

Public Education Finances: 2014

Economic Reimbursable Surveys Division Reports

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

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U.S. Department of Commerce

Penny Pritzker,
Secretary

Bruce H. Andrews,
Deputy Secretary

Economics and Statistics Administration

Brad Burke,
Acting Deputy Under Secretary
for Economic Affairs

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

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**Economics
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Administration**

Brad Burke,
Acting Deputy
Under Secretary for
Economic Affairs



U.S. CENSUS BUREAU

John H. Thompson,
Director

Nancy A. Potok,
Deputy Director and
Chief Operating Officer

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

Nick Orsini,
Assistant Director for Economic Programs

Kimberly P. Moore,
Chief, Economic Reimbursable Surveys Division

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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 2014 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' 2013 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 2009–2014 are shown in Table 20.

SCOPE

This 2014 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 15,078 public school systems (as counted for the 2013–2014 survey cycle in a September 2015 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 2014 fiscal year for school systems in all states began on July 1, 2013, and ended on June 30, 2014. The fiscal year for school systems in Alabama and the District of Columbia ran from October 1, 2013, through September 30, 2014. The fiscal year for school systems in Nebraska, Texas, and Washington ran from September 1, 2013, through August 31, 2014. Survey data are not adjusted to conform school systems to a uniform fiscal year.

Elementary-Secondary Education

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

Public school systems also offer nonelementary-secondary programs. Adult education and community services are two types of programs operated in many public school systems that are not related to the education of prekindergarten through grade 12 children. Expenditures for these types of programs are excluded from the per pupil amounts for current spending in Tables 8, 11, 14, 18, and 20. Expenditures made by public school systems for these

nonelementary-secondary programs continue to be included in the expenditure data presented in the other tables.

Educational Revenue From Federal, State, and Local Sources

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

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

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

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

Tax Revenue of Dependent School Systems

Dependent school systems receive most of their local revenue from appropriations by their parent government. Although most of these monies come from property tax collections, the exact amounts derived from taxes or other revenue sources available to parent governments for their

school systems frequently cannot be determined from state education agency accounting records. Therefore, these revenue amounts are shown as “parent government contributions” instead of “property taxes” or “other taxes” in the tabulations.

Current Operation and Current Spending

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

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

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

Instruction Expenditure

This item relates to the instruction function (Function 1000) defined in the National Center for Education

Statistics (NCES) publication, “Financial Accounting for Local and State School Systems: 2009 Edition.” Instruction expenditure covers expenditures for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support, student support, and other support activities, as well as adult education, community services, and student enterprise activities.

Since not all states prescribe the use of the above financial accounting handbook and its definition of instruction for their school systems, some interstate disparities exist. For example, some state accounting systems do not include fixed charges for employee benefits, group insurance, 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.

American Recovery and Reinvestment Act of 2009 (ARRA)

ARRA funds are included in revenue from federal sources, current spending, and capital outlay expenditures in this report. ARRA funds are not shown separately as exhibit items in this report and therefore cannot be subtracted from the revenue and expenditure totals.

DATA COLLECTION METHODOLOGY

The Census Bureau has made arrangements with state government departments of education to use data from existing finance information collection systems where the data are compatible with this survey's categories. Every state department of education obtains information annually on a wide variety of financial data from elementary-secondary school systems by requiring reports or conducting surveys. The Census Bureau is able to gain access to this information through cooperative agreements with each state as summarized below:

- Data compiled or reformatted by Census Bureau staff from state education agency electronic data files (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 2013 memberships collected by the NCES in its nonfiscal Common Core of Data (CCD) Local Education Agency (School District) Universe Survey: School Year 2013–14, 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' 2013 Survey of Current Business.

Notable Survey Cycle Dates

| | |
|---------------|---|
| January 2015 | Initial mailout |
| February 2015 | Follow-up mailout |
| March 2015 | Begin data processing |
| April 2016 | Data editing complete |
| June 2016 | 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.

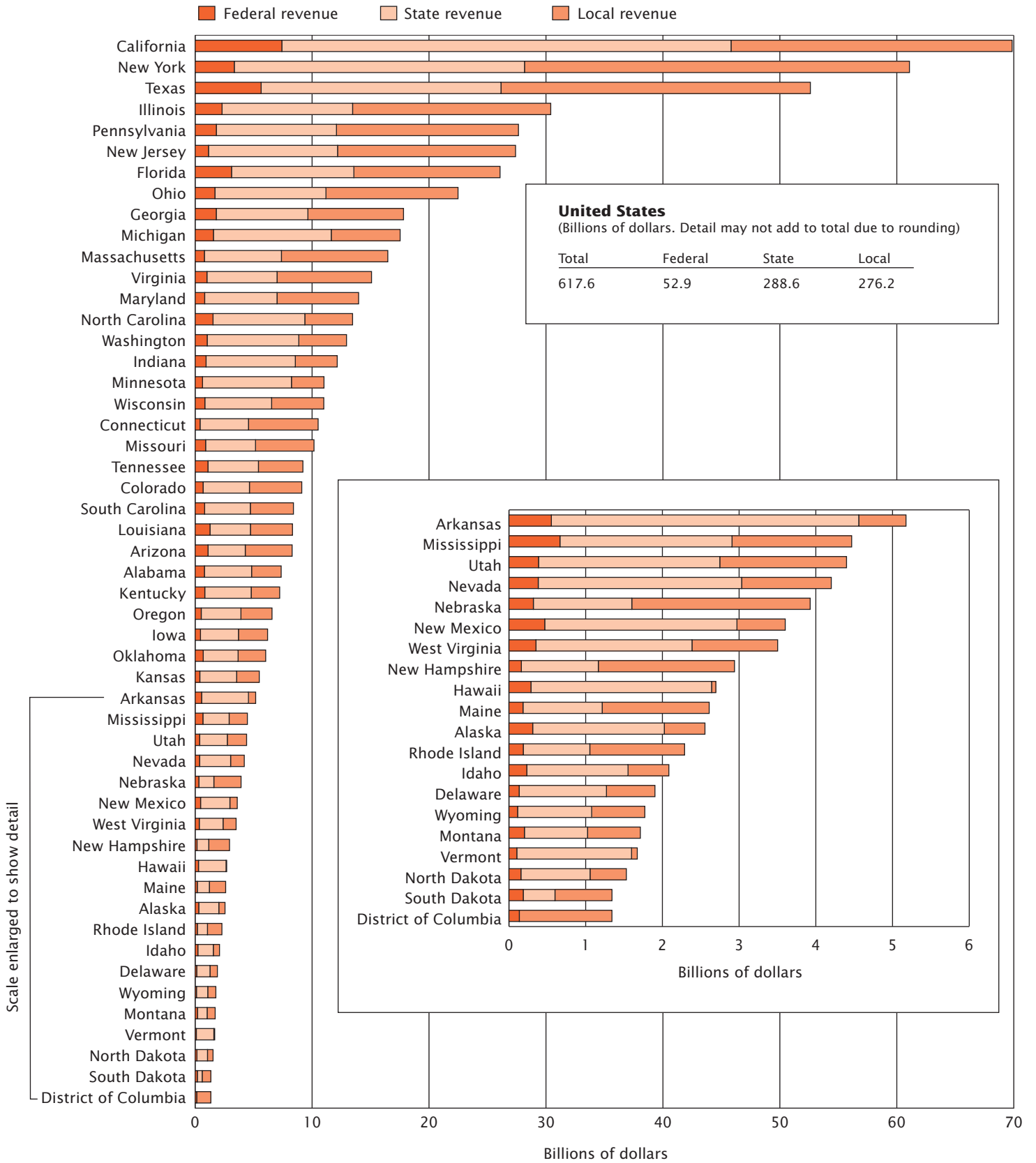
MEANING OF ABBREVIATIONS AND SYMBOLS

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. |

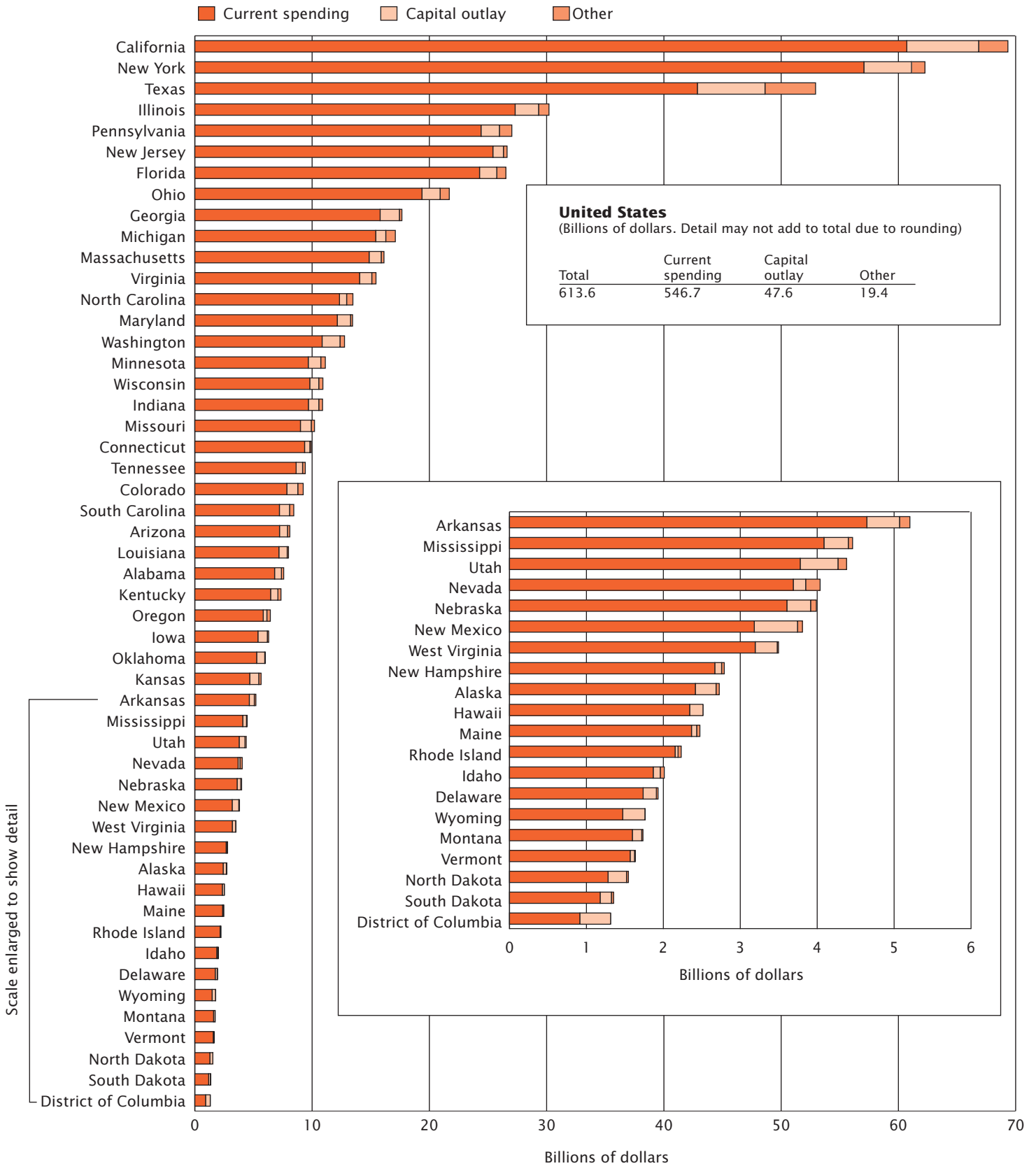
Figure 1.

Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2014



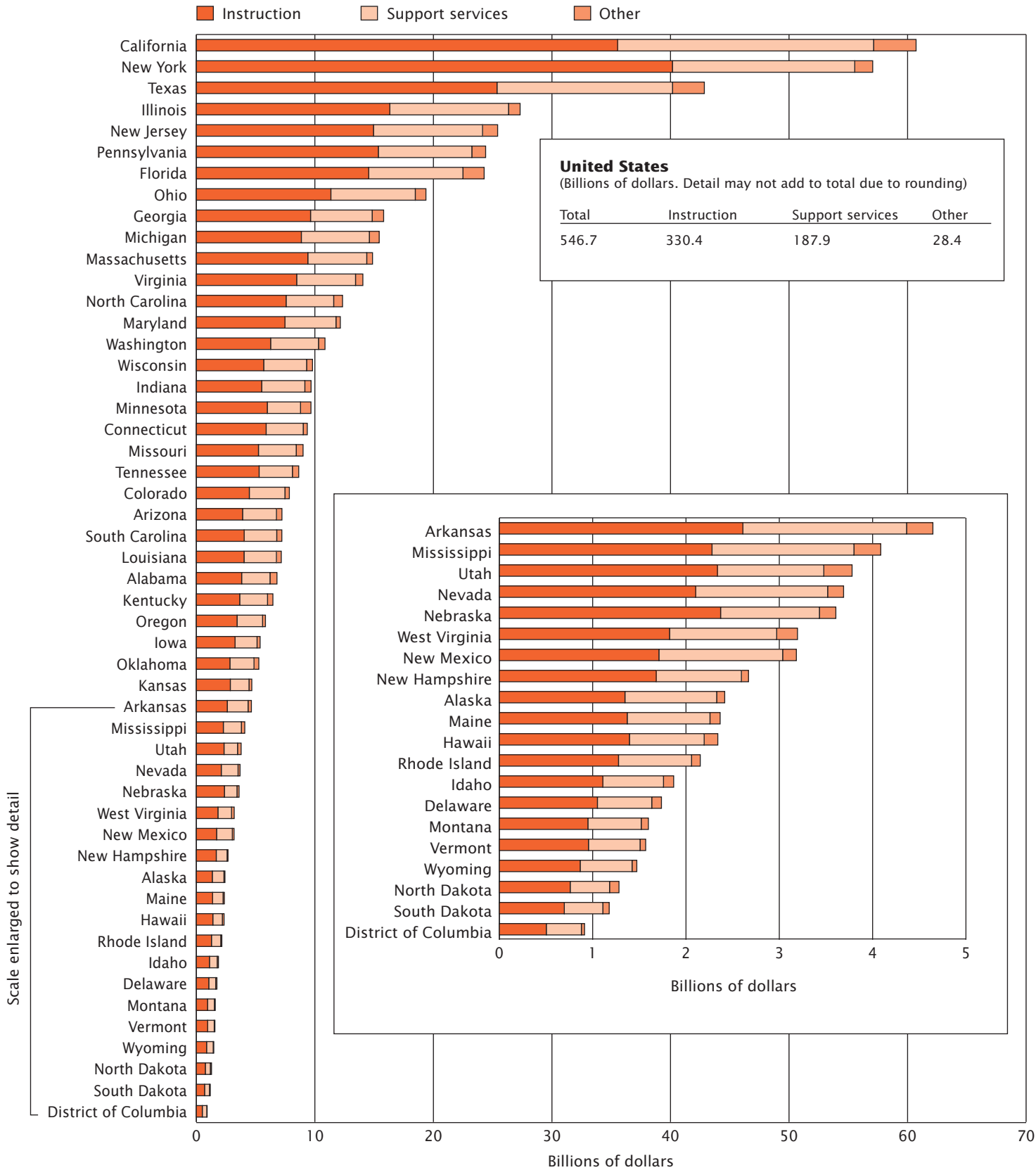
Note: Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.
Source: U.S. Census Bureau, 2014 Annual Survey of School System Finances.

