	1,814,733	1,765,429	1,478,142	2,867,286	1,926,872	2,587,344	4,769,059
Nonspecified.	1,892,049	321,139	184,347	141,934	188,095	260,982	175,114	620,438
From local sources.	286,698,449	65,068,424	31,380,291	22,779,227	39,436,943	27,460,682	36,788,302	63,784,580
Taxes ¹	196,586,676	32,847,766	22,372,401	16,714,903	28,944,527	20,567,118	27,544,774	47,595,187
Property taxes.	187,697,337	31,090,667	20,660,765	15,909,995	27,501,361	19,893,010	26,535,745	46,105,794
Contributions from parent government.	51,539,728	24,576,861	4,575,913	2,596,788	5,264,186	3,724,909	5,061,670	5,739,401
From other local governments.	7,968,050	509,278	1,160,688	765,244	1,140,818	726,633	918,302	2,747,087
Current charges ¹	14,429,053	2,334,195	1,630,827	1,318,707	2,048,835	1,257,360	1,718,704	4,120,425
Tuition and transportation.	1,303,887	183,299	137,076	153,304	154,913	109,873	153,625	411,797
School lunch.	5,597,071	780,484	643,754	542,021	904,872	575,406	744,845	1,405,689
Other.	16,174,942	4,800,324	1,640,462	1,383,585	2,038,577	1,184,662	1,544,852	3,582,480
Elementary-secondary expenditure.	639,458,006	140,513,869	78,280,925	59,728,115	90,423,915	56,236,844	72,899,583	141,374,755
Current spending.	567,696,136	123,720,994	68,513,462	52,468,577	80,656,230	50,599,681	65,719,655	126,017,537
By function:								
Instruction.	344,294,024	79,357,760	41,132,474	31,167,841	48,729,725	30,855,302	39,910,016	73,140,906
Support services.	194,409,602	38,072,609	23,557,558	18,330,101	27,724,288	17,338,209	22,780,520	46,606,317
Pupil support services.	31,589,646	5,119,455	3,949,241	3,064,949	4,888,350	3,007,132	3,858,961	7,701,558
Instructional staff support.	26,188,461	5,651,642	3,519,167	2,696,564	3,605,268	2,184,865	2,864,482	5,666,473
General administration.	10,566,688	1,061,597	868,764	618,294	1,185,877	920,798	1,421,706	4,489,652
School administration.	30,350,870	6,402,531	3,988,720	3,055,047	4,478,045	2,654,558	3,420,676	6,351,293
Operation and maintenance of plant.	51,575,855	11,120,397	6,203,204	4,908,276	7,398,437	4,652,175	5,982,565	11,310,801
Pupil transportation.	24,160,190	4,884,650	2,611,070	1,963,814	3,356,379	2,241,861	3,017,106	6,085,310
Other and nonspecified.	19,977,892	3,832,337	2,417,392	2,023,157	2,811,932	1,676,820	2,215,024	5,001,230
Other current spending.	28,992,510	6,290,625	3,823,430	2,970,635	4,202,217	2,406,170	3,029,119	6,270,314
By selected objects:								
Total salaries and wages ¹	322,111,704	68,983,191	40,416,103	30,838,520	46,539,102	28,846,827	37,170,422	69,317,539
Instructional salaries.	216,949,160	47,346,641	26,840,486	20,394,327	31,402,192	19,691,893	25,344,227	45,929,394
Support services salaries.	95,273,969	19,410,825	12,237,870	9,390,330	13,686,253	8,354,828	10,809,496	21,384,367
Total employee benefits ¹	129,816,659	27,184,472	14,754,439	11,680,551	18,827,010	12,134,814	15,874,635	29,360,738
Instructional benefits.	87,100,405	19,299,107	9,620,583	7,518,928	12,501,034	8,188,083	10,711,369	19,261,301
Support services benefits.	38,910,563	7,113,956	4,594,566	3,737,667	5,758,641	3,631,389	4,772,213	9,302,131
Capital outlay.	52,142,141	12,149,849	7,119,424	5,334,736	6,961,175	4,010,672	5,189,204	11,377,081
Construction.	39,561,433	9,915,047	5,577,379	4,263,708	5,219,285	2,864,368	3,660,142	8,061,504
Equipment.	9,487,522	1,691,895	1,016,946	841,478	1,330,429	804,018	1,207,080	2,595,676
Instructional equipment only.	2,200,930	354,691	233,800	174,147	301,177	207,126	285,735	644,254
Land and existing structures.	3,093,186	542,907	525,099	229,550	411,461	342,286	321,982	719,901
Interest on debt.	17,357,459	4,281,186	2,586,556	1,857,736	2,548,280	1,444,499	1,774,322	2,864,880
Payments to other governments.	2,262,270	361,840	61,483	67,066	258,230	181,992	216,402	1,115,257
Debt outstanding.	433,146,380	101,611,054	63,122,603	46,368,551	63,063,830	36,117,595	46,562,810	76,299,937
Long-term.	425,185,504	99,742,275	62,100,602	45,954,744	62,146,449	35,318,415	45,502,547	74,420,472
Short-term.	7,960,876	1,868,779	1,022,001	413,807	917,381	799,180	1,060,263	1,879,465
Long-term debt issued.	69,460,887	13,241,354	11,869,638	7,500,866	10,482,851	6,250,170	7,239,155	12,876,853
Long-term debt retired.	56,596,201	11,124,944	8,317,077	6,155,343	8,267,074	5,367,966	6,599,635	10,764,162

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditures for adult education, community services, and other non-elementary-secondary programs are included under "Current spending" and "Other current spending," but are excluded from these categories in the per pupil data displayed in Table 14. Enrollments represent fall 2014 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: 2014-15, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency file were subject to adjustment if the enrollments were inconsistent with the finances reported. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 14.

Per Pupil Amounts of Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2015

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

Item	All school systems	School systems with enrollment of:						
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall enrollment, 2014	48,514,436	10,578,064	6,687,054	5,047,472	7,273,985	4,203,861	5,357,401	9,366,599
Elementary-secondary revenue	13,246.32	13,063.40	11,673.75	11,818.90	12,630.02	13,571.17	13,968.15	15,264.74
From federal sources	1,098.78	1,205.05	1,075.27	1,020.55	977.52	914.96	945.41	1,302.10
Through state	1,007.17	1,117.02	1,000.24	963.51	886.72	861.26	876.77	1,145.20
Child nutrition programs	309.55	367.98	324.29	324.83	284.57	280.51	267.10	281.52
Other and nonspecified	697.62	749.04	675.96	638.68	602.15	580.75	609.67	863.68
Direct	91.61	88.03	75.03	57.04	90.80	53.70	68.64	156.90
From state sources	6,237.99	5,707.09	5,905.79	6,285.36	6,230.85	6,123.96	6,155.92	7,152.85
General formula assistance	4,323.38	3,799.17	4,378.74	4,574.49	4,509.51	4,240.97	4,097.57	4,762.16
Compensatory programs	97.47	127.62	99.31	104.10	91.10	70.76	85.04	82.59
Special education	393.22	457.08	311.49	309.92	321.83	338.39	439.13	478.11
Staff improvement programs	100.61	77.61	69.29	102.41	105.49	120.69	122.83	122.47
Vocational programs	22.98	22.60	25.57	21.27	19.69	17.27	18.02	30.41
Capital outlay and debt service programs	135.53	96.12	130.35	125.15	128.75	120.94	137.42	200.07
Transportation	79.06	54.64	51.10	72.88	73.27	84.84	91.87	124.51
Other	692.03	870.33	548.37	654.18	561.18	609.66	648.41	777.15
Payments on behalf of LEA	354.72	171.56	264.01	292.85	394.18	458.36	482.95	509.16
Nonspecified	39.00	30.36	27.57	28.12	25.86	62.08	32.69	66.24
From local sources	5,909.55	6,151.26	4,692.69	4,513.00	5,421.64	6,532.25	6,866.82	6,809.79
Taxes ¹	4,052.13	3,105.27	3,345.63	3,311.54	3,979.18	4,892.44	5,141.44	5,081.37
Property taxes	3,868.90	2,939.16	3,089.67	3,152.07	3,780.78	4,732.08	4,953.10	4,922.36
Contributions from parent government	1,062.36	2,323.38	684.29	514.47	723.70	886.07	944.80	612.75
From other local governments	164.24	48.14	173.57	151.61	156.84	172.85	171.41	293.29
Current charges ¹	297.42	220.66	243.88	261.26	281.67	299.10	320.81	439.91
Tuition and transportation	26.88	17.33	20.50	30.37	21.30	26.14	28.68	43.96
School lunch	115.37	73.78	96.27	107.38	124.40	136.88	139.03	150.07
Other	333.40	453.80	245.32	274.11	280.26	281.80	288.36	382.47
Elementary-secondary expenditure	12,871.02	12,827.50	11,439.09	11,612.67	12,174.04	13,052.99	13,306.22	14,831.24
Current spending	11,391.83	11,239.98	9,978.44	10,174.41	10,831.21	11,712.04	11,966.03	13,191.67
By function:								
Instruction	6,902.78	7,155.25	5,998.21	6,073.83	6,563.23	7,127.95	7,257.92	7,669.66
Support services	4,007.25	3,599.20	3,522.86	3,631.54	3,811.43	4,124.35	4,252.16	4,975.80
Pupil support services	651.14	483.97	590.58	607.22	672.03	715.33	720.30	822.24
Instructional staff support	539.81	534.28	526.27	534.24	495.64	519.73	534.68	604.97
General administration	217.81	100.36	129.92	122.50	163.03	219.04	265.37	479.33
School administration	625.60	605.26	596.48	605.26	615.62	631.46	638.50	678.08
Operation and maintenance of plant	1,063.10	1,051.27	927.64	972.42	1,017.11	1,106.64	1,116.69	1,207.57
Pupil transportation	498.00	461.77	390.47	389.07	461.42	533.29	563.17	649.68
Other and nonspecified	411.79	362.29	361.50	400.83	386.57	398.88	413.45	533.94
Other current spending	481.80	485.53	457.37	469.04	456.55	459.74	455.96	546.20
By selected objects:								
Total salaries and wages ¹	6,639.50	6,521.34	6,043.93	6,109.70	6,398.02	6,861.98	6,938.14	7,400.50
Instructional salaries	4,471.85	4,475.93	4,013.80	4,040.50	4,317.05	4,684.24	4,730.69	4,903.53
Support services salaries	1,963.83	1,835.01	1,830.08	1,860.40	1,881.53	1,987.42	2,017.68	2,283.04
Total employee benefits ¹	2,675.84	2,569.89	2,206.42	2,314.14	2,588.27	2,886.59	2,963.12	3,134.62
Instructional benefits	1,795.35	1,824.45	1,438.69	1,489.64	1,718.59	1,947.75	1,999.36	2,056.38
Support services benefits	802.04	672.52	687.08	740.50	791.68	863.82	890.77	993.12
Capital outlay	1,074.78	1,148.59	1,064.66	1,056.91	957.00	954.04	968.60	1,214.64
Construction	815.46	937.32	834.06	844.72	717.53	681.37	683.19	860.67
Equipment	195.56	159.94	152.08	166.71	182.90	191.26	225.31	277.12
Instructional equipment only	45.37	33.53	34.96	34.50	41.40	49.27	53.33	68.78
Land and existing structures	63.76	51.32	78.52	45.48	56.57	81.42	60.10	76.86
Interest on debt	357.78	404.72	386.80	368.05	350.33	343.61	331.19	305.86
Payments to other governments	46.63	34.21	9.19	13.29	35.50	43.29	40.39	119.07
Debt outstanding	8,928.20	9,605.83	9,439.52	9,186.49	8,669.78	8,591.53	8,691.31	8,145.96
Long-term	8,764.10	9,429.16	9,286.69	9,104.51	8,543.66	8,401.42	8,493.40	7,945.30
Short-term	164.09	176.67	152.83	81.98	126.12	190.11	197.91	200.66
Long-term debt issued	1,431.76	1,251.77	1,775.02	1,486.06	1,441.14	1,486.77	1,351.24	1,374.76
Long-term debt retired	1,166.58	1,051.70	1,243.76	1,219.49	1,136.53	1,276.91	1,231.87	1,149.21