Figure 2.
Public Elementary-Secondary School System Expenditure by Type and State: Fiscal Year 2014



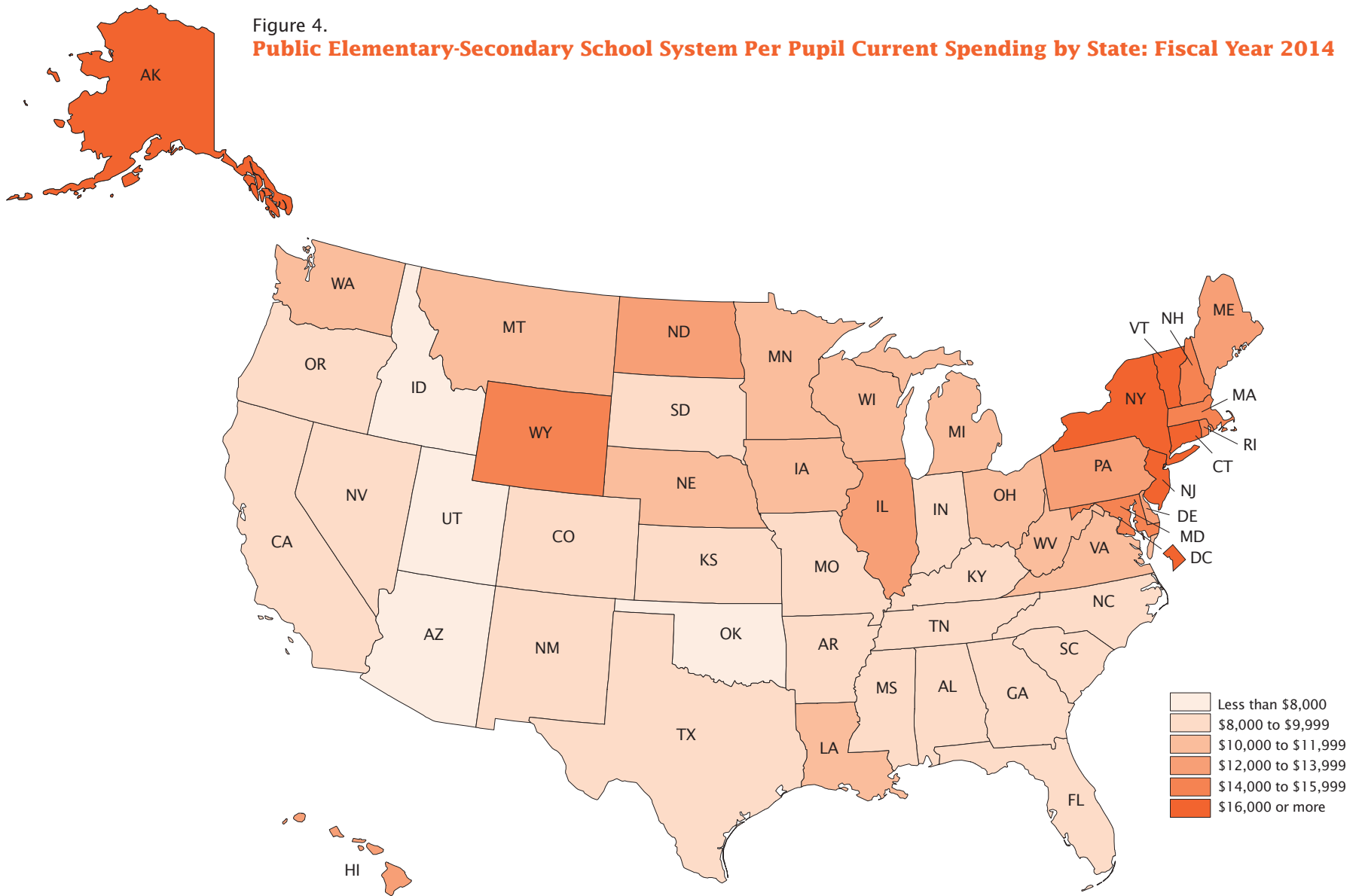
Note: Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.
 Source: U.S. Census Bureau, 2014 Annual Survey of School System Finances.

Figure 3.
Public Elementary-Secondary School System Current Spending by Major Function and State: Fiscal Year 2014



Note: Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.
 Source: U.S. Census Bureau, 2014 Annual Survey of School System Finances.

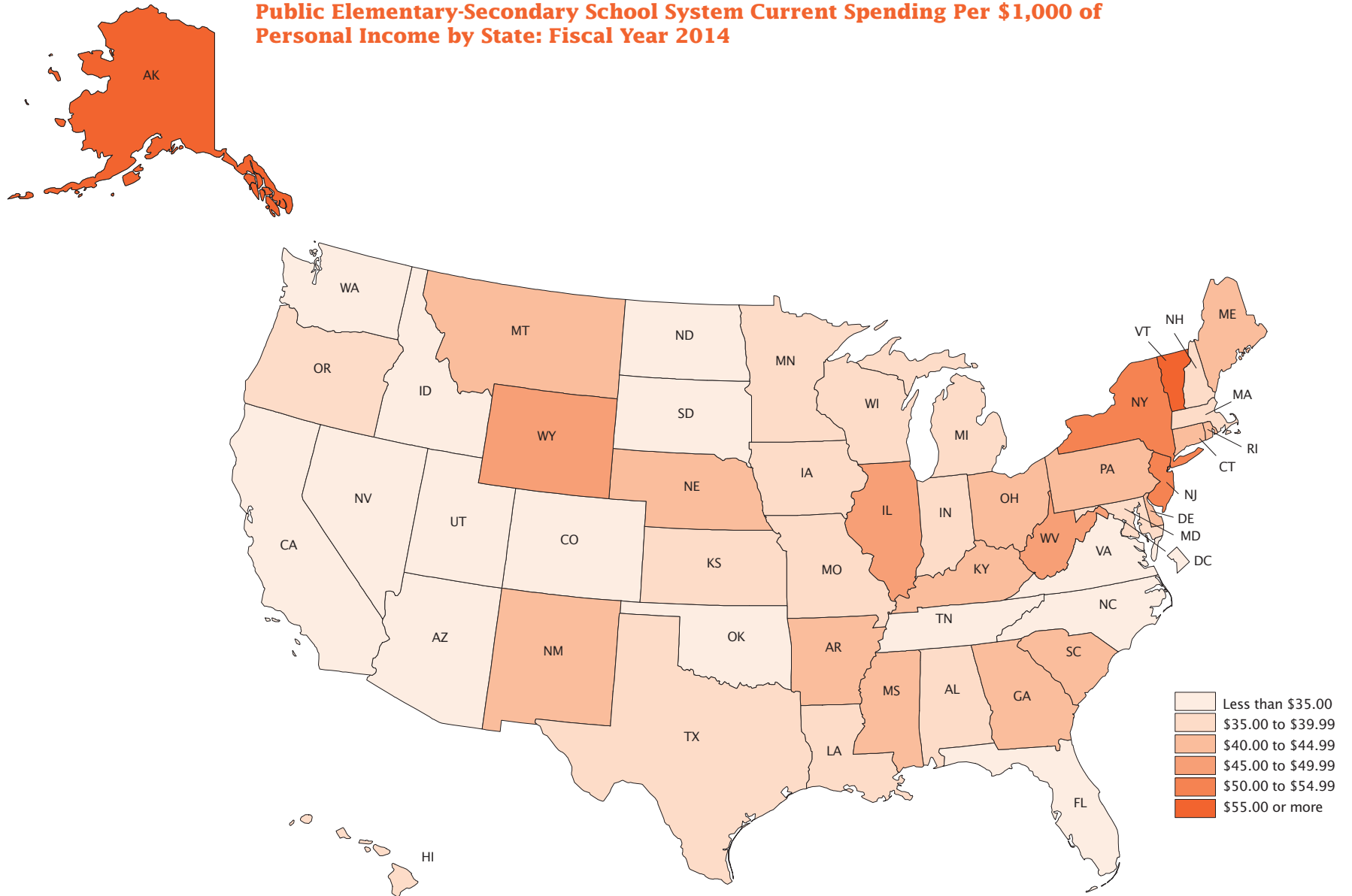
Figure 4.
Public Elementary-Secondary School System Per Pupil Current Spending by State: Fiscal Year 2014



Notes: 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 2013 memberships collected by the National Center for Education Statistics 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. 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, 2014 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 2014

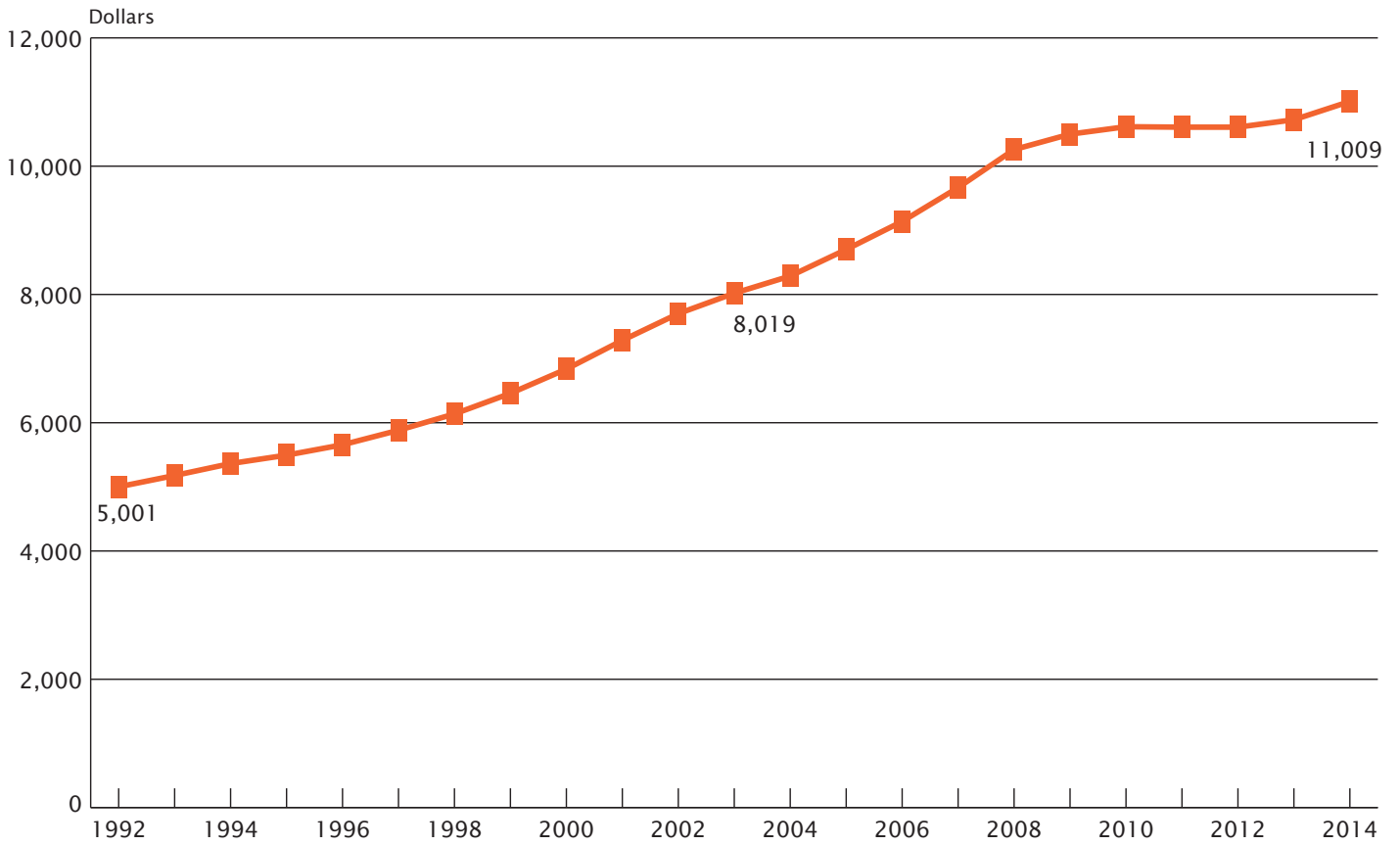


Notes: Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only. Data used to calculate rankings is from the U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates): March 25, 2016 (2013 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, 2014 Annual Survey of School System Finances.

Figure 6.

Current Spending Per Pupil for Public Elementary-Secondary School Systems: Fiscal Years 1992-2014



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.
Sources: 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 Annual Survey of School System Finances.

Table 1.

Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2014

(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 | 617,633,773 | 52,882,083 | 288,584,445 | 276,167,245 | 613,637,958 | 546,667,764 | 47,558,109 | 19,412,085 | 416,175,703 | 186,654,584 |
| Alabama | 7,355,547 | 794,090 | 4,031,547 | 2,529,910 | 7,578,390 | 6,802,467 | 580,934 | 194,989 | 5,273,703 | 2,177,633 |
| Alaska | 2,554,814 | 309,525 | 1,715,699 | 529,590 | 2,727,056 | 2,415,614 | 269,107 | 42,335 | 1,272,709 | X |
| Arizona | 8,293,591 | 1,102,980 | 3,182,285 | 4,008,326 | 8,101,041 | 7,221,984 | 678,228 | 200,829 | 4,423,687 | 2,589,938 |
| Arkansas | 5,175,529 | 552,738 | 4,006,889 | 615,902 | 5,205,338 | 4,645,874 | 424,314 | 135,150 | 3,945,397 | 1,508,617 |
| California | 69,857,908 | 7,415,061 | 38,410,554 | 24,032,293 | 69,336,590 | 60,715,787 | 6,124,103 | 2,496,700 | 56,046,457 | 30,461,968 |
| Colorado | 9,117,534 | 681,230 | 3,961,719 | 4,474,585 | 9,240,796 | 7,847,152 | 932,776 | 460,868 | 7,215,312 | 3,922,979 |
| Connecticut | 10,516,316 | 420,593 | 4,141,590 | 5,954,133 | 9,932,659 | 9,361,449 | 447,290 | 123,920 | 2,777,706 | 96,735 |
| Delaware | 1,902,776 | 133,055 | 1,137,764 | 631,957 | 1,930,195 | 1,736,678 | 171,618 | 21,899 | 543,557 | 118,343 |
| District of Columbia | 1,342,220 | 134,959 | X | 1,207,261 | 1,313,289 | 913,724 | 399,565 | 0 | 0 | X |
| Florida | 26,072,680 | 3,112,027 | 10,460,928 | 12,499,725 | 26,523,658 | 24,279,963 | 1,468,023 | 775,672 | 15,304,653 | 8,289,299 |
| Georgia | 17,817,933 | 1,804,212 | 7,837,335 | 8,176,386 | 17,658,341 | 15,800,788 | 1,642,099 | 215,454 | 4,652,152 | 5,727,534 |
| Hawaii | 2,696,665 | 286,988 | 2,354,601 | 55,076 | 2,515,036 | 2,341,836 | 173,200 | 0 | 0 | X |
| Idaho | 2,084,312 | 232,593 | 1,319,582 | 532,137 | 2,012,852 | 1,868,338 | 91,323 | 53,191 | 1,389,273 | 657,869 |
| Illinois | 30,407,109 | 2,301,827 | 11,163,462 | 16,941,820 | 30,199,722 | 27,313,867 | 1,999,969 | 885,886 | 21,151,104 | 15,503,239 |
| Indiana | 12,149,675 | 933,891 | 7,632,238 | 3,583,546 | 10,892,114 | 9,680,499 | 889,924 | 321,691 | 11,055,774 | 3,880,995 |
| Iowa | 6,194,941 | 455,586 | 3,247,115 | 2,492,240 | 6,296,234 | 5,380,362 | 801,317 | 114,555 | 3,527,917 | 2,967,222 |
| Kansas | 5,483,708 | 402,250 | 3,146,977 | 1,934,481 | 5,647,063 | 4,679,876 | 771,566 | 195,621 | 4,785,278 | 2,548,364 |
| Kentucky | 7,228,770 | 825,742 | 3,966,872 | 2,436,156 | 7,344,521 | 6,459,529 | 620,745 | 264,247 | 5,780,722 | 1,683,848 |
| Louisiana | 8,323,024 | 1,272,004 | 3,455,315 | 3,595,705 | 7,985,369 | 7,166,563 | 706,668 | 112,138 | 3,938,907 | 4,503,422 |
| Maine | 2,609,930 | 182,961 | 1,032,280 | 1,394,689 | 2,474,551 | 2,366,014 | 66,571 | 41,966 | 810,176 | 196,268 |
| Maryland | 13,978,426 | 816,033 | 6,186,736 | 6,975,657 | 13,450,813 | 12,146,895 | 1,131,199 | 172,719 | 4,265,471 | X |
| Massachusetts | 16,474,364 | 791,029 | 6,587,492 | 9,095,843 | 16,133,044 | 14,864,764 | 1,028,761 | 239,519 | 4,706,197 | 225,576 |
| Michigan | 17,529,062 | 1,563,397 | 10,073,758 | 5,891,907 | 17,098,757 | 15,425,529 | 856,907 | 816,321 | 17,942,709 | 4,916,974 |
| Minnesota | 11,017,479 | 630,445 | 7,603,409 | 2,783,625 | 11,127,875 | 9,670,430 | 1,069,928 | 387,517 | 10,781,547 | 4,602,539 |
| Mississippi | 4,467,314 | 664,697 | 2,243,098 | 1,559,519 | 4,460,359 | 4,087,545 | 316,494 | 56,320 | 1,622,128 | 1,530,004 |
| Missouri | 10,163,998 | 895,743 | 4,267,069 | 5,001,186 | 10,204,480 | 9,004,641 | 919,482 | 280,357 | 6,836,162 | 4,626,511 |
| Montana | 1,712,493 | 201,528 | 822,788 | 688,177 | 1,735,317 | 1,597,093 | 121,753 | 16,471 | 590,371 | 835,647 |
| Nebraska | 3,926,536 | 318,176 | 1,283,014 | 2,325,346 | 3,988,681 | 3,606,311 | 307,828 | 74,542 | 2,316,948 | 1,799,072 |
| Nevada | 4,201,457 | 381,596 | 2,651,854 | 1,168,007 | 4,038,933 | 3,689,170 | 161,354 | 188,409 | 3,905,728 | 982,475 |
| New Hampshire | 2,939,906 | 161,392 | 1,003,204 | 1,775,310 | 2,792,382 | 2,669,446 | 87,552 | 35,384 | 757,539 | 220,514 |
| New Jersey | 27,384,835 | 1,141,887 | 11,036,760 | 15,206,188 | 26,626,490 | 25,417,507 | 895,555 | 313,428 | 7,191,438 | 3,749,572 |
| New Mexico | 3,601,387 | 466,320 | 2,505,492 | 629,575 | 3,808,492 | 3,182,440 | 562,323 | 63,729 | 2,038,542 | 1,459,436 |
| New York | 61,081,332 | 3,346,420 | 24,816,869 | 32,918,043 | 62,261,003 | 57,056,606 | 4,059,693 | 1,144,704 | 31,108,746 | 10,385,899 |
| North Carolina | 13,462,754 | 1,529,624 | 7,849,343 | 4,083,787 | 13,479,223 | 12,335,923 | 609,013 | 534,287 | 7,798,315 | X |
| North Dakota | 1,530,158 | 155,894 | 901,032 | 473,232 | 1,546,676 | 1,281,260 | 239,992 | 25,424 | 441,265 | 608,315 |
| Ohio | 22,487,270 | 1,692,769 | 9,492,461 | 11,302,040 | 21,699,962 | 19,369,123 | 1,546,152 | 784,687 | 10,231,635 | 9,049,643 |
| Oklahoma | 6,032,331 | 690,122 | 2,983,860 | 2,358,349 | 6,009,958 | 5,272,108 | 687,788 | 50,062 | 1,798,317 | 1,577,579 |
| Oregon | 6,573,206 | 521,463 | 3,393,147 | 2,658,596 | 6,437,672 | 5,831,595 | 311,077 | 295,000 | 6,396,356 | 1,540,464 |
| Pennsylvania | 27,647,475 | 1,812,609 | 10,272,392 | 15,562,474 | 27,033,388 | 24,405,142 | 1,566,997 | 1,061,249 | 24,923,615 | 9,353,280 |
| Rhode Island | 2,289,429 | 186,551 | 867,512 | 1,235,366 | 2,231,807 | 2,152,928 | 37,897 | 40,982 | 980,418 | 14,863 |
| South Carolina | 8,405,682 | 812,536 | 3,902,923 | 3,690,223 | 8,436,959 | 7,213,918 | 862,750 | 360,291 | 12,863,007 | 2,953,688 |
| South Dakota | 1,342,877 | 186,216 | 413,544 | 743,117 | 1,352,648 | 1,177,643 | 146,035 | 28,970 | 856,854 | 841,451 |
| Tennessee | 9,215,027 | 1,095,377 | 4,315,952 | 3,803,698 | 9,418,223 | 8,638,389 | 549,104 | 230,730 | 4,755,954 | 102,304 |
| Texas | 52,609,018 | 5,643,178 | 20,510,815 | 26,455,025 | 52,935,127 | 42,855,137 | 5,766,846 | 4,313,144 | 70,838,845 | 27,361,230 |
| Utah | 4,400,351 | 385,210 | 2,363,055 | 1,652,086 | 4,381,995 | 3,779,376 | 490,911 | 111,708 | 2,830,750 | 2,000,064 |
| Vermont | 1,672,580 | 102,434 | 1,495,453 | 74,693 | 1,636,281 | 1,568,241 | 56,780 | 11,260 | 286,087 | 67,329 |
| Virginia | 15,083,311 | 1,009,659 | 5,994,897 | 8,078,755 | 15,451,418 | 14,049,059 | 1,041,633 | 360,726 | 7,880,850 | X |
| Washington | 12,943,921 | 1,030,232 | 7,833,024 | 4,080,665 | 12,765,051 | 10,853,352 | 1,525,815 | 385,884 | 9,948,133 | 4,510,481 |
| West Virginia | 3,502,513 | 351,957 | 2,033,948 | 1,116,608 | 3,496,901 | 3,194,265 | 286,099 | 16,537 | 405,605 | 619,637 |
| Wisconsin | 11,001,272 | 830,568 | 5,709,579 | 4,461,125 | 10,920,466 | 9,801,156 | 767,074 | 352,236 | 4,900,380 | 3,348,587 |
| Wyoming | 1,771,027 | 112,709 | 965,213 | 693,105 | 1,762,762 | 1,472,408 | 287,977 | 2,377 | 81,307 | 537,177 |

X Not applicable.

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

Note: This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. See Appendix B for a description of state-specific reporting anomalies. Cash and security holdings of dependent school systems are excluded as these holdings cannot be separated from the assets of their parent governments. Expenditures for adult education, community services, and other nonelementary-secondary programs are included under "Current spending" but are excluded from the per pupil data displayed in Tables 8, 11, 14, 18, and 20. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances. 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, 2014 Annual Survey of School System Finances.

Table 2.

Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2014

(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 | 52,882,083 | 48,796,484 | 13,464,660 | 10,852,481 | 14,269,930 | 517,353 | 9,692,060 | 4,085,599 | 1,138,341 |
| Alabama | 794,090 | 774,249 | 236,706 | 170,411 | 273,753 | 11,513 | 81,866 | 19,841 | 2,916 |
| Alaska | 309,525 | 146,915 | 46,361 | 34,573 | 40,298 | 3,497 | 22,186 | 162,610 | 129,024 |
| Arizona | 1,102,980 | 961,489 | 302,161 | 154,114 | 309,185 | 15,420 | 180,609 | 141,491 | 131,924 |
| Arkansas | 552,738 | 517,844 | 153,634 | 121,401 | 169,641 | 7,567 | 65,601 | 34,894 | 4,203 |
| California | 7,415,061 | 6,945,098 | 1,702,383 | 1,851,890 | 1,987,189 | 49,330 | 1,354,306 | 469,963 | 74,331 |
| Colorado | 681,230 | 580,018 | 144,992 | 148,511 | 184,173 | 5,962 | 96,380 | 101,212 | 40,408 |
| Connecticut | 420,593 | 375,107 | 100,062 | 116,609 | 116,835 | 5,890 | 35,711 | 45,486 | 0 |
| Delaware | 133,055 | 133,055 | 40,445 | 26,495 | 31,381 | 2,874 | 31,860 | 0 | 0 |
| District of Columbia | 134,959 | 98,146 | 32,958 | 13,116 | 25,850 | 2,551 | 23,671 | 36,813 | 36,813 |
| Florida | 3,112,027 | 2,871,503 | 789,473 | 620,673 | 905,711 | 31,601 | 524,045 | 240,524 | 6,905 |
| Georgia | 1,804,212 | 1,740,907 | 523,164 | 302,818 | 632,953 | 15,749 | 266,223 | 63,305 | 19,620 |
| Hawaii | 286,988 | 230,208 | 50,252 | 43,178 | 60,237 | 2,776 | 73,765 | 56,780 | 41,186 |
| Idaho | 232,593 | 222,973 | 58,409 | 49,538 | 73,575 | 3,196 | 38,255 | 9,620 | 4,965 |
| Illinois | 2,301,827 | 2,181,275 | 718,119 | 528,591 | 541,991 | 24,545 | 368,029 | 120,552 | 18,691 |
| Indiana | 933,891 | 919,619 | 226,197 | 238,797 | 291,885 | 6,109 | 156,631 | 14,272 | 1,490 |
| Iowa | 455,586 | 439,416 | 86,719 | 120,212 | 122,253 | 5,741 | 104,491 | 16,170 | 303 |
| Kansas | 402,250 | 379,290 | 100,019 | N | 135,963 | 1,292 | 142,016 | 22,960 | 20,277 |
| Kentucky | 825,742 | 766,281 | 222,779 | N | 265,060 | N | 278,442 | 59,461 | 0 |
| Louisiana | 1,272,004 | 1,177,504 | 271,304 | 155,582 | 250,646 | 8,844 | 491,128 | 94,500 | 6,969 |
| Maine | 182,961 | 174,005 | 53,097 | 46,919 | 44,345 | 2,033 | 27,611 | 8,956 | 1,526 |
| Maryland | 816,033 | 760,513 | 201,769 | 184,812 | 211,501 | 8,766 | 153,665 | 55,520 | 16,860 |
| Massachusetts | 791,029 | 753,452 | 182,683 | 246,358 | 188,947 | 12,262 | 123,202 | 37,577 | 0 |
| Michigan | 1,563,397 | 1,389,191 | 392,556 | 378,148 | 351,213 | 18,519 | 248,755 | 174,206 | 6,805 |
| Minnesota | 630,445 | 586,621 | 148,297 | 165,055 | 177,991 | 5,748 | 89,530 | 43,824 | 16,825 |
| Mississippi | 664,697 | 621,094 | 179,051 | 112,886 | 225,959 | 6,598 | 96,600 | 43,603 | 1,162 |
| Missouri | 895,743 | 842,090 | 231,823 | 170,500 | 253,545 | 11,131 | 175,091 | 53,653 | 25,322 |
| Montana | 201,528 | 145,040 | 54,995 | 34,928 | 33,584 | 2,599 | 18,934 | 56,488 | 46,951 |
| Nebraska | 318,176 | 277,513 | 59,276 | 72,356 | 82,189 | 2,549 | 61,143 | 40,663 | 11,087 |
| Nevada | 381,596 | 358,878 | 109,361 | 72,149 | 113,028 | 4,909 | 59,431 | 22,718 | 2,802 |
| New Hampshire | 161,392 | 155,864 | 37,442 | 30,857 | 29,372 | 3,325 | 54,868 | 5,528 | 0 |
| New Jersey | 1,141,887 | 1,126,715 | 279,947 | 337,324 | 309,449 | 8,420 | 191,575 | 15,172 | 15,044 |
| New Mexico | 466,320 | 334,086 | 98,072 | 82,863 | 1,583 | 6,079 | 145,489 | 132,234 | 60,407 |
| New York | 3,346,420 | 3,300,703 | 1,038,455 | 714,174 | 760,690 | 16,792 | 770,592 | 45,717 | 43,863 |
| North Carolina | 1,529,624 | 1,377,997 | 418,285 | 325,877 | 464,517 | 0 | 169,318 | 151,627 | 13,447 |
| North Dakota | 155,894 | 118,176 | 36,703 | 26,101 | 20,900 | 1,896 | 32,576 | 37,718 | 21,250 |
| Ohio | 1,692,769 | 1,579,773 | 546,026 | 357,508 | 376,285 | 33,204 | 266,750 | 112,996 | 123 |
| Oklahoma | 690,122 | 615,556 | 164,238 | 135,575 | 209,204 | 10,803 | 95,736 | 74,566 | 34,312 |
| Oregon | 521,463 | 503,813 | 155,648 | 119,243 | 134,654 | 6,096 | 88,172 | 17,650 | 2,053 |
| Pennsylvania | 1,812,609 | 1,658,381 | 511,921 | 400,746 | 418,955 | 25,182 | 301,577 | 154,228 | 3,286 |
| Rhode Island | 186,551 | 182,048 | 45,475 | 37,409 | 38,751 | 3,904 | 56,509 | 4,503 | 1,663 |
| South Carolina | 812,536 | 810,546 | 217,267 | 181,528 | 258,397 | 10,237 | 143,117 | 1,990 | 1,454 |
| South Dakota | 186,216 | 124,889 | 45,054 | 30,723 | 29,219 | 1,470 | 18,423 | 61,327 | 49,146 |
| Tennessee | 1,095,377 | 1,057,858 | 279,782 | 216,829 | 354,200 | 17,906 | 189,141 | 37,519 | 4,024 |
| Texas | 5,643,178 | 5,102,956 | 1,276,550 | 821,125 | 1,779,568 | 48,593 | 1,177,120 | 540,222 | 105,850 |
| Utah | 385,210 | 352,224 | 64,063 | 92,222 | 122,067 | 5,333 | 68,539 | 32,986 | 5,618 |
| Vermont | 102,434 | 97,144 | 29,839 | 23,313 | 23,728 | 2,239 | 18,025 | 5,290 | 724 |
| Virginia | 1,009,659 | 886,627 | 230,847 | 262,263 | 292,139 | 16,922 | 84,456 | 123,032 | 37,023 |
| Washington | 1,030,232 | 822,842 | 218,169 | 211,912 | 240,879 | 7,561 | 144,321 | 207,390 | 42,114 |
| West Virginia | 351,957 | 338,191 | 95,340 | 69,634 | 95,024 | 4,298 | 73,895 | 13,766 | 0 |
| Wisconsin | 830,568 | 783,789 | 220,945 | 172,271 | 190,219 | 5,319 | 195,035 | 46,779 | 12,005 |
| Wyoming | 112,709 | 97,012 | 35,547 | 22,364 | 19,249 | 2,203 | 17,649 | 15,697 | 15,570 |

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. 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, 2014 Annual Survey of School System Finances.

Table 3.