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditures for adult education, community services, and other non-elementary-secondary programs are excluded from the current spending categories in this table. Enrollments represent fall 2014 memberships collected by the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: 2014-15, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 15. Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015
(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enrollment ¹	Elementary-secondary revenue						State sources		
				Total	Federal sources			Other and nonspecified	Total	General assistance formula	Special education	
					Total	Title I	Special education					Child nutrition
1	New York City	New York	995,192	25,437,384	1,307,783	322,299	248,209	424,172	313,103	9,837,509	6,594,095	1,602,647
2	Los Angeles Unified	California	646,683	9,254,891	1,149,733	379,531	149,957	349,156	271,089	5,778,322	4,496,785	377,855
3	Chicago	Illinois	392,558	5,437,267	775,802	274,197	103,899	202,521	195,185	2,130,604	1,502,249	0
4	Miami-Dade County	Florida	356,964	3,543,218	432,065	121,020	72,167	135,243	103,635	1,136,106	398,802	70,319
5	Clark County	Nevada	324,093	3,118,677	276,714	87,649	48,676	93,923	46,466	1,958,862	694,765	79,870
6	Broward County	Florida	266,265	2,533,814	285,351	63,361	52,488	80,077	89,425	980,286	424,203	99,824
7	Houston	Texas	215,225	2,365,285	322,356	111,075	37,912	108,920	64,449	366,570	297,158	0
8	Hillsborough County	Florida	207,469	2,010,077	299,615	60,746	47,769	78,485	112,615	1,022,546	470,747	120,819
9	Orange County	Florida	191,648	2,108,138	213,259	59,251	39,932	71,281	42,795	757,590	328,432	68,604
10	Palm Beach County	Florida	186,605	1,955,698	186,292	47,486	38,881	60,356	39,569	485,667	152,894	39,566
11	Fairfax County	Virginia	185,541	2,642,632	108,465	17,867	35,034	33,038	22,526	593,265	453,368	42,694
12	Hawaii Public Schools	Hawaii	182,384	2,703,683	259,390	41,788	42,408	61,209	113,985	2,381,547	1,111,688	456,352
13	Gwinnett County	Georgia	173,246	1,776,957	140,320	36,794	26,888	63,329	13,309	833,560	543,679	120,383
14	Dallas	Texas	160,253	1,847,249	307,868	90,527	29,698	101,240	86,403	443,460	351,357	0
15	Wake County	North Carolina	155,820	1,303,574	104,940	25,199	31,014	29,895	18,832	817,235	812,155	0
16	Montgomery County	Maryland	154,434	3,159,510	177,891	22,605	29,530	33,916	31,840	811,805	344,851	53,167
17	Charlotte-Mecklenburg	North Carolina	145,636	1,348,655	153,113	48,808	29,939	49,908	24,458	743,908	729,423	0
18	Philadelphia	Pennsylvania	134,241	2,915,242	303,995	136,617	0	80,272	87,106	1,408,696	984,120	131,164
19	San Diego Unified	California	129,779	1,728,234	145,722	34,894	24,439	49,456	36,933	631,722	359,114	67,067
20	Duval County	Florida	128,685	1,192,999	149,353	40,520	33,354	48,586	26,893	582,384	299,878	69,853
21	Prince Georges County	Maryland	127,576	2,113,107	136,341	28,832	25,111	53,448	28,950	1,128,845	534,087	65,527
22	Shelby County	Tennessee	115,810	1,248,688	222,122	61,635	27,813	81,006	51,668	513,020	487,196	0
23	Cypress-Fairbanks	Texas	113,023	1,140,929	85,688	15,365	17,077	33,675	19,571	434,436	386,452	0
24	Cobb County	Georgia	111,751	1,160,319	83,571	20,731	21,332	29,524	11,984	462,419	438,039	0
25	Baltimore County	Maryland	109,830	1,696,216	92,639	21,853	25,470	29,004	16,312	734,418	359,100	49,353
26	Pinellas County	Florida	103,774	1,004,639	124,690	33,305	30,554	36,104	24,727	340,990	137,401	36,362
27	Northside	Texas	103,606	1,053,426	98,262	18,756	18,071	30,698	30,737	389,778	337,798	0
28	DeKalb County	Georgia	101,103	1,160,728	125,893	42,694	21,515	41,412	20,272	453,873	235,036	66,625
29	Jefferson County	Kentucky	100,602	1,282,005	144,524	37,687	N	46,323	60,514	519,042	267,901	0
30	Polk County	Florida	99,723	941,756	125,314	30,303	20,644	39,801	34,566	509,306	253,850	55,248
31	Fulton County	Georgia	95,460	1,163,528	69,812	22,041	13,990	25,169	8,612	372,764	239,685	45,008
32	Albuquerque	New Mexico	93,001	1,051,179	108,975	35,865	26,608	18	46,484	736,380	680,862	537
33	Lee County	Florida	89,364	883,974	104,326	24,481	18,207	31,725	29,913	274,116	101,060	25,470
34	Denver	Colorado	88,839	1,187,223	135,273	32,258	16,402	35,614	50,999	386,764	334,145	17,678
35	Prince William County	Virginia	86,641	1,085,884	49,730	4,810	13,704	18,396	12,820	458,652	330,134	40,858
36	Jefferson County	Colorado	86,581	902,479	55,576	11,611	15,100	13,684	15,181	392,354	356,075	14,068
37	Fort Worth	Texas	85,975	887,545	128,770	37,729	15,011	41,402	34,628	364,946	329,170	0
38	Baltimore	Maryland	84,976	1,417,082	161,177	56,656	22,185	40,319	42,017	980,685	410,660	73,593
39	Austin	Texas	84,564	1,141,321	125,242	27,758	16,369	27,890	53,225	34,132	266,059	0
40	Nashville-Davidson County	Tennessee	84,069	951,865	114,885	30,237	20,760	42,332	21,556	266,059	257,006	0
41	Long Beach Unified	California	79,709	944,525	110,308	30,888	15,417	27,690	36,313	640,574	489,050	43,515
42	Anne Arundel County	Maryland	79,518	1,188,415	61,031	10,857	18,144	15,539	16,491	418,825	209,529	26,900
43	Milwaukee	Wisconsin	77,316	1,223,326	192,163	78,507	19,956	44,126	49,574	700,366	537,571	53,388
44	Greenville County	South Carolina	75,508	817,378	180,452	24,055	18,042	21,615	7,843	410,116	100,969	23,608
45	Alpine	Utah	75,161	528,554	32,169	5,291	8,461	11,044	7,373	314,054	196,058	25,183
46	Fresno Unified	California	73,543	845,109	113,848	38,449	15,184	45,012	15,203	618,344	499,536	38,347
47	Loudoun County	Virginia	73,418	1,090,596	21,628	1,826	8,428	7,143	4,231	281,747	218,419	18,461
48	Gulfport County	North Carolina	73,416	702,280	104,470	27,319	15,058	31,194	30,899	391,656	385,674	0
49	Brevard County	Florida	72,285	673,236	76,493	18,717	17,537	19,351	20,888	320,008	146,476	45,854
50	Fort Bend	Texas	72,152	690,936	42,302	7,452	12,404	11,517	10,929	249,438	221,443	0

See notes at end of table.

Table 15.

Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.

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

Rank	School system	State	State sources—Con.		Elementary-secondary revenue—Con.								
			Transpor- tation	Other and nonspecified	Total	Total taxes	Property taxes	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
													Local sources
1	New York City	New York	0	1,640,767	14,292,092	X	1,842,733	X	11,977,315	0	0	71,274	2,243,503
2	Los Angeles Unified	California	0	903,682	2,326,836	X	2,304,656	X	2,304,656	78,538	0	120,054	212,994
3	Chicago	Illinois	0	628,355	2,530,861	X	1,740,953	X	1,740,953	77	0	10,061	209,732
4	Miami-Dade County	Florida	9,011	657,974	1,975,047	X	824,001	X	822,219	221	0	146,470	87,329
5	Clark County	Nevada	0	1,184,227	883,101	X	1,067,157	X	1,067,157	0	0	24,258	33,182
6	Broward County	Florida	14,299	441,960	1,268,177	X	1,602,856	X	1,602,856	571	0	117,202	83,247
7	Houston	Texas	0	69,412	1,676,359	X	558,171	X	530,555	2,309	0	60,195	60,195
8	Hillsborough County	Florida	22,470	408,510	687,916	X	988,663	X	779,432	0	0	59,138	70,607
9	Orange County	Florida	14,310	346,244	1,137,289	X	1,092,210	X	1,092,210	456	0	60,276	87,755
10	Palm Beach County	Florida	6,008	287,199	1,283,739	X	1,940,902	X	1,806,260	43,638	0	130,731	60,342
11	Fairfax County	Virginia	0	97,203	1,940,902	X	62,746	X	0	0	0	53,060	37,944
12	Hawaii Public Schools	Hawaii	59,343	754,164	82,746	X	679,934	X	526,402	0	0	34,746	28,000
13	Gwinnett County	Georgia	0	169,498	803,077	X	1,055,538	X	1,055,538	925	0	51,244	41,180
14	Dallas	Texas	0	92,103	1,095,921	X	381,399	X	341,426	0	0	9,702	30,681
15	Wake County	North Carolina	0	5,080	381,399	X	847,921	X	847,921	0	0	27,737	12,236
16	Montgomery County	Maryland	38,091	375,696	2,229,814	X	513,546	X	438,191	0	0	26,141	8,736
17	Charlotte-Mecklenburg	North Carolina	0	14,485	451,634	X	620,805	X	620,805	225	0	34,383	40,747
18	Philadelphia	Pennsylvania	63,077	230,335	1,202,551	X	571,958	X	571,958	1,305	0	37,738	9,804
19	San Diego Unified	California	0	205,541	950,790	X	521,391	X	382,095	0	0	59,703	5,889
20	Duval County	Florida	11,994	200,659	461,262	X	869,159	X	847,765	2,698	0	13,006	5,690
21	Prince Georges County	Maryland	36,645	492,586	847,921	X	538,959	X	494,075	692	0	26,269	17,923
22	Shelby County	Tennessee	0	25,824	513,546	X	565,386	X	519,864	605	0	36,429	8,988
23	Cypress-Fairbanks	Texas	0	47,984	620,805	X	580,962	X	393,962	9	0	2,778	39,538
24	Cobb County	Georgia	0	24,380	614,329	X	618,439	X	585,467	175	0	20,266	20,266
25	Baltimore County	Maryland	29,035	296,930	869,159	X	307,136	X	195,903	0	0	56,356	16,587
26	Pinellas County	Florida	5,059	162,168	538,959	X	494,075	X	482,230	0	0	17,304	12,090
27	Northside	Texas	0	51,980	565,386	X	519,864	X	519,864	0	0	9,650	38,020
28	DeKalb County	Georgia	0	152,212	580,962	X	513,488	X	393,962	29	0	39,374	11,345
29	Jefferson County	Kentucky	21	251,120	618,439	X	585,467	X	445,642	110	0	49,742	63,390
30	Polk County	Florida	15,758	184,450	307,136	X	234,193	X	195,903	42,026	0	21,321	8,254
31	Fulton County	Georgia	0	88,071	720,952	X	646,630	X	482,230	0	0	17,304	12,090
32	Albuquerque	New Mexico	22,936	32,045	205,824	X	158,154	X	158,154	0	0	9,650	38,020
33	Lee County	Florida	7,050	140,536	505,532	X	454,784	X	454,784	0	0	39,374	11,345
34	Denver	Colorado	5,168	29,773	665,186	X	549,454	X	549,454	0	0	21,321	8,254
35	Prince William County	Virginia	0	87,660	577,502	X	505,901	X	505,901	0	0	21,321	8,254
36	Jefferson County	Colorado	5,006	17,205	454,549	X	380,600	X	380,600	1,712	0	62,527	8,707
37	Fort Worth	Texas	0	35,776	393,829	X	370,596	X	370,596	0	0	9,622	13,611
38	Baltimore	Maryland	19,168	477,264	275,220	X	917,076	X	264,056	0	0	2,659	8,505
39	Austin	Texas	0	36,451	945,496	X	917,076	X	917,076	37	0	10,472	17,911
40	Nashville-Davidson County	Tennessee	0	9,053	570,921	X	133,501	X	540,010	279	0	17,631	13,001
41	Long Beach Unified	California	0	108,009	193,643	X	133,501	X	133,501	548	0	6,880	34,296
42	Anne Arundel County	Maryland	22,026	160,370	708,559	X	252,871	X	694,591	486	0	10,794	2,688
43	Milwaukee	Wisconsin	2,387	107,020	330,797	X	252,871	X	252,871	6,798	0	10,621	51,440
44	Greenville County	South Carolina	2,913	282,626	335,707	X	251,069	X	251,069	112	0	33,722	18,250
45	Alpine	Utah	8,394	84,419	182,331	X	161,521	X	161,521	231	0	9,877	10,702
46	Fresno Unified	California	0	80,461	112,917	X	87,872	X	87,872	3,993	0	17,540	17,000
47	Loudoun County	Virginia	0	44,867	787,221	X	787,221	X	758,649	4,566	0	19,862	4,144
48	Gulfport County	North Carolina	2,000	3,982	206,154	X	206,154	X	184,087	0	0	13,345	8,722
49	Brevard County	Florida	6,281	121,397	276,735	X	241,341	X	221,801	57	0	25,957	9,380
50	Fort Bend	Texas	0	27,995	399,196	X	377,547	X	377,547	0	0	17,164	4,485

See notes at end of table.

Table 15. Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.
(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Elementary-secondary revenue—Con.									
			Federal sources—Con.					State sources—Con.				
			Total	Title I	Special education	Child nutrition	Other and nonspecified	Total	General formula assistance	Special education		
51	Davis County	Utah	543,237	3,751	10,485	11,127	14,105	314,839	184,553	28,409		
52	Katy	Texas	778,210	5,468	11,650	10,948	5,468	272,739	229,305	0		
53	Virginia Beach	Virginia	789,621	10,702	17,155	14,775	20,636	335,914	249,998	28,235		
54	Granite	Utah	533,630	14,932	12,531	23,150	13,333	290,663	173,460	28,569		
55	Aldine	Texas	725,892	25,088	12,537	39,508	18,609	400,372	345,638	0		
56	Pasco County	Florida	652,925	15,163	15,729	23,167	17,433	353,920	176,442	55,540		
57	North East	Texas	708,977	12,118	10,710	17,744	12,683	189,343	159,179	0		
58	Douglas County	Colorado	668,411	1,783	8,369	3,789	2,397	314,681	293,357	10,750		
59	Seminole County	Florida	593,387	52,273	14,011	18,278	8,307	285,289	171,220	31,003		
60	Washoe County	Nevada	651,694	18,880	10,766	15,881	24,501	414,865	161,917	25,459		
61	Arlington	Texas	625,280	15,528	9,530	24,210	16,645	264,197	237,321	0		
62	Mesa Unified	Arizona	528,016	26,238	10,529	23,100	12,502	234,984	230,898	0		
63	Elk Grove Unified	California	631,078	12,887	10,811	18,091	12,034	457,686	364,375	34,014		
64	Volusia County	Florida	595,156	24,838	14,510	19,370	10,284	255,682	112,522	37,621		
65	El Paso	Texas	615,558	32,625	12,465	27,264	34,603	306,935	270,825	0		
66	Knox County	Tennessee	545,859	14,292	13,997	20,009	11,146	181,154	174,725	0		
67	Chesterfield County	Virginia	619,123	5,373	11,378	8,155	5,555	303,722	229,635	19,302		
68	Osceola County	Florida	546,926	13,222	10,238	25,041	9,806	282,217	138,517	29,261		
69	San Francisco Unified	California	861,928	14,785	0	16,288	24,727	216,127	147,445	0		
70	Mobile County	Alabama	557,750	24,404	15,847	31,187	6,495	311,409	257,072	199		
71	Garland	Texas	561,186	14,874	11,577	18,944	9,527	316,811	278,062	0		
72	Santa Ana Unified	California	658,220	16,920	11,957	30,478	14,488	423,585	134,994	29,412		
73	Conroe	Texas	551,670	6,558	8,848	9,936	6,626	162,196	134,576	0		
74	Pasadena	Texas	577,640	15,827	8,331	25,040	17,663	341,383	298,568	0		
75	Winston-Salem/Forsyth	North Carolina	477,102	21,596	11,114	18,016	12,354	284,675	281,783	0		
76	Plano	Texas	664,322	4,817	9,374	8,627	9,875	53,512	29,013	0		
77	Cherry Creek	Colorado	598,926	4,884	6,668	7,976	4,940	257,678	235,779	10,875		
78	Boston	Massachusetts	1,405,037	29,869	18,432	20,596	17,014	364,114	211,126	0		
79	Capistrano Unified	California	466,052	4,604	9,703	4,808	3,217	142,303	85,908	25,619		
80	San Antonio	Texas	619,471	31,188	9,712	42,709	48,500	301,033	263,861	0		
81	Corona-Norco Unified	California	550,619	7,947	9,071	12,441	5,046	349,357	276,066	26,554		
82	Howard County	Maryland	966,804	4,338	9,627	5,795	4,468	307,359	154,100	13,524		
83	Clayton County	Georgia	515,916	18,209	10,558	31,360	7,632	274,165	188,176	31,057		
84	San Bernardino Unified	California	627,384	26,571	10,931	24,143	8,991	482,352	381,959	26,863		
85	Lewisville	Texas	596,561	3,960	8,606	10,450	8,187	133,537	102,417	0		
86	Seattle	Washington	826,461	10,986	8,367	9,625	17,038	390,646	275,519	48,250		
87	Jordan	Utah	394,978	26,451	9,288	8,090	5,540	225,284	137,846	17,777		
88	Omaha	Nebraska	647,561	35,069	14,216	23,002	28,999	240,813	196,648	31,205		
89	Cumberland County	North Carolina	429,421	15,746	11,235	18,227	16,166	269,523	267,338	0		
90	Atlanta	Georgia	852,155	50,927	9,565	23,098	23,610	171,162	109,753	17,462		
91	Henrico County	Virginia	532,725	10,725	3,670	11,091	3,012	245,483	180,849	17,773		
92	Wichita Unified	Kansas	623,732	24,409	N	20,904	31,946	432,385	335,084	44,536		
93	Columbus	Ohio	954,814	42,173	11,956	29,047	20,769	377,615	310,712	0		
94	Frisco	Texas	503,571	870	3,890	3,581	1,839	137,988	120,405	0		
95	Klein	Texas	507,701	5,992	7,220	10,972	8,466	235,369	202,587	0		
96	San Juan Unified	California	521,892	10,354	10,195	10,191	13,170	324,766	251,941	27,321		
97	Tucson Unified	Arizona	461,196	15,524	8,009	17,995	11,037	164,272	160,662	0		
98	Brownsville	Texas	522,349	25,822	9,184	37,573	25,642	352,403	313,364	0		
99	Anchorage	Alaska	914,050	15,768	13,031	18,343	35,932	616,278	340,867	0		
100	Oakland Unified	California	603,334	18,621	9,203	16,119	20,773	306,540	228,623	22,173		

See notes at end of table.