Revenue From State Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2014

(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 | 288,584,445 | 200,922,723 | 4,333,080 | 19,038,061 | 1,090,003 | 3,813,303 | 44,039,920 | 15,347,355 |
| Alabama | 4,031,547 | 3,339,797 | 65,786 | 1,501 | 0 | 302,062 | 322,401 | 0 |
| Alaska | 1,715,699 | 1,158,541 | 0 | 0 | 0 | 75,020 | 141,795 | 340,343 |
| Arizona | 3,182,285 | 3,100,895 | 0 | 0 | 9,168 | 0 | 72,222 | 0 |
| Arkansas | 4,006,889 | 1,949,612 | 204,167 | 267,956 | 17,908 | 0 | 1,374,284 | 192,962 |
| California | 38,410,554 | 28,525,343 | 252,686 | 2,936,623 | 4,141 | 8,770 | 5,433,148 | 1,249,843 |
| Colorado | 3,961,719 | 3,530,686 | 24 | 156,725 | 29,883 | 53,600 | 190,801 | 0 |
| Connecticut | 4,141,590 | 1,521,297 | 170,785 | 521,471 | 9,500 | 78,652 | 796,732 | 1,043,153 |
| Delaware | 1,137,764 | 898,689 | 0 | 4,269 | 0 | 73,342 | 161,464 | 0 |
| District of Columbia | X | X | X | X | X | X | X | X |
| Florida | 10,460,928 | 4,573,118 | 0 | 1,167,689 | 160,685 | 225,189 | 4,334,247 | 0 |
| Georgia | 7,837,335 | 4,839,719 | 413,518 | 1,029,503 | 206,458 | 7,333 | 1,277,234 | 63,570 |
| Hawaii | 2,354,601 | 1,077,041 | 8,460 | 445,789 | 7,616 | 54,998 | 760,697 | 0 |
| Idaho | 1,319,582 | 1,020,626 | 0 | 3,387 | 12,090 | 63,483 | 219,098 | 898 |
| Illinois | 11,163,462 | 5,000,560 | 149,647 | 829,566 | 45,115 | 568,845 | 1,137,325 | 3,432,404 |
| Indiana | 7,632,238 | 6,472,931 | 30,443 | 1,271 | 5,070 | 2 | 98,978 | 1,023,543 |
| Iowa | 3,247,115 | 2,453,217 | 9,990 | 1,932 | 2,669 | 8,580 | 770,727 | 0 |
| Kansas | 3,146,977 | 2,305,821 | 0 | 401,321 | 0 | 0 | 145,613 | 294,222 |
| Kentucky | 3,966,872 | 2,336,965 | 0 | 0 | 3,340 | 450 | 503,692 | 1,122,425 |
| Louisiana | 3,455,315 | 3,271,936 | 0 | 11,650 | 0 | 0 | 171,729 | 0 |
| Maine | 1,032,280 | 833,865 | 0 | 6,285 | 0 | 0 | 21,232 | 170,898 |
| Maryland | 6,186,736 | 2,960,142 | 1,196,511 | 378,467 | 0 | 254,912 | 668,589 | 728,115 |
| Massachusetts | 6,587,492 | 4,300,693 | 0 | 0 | 917 | 302,561 | 947,857 | 1,035,464 |
| Michigan | 10,073,758 | 7,988,800 | 239,551 | 815,846 | 33,841 | 0 | 995,720 | 0 |
| Minnesota | 7,603,409 | 5,524,997 | 464,412 | 984,304 | 5,277 | 63,740 | 560,679 | 0 |
| Mississippi | 2,243,098 | 2,126,384 | 19,317 | 5,622 | 38,472 | 0 | 53,303 | 0 |
| Missouri | 4,267,069 | 2,790,585 | 0 | 147,454 | 27,164 | 93,352 | 1,208,514 | 0 |
| Montana | 822,788 | 609,275 | 8,809 | 4,667 | 930 | 11,878 | 187,229 | 0 |
| Nebraska | 1,283,014 | 950,645 | 2,443 | 199,578 | 0 | 0 | 130,348 | 0 |
| Nevada | 2,651,854 | 1,056,011 | 0 | 117,240 | 2,847 | 129 | 1,475,627 | 0 |
| New Hampshire | 1,003,204 | 927,587 | 0 | 0 | 7,716 | 0 | 67,901 | 0 |
| New Jersey | 11,036,760 | 6,625,323 | 85,508 | 924,347 | 0 | 177,138 | 1,391,390 | 1,833,054 |
| New Mexico | 2,505,492 | 2,250,700 | 0 | 5,685 | 0 | 98,104 | 151,003 | 0 |
| New York | 24,816,869 | 15,052,890 | 0 | 4,211,128 | 0 | 0 | 5,552,851 | 0 |
| North Carolina | 7,849,343 | 7,684,037 | 66,972 | 0 | 0 | 2,482 | 89,325 | 6,527 |
| North Dakota | 901,032 | 814,959 | 0 | 18,064 | 6,513 | 26,557 | 34,939 | 0 |
| Ohio | 9,492,461 | 8,419,490 | 227,449 | 0 | 1,524 | 0 | 843,998 | 0 |
| Oklahoma | 2,983,860 | 1,822,023 | 20,555 | 0 | 19,628 | 0 | 924,960 | 196,694 |
| Oregon | 3,393,147 | 3,149,036 | 0 | 0 | 0 | 10,439 | 233,672 | 0 |
| Pennsylvania | 10,272,392 | 5,523,651 | 47,252 | 1,038,481 | 52,363 | 723,169 | 2,887,476 | 0 |
| Rhode Island | 867,512 | 710,881 | 0 | 0 | 2,104 | 0 | 74,333 | 80,194 |
| South Carolina | 3,902,923 | 951,131 | 18,379 | 193,701 | 196,126 | 36,248 | 2,340,510 | 166,828 |
| South Dakota | 413,544 | 348,992 | 381 | 52,247 | 0 | 0 | 3,459 | 8,465 |
| Tennessee | 4,315,952 | 4,009,731 | 0 | 0 | 1,093 | 0 | 305,128 | 0 |
| Texas | 20,510,815 | 17,712,227 | 0 | 0 | 0 | 0 | 1,176,454 | 1,622,134 |
| Utah | 2,363,055 | 1,374,097 | 40,268 | 223,871 | 79,131 | 66,003 | 579,685 | 0 |
| Vermont | 1,495,453 | 1,203,837 | 0 | 168,151 | 31,498 | 1,357 | 19,897 | 70,713 |
| Virginia | 5,994,897 | 4,318,704 | 305,343 | 481,766 | 64,191 | 0 | 824,893 | 0 |
| Washington | 7,833,024 | 5,447,165 | 280,516 | 911,792 | 0 | 376,758 | 816,793 | 0 |
| West Virginia | 2,033,948 | 1,090,468 | 3,908 | 6,919 | 5,025 | 24,445 | 238,277 | 664,906 |
| Wisconsin | 5,709,579 | 4,264,253 | 0 | 361,793 | 0 | 23,705 | 1,059,828 | 0 |
| Wyoming | 965,213 | 703,350 | 0 | 0 | 0 | 0 | 261,863 | 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. 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, 2014 Annual Survey of School System Finances.

Table 4.

Revenue From Local Sources for Public Elementary-Secondary School Systems by State: Fiscal Year 2014

(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 | 276,167,245 | 179,987,314 | 8,453,598 | 50,607,247 | 7,664,823 | 5,869,697 | 1,316,050 | 7,309,758 | 14,958,758 |
| Alabama | 2,529,910 | 1,115,626 | 57,223 | X | 693,753 | 116,873 | 5,065 | 213,920 | 327,450 |
| Alaska | 529,590 | X | X | 456,688 | 0 | 8,930 | 217 | 20,259 | 43,496 |
| Arizona | 4,008,326 | 2,981,634 | 0 | 0 | 302,556 | 89,740 | 2,128 | 133,308 | 498,960 |
| Arkansas | 615,902 | 358,760 | 1,218 | X | 15,609 | 49,313 | 10,394 | 93,930 | 86,678 |
| California | 24,032,293 | 17,257,917 | 607,540 | 859,379 | 1,459,484 | 380,320 | 61,829 | 656,637 | 2,749,187 |
| Colorado | 4,474,585 | 3,696,118 | 3,381 | X | 19,649 | 87,349 | 107,430 | 254,139 | 306,519 |
| Connecticut | 5,954,133 | X | X | 5,382,253 | 422,709 | 114,627 | 5,382 | 3,738 | 25,424 |
| Delaware | 631,957 | 536,821 | 0 | X | 0 | 12,454 | 0 | 941 | 81,741 |
| District of Columbia | 1,207,261 | X | X | 1,178,256 | 0 | 675 | 507 | 3,964 | 23,859 |
| Florida | 12,499,725 | 10,198,862 | 508,209 | X | 0 | 251,327 | 12,603 | 897,005 | 631,719 |
| Georgia | 8,176,386 | 5,371,478 | 1,687,334 | X | 298,548 | 169,382 | 31,333 | 295,870 | 322,441 |
| Hawaii | 55,076 | X | X | 0 | 0 | 23,362 | 4,275 | 11,328 | 16,111 |
| Idaho | 532,137 | 457,008 | 0 | X | 91 | 23,223 | 7,293 | 6,543 | 37,979 |
| Illinois | 16,941,820 | 15,740,058 | 0 | X | 134,551 | 220,860 | 70,122 | 287,851 | 488,378 |
| Indiana | 3,583,546 | 2,490,246 | 751 | 0 | 299,955 | 185,098 | 4,797 | 134,820 | 467,879 |
| Iowa | 2,492,240 | 2,015,185 | 187,686 | X | 5,574 | 109,856 | 14,844 | 52,248 | 106,847 |
| Kansas | 1,934,481 | 1,480,703 | 0 | X | 108,043 | 76,891 | 6,405 | 48,642 | 213,797 |
| Kentucky | 2,436,156 | 1,776,092 | 427,021 | X | 35,524 | 83,706 | 9,209 | 16,878 | 87,726 |
| Louisiana | 3,595,705 | 1,520,521 | 1,736,960 | 0 | 53,220 | 42,653 | 10,301 | 10,235 | 221,815 |
| Maine | 1,394,689 | 766,524 | 0 | 553,734 | 15,957 | 29,467 | 5,836 | 4,820 | 18,351 |
| Maryland | 6,975,657 | X | X | 6,693,753 | 0 | 98,178 | 13,711 | 19,160 | 150,855 |
| Massachusetts | 9,095,843 | X | X | 7,270,338 | 1,216,926 | 169,123 | 147,057 | 43,281 | 249,118 |
| Michigan | 5,891,907 | 5,040,398 | 0 | X | 26,610 | 160,602 | 41,232 | 354,592 | 268,473 |
| Minnesota | 2,783,625 | 1,576,472 | 0 | X | 238,907 | 182,780 | 118,326 | 212,036 | 455,104 |
| Mississippi | 1,559,519 | 1,242,363 | 16,579 | 3,494 | 19,450 | 47,860 | 6,311 | 139,669 | 83,793 |
| Missouri | 5,001,186 | 3,898,666 | 223,132 | X | 210,228 | 134,655 | 22,223 | 251,575 | 260,707 |
| Montana | 688,177 | 431,281 | 0 | X | 157,681 | 19,215 | 3,399 | 40,469 | 36,132 |
| Nebraska | 2,325,346 | 1,929,398 | 169,950 | X | 18,183 | 65,829 | 1,975 | 82,338 | 57,673 |
| Nevada | 1,168,007 | 1,068,449 | 4,171 | X | 1,729 | 25,349 | 11,669 | 3,500 | 53,140 |
| New Hampshire | 1,775,310 | 1,428,614 | 0 | 258,139 | 127 | 35,471 | 7,531 | 4,555 | 40,873 |
| New Jersey | 15,206,188 | 12,959,857 | 0 | 894,884 | 259,063 | 239,319 | 49,049 | 312,831 | 491,185 |
| New Mexico | 629,575 | 512,068 | 0 | X | 0 | 22,275 | 276 | 27,879 | 67,077 |
| New York | 32,918,043 | 17,834,645 | 37,278 | 11,886,813 | 262,667 | 267,032 | 47,225 | 150,133 | 2,432,250 |
| North Carolina | 4,083,787 | X | X | 3,570,876 | 0 | 197,728 | 0 | 82,159 | 233,024 |
| North Dakota | 473,232 | 313,807 | 0 | X | 30,948 | 29,912 | 1,151 | 30,558 | 66,856 |
| Ohio | 11,302,040 | 9,204,372 | 431,349 | X | 183,433 | 231,041 | 83,825 | 703,460 | 464,560 |
| Oklahoma | 2,358,349 | 1,701,647 | 13,298 | X | 208,507 | 74,572 | 23,803 | 208,245 | 128,277 |
| Oregon | 2,658,596 | 2,182,584 | 0 | X | 106,677 | 40,803 | 26,726 | 115,701 | 186,105 |
| Pennsylvania | 15,562,474 | 12,476,890 | 2,122,636 | X | 51,969 | 302,101 | 55,282 | 91,024 | 462,572 |
| Rhode Island | 1,235,366 | 109,785 | 0 | 1,092,190 | 0 | 16,319 | 1,698 | 7,797 | 7,577 |
| South Carolina | 3,690,223 | 2,856,310 | 176,716 | X | 233,868 | 79,234 | 10,063 | 158,850 | 175,182 |
| South Dakota | 743,117 | 621,122 | 29,952 | X | 2,914 | 29,178 | 6,224 | 20,824 | 32,903 |
| Tennessee | 3,803,698 | 63,683 | 0 | 2,870,201 | 278,630 | 111,944 | 5,800 | 362,472 | 110,968 |
| Texas | 26,455,025 | 24,401,781 | 0 | 0 | 71,354 | 645,233 | 85,649 | 403,434 | 847,574 |
| Utah | 1,652,086 | 1,461,151 | 0 | X | 3 | 53,733 | 14,774 | 25,821 | 96,604 |
| Vermont | 74,693 | 1,587 | 806 | X | 2,091 | 17,126 | 2,613 | 6,876 | 43,594 |
| Virginia | 8,078,755 | X | X | 7,626,198 | 0 | 213,586 | 56,462 | 17,494 | 165,015 |
| Washington | 4,080,665 | 3,438,904 | 2,032 | X | 13,923 | 100,654 | 92,949 | 163,675 | 268,528 |
| West Virginia | 1,116,608 | 1,032,755 | 4,847 | X | 7,094 | 15,603 | 4,392 | 10,181 | 41,736 |
| Wisconsin | 4,461,125 | 3,943,119 | 0 | 10,051 | 32,971 | 152,201 | 4,511 | 108,769 | 209,503 |
| Wyoming | 693,105 | 492,053 | 3,529 | X | 163,647 | 14,935 | 174 | 3,324 | 15,443 |

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. 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, 2014 Annual Survey of School System Finances.

Table 5.