Table 15. Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.
(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	State sources—Con.		Elementary-secondary revenue—Con.					Local sources—Con.		From other school systems	Charges	Other
			Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From cities and counties				
51	Davis County	Utah	6,309	95,568	188,930	156,139	156,139	X	0	29	10,619	22,143		
52	Katy	Texas	0	43,434	463,802	429,726	429,726	X	0	0	27,797	6,279		
53	Virginia Beach	Virginia	0	57,681	390,439	X	X	354,553	0	20,343	11,874	3,669		
54	Granite	Utah	4,412	84,222	179,021	160,267	160,267	X	0	0	5,606	13,148		
55	Aldine	Texas	0	54,734	229,778	214,563	214,563	X	0	0	7,856	7,359		
56	Pasco County	Florida	10,877	111,061	227,513	181,689	155,009	X	0	16	24,054	21,754		
57	North East	Texas	0	30,164	466,379	438,433	438,433	X	639	0	21,910	5,397		
58	Douglas County	Colorado	4,573	6,001	337,392	252,092	252,092	X	662	1,117	61,838	21,683		
59	Seminole County	Florida	6,778	110,288	255,825	224,276	215,928	X	0	53	22,118	9,378		
60	Washoe County	Nevada	0	227,489	166,801	143,631	143,238	X	236	0	7,132	15,802		
61	Arlington	Texas	0	26,876	295,170	279,975	279,975	X	0	0	8,685	6,510		
62	Mesa Unified	Arizona	0	4,086	220,663	170,627	170,627	X	20,697	4,822	13,240	11,277		
63	Elk Grove Unified	California	0	59,297	119,569	90,502	90,502	X	1,668	1,762	4,512	21,125		
64	Volusia County	Florida	5,866	99,673	270,472	203,685	203,540	X	0	367	21,339	9,081		
65	El Paso	Texas	0	36,110	201,666	192,681	192,681	X	0	0	5,479	3,506		
66	Knox County	Tennessee	0	6,429	305,261	X	X	258,532	0	156	30,225	16,348		
67	Chesterfield County	Virginia	0	54,785	284,940	X	X	260,941	0	2,533	14,325	7,141		
68	Osceola County	Florida	7,465	106,974	286,402	150,400	137,720	X	0	324	21,169	34,509		
69	San Francisco Unified	California	0	68,682	590,001	440,040	364,060	X	5,445	0	13,358	131,158		
70	Mobile County	Alabama	26,422	27,716	168,408	126,564	100,728	X	15,343	0	10,378	16,123		
71	Garland	Texas	0	38,749	189,453	171,768	171,768	X	545	0	14,401	2,739		
72	Santa Ana Unified	California	0	80,179	160,792	111,594	111,594	X	23,779	5,226	2,419	17,774		
73	Conroe	Texas	0	27,620	357,506	342,293	342,293	X	0	64	9,960	5,189		
74	Pasadena	Texas	0	42,815	169,396	147,003	147,003	X	66	0	10,437	11,890		
75	Winston-Salem/Forsyth	North Carolina	0	2,892	129,347	X	X	112,016	0	0	5,972	11,359		
76	Plano	Texas	0	24,499	578,117	542,095	542,095	X	12	0	27,901	8,109		
77	Cherry Creek	Colorado	4,445	6,579	314,780	267,716	267,716	X	217	589	40,547	5,711		
78	Boston	Massachusetts	15,860	137,128	955,012	X	X	924,165	0	860	16,225	13,762		
79	Capistrano Unified	California	0	30,776	301,417	276,902	276,902	X	4,110	153	7,470	12,782		
80	San Antonio	Texas	0	37,172	186,329	175,412	175,412	X	0	0	2,799	8,118		
81	Corona-Norco Unified	California	0	46,737	166,757	117,334	117,334	X	25,861	0	5,321	18,241		
82	Howard County	Maryland	15,928	123,807	635,217	X	X	621,508	0	139	7,557	6,033		
83	Clayton County	Georgia	0	54,932	173,992	151,888	104,031	X	6,847	0	9,052	6,205		
84	San Bernardino Unified	California	0	73,530	74,396	41,835	41,835	X	13,337	2,140	1,814	15,270		
85	Lewisville	Texas	0	31,120	431,821	401,175	401,175	X	505	0	24,229	5,912		
86	Seattle	Washington	34,866	32,011	389,799	335,843	335,843	X	0	262	19,478	34,216		
87	Jordan	Utah	5,718	63,943	143,243	115,187	115,187	X	0	38	10,099	17,919		
88	Omaha	Nebraska	0	12,960	305,462	291,118	263,074	X	2,107	292	5,832	6,113		
89	Cumberland County	North Carolina	0	2,185	98,224	X	X	83,960	0	0	8,317	5,947		
90	Atlanta	Georgia	0	43,947	573,793	530,729	430,398	X	16,788	0	5,963	20,313		
91	Henrico County	Virginia	0	46,861	258,744	X	X	246,818	0	1,577	9,623	726		
92	Wichita Unified	Kansas	36	52,729	114,088	86,881	86,881	X	13,503	0	5,417	8,287		
93	Columbus	Ohio	0	66,903	473,254	444,906	444,906	X	8,475	3,675	6,572	9,626		
94	Frisco	Texas	0	17,583	355,403	314,898	314,898	X	303	0	22,300	17,893		
95	Klein	Texas	0	32,782	239,682	214,960	214,960	X	10	21	19,192	5,499		
96	San Juan Unified	California	0	45,504	153,216	125,345	125,345	X	663	3,092	6,387	17,729		
97	Tucson Unified	Arizona	0	3,610	244,359	183,882	183,882	X	13,033	3,090	7,450	36,904		
98	Brownsville	Texas	0	39,039	71,725	61,031	61,031	X	141	0	1,880	8,673		
99	Anchorage	Alaska	22,292	253,119	214,698	X	X	200,213	0	0	10,320	4,165		
100	Oakland Unified	California	0	55,744	232,078	183,523	162,815	X	14,479	821	1,393	31,862		

N Not available. Amounts are combined in "Other and nonspecified" federal revenue.
 X Not applicable.
 * Enrollments reflect fall 2014 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2014-15. Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.
 † Notes: See Appendix B for a description of state-specific reporting anomalies. Revenues from other school systems are included in this table. Refer to the introductory text for an explanation concerning tax revenue for dependent school systems. Data for specific state revenue programs are generally comparable for school systems in the same state, but are not for school systems in other states. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.
 Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 16. Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015
(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Enrollment ¹	Elementary-secondary expenditure					
				Current spending		For selected functions			
				Total	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits
1	New York City	New York	995,192	27,477,893	10,922,639	6,558,472	19,035,825	9,118,350	5,684,212
2	Los Angeles Unified	California	646,683	9,167,075	4,326,247	1,997,770	4,646,318	2,782,084	1,279,754
3	Chicago	Illinois	392,558	6,251,116	2,544,956	1,411,396	3,734,145	1,764,378	1,115,530
4	Miami-Dade County	Florida	356,964	3,624,404	1,760,621	577,259	2,036,774	1,113,610	355,828
5	Clark County	Nevada	324,093	2,905,200	1,598,564	626,820	1,554,341	1,024,632	399,123
6	Broward County	Florida	266,265	2,561,097	1,269,263	382,488	1,461,254	799,126	234,925
7	Houston	Texas	215,225	2,269,272	1,186,783	199,956	1,064,025	783,819	121,440
8	Hillsborough County	Florida	207,469	2,165,489	1,195,920	316,159	1,171,150	770,623	196,420
9	Orange County	Florida	191,648	2,064,323	1,808,798	338,998	1,025,668	598,724	196,439
10	Palm Beach County	Florida	186,605	1,950,175	1,804,989	312,794	1,121,154	632,758	193,197
11	Fairfax County	Virginia	185,541	2,812,804	1,613,787	696,904	1,571,817	1,057,061	452,484
12	Hawaii Public Schools	Hawaii	182,384	2,521,004	1,309,162	511,154	1,377,713	894,305	338,738
13	Gwinnett County	Georgia	173,240	1,809,289	1,595,212	329,990	973,045	638,228	239,522
14	Dallas	Texas	160,253	1,785,550	1,010,339	162,062	1,010,744	655,197	103,732
15	Wake County	North Carolina	155,820	1,527,578	836,824	277,898	838,220	603,089	196,874
16	Montgomery County	Maryland	154,434	2,655,060	1,514,203	677,777	1,505,204	1,009,580	461,926
17	Charlotte-Mecklenburg	North Carolina	145,636	1,485,206	794,230	256,103	806,908	546,243	175,120
18	Philadelphia	Pennsylvania	134,241	2,646,689	714,326	424,676	1,611,661	504,676	284,043
19	San Diego Unified	California	129,779	1,757,227	791,072	370,379	788,666	499,186	223,120
20	Duval County	Florida	128,685	1,216,731	550,401	187,194	682,054	382,209	129,320
21	Prince Georges County	Maryland	127,576	2,086,668	1,115,515	465,238	1,084,389	720,375	291,268
22	Shelby County	Tennessee	115,810	1,279,114	690,929	210,849	689,949	147,836	147,836
23	Cypress-Fairbanks	Texas	113,023	1,163,476	646,213	103,867	579,233	457,963	76,947
24	Cobb County	Georgia	111,751	1,173,708	659,133	233,803	686,464	456,695	170,167
25	Baltimore County	Maryland	109,830	1,666,459	1,474,639	408,593	892,591	569,827	278,032
26	Pinellas County	Florida	103,774	1,061,053	581,976	178,864	573,393	378,584	110,048
27	Northside	Texas	103,606	1,106,137	628,860	116,325	558,347	432,060	76,302
28	DeKalb County	Georgia	101,103	1,051,357	589,502	189,720	591,475	383,640	133,754
29	Jefferson County	Kentucky	100,602	1,298,275	770,875	285,470	627,536	448,237	161,122
30	Polk County	Florida	99,723	935,780	890,286	145,598	571,703	302,657	92,829
31	Fulton County	Georgia	95,460	1,226,258	945,294	189,761	578,855	387,055	121,980
32	Albuquerque	New Mexico	93,001	1,043,519	841,899	179,347	500,108	351,825	120,184
33	Lee County	Florida	89,364	876,175	813,419	126,808	481,658	266,117	77,294
34	Denver	Colorado	88,839	1,342,396	993,361	102,408	460,962	356,542	57,176
35	Prince William County	Virginia	86,641	1,094,736	915,554	202,629	515,593	362,250	124,181
36	Jefferson County	Colorado	86,581	880,074	501,431	138,724	421,566	304,367	83,675
37	Fort Worth	Texas	85,975	878,001	564,322	80,077	441,048	355,661	50,114
38	Baltimore	Maryland	84,976	1,419,010	1,344,184	322,559	822,104	450,779	221,412
39	Austin	Texas	84,564	1,158,777	839,649	139,669	473,475	350,941	85,157
40	Nashville-Davidson County	Tennessee	84,069	1,027,723	871,775	194,426	492,916	322,547	128,609
41	Long Beach Unified	California	79,709	1,007,232	842,948	218,257	511,826	320,726	135,885
42	Anne Arundel County	Maryland	79,518	1,247,092	1,051,685	264,437	665,631	430,227	188,886
43	Milwaukee	Wisconsin	77,316	1,182,326	991,483	262,674	512,085	316,211	166,406
44	Greenville County	South Carolina	75,508	760,901	386,114	142,629	386,114	251,752	90,113
45	Alpine	Utah	75,161	548,574	430,226	136,578	286,373	173,040	94,946
46	Fresno Unified	California	73,543	868,528	450,462	207,395	460,884	289,997	129,745
47	Loudoun County	Virginia	73,418	1,084,249	934,451	270,425	609,976	392,527	184,662
48	Guilford County	North Carolina	73,416	765,446	682,464	144,351	433,866	294,935	96,822
49	Brevard County	Florida	72,285	652,911	605,157	102,725	371,080	229,246	63,251
50	Fort Bend	Texas	72,152	690,037	605,483	81,650	381,140	290,108	55,447

See notes at end of table.

Table 16. Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.
(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Elementary-secondary expenditure—Con.										
			Current spending—Con.										
			For selected functions—Con.										
			Total	Instructional			Support services			Other and nonspecified		Other current spending	Capital outlay
	Pupil support	Instructional staff support	General administration	School administration	Other and nonspecified	Other current spending	Capital outlay	Inter-governmental	Interest on debt				
1	New York City	New York	4,694,906	134,689	85,702	82,650	529,702	3,862,163	673,464	2,623,719	29,425	420,554	
2	Los Angeles Unified	California	2,753,727	367,898	560,987	42,731	490,802	1,291,369	501,541	736,109	17,768	511,612	
3	Chicago	Illinois	1,538,052	291,067	220,367	147,123	202,744	676,751	266,894	398,938	119	312,968	
4	Miami-Dade County	Florida	968,862	130,879	151,565	19,822	157,623	508,973	249,283	226,168	0	143,317	
5	Clark County	Nevada	1,009,511	123,333	166,763	27,102	199,122	493,191	125,132	80,578	3,329	132,309	
6	Broward County	Florida	750,382	116,873	105,513	17,827	130,535	379,634	181,090	83,909	0	84,462	
7	Houston	Texas	623,932	68,076	98,237	16,794	127,606	313,219	118,826	324,908	5,442	132,139	
8	Hillsborough County	Florida	619,965	84,763	157,221	13,538	102,680	261,763	226,229	104,366	0	43,779	
9	Orange County	Florida	662,798	54,253	217,557	16,113	109,400	265,475	120,332	195,219	0	60,306	
10	Palm Beach County	Florida	557,010	55,806	116,513	15,826	96,772	272,093	126,825	69,717	0	75,469	
11	Fairfax County	Virginia	882,528	150,082	171,089	11,778	153,185	396,394	109,759	243,922	509	4,269	
12	Hawaii Public Schools	Hawaii	835,930	225,975	81,416	12,762	158,895	356,882	145,560	161,801	0	0	
13	Gwinnett County	Georgia	535,328	66,989	57,917	6,755	119,363	284,304	86,839	158,338	41	55,698	
14	Dallas	Texas	559,675	84,283	103,526	11,126	87,407	273,333	107,122	108,924	1,158	137,927	
15	Wake County	North Carolina	392,499	65,592	37,839	7,092	80,857	201,119	57,542	145,111	5,668	88,538	
16	Montgomery County	Maryland	781,783	93,071	165,302	12,019	157,707	353,684	56,157	224,455	39,661	47,800	
17	Charlotte-Mecklenburg	North Carolina	392,116	54,117	31,765	13,625	82,146	210,463	73,895	131,479	7,655	73,153	
18	Philadelphia	Pennsylvania	508,868	49,826	31,680	42,710	60,618	324,034	84,906	57,144	306,662	77,448	
19	San Diego Unified	California	484,724	103,019	61,591	7,449	86,162	226,503	64,496	320,765	694	97,882	
20	Duval County	Florida	376,601	61,697	66,615	6,805	57,745	183,739	58,135	83,420	0	16,521	
21	Prince Georges County	Maryland	691,599	98,824	77,143	16,097	117,703	381,832	76,981	151,216	60,159	22,324	
22	Sneyby County	Tennessee	407,539	65,298	79,038	23,061	78,358	161,784	81,626	53,616	132	77,385	
23	Cypress-Fairbanks	Texas	245,536	39,032	34,050	5,281	41,596	125,577	60,906	166,657	236	46,835	
24	Cobb County	Georgia	295,051	42,418	46,788	9,568	61,998	134,279	59,063	133,130	0	110,908	
25	Baltimore County	Maryland	538,042	78,382	65,993	10,667	113,649	269,351	44,006	137,584	40,092	14,144	
26	Pinellas County	Florida	312,803	40,998	53,844	7,500	55,156	155,305	77,128	96,880	0	849	
27	Northside	Texas	267,915	41,559	48,088	4,438	46,253	127,577	59,061	141,823	1,606	77,385	
28	DeKalb County	Georgia	309,627	37,685	44,212	14,020	55,644	158,066	57,404	88,952	0	3,899	
29	Jefferson County	Kentucky	498,778	53,959	134,067	4,110	85,605	221,037	70,374	78,934	495	22,158	
30	Polk County	Florida	258,364	37,182	46,973	6,694	39,124	128,391	60,219	30,796	0	14,698	
31	Fulton County	Georgia	328,492	43,761	52,186	4,752	53,286	174,507	37,947	272,557	1,806	6,601	
32	Albuquerque	New Mexico	304,560	83,934	24,261	9,434	54,385	132,546	37,231	180,568	164	20,888	
33	Lee County	Florida	278,574	28,489	39,193	6,218	44,814	159,860	53,187	46,642	0	16,114	
34	Denver	Colorado	446,786	36,352	109,240	5,788	78,478	216,928	85,613	233,524	3,188	112,323	
35	Prince William County	Virginia	357,189	44,516	70,495	36,379	63,664	142,135	42,772	135,145	39,768	4,269	
36	Jefferson County	Colorado	295,511	37,049	53,953	5,402	56,694	142,413	38,990	93,782	33	30,192	
37	Fort Worth	Texas	278,627	51,861	53,843	4,877	46,549	121,497	59,627	63,726	690	34,283	
38	Baltimore	Maryland	477,439	53,064	66,571	40,547	98,000	219,257	44,641	51,959	17,643	5,224	
39	Austin	Texas	311,859	37,876	58,110	7,871	52,081	155,921	54,315	101,239	181,298	36,591	
40	Nashville-Davidson County	Tennessee	334,056	46,556	61,492	5,779	64,358	155,871	44,803	122,890	28	33,030	
41	Long Beach Unified	California	263,952	40,096	38,915	4,081	47,830	133,030	67,170	138,315	831	25,138	
42	Anne Arundel County	Maryland	357,954	43,135	52,342	7,655	76,564	178,258	28,100	146,160	24,372	24,875	
43	Milwaukee	Wisconsin	397,714	62,900	65,427	29,303	46,931	191,153	81,684	35,412	130,486	24,945	
44	Greenville County	South Carolina	240,758	48,081	36,445	1,962	42,825	111,445	48,164	41,718	1,135	43,012	
45	Alpine	Utah	117,887	13,207	17,790	1,684	27,924	57,282	25,966	99,580	240	18,528	
46	Fresno Unified	California	276,825	43,820	51,871	6,463	46,627	128,044	35,354	54,788	2,433	15,244	
47	Loudoun County	Virginia	301,876	53,104	47,415	7,060	51,163	143,134	22,599	111,104	3,022	35,672	
48	Guilford County	North Carolina	229,285	43,564	25,448	5,132	43,306	111,835	37,350	39,271	4,311	39,400	
49	Brevard County	Florida	201,578	24,142	49,626	5,282	36,220	86,308	32,449	26,740	0	21,014	
50	Fort Bend	Texas	198,998	37,816	25,446	4,436	36,350	94,950	25,345	39,547	542	44,465	

See notes at end of table.

Table 16. Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.

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

Rank	School system	State	Enrollment ¹	Elementary-secondary expenditure—Con.				For selected objects—Con.		For selected functions—Con.	
				Total	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits	Instruction—Con.	
										Total	Salaries and wages
51	Davis County	Utah	70,857	438,605	261,061	123,373	275,758	178,392	84,094	178,392	
52	Katy	Texas	70,330	760,266	437,591	72,984	401,092	306,740	50,376	306,740	
53	Virginia Beach	Virginia	70,121	838,031	471,817	179,628	449,675	306,631	114,972	306,631	
54	Granite	Utah	69,994	512,017	476,926	136,146	280,043	194,583	93,514	194,583	
55	Aldine	Texas	69,716	753,577	431,559	68,786	379,283	294,191	47,373	294,191	
56	Pasco County	Florida	69,295	682,597	342,753	113,849	341,595	214,474	66,937	214,474	
57	North East	Texas	67,971	806,397	394,362	78,107	354,657	268,887	50,626	268,887	
58	Douglas County	Colorado	66,702	555,359	333,068	103,547	322,913	222,892	68,534	222,892	
59	Seminole County	Florida	66,134	589,977	321,497	100,630	337,209	225,610	67,121	225,610	
60	Washoe County	Nevada	65,682	652,774	358,416	135,459	319,619	216,527	83,058	216,527	
61	Arlington	Texas	63,882	603,151	387,603	52,537	325,712	269,238	36,575	269,238	
62	Mesa Unified	Arizona	63,849	530,382	312,611	89,225	267,760	198,546	55,342	198,546	
63	Elk Grove Unified	California	62,888	611,266	360,521	155,322	380,039	249,438	103,873	249,438	
64	Volusia County	Florida	61,777	576,168	307,212	103,027	322,156	203,423	65,368	203,423	
65	El Paso	Texas	60,852	594,643	383,407	75,694	336,219	251,461	46,710	251,461	
66	Knox County	Tennessee	59,733	552,219	314,810	85,861	306,659	213,556	60,680	213,556	
67	Chesterfield County	Virginia	59,725	589,122	328,630	140,555	344,717	225,913	100,694	225,913	
68	Osceola County	Florida	59,320	533,436	264,658	82,694	293,200	160,932	48,371	160,932	
69	San Francisco Unified	California	58,414	946,036	665,784	152,811	310,051	214,659	83,710	214,659	
70	Mobile County	Alabama	57,910	589,223	287,687	120,049	276,099	179,653	70,179	179,653	
71	Garland	Texas	57,436	545,524	347,031	58,004	294,663	226,560	36,160	226,560	
72	Santa Ana Unified	California	56,815	561,959	339,912	121,930	350,366	234,258	79,655	234,258	
73	Conroe	Texas	56,363	522,682	315,017	53,690	272,044	216,557	35,391	216,557	
74	Pasadena	Texas	55,577	619,310	360,220	59,378	305,238	244,728	38,385	244,728	
75	Winston-Salem/Forsyth	North Carolina	54,762	514,639	306,493	101,823	318,074	218,390	71,873	218,390	
76	Piano	Texas	54,689	612,793	339,892	47,700	309,693	249,978	34,481	249,978	
77	Cherry Creek	Colorado	54,535	603,078	357,374	95,602	360,393	262,074	69,286	262,074	
78	Boston	Massachusetts	54,312	1,403,967	719,704	257,038	839,931	486,311	186,311	486,311	
79	Capistrano Unified	California	54,036	439,110	268,020	90,470	270,327	192,832	61,977	192,832	
80	San Antonio	Texas	53,750	764,165	336,127	88,092	296,850	210,143	52,751	210,143	
81	Corona-Norco Unified	California	53,739	534,135	318,620	92,305	307,276	223,310	59,724	223,310	
82	Howard County	Maryland	53,685	951,053	511,570	208,101	565,734	375,058	155,457	375,058	
83	Clayton County	Georgia	53,367	496,923	276,305	88,798	279,605	179,071	60,535	179,071	
84	San Bernardino Unified	California	53,365	660,145	333,640	134,698	335,400	207,376	76,425	207,376	
85	Lewisville	Texas	53,356	599,842	316,739	49,025	296,112	232,454	35,829	232,454	
86	Seattle	Washington	52,834	775,490	407,290	133,503	384,945	266,781	86,075	266,781	
87	Jordan	Utah	52,278	363,317	189,482	81,236	191,214	121,503	54,013	121,503	
88	Omaha	Nebraska	51,928	648,526	343,710	124,520	396,730	244,796	92,678	244,796	
89	Cumberland County	North Carolina	51,604	449,463	284,678	91,627	270,409	195,358	60,901	195,358	
90	Atlanta	Georgia	51,145	898,748	376,835	150,207	444,975	230,165	103,055	230,165	
91	Henrico County	Virginia	50,971	522,956	301,779	112,895	283,801	196,663	73,089	196,663	
92	Wichita Unified	Kansas	50,947	552,674	336,327	129,294	306,829	210,964	80,939	210,964	
93	Columbus	Ohio	50,407	916,517	422,918	181,947	507,706	252,315	100,413	252,315	
94	Frisco	Texas	49,644	701,352	283,948	41,090	244,787	200,231	28,583	200,231	
95	Klein	Texas	49,402	541,611	307,453	50,926	265,232	206,596	33,142	206,596	
96	San Juan Unified	California	49,114	516,818	270,957	120,891	271,796	173,195	75,614	173,195	
97	Tucson Unified	Arizona	48,455	397,288	230,227	67,176	184,113	129,027	37,403	129,027	
98	Brownsville	Texas	48,355	484,522	356,916	74,805	271,536	200,074	44,904	200,074	
99	Anchorage	Alaska	48,089	918,273	356,916	361,279	494,162	233,429	234,419	233,429	
100	Oakland Unified	California	48,077	593,168	249,673	121,607	264,005	144,318	69,816	144,318	

See notes at end of table.

Table 16. Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.
(In thousands of dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see footnotes)

Rank	School system	State	Elementary-secondary expenditure—Con.										Inter-governmental	Interest on debt	
			Current spending—Con.					Support services—Con.							Capital outlay
			For selected functions—Con.					Instructional staff support	General administration	School administration	Other and nonspecified	Other current spending			
			Total	Pupil support	Instructional staff support	General administration	School administration								
51	Davis County	Utah	127,412	14,689	18,406	26,766	65,226	35,435	49,360	78	17,468				
52	Katy	Texas	189,667	32,584	25,188	32,949	93,652	27,207	84,616	89	57,595				
53	Virginia Beach	Virginia	288,705	33,372	62,764	47,113	139,084	30,257	33,460	19,484	16,450				
54	Granite	Utah	142,897	20,512	15,430	3,395	73,685	29,986	26,333	153	8,605				
55	Aldine	Texas	197,156	32,666	18,216	37,350	105,182	48,395	110,278	359	18,106				
56	Pasco County	Florida	200,440	26,613	32,408	36,925	101,637	39,086	84,789	0	16,687				
57	North East	Texas	208,438	32,666	32,205	33,830	107,015	29,252	152,472	1,001	60,577				
58	Douglas County	Colorado	205,029	22,533	25,468	3,952	111,927	27,417	24,975	1,197	37,018				
59	Seminole County	Florida	169,976	24,091	21,855	4,828	88,252	33,827	40,831	0	8,134				
60	Washoe County	Nevada	238,378	46,369	37,585	9,382	107,135	25,871	45,388	759	22,759				
61	Arlington	Texas	154,702	34,986	25,780	3,317	63,362	30,051	86,704	854	23,128				
62	Mesa Unified	Arizona	185,809	33,215	29,412	1,814	98,074	31,373	35,900	0	9,540				
63	Elk Grove Unified	California	193,529	34,642	23,553	2,913	95,554	27,169	46,034	4,562	9,933				
64	Volusia County	Florida	182,938	22,893	37,538	4,455	81,917	29,575	24,721	0	16,778				
65	El Paso	Texas	184,033	33,249	33,476	3,695	77,529	34,355	24,089	44	15,903				
66	Knox County	Tennessee	176,428	19,902	49,048	8,494	67,928	27,071	32,057	0	10,004				
67	Chesterfield County	Virginia	185,343	24,635	29,423	4,554	92,767	20,819	23,085	2,445	12,713				
68	Osceola County	Florida	160,326	22,697	33,636	4,172	77,303	39,255	27,793	0	12,862				
69	San Francisco Unified	California	290,191	41,460	111,579	10,570	84,133	25,322	193,134	89,172	38,166				
70	Mobile County	Alabama	204,800	29,332	24,811	10,054	111,450	46,034	48,089	598	13,603				
71	Garland	Texas	166,909	28,628	30,547	3,856	75,176	32,997	34,687	461	15,807				
72	Santa Ana Unified	California	180,166	24,936	26,989	2,207	90,904	20,819	14,260	4,389	10,560				
73	Conroe	Texas	148,086	22,503	15,146	4,021	79,937	16,621	41,705	690	43,536				
74	Pasadena	Texas	168,318	26,682	21,660	2,793	83,632	35,460	80,384	946	28,964				
75	Winston-Salem/Forsyth	North Carolina	136,882	26,428	14,487	2,347	63,515	22,686	8,620	1,806	26,571				
76	Plano	Texas	139,588	24,791	19,016	4,728	66,509	23,633	51,091	46,972	41,816				
77	Cherry Creek	Colorado	153,504	29,889	18,721	4,773	75,275	14,679	54,172	26	20,304				
78	Boston	Massachusetts	433,083	75,570	85,900	20,329	201,141	57,301	54,438	6,179	13,035				
79	Capistrano Unified	California	130,739	22,962	13,942	1,778	63,787	10,791	10,521	14,719	2,013				
80	San Antonio	Texas	192,286	33,462	34,395	3,290	91,577	49,635	188,746	1,593	35,055				
81	Corona-Norco Unified	California	160,125	28,696	17,250	1,924	76,556	18,108	18,098	51	17,477				
82	Howard County	Maryland	264,418	43,259	39,620	5,680	120,197	20,450	82,432	778	17,241				
83	Clayton County	Georgia	182,773	21,819	26,290	4,585	76,743	37,144	27,401	0	0				
84	San Bernardino Unified	California	212,173	37,100	25,677	2,713	99,057	43,366	58,286	707	10,213				
85	Lewisville	Texas	142,852	24,330	17,416	3,691	69,213	25,782	65,345	427	69,324				
86	Seattle	Washington	247,752	45,172	34,810	10,076	115,875	18,346	123,013	0	1,434				
87	Jordan	Utah	100,326	10,577	14,321	1,969	52,952	19,110	48,098	630	3,939				
88	Omaha	Nebraska	183,429	23,632	12,318	8,925	109,801	32,446	23,832	4,310	7,779				
89	Cumberland County	North Carolina	132,062	22,359	18,154	1,839	59,781	28,929	10,378	2,017	5,650				
90	Atlanta	Georgia	304,454	40,203	62,247	16,919	141,560	26,647	116,599	0	6,073				
91	Henrico County	Virginia	168,348	22,291	27,240	5,800	83,208	20,588	37,816	298	12,105				
92	Wichita Unified	Kansas	220,327	50,017	30,577	5,463	96,539	25,518	128,208	0	22,618				
93	Columbus	Ohio	293,441	61,155	37,708	8,796	146,978	35,501	31,808	29,277	18,784				
94	Frisco	Texas	124,976	19,351	19,070	2,892	23,874	20,373	236,679	1,584	72,953				
95	Klein	Texas	134,294	26,195	19,369	3,944	58,878	23,459	79,960	927	37,739				
96	San Juan Unified	California	169,649	20,380	38,626	3,966	68,815	17,134	39,569	654	18,016				
97	Tucson Unified	Arizona	174,470	36,334	23,102	4,876	91,876	24,497	3,626	0	10,582				
98	Brownsville	Texas	157,425	25,677	31,505	2,591	66,932	41,176	84,005	569	8,159				
99	Anchorage	Alaska	303,288	89,186	30,321	5,640	129,246	22,797	12,005	0	14,021				
100	Oakland Unified	California	185,803	17,118	41,721	5,593	87,266	32,380	62,710	1,280	46,990				

¹ Enrollments reflect fall 2014 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—“Local Education Agency (School District) Universe Survey, School Year 2014–15, Provisional Version 1a.” Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Includes amounts not shown separately.
² Notes: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are included in this table. Expenditures for adult education, community services, and other non-elementary-secondary programs are included under total elementary-secondary expenditure, total current spending, and other current spending, but are excluded in the per pupil data displayed in Table 18. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.
 Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 17.