Percentage Distribution of Public Elementary-Secondary School System Revenue by Source and State: Fiscal Year 2014

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

| Geographic area | Federal sources | | | State sources | | Local sources | | | |
|--------------------------------|-----------------|--------------------|------------|--------------------|----------------------------|--------------------|---|-------------------------|------------|
| | Total | Total ¹ | Title I | Total ¹ | General formula assistance | Total ¹ | Taxes and parent government contributions | Other local governments | Charges |
| United States | 100.0 | 8.6 | 2.2 | 46.7 | 32.5 | 44.7 | 38.7 | 1.2 | 2.3 |
| Alabama | 100.0 | 10.8 | 3.2 | 54.8 | 45.4 | 34.4 | 15.9 | 9.4 | 4.6 |
| Alaska | 100.0 | 12.1 | 1.8 | 67.2 | 45.3 | 20.7 | 17.9 | 0.0 | 1.2 |
| Arizona | 100.0 | 13.3 | 3.6 | 38.4 | 37.4 | 48.3 | 36.0 | 3.6 | 2.7 |
| Arkansas | 100.0 | 10.7 | 3.0 | 77.4 | 37.7 | 11.9 | 7.0 | 0.3 | 3.0 |
| California | 100.0 | 10.6 | 2.4 | 55.0 | 40.8 | 34.4 | 26.8 | 2.1 | 1.6 |
| Colorado | 100.0 | 7.5 | 1.6 | 43.5 | 38.7 | 49.1 | 40.6 | 0.2 | 4.9 |
| Connecticut | 100.0 | 4.0 | 1.0 | 39.4 | 14.5 | 56.6 | 51.2 | 4.0 | 1.2 |
| Delaware | 100.0 | 7.0 | 2.1 | 59.8 | 47.2 | 33.2 | 28.2 | 0.0 | 0.7 |
| District of Columbia | 100.0 | 10.1 | 2.5 | X | X | 89.9 | 87.8 | 0.0 | 0.4 |
| Florida | 100.0 | 11.9 | 3.0 | 40.1 | 17.5 | 47.9 | 41.1 | 0.0 | 4.5 |
| Georgia | 100.0 | 10.1 | 2.9 | 44.0 | 27.2 | 45.9 | 39.6 | 1.7 | 2.8 |
| Hawaii | 100.0 | 10.6 | 1.9 | 87.3 | 39.9 | 2.0 | 0.0 | 0.0 | 1.4 |
| Idaho | 100.0 | 11.2 | 2.8 | 63.3 | 49.0 | 25.5 | 21.9 | 0.0 | 1.8 |
| Illinois | 100.0 | 7.6 | 2.4 | 36.7 | 16.4 | 55.7 | 51.8 | 0.4 | 1.9 |
| Indiana | 100.0 | 7.7 | 1.9 | 62.8 | 53.3 | 29.5 | 20.5 | 2.5 | 2.7 |
| Iowa | 100.0 | 7.4 | 1.4 | 52.4 | 39.6 | 40.2 | 35.6 | 0.1 | 2.9 |
| Kansas | 100.0 | 7.3 | 1.8 | 57.4 | 42.0 | 35.3 | 27.0 | 2.0 | 2.4 |
| Kentucky | 100.0 | 11.4 | 3.1 | 54.9 | 32.3 | 33.7 | 30.5 | 0.5 | 1.5 |
| Louisiana | 100.0 | 15.3 | 3.3 | 41.5 | 39.3 | 43.2 | 39.1 | 0.6 | 0.8 |
| Maine | 100.0 | 7.0 | 2.0 | 39.6 | 31.9 | 53.4 | 50.6 | 0.6 | 1.5 |
| Maryland | 100.0 | 5.8 | 1.4 | 44.3 | 21.2 | 49.9 | 47.9 | 0.0 | 0.9 |
| Massachusetts | 100.0 | 4.8 | 1.1 | 40.0 | 26.1 | 55.2 | 44.1 | 7.4 | 2.2 |
| Michigan | 100.0 | 8.9 | 2.2 | 57.5 | 45.6 | 33.6 | 28.8 | 0.2 | 3.2 |
| Minnesota | 100.0 | 5.7 | 1.3 | 69.0 | 50.1 | 25.3 | 14.3 | 2.2 | 4.7 |
| Mississippi | 100.0 | 14.9 | 4.0 | 50.2 | 47.6 | 34.9 | 28.3 | 0.4 | 4.3 |
| Missouri | 100.0 | 8.8 | 2.3 | 42.0 | 27.5 | 49.2 | 40.6 | 2.1 | 4.0 |
| Montana | 100.0 | 11.8 | 3.2 | 48.0 | 35.6 | 40.2 | 25.2 | 9.2 | 3.7 |
| Nebraska | 100.0 | 8.1 | 1.5 | 32.7 | 24.2 | 59.2 | 53.5 | 0.5 | 3.8 |
| Nevada | 100.0 | 9.1 | 2.6 | 63.1 | 25.1 | 27.8 | 25.5 | 0.0 | 1.0 |
| New Hampshire | 100.0 | 5.5 | 1.3 | 34.1 | 31.6 | 60.4 | 57.4 | 0.0 | 1.6 |
| New Jersey | 100.0 | 4.2 | 1.0 | 40.3 | 24.2 | 55.5 | 50.6 | 0.9 | 2.2 |
| New Mexico | 100.0 | 12.9 | 2.7 | 69.6 | 62.5 | 17.5 | 14.2 | 0.0 | 1.4 |
| New York | 100.0 | 5.5 | 1.7 | 40.6 | 24.6 | 53.9 | 48.7 | 0.4 | 0.8 |
| North Carolina | 100.0 | 11.4 | 3.1 | 58.3 | 57.1 | 30.3 | 26.5 | 0.0 | 2.1 |
| North Dakota | 100.0 | 10.2 | 2.4 | 58.9 | 53.3 | 30.9 | 20.5 | 2.0 | 4.0 |
| Ohio | 100.0 | 7.5 | 2.4 | 42.2 | 37.4 | 50.3 | 42.8 | 0.8 | 4.5 |
| Oklahoma | 100.0 | 11.4 | 2.7 | 49.5 | 30.2 | 39.1 | 28.4 | 3.5 | 5.1 |
| Oregon | 100.0 | 7.9 | 2.4 | 51.6 | 47.9 | 40.4 | 33.2 | 1.6 | 2.8 |
| Pennsylvania | 100.0 | 6.6 | 1.9 | 37.2 | 20.0 | 56.3 | 52.8 | 0.2 | 1.6 |
| Rhode Island | 100.0 | 8.1 | 2.0 | 37.9 | 31.1 | 54.0 | 52.5 | 0.0 | 1.1 |
| South Carolina | 100.0 | 9.7 | 2.6 | 46.4 | 11.3 | 43.9 | 36.1 | 2.8 | 3.0 |
| South Dakota | 100.0 | 13.9 | 3.4 | 30.8 | 26.0 | 55.3 | 48.5 | 0.2 | 4.2 |
| Tennessee | 100.0 | 11.9 | 3.0 | 46.8 | 43.5 | 41.3 | 31.8 | 3.0 | 5.2 |
| Texas | 100.0 | 10.7 | 2.4 | 39.0 | 33.7 | 50.3 | 46.4 | 0.1 | 2.2 |
| Utah | 100.0 | 8.8 | 1.5 | 53.7 | 31.2 | 37.5 | 33.2 | 0.0 | 2.1 |
| Vermont | 100.0 | 6.1 | 1.8 | 89.4 | 72.0 | 4.5 | 0.1 | 0.1 | 1.6 |
| Virginia | 100.0 | 6.7 | 1.5 | 39.7 | 28.6 | 53.6 | 50.6 | 0.0 | 1.9 |
| Washington | 100.0 | 8.0 | 1.7 | 60.5 | 42.1 | 31.5 | 26.6 | 0.1 | 2.8 |
| West Virginia | 100.0 | 10.0 | 2.7 | 58.1 | 31.1 | 31.9 | 29.6 | 0.2 | 0.9 |
| Wisconsin | 100.0 | 7.5 | 2.0 | 51.9 | 38.8 | 40.6 | 35.9 | 0.3 | 2.4 |
| Wyoming | 100.0 | 6.4 | 2.0 | 54.5 | 39.7 | 39.1 | 28.0 | 9.2 | 1.0 |

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. 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, 2014 Annual Survey of School System Finances.

Table 6.

Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2014

(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 | 546,667,764 | 313,377,449 | 122,052,709 | 330,396,613 | 211,661,281 | 81,774,031 | 187,896,891 | 92,134,391 | 36,624,106 | 28,374,260 |
| Alabama | 6,802,467 | 3,796,828 | 1,467,521 | 3,824,295 | 2,486,185 | 913,161 | 2,390,530 | 1,133,976 | 460,678 | 587,642 |
| Alaska | 2,415,614 | 1,069,500 | 826,916 | 1,346,457 | 686,622 | 538,791 | 982,843 | 358,301 | 274,685 | 86,314 |
| Arizona | 7,221,984 | 4,318,283 | 1,388,265 | 3,902,565 | 2,694,562 | 838,917 | 2,858,103 | 1,481,494 | 475,375 | 461,316 |
| Arkansas | 4,645,874 | 2,719,471 | 795,622 | 2,609,867 | 1,742,509 | 507,852 | 1,753,929 | 883,284 | 257,277 | 282,078 |
| California | 60,715,787 | 36,046,033 | 13,120,370 | 35,539,425 | 23,522,151 | 8,015,940 | 21,594,573 | 11,129,239 | 4,527,574 | 3,581,789 |
| Colorado | 7,847,152 | 4,902,987 | 1,337,706 | 4,470,568 | 3,132,179 | 850,863 | 3,002,964 | 1,614,882 | 441,650 | 373,620 |
| Connecticut | 9,361,449 | 5,067,385 | 2,495,684 | 5,889,381 | 3,575,984 | 1,742,251 | 3,128,453 | 1,349,793 | 696,460 | 343,615 |
| Delaware | 1,736,678 | 912,599 | 457,249 | 1,050,647 | 648,188 | 329,800 | 582,448 | 237,718 | 122,542 | 103,583 |
| District of Columbia | 913,724 | 582,865 | 101,323 | 503,349 | 391,155 | 65,235 | 375,966 | 191,041 | 35,950 | 34,409 |
| Florida | 24,279,963 | 13,606,332 | 4,204,037 | 14,542,370 | 8,703,422 | 2,584,356 | 7,948,773 | 4,318,404 | 1,400,307 | 1,788,820 |
| Georgia | 15,800,788 | 9,478,011 | 3,334,092 | 9,635,641 | 6,431,290 | 2,360,220 | 5,197,804 | 2,749,971 | 847,120 | 967,343 |
| Hawaii | 2,341,836 | 1,273,198 | 482,959 | 1,394,445 | 880,214 | 324,728 | 801,253 | 342,050 | 138,907 | 146,138 |
| Idaho | 1,868,338 | 1,127,630 | 402,681 | 1,108,768 | 771,428 | 269,288 | 650,395 | 322,355 | 117,983 | 109,175 |
| Illinois | 27,313,867 | 14,346,450 | 7,670,872 | 16,323,537 | 9,780,858 | 5,160,494 | 10,014,331 | 4,284,082 | 2,367,593 | 975,999 |
| Indiana | 9,680,499 | 5,338,000 | 2,846,073 | 5,513,142 | 3,540,693 | 1,820,757 | 3,641,179 | 1,588,461 | 966,054 | 526,178 |
| Iowa | 5,380,362 | 3,350,500 | 1,129,342 | 3,266,694 | 2,261,816 | 753,428 | 1,853,835 | 987,628 | 343,780 | 259,833 |
| Kansas | 4,679,876 | 2,704,645 | 855,784 | 2,866,690 | 1,796,256 | 563,255 | 1,577,402 | 829,127 | 263,879 | 235,784 |
| Kentucky | 6,459,529 | 3,978,101 | 1,497,124 | 3,659,917 | 2,573,650 | 912,986 | 2,345,545 | 1,234,896 | 513,827 | 454,067 |
| Louisiana | 7,166,563 | 3,906,386 | 1,929,796 | 4,026,042 | 2,521,425 | 1,219,001 | 2,731,011 | 1,236,394 | 624,757 | 409,510 |
| Maine | 2,366,014 | 1,352,738 | 563,537 | 1,369,822 | 902,447 | 387,512 | 886,844 | 414,615 | 161,520 | 109,348 |
| Maryland | 12,146,895 | 7,123,915 | 3,251,231 | 7,475,952 | 4,799,687 | 2,216,999 | 4,303,895 | 2,204,800 | 979,336 | 367,048 |
| Massachusetts | 14,864,764 | 8,513,478 | 3,139,526 | 9,407,351 | 5,839,243 | 2,253,025 | 4,969,348 | 2,397,448 | 832,468 | 488,065 |
| Michigan | 15,425,529 | 7,846,104 | 4,472,662 | 8,858,564 | 5,258,965 | 2,994,689 | 5,735,894 | 2,461,478 | 1,410,926 | 831,071 |
| Minnesota | 9,670,430 | 5,779,816 | 1,917,283 | 5,986,788 | 4,091,487 | 1,359,132 | 2,803,239 | 1,269,418 | 432,607 | 880,403 |
| Mississippi | 4,087,545 | 2,359,921 | 817,562 | 2,279,076 | 1,525,629 | 516,658 | 1,521,319 | 719,253 | 251,956 | 287,150 |
| Missouri | 9,004,641 | 5,522,912 | 1,662,471 | 5,243,167 | 3,657,958 | 1,087,607 | 3,183,894 | 1,637,180 | 503,548 | 577,580 |
| Montana | 1,597,093 | 899,070 | 284,494 | 949,120 | 611,123 | 190,296 | 570,780 | 267,424 | 86,418 | 77,193 |
| Nebraska | 3,606,311 | 2,097,157 | 716,081 | 2,371,149 | 1,517,984 | 524,115 | 1,059,275 | 518,637 | 173,670 | 175,887 |
| Nevada | 3,689,170 | 2,189,225 | 879,300 | 2,104,452 | 1,385,599 | 554,215 | 1,413,964 | 763,319 | 309,768 | 170,754 |
| New Hampshire | 2,669,446 | 1,449,336 | 660,765 | 1,681,131 | 1,047,754 | 473,372 | 912,643 | 375,126 | 179,277 | 75,672 |
| New Jersey | 25,417,507 | 13,978,239 | 5,925,230 | 14,945,687 | 9,187,696 | 3,710,985 | 9,199,103 | 4,513,476 | 2,018,870 | 1,272,717 |
| New Mexico | 3,182,440 | 2,003,748 | 622,199 | 1,709,599 | 1,174,205 | 407,983 | 1,325,657 | 788,874 | 197,254 | 147,184 |
| New York | 57,056,606 | 29,972,832 | 15,663,163 | 40,163,324 | 22,813,114 | 12,201,892 | 15,377,750 | 6,545,660 | 3,363,064 | 1,515,532 |
| North Carolina | 12,335,923 | 7,630,883 | 2,613,309 | 7,573,296 | 5,201,527 | 1,759,363 | 4,015,292 | 2,149,751 | 747,034 | 747,335 |
| North Dakota | 1,281,260 | 764,268 | 254,628 | 758,669 | 523,917 | 177,702 | 422,005 | 210,718 | 69,806 | 100,586 |
| Ohio | 19,369,123 | 10,822,442 | 4,167,829 | 11,350,255 | 7,102,633 | 2,589,458 | 7,120,024 | 3,396,687 | 1,436,532 | 898,844 |
| Oklahoma | 5,272,108 | 2,999,848 | 1,008,438 | 2,833,650 | 1,931,682 | 654,853 | 2,033,459 | 948,147 | 309,445 | 404,999 |
| Oregon | 5,831,595 | 2,916,061 | 1,702,474 | 3,437,466 | 1,897,878 | 1,083,268 | 2,151,154 | 954,180 | 576,617 | 242,975 |
| Pennsylvania | 24,405,142 | 12,224,311 | 6,053,536 | 15,352,999 | 8,617,820 | 4,211,110 | 7,889,064 | 3,315,078 | 1,703,581 | 1,163,079 |
| Rhode Island | 2,152,928 | 1,176,165 | 517,614 | 1,277,445 | 805,188 | 344,634 | 782,773 | 369,070 | 172,299 | 92,710 |
| South Carolina | 7,213,918 | 4,182,648 | 1,464,209 | 4,035,914 | 2,726,046 | 933,127 | 2,747,427 | 1,333,088 | 472,654 | 430,577 |
| South Dakota | 1,177,643 | 688,115 | 204,110 | 696,235 | 469,286 | 137,193 | 413,254 | 196,502 | 59,580 | 68,154 |
| Tennessee | 8,638,389 | 5,133,131 | 1,690,253 | 5,296,570 | 3,528,551 | 1,179,297 | 2,805,578 | 1,396,605 | 445,686 | 536,241 |
| Texas | 42,855,137 | 28,934,918 | 4,786,562 | 25,364,709 | 19,469,811 | 3,099,257 | 14,807,938 | 8,577,283 | 1,444,892 | 2,682,490 |
| Utah | 3,779,376 | 2,124,516 | 990,663 | 2,336,613 | 1,461,295 | 680,581 | 1,139,969 | 598,670 | 281,220 | 302,794 |
| Vermont | 1,568,241 | 858,758 | 355,252 | 955,495 | 577,548 | 242,524 | 553,032 | 261,683 | 106,080 | 59,714 |
| Virginia | 14,049,059 | 8,827,438 | 3,293,012 | 8,464,947 | 5,831,901 | 2,152,335 | 4,964,725 | 2,744,416 | 1,040,185 | 619,387 |
| Washington | 10,853,352 | 6,524,121 | 2,345,328 | 6,267,816 | 4,186,630 | 1,466,299 | 4,035,948 | 2,219,433 | 811,240 | 549,588 |
| West Virginia | 3,194,265 | 1,717,480 | 886,138 | 1,823,665 | 1,082,360 | 557,983 | 1,147,776 | 538,932 | 293,164 | 222,824 |
| Wisconsin | 9,801,156 | 5,367,373 | 2,437,452 | 5,685,955 | 3,728,664 | 1,623,909 | 3,616,770 | 1,484,449 | 753,502 | 498,431 |
| Wyoming | 1,472,408 | 871,278 | 362,982 | 865,932 | 565,066 | 231,335 | 555,761 | 289,895 | 123,509 | 50,715 |

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are included under "Total" current spending and "All other functions," but are excluded in the per pupil data displayed in Tables 8, 11, 14, 18, and 20. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances. 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, 2014 Annual Survey of School System Finances.