Percentage Distribution of Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015

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

Rank	School system	State	Enrollment ¹	Total	Federal sources		State sources		Local sources			
					Total ²	Title I	Total ²	General formula assistance	Total ²	Taxes and parent government contributions	Other local governments	Charges
1	New York City	New York	995,192	100.0	5.1	1.3	38.7	25.9	56.2	47.1	Z	.3
2	Los Angeles Unified	California	646,683	100.0	12.4	4.1	62.4	48.6	25.1	19.9	1.6	1.3
3	Chicago	Illinois	392,558	100.0	14.3	5.0	39.2	27.6	46.5	42.4	.1	.2
4	Miami-Dade County	Florida	356,964	100.0	12.2	3.4	32.1	11.3	55.7	49.1	Z	4.1
5	Clark County	Nevada	324,093	100.0	8.9	2.8	62.8	22.3	28.3	26.4	.1	.8
6	Broward County	Florida	266,265	100.0	11.3	2.5	38.7	16.7	50.1	42.1	Z	4.6
7	Houston	Texas	215,225	100.0	13.6	4.7	15.5	12.6	70.9	67.8	.1	.5
8	Hillsborough County	Florida	207,469	100.0	14.9	3.0	50.9	23.4	34.2	27.8	Z	2.9
9	Orange County	Florida	191,648	100.0	10.1	2.8	35.9	15.6	53.9	46.9	Z	2.9
10	Palm Beach County	Florida	186,605	100.0	9.5	2.4	24.8	7.8	65.6	55.8	Z	6.7
11	Fairfax County	Virginia	185,541	100.0	4.1	.7	22.4	17.2	73.4	68.4	1.7	2.0
12	Hawaii Public Schools	Hawaii	182,384	100.0	9.6	1.5	88.1	41.1	2.3	Z	Z	1.3
13	Gwinnett County	Georgia	173,246	100.0	7.9	2.1	46.9	30.6	45.2	38.3	1.7	2.9
14	Dallas	Texas	160,253	100.0	16.7	4.9	24.0	19.0	59.3	57.1	Z	.5
15	Wake County	North Carolina	155,820	100.0	8.1	1.9	62.7	8.2	29.3	26.2	Z	2.1
16	Montgomery County	Maryland	154,434	100.0	3.7	.7	25.7	10.9	70.6	69.5	Z	.8
17	Charlotte/Mecklenburg	North Carolina	145,636	100.0	11.4	3.6	55.2	54.1	33.5	29.7	Z	2.1
18	Philadelphia	Pennsylvania	134,241	100.0	10.4	4.7	48.3	33.8	41.3	35.7	.6	Z
19	San Diego Unified	California	129,779	100.0	8.4	2.0	36.6	20.8	55.0	46.2	3.7	.8
20	Duval County	Florida	128,685	100.0	12.5	3.4	48.8	25.1	38.7	32.3	Z	4.2
21	Prince Georges County	Maryland	127,576	100.0	6.5	1.4	53.4	25.3	40.1	36.0	Z	.9
22	Shelby County	Tennessee	115,810	100.0	17.8	4.9	41.1	39.0	41.1	35.1	Z	2.8
23	Cypress-Fairbanks	Texas	113,023	100.0	7.5	1.3	38.1	33.9	54.4	50.1	.1	3.3
24	Cobb County	Georgia	111,751	100.0	7.2	1.8	39.9	37.8	52.9	44.9	2.4	5.1
25	Baltimore County	Maryland	109,830	100.0	5.5	1.3	43.3	21.2	51.2	50.0	.2	.8
26	Pinellas County	Florida	103,774	100.0	12.4	3.3	33.9	13.7	53.6	49.2	.1	2.6
27	Northside	Texas	103,606	100.0	9.3	1.8	37.0	32.1	53.7	49.3	Z	3.5
28	DeKalb County	Georgia	101,103	100.0	10.8	3.7	39.1	20.2	50.1	44.2	2.2	.2
29	Jefferson County	Kentucky	100,602	100.0	11.3	2.9	40.5	20.9	48.2	45.7	.1	.9
30	Polk County	Florida	99,723	100.0	13.3	3.2	54.1	27.0	32.6	24.9	Z	6.0
31	Fulton County	Georgia	95,460	100.0	6.0	1.9	32.0	20.6	62.0	55.6	3.9	1.5
32	Albuquerque	New Mexico	93,001	100.0	10.4	3.4	70.1	64.8	19.6	15.0	Z	.9
33	Lee County	Florida	89,364	100.0	11.8	2.8	31.0	11.4	57.2	51.4	Z	4.5
34	Denver	Colorado	88,839	100.0	11.4	2.7	32.6	28.1	56.0	46.3	.2	4.2
35	Prince William County	Virginia	86,641	100.0	4.6	.4	42.2	30.4	53.2	46.6	3.9	2.0
36	Jefferson County	Colorado	86,581	100.0	6.2	1.3	43.5	39.5	50.4	42.2	.3	6.9
37	Fort Worth	Texas	85,975	100.0	14.5	4.3	41.1	37.1	44.4	41.8	Z	1.1
38	Baltimore	Maryland	84,976	100.0	11.4	4.0	69.2	29.0	19.4	18.6	Z	.2
39	Austin	Texas	84,564	100.0	11.0	2.4	6.2	3.0	82.8	80.4	Z	.9
40	Nashville-Davidson County	Tennessee	84,069	100.0	12.1	3.2	28.0	27.0	60.0	56.7	Z	1.9
41	Long Beach Unified	California	79,709	100.0	11.7	3.3	67.8	51.8	20.5	14.1	2.0	.7
42	Anne Arundel County	Maryland	79,518	100.0	5.1	.9	35.2	17.6	59.6	58.4	Z	.9
43	Milwaukee	Wisconsin	77,316	100.0	15.7	6.4	57.3	43.9	27.0	20.7	1.3	.9
44	Greenville County	South Carolina	75,508	100.0	8.8	2.9	50.2	12.4	41.1	30.7	4.0	4.1
45	Alpine	Utah	75,161	100.0	6.1	1.0	59.4	37.1	34.5	30.6	Z	1.9
46	Fresno Unified	California	73,543	100.0	13.5	4.5	73.2	59.1	13.4	10.4	.7	.2
47	Loudoun County	Virginia	73,418	100.0	2.0	.2	25.8	20.0	72.2	69.6	.4	1.8
48	Guilford County	North Carolina	73,416	100.0	14.9	3.9	55.8	54.9	29.4	26.2	Z	1.9
49	Brevard County	Florida	72,285	100.0	11.4	2.8	47.5	21.8	41.1	35.8	Z	3.9
50	Fort Bend	Texas	72,152	100.0	6.1	1.1	36.1	32.0	57.8	54.6	Z	2.5
51	Davis County	Utah	70,857	100.0	7.3	.7	58.0	34.0	34.8	28.7	Z	2.0
52	Katy	Texas	70,330	100.0	5.4	.7	35.0	29.5	59.6	55.2	Z	3.6
53	Virginia Beach	Virginia	70,121	100.0	8.0	1.4	42.5	31.7	49.4	44.9	2.6	1.5
54	Granite	Utah	69,994	100.0	12.0	2.8	54.5	32.5	33.5	30.0	Z	1.1
55	Aldine	Texas	69,716	100.0	13.2	3.5	55.2	47.6	31.7	29.6	Z	1.1
56	Pasco County	Florida	69,295	100.0	10.9	2.3	54.2	27.0	34.8	27.8	Z	3.7
57	North East	Texas	67,971	100.0	7.5	1.7	26.7	22.5	65.8	61.8	.1	3.1
58	Douglas County	Colorado	66,702	100.0	2.4	.3	47.1	43.9	50.5	37.7	.3	9.3
59	Seminole County	Florida	66,134	100.0	8.8	2.0	48.1	23.1	43.1	37.8	Z	3.7
60	Washoe County	Nevada	65,682	100.0	10.7	2.9	63.7	24.8	25.6	22.0	Z	1.1

See notes at end of table.

Table 17.

Percentage Distribution of Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.

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

Rank	School system	State	Enrollment ¹	Total	Federal sources		State sources		Local sources			
					Total ²	Title I	Total ²	General formula assistance	Total ²	Taxes and parent government contributions	Other local governments	Charges
61	Arlington	Texas	63,882	100.0	10.5	2.5	42.3	38.0	47.2	44.8	Z	1.4
62	Mesa Unified	Arizona	63,849	100.0	13.7	5.0	44.5	43.7	41.8	32.3	4.8	2.5
63	Elk Grove Unified	California	62,888	100.0	8.5	2.0	72.5	57.7	18.9	14.3	.5	.7
64	Volusia County	Florida	61,777	100.0	11.6	4.2	43.0	18.9	45.4	40.3	.1	3.6
65	El Paso	Texas	60,852	100.0	17.4	5.3	49.9	44.0	32.8	31.3	Z	.9
66	Knox County	Tennessee	59,733	100.0	10.9	2.6	33.2	32.0	55.9	47.4	Z	5.5
67	Chesterfield County	Virginia	59,725	100.0	4.9	.9	49.1	37.1	46.0	42.1	.4	2.3
68	Osceola County	Florida	59,320	100.0	10.7	2.4	51.6	25.3	37.7	27.5	.1	3.9
69	San Francisco Unified	California	58,414	100.0	6.5	1.7	25.1	17.1	68.5	51.1	.6	1.5
70	Mobile County	Alabama	57,910	100.0	14.0	4.4	55.8	46.1	30.2	22.7	2.8	1.9
71	Garland	Texas	57,436	100.0	9.8	2.7	56.5	49.5	33.8	30.6	.1	2.6
72	Santa Ana Unified	California	56,815	100.0	11.2	2.6	64.4	47.7	24.4	17.0	4.4	.4
73	Conroe	Texas	56,363	100.0	5.8	1.2	29.4	24.4	64.8	62.0	Z	1.8
74	Pasadena	Texas	55,577	100.0	11.6	2.7	59.1	51.7	29.3	25.4	Z	1.8
75	Winston-Salem/Forsyth	North Carolina	54,762	100.0	13.2	4.5	59.7	59.1	27.1	23.5	Z	1.3
76	Plano	Texas	54,689	100.0	4.9	.7	8.1	4.4	87.0	81.6	Z	4.2
77	Cherry Creek	Colorado	54,535	100.0	4.4	.8	43.0	39.4	52.6	44.7	.1	6.8
78	Boston	Massachusetts	54,312	100.0	6.1	2.1	25.9	15.0	68.0	65.8	.1	1.2
79	Capistrano Unified	California	54,036	100.0	4.8	1.0	30.5	18.4	64.7	59.4	.9	1.6
80	San Antonio	Texas	53,750	100.0	21.3	5.0	48.6	42.6	30.1	28.3	Z	.5
81	Corona-Norco Unified	California	53,739	100.0	6.3	1.4	63.4	50.1	30.3	21.3	4.7	1.0
82	Howard County	Maryland	53,685	100.0	2.5	.4	31.8	15.9	65.7	64.3	Z	.8
83	Clayton County	Georgia	53,367	100.0	13.1	3.5	53.1	36.5	33.7	29.4	1.3	1.8
84	San Bernardino Unified	California	53,365	100.0	11.3	4.2	76.9	60.9	11.9	6.7	2.5	.3
85	Lewisville	Texas	53,356	100.0	5.2	.7	22.4	17.2	72.4	67.2	.1	4.1
86	Seattle	Washington	52,834	100.0	5.6	1.3	47.3	33.3	47.2	40.6	Z	2.4
87	Jordan	Utah	52,274	100.0	6.7	.9	57.0	34.9	36.3	29.2	Z	2.6
88	Omaha	Nebraska	51,928	100.0	15.6	5.4	37.2	30.4	47.2	45.0	.4	.9
89	Cumberland County	North Carolina	51,604	100.0	14.4	3.7	62.8	62.3	22.9	19.6	Z	1.9
90	Atlanta	Georgia	51,145	100.0	12.6	6.0	20.1	12.9	67.3	62.3	2.0	.7
91	Henrico County	Virginia	50,971	100.0	5.3	2.0	46.1	33.9	48.6	46.3	.3	1.8
92	Wichita Unified	Kansas	50,947	100.0	12.4	3.9	69.3	53.7	18.3	13.9	2.2	.9
93	Columbus	Ohio	50,407	100.0	10.9	4.4	39.5	32.5	49.6	46.6	1.3	.7
94	Frisco	Texas	49,644	100.0	2.0	.2	27.4	23.9	70.6	62.5	.1	4.4
95	Klein	Texas	49,402	100.0	6.4	1.2	46.4	39.9	47.2	42.3	Z	3.8
96	San Juan Unified	California	49,114	100.0	8.4	2.0	62.2	48.3	29.4	24.0	.7	1.2
97	Tucson Unified	Arizona	48,455	100.0	11.4	3.4	35.6	34.8	53.0	39.9	3.5	1.6
98	Brownsville	Texas	48,355	100.0	18.8	4.9	67.5	60.0	13.7	11.7	Z	.4
99	Anchorage	Alaska	48,089	100.0	9.1	1.7	67.4	37.3	23.5	21.9	Z	1.1
100	Oakland Unified	California	48,077	100.0	10.7	3.1	50.8	37.9	38.5	30.4	2.5	.2

Z Represents zero or rounds to zero.

¹ Enrollments reflect fall 2014 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2014–15, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.

² Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Where state accounting practices permit, revenue from other school systems are included under "Other local governments." Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 18. Per Pupil Amounts for Current Spending of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015
(In dollars. Detail may not add to total because of rounding)

Rank	School system	State	Current spending										
			For selected objects			Instruction				For selected functions			School administration
			Total ²	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Instruc-tional staff support	General adminis-tration	
1	New York City	New York	21,980	10,975	6,590	16,722	9,162	5,712	4,718	135	86	83	532
2	Los Angeles Unified	California	12,073	6,690	3,089	7,185	4,302	1,979	4,258	569	867	66	759
3	Chicago	Illinois	13,784	6,483	3,595	9,372	4,495	2,842	3,918	741	561	375	516
4	Miami-Dade County	Florida	8,871	4,932	1,617	5,706	3,120	997	2,714	367	425	56	442
5	Clark County	Nevada	8,254	4,932	1,934	4,796	3,162	1,232	2,115	367	515	84	614
6	Broward County	Florida	6,683	4,767	1,436	5,488	3,001	882	3,118	439	396	67	490
7	Houston	Texas	8,346	5,511	929	4,944	3,642	564	2,899	316	456	78	593
8	Hillsborough County	Florida	9,201	5,764	1,524	5,645	3,714	947	2,988	409	758	65	495
9	Orange County	Florida	191,648	5,108	1,769	5,352	3,124	1,025	3,458	283	1,135	84	571
10	Palm Beach County	Florida	9,403	5,305	1,676	6,008	3,391	1,035	2,985	299	624	85	519
11	Fairfax County	Virginia	13,752	8,698	3,756	8,472	5,697	2,439	4,757	809	922	63	826
12	Hawaii Public Schools	Hawaii	182,384	7,178	2,803	7,554	4,903	1,857	4,583	1,239	446	70	871
13	Gwinnett County	Georgia	9,193	5,488	1,905	5,602	3,684	1,383	3,090	387	334	39	689
14	Dallas	Texas	160,253	6,305	1,011	5,434	4,089	647	3,492	526	646	545	545
15	Wake County	North Carolina	155,820	5,370	1,783	5,379	3,870	1,263	2,519	243	243	46	519
16	Montgomery County	Maryland	15,152	9,805	4,389	9,747	6,537	2,991	5,062	603	1,070	78	1,021
17	Charlotte-Mecklenburg	North Carolina	8,660	5,454	1,759	5,541	3,751	1,202	2,692	372	218	94	564
18	Philadelphia	Pennsylvania	134,241	5,321	3,164	6,478	3,759	2,116	3,791	371	236	318	452
19	San Diego Unified	California	129,779	6,096	2,854	6,077	3,846	1,719	3,735	794	475	57	664
20	Duval County	Florida	8,657	4,277	1,455	5,300	2,927	1,005	2,519	518	518	53	449
21	Prince Georges County	Maryland	14,492	8,744	3,647	8,500	5,647	2,283	5,421	775	605	126	923
22	Shelby County	Tennessee	10,057	5,966	1,821	5,958	3,926	1,277	3,519	564	682	199	677
23	Cypress-Fairbanks	Texas	7,769	5,919	919	5,125	4,052	677	2,172	345	301	47	368
24	Cobb County	Georgia	11,751	5,898	2,092	6,020	4,087	1,523	2,640	380	419	86	555
25	Baltimore County	Maryland	13,424	7,958	3,720	8,127	5,188	2,531	4,899	714	601	97	1,035
26	Pinellas County	Florida	9,065	5,608	1,724	5,525	3,648	1,060	3,014	395	519	72	532
27	Northside	Texas	8,427	6,070	1,123	5,389	4,170	736	2,586	401	464	43	446
28	DeKalb County	Georgia	101,103	5,831	1,877	5,945	3,795	1,323	3,062	373	437	139	550
29	Jefferson County	Kentucky	11,803	7,663	2,838	6,238	4,456	1,602	4,958	536	1,333	41	851
30	Polk County	Florida	8,820	4,533	1,460	5,733	3,035	931	2,591	373	471	67	392
31	Fulton County	Georgia	9,569	6,024	1,988	5,730	4,055	1,278	3,441	458	547	50	558
32	Albuquerque	New Mexico	9,052	5,448	1,928	5,377	3,783	1,292	3,275	903	261	101	585
33	Lee County	Florida	8,909	4,804	1,419	5,390	2,978	865	3,117	319	439	70	501
34	Denver	Colorado	10,675	7,515	1,153	5,189	4,013	644	5,029	409	1,230	65	883
35	Prince William County	Virginia	10,546	6,817	2,339	5,948	4,181	1,433	4,123	514	814	420	735
36	Jefferson County	Colorado	8,727	5,791	1,602	4,869	3,515	966	3,413	428	623	62	655
37	Fort Worth	Texas	8,901	6,564	931	5,130	4,137	583	3,241	603	626	57	541
38	Baltimore	Maryland	15,818	7,947	3,796	9,675	5,305	2,606	5,619	624	783	477	1,153
39	Austin	Texas	84,564	6,588	1,662	5,999	4,150	1,007	3,688	448	687	93	616
40	Nashville-Davidson County	Tennessee	10,344	5,919	2,313	5,863	3,897	1,530	3,974	554	731	69	766
41	Long Beach Unified	California	10,133	6,278	2,798	6,421	4,024	1,705	3,311	503	488	51	600
42	Anne Arundel County	Maryland	13,220	7,756	3,325	8,371	5,410	2,375	4,502	542	658	96	963
43	Milwaukee	Wisconsin	77,316	6,496	3,397	6,623	4,090	2,152	5,144	814	846	379	633
44	Greenville County	South Carolina	8,569	5,224	1,889	4,770	3,334	1,193	3,189	637	483	26	567
45	Alpine	Utah	5,724	3,232	1,817	3,810	2,302	1,263	1,568	176	237	22	372
46	Fresno Unified	California	10,701	6,125	2,820	6,267	3,943	1,764	3,764	596	705	88	634
47	Loudoun County	Virginia	12,720	7,686	3,683	8,308	5,346	2,515	4,112	723	646	96	697
48	Guilford County	North Carolina	9,296	5,910	1,966	5,664	4,017	1,319	3,123	593	347	70	590
49	Brevard County	Florida	72,285	4,920	1,421	5,134	3,171	875	2,789	334	687	73	501
50	Fort Bend	Texas	8,379	5,898	1,132	5,282	4,021	768	2,758	524	353	61	504

See notes at end of table.

Table 18. Per Pupil Amounts for Current Spending of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2015—Con.

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

Rank	School system	State	Current spending										
			For selected objects			Instruction			For selected functions				
			Total ²	Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Instruc-tional staff support	General adminis-tration	School adminis-tration
51	Davis County	Utah	6,190	3,684	1,741	3,892	2,518	1,187	1,798	207	260	93	378
52	Katy	Texas	8,775	6,222	2,553	5,703	4,361	716	2,697	463	358	75	468
53	Virginia Beach	Virginia	10,930	6,729	2,562	6,413	4,373	1,640	4,117	476	895	91	672
54	Granite	Utah	6,814	4,002	1,945	4,344	2,780	1,336	2,042	293	220	49	427
55	Aldine	Texas	8,936	6,190	987	5,440	4,220	680	2,828	469	261	54	536
56	Pasco County	Florida	8,331	4,946	1,643	4,930	3,095	966	2,893	384	468	41	533
57	North East	Texas	8,700	5,802	1,149	5,218	3,956	745	3,057	466	474	55	498
58	Douglas County	Colorado	8,309	4,993	1,552	4,840	3,342	1,027	3,074	338	382	59	617
59	Seminole County	Florida	8,121	4,861	1,522	5,099	3,411	1,015	2,570	364	330	73	468
60	Washoe County	Nevada	8,849	5,457	2,062	4,866	3,297	1,265	3,629	706	572	143	577
61	Arlington	Texas	8,822	6,067	1,437	5,099	4,930	573	2,422	548	404	52	427
62	Mesa Unified	Arizona	7,533	4,996	1,397	4,178	3,110	867	2,910	520	461	28	365
63	Elk Grove Unified	California	9,506	5,733	2,470	6,043	3,966	1,652	3,077	551	375	46	586
64	Volusia County	Florida	8,574	4,973	1,668	5,215	3,293	1,058	2,961	371	608	72	585
65	El Paso	Texas	9,061	6,301	1,244	5,525	4,132	768	3,024	546	550	61	593
66	Knox County	Tennessee	8,522	5,270	1,437	5,134	3,575	1,016	2,954	333	321	142	520
67	Chesterfield County	Virginia	9,203	5,502	2,353	5,771	3,783	1,686	3,103	412	493	76	569
68	Osceola County	Florida	8,129	4,462	1,394	4,943	2,713	815	2,703	383	567	70	380
69	San Francisco Unified	California	10,709	6,262	2,616	5,308	3,675	1,433	4,968	710	1,910	181	727
70	Mobile County	Alabama	9,015	4,968	1,757	4,757	3,102	1,212	3,537	507	428	174	503
71	Garland	Texas	8,565	6,042	1,010	5,130	3,945	630	2,906	498	532	67	500
72	Santa Ana Unified	California	9,874	5,983	2,146	6,167	4,123	1,402	3,171	439	738	39	618
73	Conroe	Texas	7,744	5,589	953	4,827	3,842	628	2,582	399	269	71	470
74	Pasadena	Texas	9,075	6,481	1,068	5,492	4,403	691	3,029	480	390	50	604
75	Winston-Salem/Forsyth	North Carolina	8,706	5,597	1,859	5,808	3,988	1,312	2,500	483	265	43	550
76	Piano	Texas	8,615	6,215	872	5,663	4,571	630	2,552	453	348	86	449
77	Cherry Creek	Colorado	9,681	6,553	1,757	6,608	4,806	1,270	2,815	548	343	88	456
78	Boston	Massachusetts	21,552	13,251	4,733	12,613	8,840	3,430	7,974	1,391	1,582	374	923
79	Capistrano Unified	California	7,596	4,960	1,674	5,003	3,569	1,147	2,582	425	258	33	523
80	San Antonio	Texas	9,871	6,254	1,639	5,523	3,910	981	3,577	623	640	61	550
81	Corona-Norco Unified	California	9,007	5,929	1,718	5,718	4,155	1,111	2,980	534	321	36	664
82	Howard County	Maryland	15,714	9,529	3,876	10,538	6,986	2,896	4,925	806	738	106	1,037
83	Clayton County	Georgia	8,788	5,177	1,664	5,239	3,355	1,134	2,863	409	493	86	437
84	San Bernardino Unified	California	53,365	10,740	2,524	6,255	3,886	1,432	3,976	695	481	51	892
85	Lewisville	Texas	8,608	5,936	919	5,550	4,357	672	2,677	456	326	69	529
86	Seattle	Washington	12,320	7,709	2,527	7,286	5,049	1,629	4,689	855	659	191	792
87	Jordan	Utah	5,943	3,625	1,554	3,658	2,324	1,033	1,919	202	274	38	392
88	Omaha	Nebraska	11,788	6,619	2,398	7,640	4,714	1,785	3,532	455	237	172	554
89	Cumberland County	North Carolina	8,275	5,517	1,776	5,240	3,786	1,180	2,559	433	352	36	580
90	Atlanta	Georgia	13,653	7,368	2,937	7,195	4,500	2,015	5,953	786	1,217	331	851
91	Henrico County	Virginia	9,238	5,921	2,215	5,568	3,858	1,434	3,303	437	534	114	585
92	Wichita Unified	Kansas	10,848	6,602	2,538	6,022	4,141	1,589	4,325	982	700	107	741
93	Columbus	Ohio	13,670	8,390	3,610	7,319	5,006	1,992	5,821	1,213	748	174	770
94	Frisco	Texas	49,644	5,720	828	4,931	4,033	576	2,517	390	384	58	481
95	Klein	Texas	49,402	6,223	1,031	5,369	4,182	671	2,718	530	392	80	524
96	San Juan Unified	California	49,114	5,517	2,461	5,534	3,526	1,540	3,454	415	786	81	771
97	Tucson Unified	Arizona	48,455	4,751	1,386	3,800	2,663	772	3,601	750	477	101	377
98	Brownsville	Texas	48,355	6,394	1,547	5,615	4,138	929	3,111	531	652	54	491
99	Anchorage	Alaska	48,089	7,422	7,513	10,276	4,854	4,875	6,307	1,855	631	117	1,017
100	Oakland Unified	California	48,077	5,193	2,529	5,491	3,002	1,452	3,885	356	868	116	709

¹ Enrollments reflect fall 2014 memberships reported to the National Center for Education Statistics on the Common Core of Data (CCD) agency universe file—“Local Education Agency (School District) Universe Survey, School Year 2014–15, Provisional Version 1a. Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.

² Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded in this table. Expenditures for adult education, community services, and other non-elementary-secondary programs are also excluded. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 19.

Population, Enrollment, and Personal Income by State: Fiscal Years 2014 and 2015

(Detail may not add to total because of rounding)

Geographic area	State population (in thousands) ¹		Elementary-secondary enrollment		Personal income (calendar year, in million dollars) ²	
	2015	2014	2015 ³	2014 ⁴	2014	2013
United States	320,897	318,857	48,514,436	48,378,984	14,801,624	14,064,468
Alabama	4,854	4,849	734,974	740,081	178,977	174,877
Alaska	738	737	130,755	130,539	40,229	37,791
Arizona	6,818	6,731	944,978	943,937	255,732	243,657
Arkansas	2,978	2,966	479,682	479,881	111,501	108,081
California	38,994	38,803	6,226,523	6,224,685	1,977,924	1,849,505
Colorado	5,449	5,356	872,320	865,231	266,535	246,448
Connecticut	3,585	3,597	505,366	511,082	239,829	223,561
Delaware	944	936	121,845	120,623	42,384	41,468
District of Columbia	670	659	46,155	44,942	46,439	44,533
Florida	20,245	19,893	2,743,641	2,708,022	853,318	809,665
Georgia	10,199	10,097	1,717,805	1,699,185	392,124	375,758
Hawaii	1,425	1,420	182,384	186,825	65,993	62,437
Idaho	1,653	1,634	274,131	281,452	60,738	57,484
Illinois	12,839	12,881	2,047,123	2,060,632	624,892	599,119
Indiana	6,613	6,597	1,004,215	1,007,121	266,953	251,599
Iowa	3,122	3,107	505,311	501,763	138,126	135,242
Kansas	2,907	2,904	496,920	496,034	134,655	128,315
Kentucky	4,425	4,413	688,475	686,789	163,526	158,238
Louisiana	4,669	4,650	661,015	665,441	194,378	188,965
Maine	1,329	1,330	176,176	178,709	54,860	52,566
Maryland	5,995	5,976	874,108	865,768	322,885	312,054
Massachusetts	6,784	6,745	916,130	920,558	402,629	379,381
Michigan	9,918	9,910	1,345,009	1,363,533	405,975	387,978
Minnesota	5,482	5,457	807,044	804,580	268,126	257,058
Mississippi	2,989	2,994	490,189	492,421	102,192	100,626
Missouri	6,076	6,064	892,779	892,992	249,263	243,592
Montana	1,032	1,024	144,447	144,034	41,543	39,462
Nebraska	1,894	1,882	312,281	307,398	90,988	86,447
Nevada	2,884	2,839	438,948	435,765	114,923	109,490
New Hampshire	1,330	1,327	183,039	184,846	71,219	66,839
New Jersey	8,935	8,938	1,339,230	1,335,350	516,020	491,865
New Mexico	2,080	2,086	326,297	326,637	76,449	73,571
New York	19,747	19,746	2,631,532	2,619,312	1,119,434	1,055,803
North Carolina	10,035	9,944	1,465,031	1,441,391	391,300	372,031
North Dakota	757	739	106,061	103,272	42,848	39,358
Ohio	11,605	11,594	1,600,222	1,601,566	488,868	471,547
Oklahoma	3,907	3,878	671,715	670,069	175,037	161,686
Oregon	4,025	3,970	570,376	566,538	165,560	154,869
Pennsylvania	12,792	12,787	1,589,429	1,605,292	613,524	588,296
Rhode Island	1,056	1,055	134,574	135,084	50,660	48,607
South Carolina	4,895	4,832	737,401	729,386	178,002	169,269
South Dakota	858	853	132,836	130,653	39,223	37,855
Tennessee	6,595	6,549	994,530	992,583	263,437	255,422
Texas	27,430	26,957	5,004,866	4,949,469	1,234,438	1,161,134
Utah	29,901	2,943	573,913	570,423	110,844	106,073
Vermont	626	627	85,184	87,990	29,549	28,108
Virginia	8,368	8,326	1,279,867	1,273,211	417,277	404,886
Washington	7,160	7,062	1,072,359	1,057,773	355,677	331,031
West Virginia	1,841	1,850	279,565	280,265	66,145	65,178
Wisconsin	5,768	5,758	861,813	865,119	255,753	245,438
Wyoming	587	584	93,867	92,732	32,724	30,206

¹ U.S. Department of Commerce, U.S. Census Bureau; Internet release date: December 2016.² U.S. Department of Commerce, Bureau of Economic Analysis; Internet release dates (for revised state personal income estimates): September 28, 2016 (2014 data) and March 25, 2016 (2013 data).³ Enrollments represent fall 2014 memberships collected by the National Center for Education Statistics (NCES) on the Common Core of Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2014–15, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.⁴ Enrollments represent fall 2013 memberships collected by NCES on the CCD agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2013–14, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.