Table 7.

Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: Fiscal Year 2014

(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 | 187,896,891 | 29,924,452 | 24,607,958 | 10,150,330 | 29,360,264 | 50,986,374 | 23,891,155 | 18,976,358 |
| Alabama | 2,390,530 | 389,086 | 286,203 | 174,261 | 414,235 | 636,009 | 341,478 | 149,258 |
| Alaska | 982,843 | 194,305 | 164,378 | 33,463 | 151,205 | 280,033 | 73,633 | 85,826 |
| Arizona | 2,858,103 | 545,591 | 409,103 | 95,790 | 328,940 | 853,848 | 346,027 | 278,804 |
| Arkansas | 1,753,929 | 239,985 | 386,927 | 107,231 | 238,640 | 460,401 | 186,272 | 134,473 |
| California | 21,594,573 | 3,182,082 | 3,370,461 | 590,142 | 3,900,031 | 5,941,243 | 1,484,042 | 3,126,572 |
| Colorado | 3,002,964 | 376,085 | 453,066 | 120,186 | 544,272 | 720,539 | 237,369 | 551,447 |
| Connecticut | 3,128,453 | 587,219 | 270,689 | 198,814 | 540,104 | 842,762 | 467,806 | 221,059 |
| Delaware | 582,448 | 78,555 | 31,760 | 22,092 | 106,293 | 181,856 | 95,497 | 66,395 |
| District of Columbia | 375,966 | 43,606 | 49,355 | 79,406 | 73,512 | 72,727 | 53,786 | 3,574 |
| Florida | 7,948,773 | 1,035,927 | 1,472,169 | 212,384 | 1,302,402 | 2,370,474 | 947,604 | 607,813 |
| Georgia | 5,197,804 | 726,186 | 790,917 | 195,679 | 954,127 | 1,210,025 | 759,278 | 561,592 |
| Hawaii | 801,253 | 209,223 | 78,526 | 9,957 | 150,522 | 227,959 | 66,139 | 58,927 |
| Idaho | 650,395 | 102,892 | 86,845 | 40,091 | 107,140 | 175,699 | 91,848 | 45,880 |
| Illinois | 10,014,331 | 1,807,413 | 1,046,350 | 1,067,455 | 1,335,912 | 2,408,351 | 1,225,313 | 1,123,537 |
| Indiana | 3,641,179 | 461,798 | 357,458 | 186,231 | 565,316 | 1,092,789 | 606,387 | 371,200 |
| Iowa | 1,853,835 | 305,409 | 262,284 | 138,551 | 304,948 | 478,730 | 204,046 | 159,867 |
| Kansas | 1,577,402 | 233,073 | 184,044 | 115,420 | 272,879 | 464,429 | 193,491 | 114,066 |
| Kentucky | 2,345,545 | 299,654 | 354,569 | 152,235 | 371,235 | 582,671 | 414,735 | 170,446 |
| Louisiana | 2,731,011 | 438,133 | 381,756 | 182,330 | 418,424 | 687,381 | 423,926 | 199,061 |
| Maine | 886,844 | 158,272 | 113,340 | 81,008 | 128,672 | 253,923 | 121,381 | 30,248 |
| Maryland | 4,303,895 | 559,721 | 652,495 | 108,005 | 849,707 | 1,139,323 | 650,075 | 344,569 |
| Massachusetts | 4,969,348 | 1,069,139 | 807,043 | 188,154 | 616,884 | 1,274,991 | 656,205 | 356,932 |
| Michigan | 5,735,894 | 1,206,992 | 728,840 | 250,052 | 816,886 | 1,320,322 | 667,915 | 744,887 |
| Minnesota | 2,803,239 | 255,315 | 439,324 | 312,157 | 364,464 | 683,677 | 513,700 | 234,602 |
| Mississippi | 1,521,319 | 199,138 | 195,474 | 130,460 | 243,938 | 445,384 | 205,966 | 100,959 |
| Missouri | 3,183,894 | 408,924 | 401,483 | 296,114 | 512,493 | 906,812 | 456,695 | 201,373 |
| Montana | 570,780 | 101,345 | 59,994 | 49,289 | 86,566 | 157,679 | 77,422 | 38,485 |
| Nebraska | 1,059,275 | 150,012 | 113,312 | 103,129 | 171,172 | 314,256 | 114,193 | 93,201 |
| Nevada | 1,413,964 | 197,028 | 212,710 | 44,576 | 261,764 | 379,269 | 184,027 | 134,590 |
| New Hampshire | 912,643 | 203,521 | 82,645 | 91,491 | 151,578 | 232,167 | 120,066 | 31,175 |
| New Jersey | 9,199,103 | 2,559,331 | 768,404 | 490,151 | 1,205,669 | 2,544,610 | 1,019,259 | 611,679 |
| New Mexico | 1,325,657 | 239,856 | 82,543 | 60,666 | 416,283 | 318,448 | 123,529 | 84,332 |
| New York | 15,377,750 | 1,665,738 | 1,332,526 | 893,338 | 2,008,520 | 4,714,028 | 3,240,492 | 1,523,108 |
| North Carolina | 4,015,292 | 652,093 | 409,380 | 139,497 | 785,895 | 1,062,160 | 570,060 | 396,207 |
| North Dakota | 422,005 | 51,302 | 42,788 | 55,392 | 64,030 | 116,204 | 54,875 | 37,414 |
| Ohio | 7,120,024 | 1,228,550 | 790,198 | 519,366 | 961,817 | 1,671,667 | 922,862 | 1,025,564 |
| Oklahoma | 2,033,459 | 367,437 | 221,047 | 168,842 | 299,795 | 599,822 | 185,100 | 191,416 |
| Oregon | 2,151,154 | 397,763 | 204,505 | 76,897 | 363,929 | 467,553 | 269,945 | 370,562 |
| Pennsylvania | 7,889,064 | 1,240,598 | 766,742 | 630,938 | 926,989 | 2,169,921 | 1,368,258 | 785,618 |
| Rhode Island | 782,773 | 224,936 | 82,597 | 24,636 | 97,073 | 166,063 | 101,646 | 85,822 |
| South Carolina | 2,747,427 | 558,610 | 425,112 | 71,492 | 439,912 | 707,058 | 290,535 | 254,708 |
| South Dakota | 413,254 | 62,572 | 43,721 | 38,935 | 56,871 | 127,190 | 43,551 | 40,414 |
| Tennessee | 2,805,578 | 379,381 | 540,226 | 188,522 | 507,540 | 707,459 | 325,026 | 157,424 |
| Texas | 14,807,938 | 2,123,438 | 2,157,701 | 639,768 | 2,400,786 | 4,621,248 | 1,270,400 | 1,594,597 |
| Utah | 1,139,969 | 132,763 | 149,097 | 35,700 | 228,214 | 363,026 | 126,376 | 104,793 |
| Vermont | 553,032 | 125,212 | 67,940 | 33,933 | 104,765 | 130,363 | 54,255 | 36,564 |
| Virginia | 4,964,725 | 697,347 | 904,436 | 227,594 | 828,734 | 1,324,911 | 763,165 | 218,538 |
| Washington | 4,035,948 | 737,020 | 674,561 | 123,166 | 642,789 | 965,777 | 432,981 | 459,654 |
| West Virginia | 1,147,776 | 156,386 | 128,392 | 62,607 | 169,878 | 331,459 | 239,870 | 59,184 |
| Wisconsin | 3,616,770 | 471,952 | 488,673 | 264,128 | 486,699 | 935,852 | 429,615 | 539,851 |
| Wyoming | 555,761 | 86,538 | 83,849 | 28,609 | 79,815 | 145,826 | 73,033 | 58,091 |

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances. 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, 2014 Annual Survey of School System Finances.

Table 8.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: Fiscal Year 2014

(In dollars)

| Geographic area | | | | Instruction | | | Support services | | | | |
|--------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|---------------|-----------------------------|------------------------|-----------------------|
| | Total ¹ | Salaries and wages | Employee benefits | Total ¹ | Salaries and wages | Employee benefits | Total ¹ | Pupil support | Instructional staff support | General administration | School administration |
| United States | 11,009 | 6,482 | 2,524 | 6,654 | 4,378 | 1,691 | 3,886 | 619 | 509 | 210 | 607 |
| Alabama | 9,028 | 5,130 | 1,983 | 5,164 | 3,359 | 1,234 | 3,230 | 526 | 387 | 235 | 560 |
| Alaska | 18,416 | 8,193 | 6,335 | 10,315 | 5,260 | 4,127 | 7,529 | 1,488 | 1,259 | 256 | 1,158 |
| Arizona | 7,528 | 4,575 | 1,471 | 4,091 | 2,855 | 889 | 3,028 | 578 | 433 | 101 | 348 |
| Arkansas | 9,616 | 5,667 | 1,658 | 5,430 | 3,631 | 1,058 | 3,655 | 500 | 806 | 223 | 497 |
| California | 9,595 | 5,791 | 2,108 | 5,709 | 3,779 | 1,288 | 3,469 | 511 | 541 | 95 | 627 |
| Colorado | 8,985 | 5,667 | 1,546 | 5,159 | 3,620 | 983 | 3,471 | 435 | 524 | 139 | 629 |
| Connecticut | 17,745 | 9,915 | 4,883 | 11,031 | 6,997 | 3,409 | 6,121 | 1,149 | 530 | 389 | 1,057 |
| Delaware | 13,938 | 7,566 | 3,791 | 8,633 | 5,374 | 2,734 | 4,829 | 651 | 263 | 183 | 881 |
| District of Columbia | 18,485 | 12,969 | 2,255 | 9,477 | 8,704 | 1,452 | 8,366 | 970 | 1,098 | 1,767 | 1,636 |
| Florida | 8,755 | 5,024 | 1,552 | 5,370 | 3,214 | 954 | 2,935 | 383 | 544 | 78 | 481 |
| Georgia | 9,202 | 5,578 | 1,962 | 5,590 | 3,785 | 1,389 | 3,059 | 427 | 465 | 115 | 562 |
| Hawaii | 12,458 | 6,815 | 2,585 | 7,464 | 4,711 | 1,738 | 4,289 | 1,120 | 420 | 53 | 806 |
| Idaho | 6,621 | 4,006 | 1,431 | 3,939 | 2,741 | 957 | 2,311 | 366 | 309 | 142 | 381 |
| Illinois | 13,077 | 6,962 | 3,723 | 7,822 | 4,747 | 2,504 | 4,860 | 877 | 508 | 518 | 648 |
| Indiana | 9,548 | 5,300 | 2,826 | 5,471 | 3,516 | 1,808 | 3,615 | 459 | 355 | 185 | 561 |
| Iowa | 10,668 | 6,677 | 2,251 | 6,510 | 4,508 | 1,502 | 3,695 | 609 | 523 | 276 | 608 |
| Kansas | 9,972 | 5,771 | 1,826 | 6,112 | 3,833 | 1,202 | 3,366 | 497 | 393 | 246 | 582 |
| Kentucky | 9,312 | 5,791 | 2,179 | 5,328 | 3,747 | 1,329 | 3,414 | 436 | 516 | 222 | 540 |
| Louisiana | 10,749 | 5,870 | 2,900 | 6,050 | 3,789 | 1,832 | 4,104 | 658 | 574 | 274 | 629 |
| Maine | 12,707 | 7,570 | 3,153 | 7,284 | 5,050 | 2,168 | 4,963 | 886 | 634 | 453 | 720 |
| Maryland | 14,003 | 8,228 | 3,755 | 8,635 | 5,544 | 2,561 | 4,971 | 647 | 754 | 125 | 981 |
| Massachusetts | 15,087 | 9,248 | 3,410 | 9,225 | 6,343 | 2,447 | 5,398 | 1,161 | 877 | 204 | 670 |
| Michigan | 11,110 | 5,754 | 3,280 | 6,497 | 3,857 | 2,196 | 4,207 | 885 | 535 | 183 | 599 |
| Minnesota | 11,464 | 7,184 | 2,383 | 7,441 | 5,085 | 1,689 | 3,484 | 317 | 546 | 388 | 453 |
| Mississippi | 8,263 | 4,792 | 1,660 | 4,628 | 3,098 | 1,049 | 3,089 | 404 | 397 | 265 | 495 |
| Missouri | 9,875 | 6,185 | 1,862 | 5,871 | 4,096 | 1,218 | 3,565 | 458 | 450 | 332 | 574 |
| Montana | 11,017 | 6,242 | 1,975 | 6,590 | 4,243 | 1,321 | 3,963 | 704 | 417 | 342 | 601 |
| Nebraska | 11,726 | 6,822 | 2,329 | 7,714 | 4,938 | 1,705 | 3,446 | 488 | 369 | 335 | 557 |
| Nevada | 8,414 | 5,024 | 2,018 | 4,829 | 3,180 | 1,272 | 3,245 | 452 | 488 | 102 | 601 |
| New Hampshire | 14,335 | 7,848 | 3,578 | 9,016 | 5,673 | 2,563 | 4,942 | 1,102 | 447 | 495 | 821 |
| New Jersey | 17,907 | 10,480 | 4,442 | 10,395 | 6,888 | 2,782 | 6,897 | 1,919 | 576 | 367 | 904 |
| New Mexico | 9,734 | 6,134 | 1,905 | 5,234 | 3,595 | 1,249 | 4,059 | 734 | 253 | 186 | 1,274 |
| New York | 20,610 | 11,446 | 5,982 | 14,289 | 8,712 | 4,660 | 5,873 | 636 | 509 | 341 | 767 |
| North Carolina | 8,512 | 5,294 | 1,813 | 5,254 | 3,609 | 1,221 | 2,786 | 452 | 284 | 97 | 545 |
| North Dakota | 12,358 | 7,401 | 2,466 | 7,346 | 5,073 | 1,721 | 4,086 | 497 | 414 | 536 | 620 |
| Ohio | 11,354 | 6,757 | 2,602 | 6,509 | 4,435 | 1,617 | 4,446 | 767 | 493 | 324 | 601 |
| Oklahoma | 7,829 | 4,477 | 1,505 | 4,228 | 2,883 | 977 | 3,035 | 548 | 330 | 252 | 447 |
| Oregon | 9,945 | 5,147 | 3,005 | 5,766 | 3,350 | 1,912 | 3,797 | 702 | 361 | 136 | 642 |
| Pennsylvania | 13,961 | 7,615 | 3,771 | 8,497 | 5,368 | 2,623 | 4,914 | 773 | 478 | 393 | 577 |
| Rhode Island | 14,767 | 8,707 | 3,832 | 8,550 | 5,961 | 2,551 | 5,795 | 1,665 | 611 | 182 | 719 |
| South Carolina | 9,732 | 5,734 | 2,007 | 5,425 | 3,737 | 1,279 | 3,767 | 766 | 583 | 98 | 603 |
| South Dakota | 8,881 | 5,267 | 1,562 | 5,247 | 3,592 | 1,050 | 3,163 | 479 | 335 | 298 | 435 |
| Tennessee | 8,630 | 5,171 | 1,703 | 5,336 | 3,555 | 1,188 | 2,827 | 382 | 544 | 190 | 511 |
| Texas | 8,593 | 5,846 | 967 | 5,125 | 3,934 | 626 | 2,992 | 429 | 436 | 129 | 485 |
| Utah | 6,500 | 3,724 | 1,737 | 4,096 | 2,562 | 1,193 | 1,998 | 233 | 261 | 63 | 400 |
| Vermont | 16,988 | 9,760 | 4,037 | 10,165 | 6,564 | 2,756 | 6,285 | 1,423 | 772 | 386 | 1,191 |
| Virginia | 10,973 | 6,933 | 2,586 | 6,645 | 4,580 | 1,690 | 3,899 | 548 | 710 | 179 | 651 |
| Washington | 10,202 | 6,168 | 2,217 | 5,925 | 3,958 | 1,386 | 3,816 | 697 | 638 | 116 | 608 |
| West Virginia | 11,260 | 6,128 | 3,162 | 6,507 | 3,862 | 1,991 | 4,095 | 558 | 458 | 223 | 606 |
| Wisconsin | 11,186 | 6,204 | 2,817 | 6,572 | 4,310 | 1,877 | 4,181 | 546 | 565 | 305 | 563 |
| Wyoming | 15,797 | 9,396 | 3,914 | 9,338 | 6,094 | 2,495 | 5,993 | 933 | 904 | 309 | 861 |