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

Source: U.S. Census Bureau, 2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 20.

Per Pupil Current Spending (PPCS) Amounts and 1-Year Percentage Changes for PPCS of Public Elementary-Secondary School Systems by State: Fiscal Years 2010–2015

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

Geographic area	2015		2014		2013		2012		2011		2010
	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS	Percentage change ¹	PPCS
United States	11,392	3.5	11,003	2.6	10,724	1.1	10,608	Z	10,608	0.1	10,600
Alabama	9,128	1.1	9,028	3.1	8,755	2.3	8,562	-2.8	8,813	-0.8	8,881
Alaska	20,172	9.5	18,416	1.3	18,175	4.5	17,390	4.3	16,674	5.6	15,783
Arizona	7,489	-0.5	7,528	4.4	7,208	-4.6	7,559	-1.4	7,666	-2.3	7,848
Arkansas	9,694	0.8	9,616	2.4	9,394	-0.2	9,411	0.6	9,353	2.3	9,143
California	10,467	9.1	9,595	4.1	9,220	0.4	9,183	0.4	9,149	-2.4	9,375
Colorado	9,245	2.9	8,985	3.9	8,647	1.2	8,548	-2.0	8,724	-1.5	8,853
Connecticut	18,377	3.6	17,745	6.7	16,631	2.2	16,274	4.2	15,617	4.8	14,906
Delaware	14,120	1.3	13,938	0.8	13,833	-0.2	13,865	9.3	12,685	2.4	12,383
District of Columbia	19,396	4.9	18,485	-3.1	19,076	9.2	17,468	-5.4	18,475	-1.0	18,667
Florida	8,881	1.4	8,755	3.8	8,433	0.7	8,372	-5.8	8,887	1.7	8,741
Georgia	9,427	2.4	9,202	1.1	9,099	-1.6	9,247	-0.1	9,253	-1.5	9,394
Hawaii	12,855	3.7	12,400	4.9	11,823	-1.9	12,054	0.4	12,004	2.1	11,754
Idaho	6,923	4.6	6,621	-2.5	6,791	2.0	6,659	-2.4	6,824	-4.0	7,106
Illinois	13,755	5.2	13,077	6.4	12,287	2.3	12,015	1.5	11,834	1.7	11,634
Indiana	9,687	1.5	9,548	-0.2	9,566	-1.6	9,719	3.7	9,372	-2.5	9,611
Iowa	10,944	2.6	10,668	3.4	10,313	2.7	10,038	2.4	9,807	0.4	9,763
Kansas	10,040	1.0	9,940	1.1	9,828	0.8	9,748	2.6	9,498	-2.2	9,715
Kentucky	9,630	3.4	9,314	Z	9,316	-0.8	9,391	0.9	9,309	4.0	8,948
Louisiana	11,010	2.4	10,749	2.5	10,490	-7.8	11,379	6.1	10,723	0.8	10,638
Maine	13,257	4.3	12,707	4.6	12,147	-0.3	12,189	-3.5	12,630	3.0	12,259
Maryland	14,192	1.3	14,003	1.3	13,829	1.6	13,609	-1.9	13,871	1.0	13,738
Massachusetts	15,592	3.3	15,087	3.7	14,545	2.8	14,142	1.4	13,941	2.6	13,590
Michigan	11,482	3.3	11,110	1.5	10,948	0.9	10,855	0.3	10,823	1.7	10,644
Minnesota	11,949	4.2	11,464	3.4	11,089	2.7	10,796	0.8	10,712	0.3	10,685
Mississippi	8,456	2.3	8,263	1.6	8,130	-0.4	8,164	3.0	7,928	-2.4	8,119
Missouri	10,147	2.7	9,875	2.9	9,597	1.7	9,436	0.3	9,410	-2.3	9,634
Montana	11,028	0.1	11,017	3.7	10,625	1.5	10,464	-1.6	10,639	1.4	10,497
Nebraska	11,946	1.9	11,726	1.3	11,579	2.7	11,275	4.2	10,825	0.8	10,734
Nevada	8,615	2.4	8,414	0.9	8,339	1.4	8,223	-3.6	8,527	0.5	8,483
New Hampshire	14,697	2.5	14,332	4.4	13,721	0.9	13,593	2.8	13,224	6.8	12,383
New Jersey	18,235	1.9	17,899	-1.8	18,228	5.6	17,266	8.1	15,968	-5.2	16,841
New Mexico	9,752	8.3	9,008	Z	9,012	1.3	8,899	-1.9	9,070	-3.3	9,384
New York	21,206	2.9	20,607	4.0	19,818	1.4	19,552	2.5	19,076	2.5	18,618
North Carolina	8,687	2.1	8,512	1.4	8,390	2.3	8,200	-1.3	8,312	-1.1	8,409
North Dakota	13,320	7.8	12,358	3.2	11,980	2.6	11,679	2.3	11,420	3.9	10,991
Ohio	11,637	2.5	11,349	1.8	11,148	-0.5	11,204	-0.2	11,223	1.7	11,030
Oklahoma	8,082	3.2	7,829	2.0	7,672	2.8	7,466	-1.6	7,587	-3.9	7,896
Oregon	10,442	5.0	9,945	4.2	9,543	0.6	9,490	-2.0	9,682	0.6	9,624
Pennsylvania	14,717	5.4	13,961	0.7	13,864	3.9	13,340	-0.9	13,467	3.6	12,995
Rhode Island	15,179	2.8	14,767	2.4	14,415	2.9	14,005	1.4	13,815	0.9	13,699
South Carolina	9,953	2.3	9,732	2.3	9,514	4.0	9,147	1.8	8,986	-1.7	9,143
South Dakota	8,937	0.6	8,881	4.9	8,470	0.3	8,446	-4.1	8,805	-0.6	8,858
Tennessee	8,726	1.1	8,630	1.6	8,496	2.4	8,294	2.6	8,088	0.3	8,065
Texas	8,861	3.1	8,592	3.5	8,299	0.5	8,261	-4.7	8,671	-0.9	8,746
Utah	6,575	1.1	6,500	-0.8	6,555	5.6	6,206	-0.1	6,212	2.4	6,064
Vermont	18,039	6.2	16,988	3.5	16,419	2.4	16,040	0.4	15,980	4.6	15,274
Virginia	11,237	2.4	10,973	0.1	10,960	2.9	10,656	2.8	10,364	-2.2	10,597
Washington	10,735	5.2	10,202	5.5	9,672	0.4	9,637	1.6	9,483	0.3	9,452
West Virginia	11,359	1.0	11,251	1.1	11,132	-2.7	11,445	-3.4	11,846	2.8	11,527
Wisconsin	11,375	1.7	11,186	1.0	11,071	0.3	11,042	-6.2	11,774	3.6	11,364
Wyoming	16,055	1.6	15,797	0.6	15,700	-1.2	15,897	0.3	15,849	4.5	15,169

Z Represents zero or rounds to zero.

¹ Percentage change column displays percentage change from prior year per pupil current spending amount.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other non-elementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall memberships collected by the National Center for Education Statistics on the Common Core Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of School System Finances and 2010, 2011, 2013–2015 Annual Survey of School System Finances. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Appendix A.

Definitions of Selected Terms

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

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

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

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

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

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

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

Current Operation. Direct expenditure for salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. It includes gross school system expenditure for instruction, support services, and noninstructional

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

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

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

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

Elementary-Secondary Education. Prekindergarten through grade 12 regular, special, and vocational education, as well as cocurricular, community service, and adult education programs provided by a public school system. The financial activities of these systems for all instruction, support service, and noninstructional activities are included in this category.

Employee Benefit Expenditure. Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, worker's compensation, and unemployment compensation.

Enrollment. Count of pupils on pupil rolls in the fall of the school system's fiscal year for which data are shown.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditure for facilities that are integral parts of structures is classified as expenditure for construction or for purchase of land and existing structures.

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

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

Impact Aid. Revenue authorized to assist in the construction (P.L. 81-815) and operation (P.L. 81-874) of schools in areas affected by federal activities.

Federal Aid Distributed by State Governments. Aid from formula grants distributed through state government agencies. Includes revenue from such programs as:

Child Nutrition Programs. Payments by the Department of Agriculture for the National School Lunch, Special Milk, School Breakfast, and a la carte programs. Excludes the value of donated commodities.

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

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

Vocational Programs. Revenue from the Carl D. Perkins Vocational Career and Technical Education Act. Includes

revenue from Title II (Basic Grants) and Title III-E (Tech-Prep Education).

Other Federal Aid Distributed by the State. Includes revenue from other formula grant programs distributed through state governments, such as the Workforce Investment Act, the Safe and Drug-Free Schools and Community Act authorized by Title IV-A of the Elementary-Secondary Education Act, and Mathematics, Science, and Teacher Quality grants (Title II-A and Title II-B of the Elementary-Secondary Education Act).

Nonspecified Federal Aid Distributed by the State. Federal revenue amounts that pertain to more than one of the above categories, but which reporting units could not provide distinct amounts into these categories. This revenue is included in "nonspecified" instead of "other."

Fiscal Year. The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

Fixed Charges. Charges of a generally recurrent nature which are not readily allocable to another function. Such charges include employee benefits, retirement and insurance programs, and worker's compensation.

Instruction Expenditure. Relates to the instruction function (Function 1000) defined in "Financial Accounting for Local and State School Systems: 2014 Edition," National Center for Education Statistics, 2015. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and state if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities, as well as adult education, community services, and student enterprise activities.

Instructional Equipment. Expenditure for all equipment recorded by school systems in general or operating funds under the "instruction" function.

Interest Earnings. Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under elementary-secondary revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure. Amounts paid for use of borrowed money.

Long-Term Debt. Debt payable more than 1 year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized, but not actually incurred, during the fiscal period are not included.

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Non-elementary-Secondary Programs. Comprises expenditure by a school district for the operation of community services (e.g., swimming pools, public libraries, programs for the elderly, and child care centers); adult education classes; and other activities not related to elementary-secondary education, such as community college programs.

Other Current Spending. Current spending for other than elementary-secondary education instruction and support services activities. Included in this category are food services, enterprise operations, community services, and adult education expenditure.

Payments to Other Governments. Payments made to states, counties, cities, and special district school housing authorities including repayment of loans and debt service payments to entities that incur debt instead of the school system. "Payments to Other School Systems" is included in this category in the tables that display individual school systems but excluded (to avoid double counting) in the state aggregate tables.

Payments to Other School Systems. Payments to in-state and out-of-state public school systems for tuition, transportation, data processing, or other purchased services. These amounts are excluded from state aggregate tables but included in "Payments to Other Governments" in the individual unit tables.

Property Taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures), as well as personal property. Personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).

Public School Systems. Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational-technical education which, under the law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipality, township, or state government.

Purchase of Land and Existing Structures. Expenditure for the acquisition of land and existing buildings including purchases of rights-of-way, payments on capital leases, title searches, and similar activities associated with real property purchase transactions.

Revenue. All amounts of money received by a school system from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Note that revenue excludes noncash transactions, such as receipt of services, commodities, or other "receipts in-kind."

Salaries and Wages. Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

School Lunch Charges. Gross collections from cafeteria sales to children and adults.

Short-Term Debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

State Aid. State revenue paid to the school system for any purpose, restricted or unrestricted, including the following:

Capital Outlay/Debt Service. Revenue paid for school construction and building aid including amounts to help the school systems pay for servicing debt.

Compensatory Programs. Revenue for "at risk" or other economically disadvantaged students including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs that provide more than staff enhancements—such as materials, resource centers, and equipment.

General Formula Assistance. Revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, apportionment, equalization, flat or block grants, and state public school fund distributions. This category also includes revenue dedicated from major state taxes, such as income and sales taxes.

Payments on Behalf of Local Education Agency (LEA). State payments that benefit school systems but are not paid directly to school systems. Includes amounts transferred into state teacher or public-employee retirement funds, as well as into funds for other kinds of employee benefits, such as group health, life, and unemployment compensation. This category also includes state payments for textbooks, school buses, and telecommunications that are provided to public school systems.

Special Education Programs. Revenue for the education of physically- and mentally-handicapped students.

Staff Improvement Programs. Revenue for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff.

Transportation Programs. Payments for various state transportation aid programs, such as those that compensate the school system for part of its transportation expense and those that provide reimbursement for transportation salaries or school bus purchase.

Vocational Programs. Revenue for state vocational education assistance programs including career education programs.

Other State Aid. All other state revenue that is paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, debt services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under a state government's general formula assistance program, revenue will be shown under "general formula assistance" instead of under this category.

Nonspecified State Aid. State revenue amounts that pertain to more than one of the above categories, but which reporting units could not provide distinct amounts into these categories. This revenue is included in "nonspecified" instead of "other."

Support Services Expenditure. Relates to support services functions (Function 2000) defined in "Financial Accounting for Local and State School Systems: 2014 Edition," National Center for Education Statistics, 2015. Support services presented under the current operation or current spending headings include payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and state if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditure for the following functions:

General Administration. (Function 2300) Expenditure for board of education and executive administration (office of the superintendent) services.