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall 2013 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 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. 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. 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, 2014 Annual Survey of School System Finances.

Table 9.

Capital Outlay and Other Expenditure of Public Elementary–Secondary School Systems by State: Fiscal Year 2014

(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 | 47,558,109 | 35,952,347 | 2,968,504 | 2,093,242 | 6,544,016 | 17,441,220 | 1,970,865 |
| Alabama | 580,934 | 486,299 | 20,651 | 10,596 | 63,388 | 194,989 | 0 |
| Alaska | 269,107 | 193,267 | 53,458 | 5,831 | 16,551 | 42,335 | 0 |
| Arizona | 678,228 | 424,003 | 44,049 | 49,545 | 160,631 | 198,312 | 2,517 |
| Arkansas | 424,314 | 296,914 | 52,948 | 14,370 | 60,082 | 128,671 | 6,479 |
| California | 6,124,103 | 5,599,204 | 255,937 | 38,318 | 230,644 | 2,492,907 | 3,793 |
| Colorado | 932,776 | 626,352 | 110,657 | 59,516 | 136,251 | 438,876 | 21,992 |
| Connecticut | 447,290 | 326,708 | N | 54,265 | 66,317 | 123,920 | 0 |
| Delaware | 171,618 | 164,051 | N | 1,715 | 5,852 | 21,899 | 0 |
| District of Columbia | 399,565 | 384,050 | N | 12,958 | 2,557 | 0 | 0 |
| Florida | 1,468,023 | 949,228 | 73,061 | 0 | 445,734 | 775,672 | 0 |
| Georgia | 1,642,099 | 1,349,851 | 81,028 | 34,149 | 177,071 | 215,454 | 0 |
| Hawaii | 173,200 | 161,773 | 0 | 8,076 | 3,351 | 0 | 0 |
| Idaho | 91,323 | 55,278 | N | 8,224 | 27,821 | 53,191 | 0 |
| Illinois | 1,999,969 | 1,645,435 | N | 136,570 | 217,964 | 885,886 | 0 |
| Indiana | 889,924 | 340,470 | 150,046 | 42,232 | 357,176 | 321,691 | 0 |
| Iowa | 801,317 | 611,865 | 12,985 | 48,147 | 128,320 | 114,555 | 0 |
| Kansas | 771,566 | 533,581 | 40,386 | 111,572 | 86,027 | 191,837 | 3,784 |
| Kentucky | 620,745 | 468,798 | 18,957 | 44,542 | 88,448 | 261,173 | 3,074 |
| Louisiana | 706,668 | 598,046 | 56,376 | 4,411 | 47,835 | 112,138 | 0 |
| Maine | 66,571 | 33,865 | 2,731 | 4,554 | 25,421 | 41,369 | 597 |
| Maryland | 1,131,199 | 952,269 | 19,200 | 25,577 | 134,153 | 172,719 | 0 |
| Massachusetts | 1,028,761 | 503,393 | 382,839 | 95,819 | 46,710 | 239,519 | 0 |
| Michigan | 856,907 | 494,283 | 51,225 | 33,410 | 277,989 | 816,321 | 0 |
| Minnesota | 1,069,928 | 780,316 | N | 67,995 | 221,617 | 339,749 | 47,768 |
| Mississippi | 316,494 | 147,455 | 33,521 | 39,699 | 95,819 | 56,320 | 0 |
| Missouri | 919,482 | 626,103 | 85,904 | 56,872 | 150,603 | 280,357 | 0 |
| Montana | 121,753 | 81,222 | 8,983 | 5,353 | 26,195 | 16,471 | 0 |
| Nebraska | 307,828 | 144,998 | 9,734 | 23,969 | 129,127 | 72,903 | 1,639 |
| Nevada | 161,354 | 89,932 | 24,876 | 3,395 | 43,151 | 188,408 | 1 |
| New Hampshire | 87,552 | 46,025 | 6,334 | 15,952 | 19,241 | 35,384 | 0 |
| New Jersey | 895,555 | 659,788 | 79,060 | 34,248 | 122,459 | 257,371 | 56,057 |
| New Mexico | 562,323 | 329,114 | 32,507 | 2,385 | 198,317 | 63,729 | 0 |
| New York | 4,059,693 | 3,482,402 | 126,996 | 136,070 | 314,225 | 1,144,697 | 7 |
| North Carolina | 609,013 | 451,247 | 29,223 | 42,831 | 85,712 | 534,287 | 0 |
| North Dakota | 239,992 | 178,006 | 7,746 | 11,320 | 42,920 | 20,627 | 4,797 |
| Ohio | 1,546,152 | 1,114,267 | 6,926 | 147,659 | 277,300 | 508,528 | 276,159 |
| Oklahoma | 687,788 | 406,845 | 198,746 | 12,366 | 69,831 | 50,062 | 0 |
| Oregon | 311,077 | 247,640 | 20,948 | 4,301 | 38,188 | 295,000 | 0 |
| Pennsylvania | 1,566,997 | 1,312,922 | 6,531 | 90,559 | 156,985 | 919,619 | 141,630 |
| Rhode Island | 37,897 | 10,246 | 3,177 | 16,905 | 7,569 | 40,982 | 0 |
| South Carolina | 862,750 | 640,020 | 13,324 | 14,320 | 195,086 | 349,738 | 10,553 |
| South Dakota | 146,035 | 116,887 | N | 14,264 | 14,884 | 28,970 | 0 |
| Tennessee | 549,104 | 276,862 | 7,021 | 98,047 | 167,174 | 230,730 | 0 |
| Texas | 5,766,846 | 4,718,951 | 188,126 | 195,247 | 664,522 | 3,109,077 | 1,204,067 |
| Utah | 490,911 | 279,683 | 118,140 | 41,111 | 51,977 | 111,157 | 551 |
| Vermont | 56,780 | 30,645 | 1,666 | 8,906 | 15,563 | 11,260 | 0 |
| Virginia | 1,041,633 | 502,778 | 326,915 | 63,622 | 148,318 | 360,726 | 0 |
| Washington | 1,525,815 | 1,184,534 | 93,482 | 12,012 | 235,787 | 385,884 | 0 |
| West Virginia | 286,099 | 189,387 | 48,141 | 12,213 | 36,358 | 16,264 | 273 |
| Wisconsin | 767,074 | 485,107 | 39,559 | 67,091 | 175,317 | 167,109 | 185,127 |
| Wyoming | 287,977 | 219,982 | 24,384 | 10,133 | 33,478 | 2,377 | 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. 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, 2014 Annual Survey of School System Finances.

Table 10.

Indebtedness and Debt Transactions of Public Elementary-Secondary School Systems by State: Fiscal Year 2014

(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 | 416,175,703 | 409,342,005 | 6,833,698 | 43,487,868 | 39,366,661 |
| Alabama | 5,273,703 | 5,273,703 | 0 | 394,659 | 245,875 |
| Alaska | 1,272,709 | 1,272,709 | 0 | 60,456 | 109,150 |
| Arizona | 4,423,687 | 4,423,687 | 0 | 590,199 | 517,711 |
| Arkansas | 3,945,397 | 3,945,320 | 77 | 825,232 | 544,563 |
| California | 56,046,457 | 56,046,457 | 0 | 5,056,998 | 4,079,393 |
| Colorado | 7,215,312 | 7,215,312 | 0 | 212,360 | 512,777 |
| Connecticut | 2,777,706 | 2,709,980 | 67,726 | 69,982 | 334,690 |
| Delaware | 543,557 | 543,557 | 0 | 36,504 | 43,909 |
| District of Columbia | 0 | 0 | 0 | 0 | 0 |
| Florida | 15,304,653 | 15,304,653 | 0 | 1,143,975 | 1,262,814 |
| Georgia | 4,652,152 | 4,605,090 | 47,062 | 646,957 | 731,990 |
| Hawaii | 0 | 0 | 0 | 0 | 0 |
| Idaho | 1,389,273 | 1,389,191 | 82 | 245,785 | 161,345 |
| Illinois | 21,151,104 | 21,137,130 | 13,974 | 1,596,426 | 1,448,503 |
| Indiana | 11,055,774 | 10,849,564 | 206,210 | 768,577 | 1,157,417 |
| Iowa | 3,527,917 | 3,527,542 | 375 | 569,858 | 383,097 |
| Kansas | 4,785,278 | 4,781,634 | 3,644 | 590,200 | 248,880 |
| Kentucky | 5,780,722 | 5,780,722 | 0 | 674,409 | 445,913 |
| Louisiana | 3,938,907 | 3,938,907 | 0 | 344,954 | 243,187 |
| Maine | 810,176 | 810,176 | 0 | 43,643 | 109,795 |
| Maryland | 4,265,471 | 4,265,471 | 0 | 376,784 | 345,424 |
| Massachusetts | 4,706,197 | 4,601,653 | 104,544 | 566,510 | 607,185 |
| Michigan | 17,942,709 | 17,293,805 | 648,904 | 2,078,525 | 1,708,549 |
| Minnesota | 10,781,547 | 10,646,408 | 135,139 | 1,221,606 | 916,666 |
| Mississippi | 1,622,128 | 1,618,756 | 3,372 | 232,581 | 202,612 |
| Missouri | 6,836,162 | 6,836,162 | 0 | 1,011,014 | 832,230 |
| Montana | 590,371 | 590,371 | 0 | 133,103 | 32,623 |
| Nebraska | 2,316,948 | 2,316,948 | 0 | 437,315 | 208,889 |
| Nevada | 3,905,728 | 3,903,298 | 2,430 | 451,189 | 738,767 |
| New Hampshire | 757,539 | 757,539 | 0 | 7,665 | 86,461 |
| New Jersey | 7,191,438 | 7,163,750 | 27,688 | 468,029 | 884,402 |
| New Mexico | 2,038,542 | 2,038,542 | 0 | 351,275 | 263,662 |
| New York | 31,108,746 | 29,112,502 | 1,996,244 | 3,247,640 | 3,752,462 |
| North Carolina | 7,798,315 | 7,798,315 | 0 | 323,029 | 797,321 |
| North Dakota | 441,265 | 441,265 | 0 | 160,328 | 51,353 |
| Ohio | 10,231,635 | 10,169,322 | 62,313 | 768,549 | 848,744 |
| Oklahoma | 1,798,317 | 1,798,317 | 0 | 669,017 | 487,382 |
| Oregon | 6,396,356 | 6,396,356 | 0 | 332,699 | 428,055 |
| Pennsylvania | 24,923,615 | 24,899,018 | 24,597 | 2,720,851 | 3,216,026 |
| Rhode Island | 980,418 | 980,418 | 0 | 12,410 | 74,198 |
| South Carolina | 12,863,007 | 12,863,007 | 0 | 1,162,704 | 540,291 |
| South Dakota | 856,854 | 856,854 | 0 | 163,582 | 66,061 |
| Tennessee | 4,755,954 | 4,755,954 | 0 | 351,347 | 382,478 |
| Texas | 70,838,845 | 67,727,999 | 3,110,846 | 8,842,715 | 6,315,637 |
| Utah | 2,830,750 | 2,830,750 | 0 | 595,332 | 439,122 |
| Vermont | 286,087 | 282,610 | 3,477 | 24,814 | 29,937 |
| Virginia | 7,880,850 | 7,871,161 | 9,689 | 644,930 | 663,417 |
| Washington | 9,948,133 | 9,948,133 | 0 | 1,469,482 | 1,069,536 |
| West Virginia | 405,605 | 405,605 | 0 | 18,000 | 35,050 |
| Wisconsin | 4,900,380 | 4,535,075 | 365,305 | 748,780 | 755,867 |
| Wyoming | 81,307 | 81,307 | 0 | 24,889 | 5,245 |

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. 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, 2014 Annual Survey of School System Finances.