Instructional Staff Support. (Function 2200) Expenditure for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

Operation and Maintenance of Plant. (Function 2600) Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

Pupil Support Services. (Function 2100) Expenditure for attendance record-keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services.

Pupil Transportation Services. (Function 2700) Expenditure for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance.

School Administration. (Function 2400) Expenditure for the office of principal services.

Other Support Services. Expenditure for central/business support (Function 2500) and other support (Function 2900) services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services.

Nonspecified Support Services. Expenditure that pertains to more than one of the above categories. In some cases, reporting units could not provide distinct expenditure amounts for each support services category. This expenditure is included in "nonspecified" instead of "other support services."

Taxes. Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of state-imposed-and-collected taxes, which are classified as intergovernmental revenue.

Appendix B.

Notes Relating to Education Finance Data

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

ALASKA

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

Payments made by the state government into the state retirement system on behalf of Alaska school systems are included in the tables that display state totals of elementary-secondary education finances.

ARKANSAS

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

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

CALIFORNIA

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

CONNECTICUT

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

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

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

DELAWARE

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

DISTRICT OF COLUMBIA

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

FLORIDA

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

GEORGIA

Payments made by the state government into the state retirement system on behalf of Georgia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

IDAHO

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

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

Payments made by the state government for unemployment insurance on behalf of Idaho school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

ILLINOIS

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

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

Illinois corporate personal property replacement tax revenue is included as a state revenue source rather than local revenue in this report.

INDIANA

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

KANSAS

Some federal grants requested as separate data items for this report (e.g., Individuals with Disabilities Education Act grants) cannot be isolated in the Kansas accounting structure. These amounts are included in “Other and nonspecified” federal revenue in Tables 2 and 15 of this report.

Payments made by the state government into the state retirement system for school employees on behalf of Kansas school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

KENTUCKY

Some federal grants requested as separate data items for this report (e.g., Individuals with Disabilities Education Act and vocational education grants) cannot be isolated in the Kentucky accounting structure. These amounts are included in “Other and nonspecified” federal revenue in Tables 2 and 15 of this report.

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

MAINE

Payments made by the state government for instructional technology and into the state retirement system for school employees on behalf of Maine school systems are included in the tables that display state totals of elementary-secondary education finances. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

MARYLAND

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

MASSACHUSETTS

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

MICHIGAN

As of FY 2009, the data for Michigan exclude data for public school academies (PSAs) that are chartered by state universities and community colleges. PSAs are publicly-financed schools, but do not meet Census Bureau criteria for inclusion in this report as they have been classified by the Census Bureau as nongovernmental entities.

MINNESOTA

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

MISSISSIPPI

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

MISSOURI

Missouri's Proposition C sales tax revenue is included as a state revenue source rather than local revenue in this report.

NEVADA

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

NEW JERSEY

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

NEW YORK

Instructional expenditure for the New York City School District includes expenditure for guidance counselors. This will slightly overstate instructional expenditure and slightly understate pupil support services expenditure for the New York City School District.

NORTH CAROLINA

State payments on behalf of North Carolina school systems for textbooks and the purchase of school buses are included in the financial statements sent to the state education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

OKLAHOMA

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

RHODE ISLAND

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

SOUTH CAROLINA

Payments made by the state government for student testing, transportation, and textbooks on behalf of South Carolina school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

SOUTH DAKOTA

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

Payments made by the state government on behalf of South Dakota school systems for telecommunications are included in the tables that display state totals of elementary-secondary education finances. These payments are also included in the tabular detail for state revenue and expenditure of individual school systems.

TEXAS

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

UTAH

Expenditure for adult education in Utah cannot be isolated in the state finance reporting system. These amounts will slightly inflate the "instruction," "support services," and per pupil current spending amounts presented at both the state aggregate and individual school system levels.

VERMONT

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

WEST VIRGINIA

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

WISCONSIN

School district receipts from Wisconsin's School Levy Tax Credit property tax relief program are included as revenue from state sources rather than as local property taxes in this report.

Expenditure for adult education in Wisconsin cannot be isolated in the state finance reporting system. These amounts will slightly inflate the "instruction," "support services," and per pupil current spending amounts presented at both the state aggregate and individual school system levels.

Appendix C.


Two-Letter State Abbreviations

STATE	ABBREVIATION	STATE	ABBREVIATION
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
Florida	FL	North Dakota	ND
Georgia	GA	Ohio	OH
Hawaii	HI	Oklahoma	OK
Idaho	ID	Oregon	OR
Illinois	IL	Pennsylvania	PA
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Maryland	MD	Vermont	VT
Massachusetts	MA	Virginia	VA
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY
District of Columbia	DC		

Appendix D. Survey Form

F-33 (2015)

OMB No. 0607-0700: Approval Expires 10/31/2018

	RETURN BY FAX TO Educational Finance Branch at 888-891-2099	FORM F-33 (12-18-2015)	U.S. DEPARTMENT OF COMMERCE <small>Economics and Statistics Administration U.S. CENSUS BUREAU</small>
2015 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES			

In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name, address, and ZIP Code)

You are not required to respond to this collection of information if it does not display a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number is 0607-0700 and appears in the upper right corner of this report form.

Title 13, United States Code, Sections 8(b), 161, and 182; and Title 20, United States Code, Sections 9543-44 authorize the Census Bureau to conduct this collection jointly with the National Center for Education Statistics and to request your voluntary assistance. Public records retained from this collection do not require confidentiality under provisions of Title 13, United States Code, Section 9(a).

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to be an average of 86 hours if responding using the codes on this form, or 14 hours using state education agency account codes, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: ECON Survey Comments 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, EMD-8K122, Washington, D.C. 20233. You may e-mail comments to ECON.Survey.Comments@census.gov; use "ECON Survey Comments 0607-0700" as the subject.


NOTE → Please read the instructions on pages 6 through 9 before completing this form.

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2014.

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

Part I REVENUE – Continued	Amount Omit cents
Section A – FROM LOCAL SOURCES – Continued	U22
17. Interest earnings (1510)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
Section B – FROM STATE SOURCES (3100, 3200, 3800)	C04
1. General formula assistance	C05
2. Staff improvement programs	C06
3. Special education programs	C07
4. Compensatory and basic skills attainment programs	C08
5. Bilingual education programs	C09
6. Gifted and talented programs	C10
7. Vocational education programs	C11
8. School lunch programs	C12
9. Capital outlay and debt service programs	C13
10. Transportation programs	C14
11. All other revenues from state sources	C15
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C16
1. Title I	C17
2. Children with disabilities – IDEA	C19
3. Math, science, and teacher quality	C25
4. Safe and drug-free schools	B11
5. Vocational and technical education	C20
6. Child nutrition act – exclude commodities	B10
7. Bilingual education	B12
8. All other federal aid through the state	B13
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	
1. Impact aid (Public Law 81–815 and Public Law 81–874)	
2. Indian education	
3. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION EXPENDITURE			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100)	Employee benefits only (Object series 200, except 240)	TOTAL (ALL current operation objects)
	(1)	(2)	(3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720, 740)			G15
3. Instructional equipment (object 730, function 1000)			K09
4. All other equipment (object 730, functions 2000, 3000, 4000)			K10
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Q11
1. Payments to other school systems (objects 511, 512, 561, 562, 566, 567)			
2. Payments to state governments (objects 565, 569)			L12
3. Payments to local governments (objects 565, 569)			M12
4. Interest on school system indebtedness (object 832)			I86
CONTINUE WITH PART V ON PAGE 4 			

Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		Amount Omit cents	
1. For employee benefits		C38	
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
Section A – LONG TERM – Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)		61V	
Section B – SHORT TERM – Term of one year or less			
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CDs and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 2014		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2014		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		
10. State payment on behalf of the LEA, school administration employee benefits	J09		
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40		
12. State payment on behalf of the LEA, student transportation employee benefits	J45		
13. State payment on behalf of the LEA, business/central/other employee benefits	J90		
14. State payment on behalf of the LEA, other employee benefits	J10		
15. Support services expenditures, nonspecified	V85		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

Part X EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, and III

1. Payments to private schools (objects 563, 566)	V91	
2. Payments to charter schools (objects 562, 564, 567)	V92	
3. Total salaries and wages (object 100 – ALL functions)	Z32	
4. Total employee benefit payments (object 200 – ALL functions)	Z34	
5. Teacher salaries – Regular education programs (program 100)	Z35	
6. Teacher salaries – Special education programs (program 200)	Z36	
7. Teacher salaries – Vocational education programs (program 300)	Z37	
8. Teacher salaries – Other education programs (programs 400, 900)	Z38	
9. Textbooks (object 640, function 1000)	V93	
10. Utilities and energy services (objects 410, 620 – function 2600)	V95	
11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	V02	
12. Technology-related equipment (objects 734, 735 – ALL functions)	K14	

Remarks – Please use this space for any explanation that may be essential in understanding your reported data.
If additional space is required, please attach a separate sheet.

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

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

4. For help with questions, contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or erd.f33.list@census.gov.

Part I - REVENUE

Section A - FROM LOCAL SOURCES

Lines 1-5. Independent school districts should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

Line 6. Dependent school systems should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

Line 7. Report taxes for education levied by separate county and city governments and transferred to the school system. Include monies received from debt issued in the name of a local (nonschool system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

Line 8. Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

Lines 9-14. Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered on line 12. Gross district activity receipts for those funds under control of the custodian of district funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

Line 15-20. Include revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties on line 15. Report amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.) on line 16. Include interest earnings from all funds held by the school system on line 17. Report revenues from penalties imposed for violations of law on line 18. Report gifts of cash or securities from private individuals or organizations on line 19. Report receipts from refunds of prior year expenditures and other revenue from local sources not provided for elsewhere on line 20. Report in Part VI the amount of monies from debt issuances.

Section B - FROM STATE SOURCES

Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.

Line 1. Include revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

Line 2. Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

Line 3. Enter revenues for the education of physically and mentally disabled students.

Line 4. Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual - see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs that provide more than staff enhancements - such as materials, resource centers, and equipment. Programs that focus on staff should be reported on line 2.

Lines 5-10. Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

Line 11. Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I (College and Career Ready Students) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

Line 2. Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 2004). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D of the law. Report these project grants instead in Part I-D3.

Line 3. Report math, science, and teacher quality formula and project grants provided under Title II-A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 4. Include formula and project grants for safe and drug-free schools distributed under Title IV-A of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 5. Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

Line 6. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by Public Law 79-396 and Public Law 89-642. **Report cash payments only -- exclude the value of donated commodities.**

Line 7. Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Workforce Investment Act of 1998.

Section D - FROM FEDERAL SOURCES DIRECTLY

Line 1. Include federal payments for construction (Public Law 81-815) and for maintenance and operation (Public Law 81-874).

Line 2. Include both project and formula grants for Indian education distributed under Title VII (formerly Title IX) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB) and the Johnson-O'Malley Act.

CONTINUE ON PAGE 7 

Line 3. Report the total of all other federal grants awarded directly to the local education agency. Include project grants authorized under Part D of IDEA, Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-9 and ID1-3, such as "total federal revenues" not broken down by program.

Part II – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 14 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 3
Payments to the state, cities, counties, or special districts	Part IV, lines 4 and 5
Debt service payments	Part IV, line 6 and Part VI, Section, A line 3
State payments on behalf of school systems	Part IX, lines 6–14

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2009.

Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12

Line 1. Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 13).

Line 2. Pupil support (2100). Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

Line 3. Instructional staff support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services.

Line 4. General administration (2300). Expenditure for board of education and executive administration (office of the superintendent) services.

Line 5. School administration (2400). Report expenditure for the office of the principal services.

Line 6. Operation and Maintenance of Plant (2600). Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

Line 7. Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

Line 8. Business/central/other support services (2500 and 2900). Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items on lines 2 through 8, such as "total support services" not broken down by function.

Section B – Elementary-secondary Noninstructional Programs

Line 9. Food services (3100). Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

Line 10. Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

Line 11. Other. Report the expenditure for other elementary-secondary non-instructional activities not related to food services or enterprise operations. Nonenterpriser student activities should be included with "instruction" on line 1.

Section C – Nonelementary-secondary Programs

Line 12. Community services (3300). Include any local education agency expenditure for providing noneducation services such as, operation of a swimming pool, public library, programs for the elderly, and child care centers.

Line 13. Adult education. Expenditures for basic adult education classes, such as GED or high school equivalency. Post-secondary programs for adults should be reported on line 14.

Line 14. Other. All other nonelementary-secondary programs such as any post-secondary programs for adults.

Part III – CAPITAL OUTLAY EXPENDITURES

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

Line 1. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here. Please only report applicable portions of object codes 562, 566, and 567 here. Amounts for private or charter schools utilizing these object codes should be reported in either Part X, Line 1 or Part X, Line 2.

Lines 2 and 3. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities that incur debt instead of the school system. Report amounts for tuition to post-secondary institutions operated by state governments on line 2. Report amounts for tuition for tuition to post-secondary institutions operated by local governments on line 3.

Line 4. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments, which should be reported in Part VI.

Part V – STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include on line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

Part VI – DEBT

Report in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Include general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Do not include lease purchase agreements, compensated absences, accounts payable, or any noninterest-bearing obligations. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less.

Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and nongovernment securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 2014

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2014 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Local Education Agency Universe Survey.*

CONTINUE ON PAGE 8 

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193.

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I, Lines 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (district activities). An example would be total student fees not broken down into these separate categories.

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

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

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

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 3. An example would be total federal aid not broken down into separate federal grant programs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line 21. State payment on behalf of the LEA, support services nonbenefits. Report expenditures from the revenues reported in Part V, line 2, that were made for support services. See definitions for Part II-A, lines 2 through 8.

Line 22. State payment on behalf of the LEA, noninstructional programs nonbenefits. Report expenditures from the revenues reported in Part V, line 2, that were made for noninstructional programs. See definitions for Part II-B.

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

Line 24. State payment on behalf of the LEA, capital outlay. Report expenditures from the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.

Part X – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, AND III

Line 1. Payments to private schools (objects 563, 566). Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures. Please only report applicable portions of object code 566 here. Amounts for other public school systems should be reported in Part IV, Line 1.

Line 2. Payments to charter schools (objects 562, 564, 567). Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Local Education Agency Universe Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system. Please only report applicable portions of object codes 562 and 567 here. Amounts for other public school systems should be reported in Part IV, Line 1.

Line 3. Total salaries and wages. Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for nonelementary-secondary program activities.

Line 4. Total employee benefit payments. Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and worker's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for nonelementary-secondary program activities.

Lines 5-8. Teacher salaries. Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 5, special education programs (program 200) on line 6, vocational programs (program 300) on line 7, and other programs (programs 400, 900) on line 8. These amounts should also be included with the instruction salaries and total instruction amounts reported in Part II-A.

Line 9. Textbooks. Report expenditures for textbooks used for classroom instruction (object 640, function 1000).

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coal, and gasoline. Services received from public or private utility companies should also be included here. Exclude expenditures for telephone or internet services.

Line 11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions). Report expenditures for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here.

Expenditures for technology-related equipment should not be reported here, but instead be reported in the “Technology-related equipment” category.

Line 12. Technology-related equipment (objects 734, 735 – ALL functions). Report expenditures for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. The amount reported here should include the amount reported in the “Technology-related equipment” category. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the “Technology-related supplies and purchased services” category.