Table 11.
States Ranked According to Per Pupil Public Elementary-Secondary School System Finance Amounts: Fiscal Year 2014

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

| Rank | Elementary-secondary revenue | | | | | | | Current spending | | | | | | | | | | | | |
|------|------------------------------|---------------|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------|-------------|--------------------|-----------|--------------|------------------------|-------------------|-----------------------|------------|-----------|------------|
| | State Total | | From federal sources | | From state sources | | From local sources | | State Total ¹ | | Instruction | | | | General administration | | School administration | | | |
| | State | Total | State | From federal sources | State | From state sources | State | From local sources | State | Total ¹ | State | Total ¹ | State | Salaries | State | Employee benefits | State | Total | State | Total |
| | US | 12,774 | US | 1,094 | US | 5,969 | US | 5,712 | US | 11,009 | US | 6,654 | US | 4,378 | US | 1,691 | US | 210 | US | 607 |
| 1 | DC | 29,866 | DC | 3,003 | VT | 16,996 | DC | 26,863 | NY | 20,610 | NY | 14,289 | NY | 8,712 | NY | 4,660 | DC | 1,767 | DC | 1,636 |
| 2 | NY | 23,326 | AK | 2,371 | AK | 13,143 | NY | 12,571 | DC | 18,485 | CT | 11,031 | DC | 8,704 | AK | 4,127 | ND | 536 | NM | 1,274 |
| 3 | CT | 20,577 | LA | 1,912 | HI | 12,603 | CT | 11,650 | AK | 18,416 | NJ | 10,395 | CT | 6,997 | CT | 3,409 | IL | 518 | VT | 1,191 |
| 4 | NJ | 20,531 | HI | 1,536 | WY | 10,409 | NJ | 11,401 | NJ | 17,907 | AK | 10,315 | NJ | 6,888 | NJ | 2,782 | NH | 495 | AK | 1,158 |
| 5 | AK | 19,571 | ND | 1,510 | NY | 9,477 | MA | 9,881 | CT | 17,745 | VT | 10,165 | VT | 6,564 | NJ | 2,756 | ME | 453 | CT | 1,057 |
| 6 | WY | 19,098 | NM | 1,428 | MN | 9,450 | PA | 9,694 | VT | 16,988 | DC | 9,477 | MA | 6,343 | DE | 2,734 | PA | 393 | MD | 981 |
| 7 | VT | 19,009 | SD | 1,425 | DE | 9,432 | NH | 9,613 | WY | 15,797 | WY | 9,338 | WY | 6,094 | PA | 2,623 | CT | 389 | NJ | 904 |
| 8 | MA | 17,896 | MT | 1,399 | ND | 8,725 | RI | 9,145 | MA | 15,087 | MA | 9,225 | RI | 5,961 | NH | 2,563 | MN | 388 | DE | 881 |
| 9 | PA | 17,223 | RI | 1,381 | AR | 8,350 | IL | 8,222 | RI | 14,767 | NH | 9,016 | NH | 5,673 | MD | 2,561 | VT | 386 | WY | 861 |
| 10 | RI | 16,948 | MS | 1,350 | NJ | 8,275 | MD | 8,057 | NH | 14,335 | MD | 8,635 | MD | 5,544 | RI | 2,551 | NJ | 367 | NH | 821 |
| 11 | MD | 16,146 | NY | 1,278 | CT | 8,104 | ME | 7,804 | MD | 14,003 | DE | 8,633 | DE | 5,374 | IL | 2,504 | MT | 342 | HI | 806 |
| 12 | NH | 15,919 | WV | 1,256 | NM | 7,671 | NE | 7,565 | PA | 13,961 | RI | 8,550 | PA | 5,368 | WY | 2,495 | NY | 341 | NY | 767 |
| 13 | DE | 15,775 | WY | 1,215 | IN | 7,578 | WY | 7,474 | DE | 13,938 | PA | 8,497 | AK | 5,260 | MA | 2,447 | NE | 335 | ME | 720 |
| 14 | ND | 14,817 | KY | 1,202 | WA | 7,405 | OH | 7,057 | IL | 13,077 | IL | 7,822 | MN | 5,085 | MI | 2,196 | MO | 332 | RI | 719 |
| 15 | IL | 14,756 | CA | 1,191 | MI | 7,388 | VA | 6,345 | ME | 12,707 | NE | 7,714 | ND | 5,073 | ME | 2,168 | OH | 324 | MA | 670 |
| 16 | ME | 14,604 | AZ | 1,168 | WV | 7,257 | SD | 5,688 | HI | 12,458 | HI | 7,464 | ME | 5,050 | WV | 1,991 | WY | 309 | VA | 651 |
| 17 | HI | 14,434 | VT | 1,164 | MA | 7,156 | MO | 5,600 | ND | 12,358 | MN | 7,441 | NE | 4,938 | OR | 1,912 | WI | 305 | IL | 648 |
| 18 | OH | 14,041 | AR | 1,152 | MD | 7,146 | LA | 5,403 | NE | 11,726 | ND | 7,346 | IL | 4,747 | WI | 1,877 | SD | 298 | OR | 642 |
| 19 | MN | 13,693 | FL | 1,149 | KS | 6,715 | TX | 5,345 | MN | 11,464 | ME | 7,284 | HI | 4,711 | LA | 1,832 | IA | 276 | CO | 629 |
| 20 | MI | 12,856 | MI | 1,147 | WI | 6,600 | DE | 5,239 | OH | 11,354 | VA | 6,645 | VA | 4,580 | IN | 1,808 | LA | 274 | LA | 629 |
| 21 | NE | 12,773 | TX | 1,140 | IA | 6,471 | CO | 5,172 | WV | 11,260 | MT | 6,590 | IA | 4,508 | HI | 1,738 | MS | 265 | CA | 627 |
| 22 | WI | 12,716 | PA | 1,129 | RI | 6,422 | WI | 5,157 | WI | 11,186 | WI | 6,572 | OH | 4,435 | ND | 1,721 | AK | 256 | ND | 620 |
| 23 | LA | 12,508 | IL | 1,117 | PA | 6,399 | SC | 5,059 | MI | 11,110 | IA | 6,510 | WI | 4,310 | NE | 1,705 | OK | 252 | IA | 608 |
| 24 | WV | 12,497 | SC | 1,114 | CA | 6,171 | IA | 4,967 | MT | 11,017 | OH | 6,509 | MT | 4,243 | VA | 1,690 | KS | 246 | WA | 608 |
| 25 | IA | 12,346 | TN | 1,104 | NV | 6,086 | GA | 4,812 | VA | 10,973 | WV | 6,507 | MO | 4,096 | MN | 1,689 | AL | 235 | WV | 606 |
| 26 | WA | 12,237 | DE | 1,103 | OR | 5,989 | MT | 4,778 | LA | 10,749 | MI | 6,497 | WA | 3,958 | OH | 1,617 | AR | 223 | SC | 603 |
| 27 | IN | 12,064 | AL | 1,073 | OH | 5,927 | OR | 4,693 | IA | 10,668 | KS | 6,112 | TX | 3,934 | IA | 1,502 | WV | 223 | MT | 601 |
| 28 | MT | 11,890 | GA | 1,062 | ME | 5,776 | FL | 4,616 | WA | 10,202 | LA | 6,050 | WV | 3,862 | DC | 1,452 | KY | 222 | NV | 601 |
| 29 | VA | 11,847 | NC | 1,061 | KY | 5,775 | ND | 4,582 | KS | 9,972 | WA | 5,925 | MI | 3,857 | GA | 1,389 | MA | 204 | OH | 601 |
| 30 | KS | 11,702 | OH | 1,057 | MT | 5,712 | MI | 4,321 | OR | 9,945 | MO | 5,871 | KS | 3,833 | WA | 1,386 | TN | 190 | MI | 599 |
| 31 | OR | 11,602 | NE | 1,035 | AL | 5,447 | AZ | 4,246 | MO | 9,875 | OR | 5,766 | LA | 3,789 | KY | 1,329 | NM | 186 | KS | 582 |
| 32 | SC | 11,524 | OK | 1,030 | NC | 5,446 | KS | 4,128 | NM | 9,734 | CA | 5,709 | GA | 3,785 | MT | 1,321 | IN | 185 | PA | 577 |
| 33 | MO | 11,382 | ME | 1,024 | NH | 5,432 | AK | 4,057 | SC | 9,732 | GA | 5,590 | CA | 3,779 | CA | 1,288 | MI | 183 | MO | 574 |
| 34 | CA | 11,223 | MO | 1,003 | IL | 5,417 | WV | 3,984 | AR | 9,616 | IN | 5,471 | KY | 3,747 | SC | 1,279 | DE | 183 | WI | 563 |
| 35 | NM | 11,026 | WA | 974 | SC | 5,351 | CA | 3,861 | CA | 9,595 | AR | 5,430 | SC | 3,737 | NV | 1,272 | RI | 182 | GA | 562 |
| 36 | AR | 10,785 | WI | 960 | LA | 5,193 | WA | 3,858 | IN | 9,548 | SC | 5,425 | AR | 3,631 | NM | 1,249 | VA | 179 | IN | 561 |
| 37 | TX | 10,629 | MD | 943 | MO | 4,778 | TN | 3,832 | KY | 9,312 | FL | 5,370 | CO | 3,620 | AL | 1,234 | ID | 142 | AL | 560 |
| 38 | CO | 10,538 | IN | 927 | VA | 4,708 | IN | 3,558 | GA | 9,202 | TN | 5,336 | NC | 3,609 | NC | 1,221 | CO | 139 | NE | 557 |
| 39 | KY | 10,523 | OR | 920 | ID | 4,688 | KY | 3,546 | AL | 9,028 | KY | 5,328 | NM | 3,595 | MO | 1,218 | OR | 136 | NC | 545 |
| 40 | GA | 10,486 | IA | 908 | GA | 4,612 | OK | 3,520 | CO | 8,985 | NC | 5,254 | SD | 3,592 | KS | 1,202 | TX | 129 | KY | 540 |
| 41 | SD | 10,278 | NV | 876 | CO | 4,579 | MN | 3,460 | SD | 8,881 | SD | 5,247 | TN | 3,555 | UT | 1,193 | MD | 125 | TN | 511 |
| 42 | AL | 9,939 | NH | 874 | MS | 4,555 | AL | 3,418 | FL | 8,755 | NM | 5,234 | IN | 3,516 | TN | 1,188 | WA | 116 | AR | 497 |
| 43 | NV | 9,642 | MA | 859 | OK | 4,453 | MS | 3,167 | TN | 8,630 | AL | 5,164 | AL | 3,359 | AR | 1,058 | GA | 115 | MS | 495 |
| 44 | FL | 9,628 | KS | 858 | TN | 4,348 | UT | 2,896 | TX | 8,593 | CO | 5,159 | OR | 3,350 | SD | 1,050 | NV | 102 | TX | 485 |
| 45 | NC | 9,340 | NJ | 856 | NE | 4,174 | NC | 2,833 | NC | 8,512 | TX | 5,125 | FL | 3,214 | MS | 1,049 | AZ | 101 | FL | 481 |
| 46 | TN | 9,284 | ID | 826 | TX | 4,144 | NV | 2,680 | NV | 8,414 | NV | 4,829 | NV | 3,180 | CO | 983 | SC | 98 | MN | 453 |
| 47 | MS | 9,072 | CT | 823 | UT | 4,143 | NM | 1,927 | MS | 8,263 | MS | 4,628 | MS | 3,098 | OK | 977 | NC | 97 | OK | 447 |
| 48 | OK | 9,003 | VA | 793 | FL | 3,863 | ID | 1,891 | OK | 7,829 | OK | 4,228 | OK | 2,883 | ID | 957 | CA | 95 | SD | 435 |
| 49 | AZ | 8,786 | CO | 787 | AZ | 3,371 | AR | 1,283 | AZ | 7,528 | UT | 4,096 | AZ | 2,855 | FL | 954 | FL | 78 | UT | 400 |
| 50 | UT | 7,714 | MN | 784 | SD | 3,165 | VT | 849 | ID | 6,621 | AZ | 4,091 | ID | 2,741 | AZ | 889 | UT | 63 | ID | 381 |
| 51 | ID | 7,406 | UT | 675 | DC | X | HI | 295 | UT | 6,500 | ID | 3,939 | UT | 2,562 | TX | 626 | HI | 53 | AZ | 348 |

X Not applicable.

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Enrollments used to calculate per pupil amounts represent fall 2013 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: 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. 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. 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, 2014 Annual Survey of School System Finances.

Table 12.

States Ranked According to Relation of Public Elementary-Secondary School System Finance Amounts to \$1,000 Personal Income: Fiscal Year 2014

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

| Rank | Elementary-secondary revenue | | | | | | | Current spending | | | | | | | | | | | | |
|------|------------------------------|--------------|----------------------|-------------|--------------------|--------------|--------------------|--------------------|-----------|--------------------|-------------|--------------|------------------------|-------------------|-----------------------|-------------|-----------|-------------|-----------|-------------|
| | State | | From federal sources | | From state sources | | From local sources | | State | | Instruction | | General administration | | School administration | | | | | |
| | State | Total | State | Total | State | Total | State | Total ¹ | State | Total ¹ | State | Salaries | State | Employee benefits | State | Total | | | | |
| | US | 43.91 | US | 3.76 | US | 20.52 | US | 19.64 | US | 38.46 | US | 23.49 | US | 15.05 | US | 5.81 | US | 0.72 | US | 2.09 |
| 1 | AK | 67.60 | AK | 8.19 | VT | 53.20 | NY | 31.18 | AK | 63.61 | NY | 38.04 | NY | 21.61 | AK | 14.26 | DC | 1.78 | NM | 5.66 |
| 2 | VT | 59.51 | LA | 6.73 | AK | 45.40 | NJ | 30.92 | VT | 55.35 | AK | 35.63 | VT | 20.55 | NY | 11.56 | IL | 1.78 | AK | 4.00 |
| 3 | WY | 58.63 | MS | 6.61 | HI | 37.71 | IL | 28.28 | NY | 53.72 | VT | 33.99 | WY | 18.71 | VT | 8.63 | ME | 1.54 | VT | 3.73 |
| 4 | NY | 57.85 | NM | 6.34 | AR | 37.07 | DC | 27.11 | NJ | 50.76 | NJ | 30.39 | NJ | 18.68 | IL | 8.61 | ND | 1.41 | MD | 2.72 |
| 5 | NJ | 55.68 | WV | 5.40 | NM | 34.06 | NE | 26.90 | WY | 48.50 | WY | 28.67 | AK | 18.17 | WV | 8.56 | NH | 1.37 | WY | 2.64 |
| 6 | WV | 53.74 | KY | 5.22 | WY | 31.95 | CT | 26.63 | WV | 48.42 | WV | 27.98 | NE | 17.56 | DE | 7.95 | MS | 1.30 | WV | 2.61 |
| 7 | IL | 50.75 | AR | 5.11 | WV | 31.21 | NH | 26.56 | IL | 45.32 | NE | 27.43 | ME | 17.17 | CT | 7.79 | MT | 1.25 | SC | 2.60 |
| 8 | SC | 49.66 | MT | 5.11 | IN | 30.33 | ME | 26.53 | ME | 44.49 | IL | 27.25 | GA | 17.12 | MI | 7.72 | MO | 1.22 | DE | 2.56 |
| 9 | ME | 49.65 | SD | 4.92 | MN | 29.58 | PA | 26.45 | RI | 43.56 | CT | 26.34 | TX | 16.77 | WY | 7.66 | MN | 1.21 | GA | 2.54 |
| 10 | NM | 48.95 | TX | 4.86 | DE | 27.44 | RI | 25.42 | NM | 43.22 | RI | 26.28 | IA | 16.72 | NJ | 7.54 | VT | 1.21 | NJ | 2.45 |
| 11 | IN | 48.29 | GA | 4.80 | MI | 25.96 | MA | 23.98 | AR | 42.73 | PA | 26.10 | WV | 16.61 | ME | 7.37 | NE | 1.19 | ME | 2.45 |
| 12 | AR | 47.89 | SC | 4.80 | KY | 25.07 | OH | 23.97 | SC | 42.40 | ME | 26.06 | RI | 16.57 | IN | 7.24 | OH | 1.10 | MS | 2.42 |
| 13 | OH | 47.69 | HI | 4.60 | KS | 24.53 | WY | 22.95 | GA | 41.98 | GA | 25.64 | IL | 16.33 | PA | 7.16 | WI | 1.08 | CT | 2.42 |
| 14 | GA | 47.42 | AL | 4.54 | NV | 24.22 | TX | 22.78 | NE | 41.70 | DE | 25.34 | KY | 16.26 | MD | 7.10 | PA | 1.07 | HI | 2.41 |
| 15 | RI | 47.10 | AZ | 4.53 | IA | 24.01 | MD | 22.35 | CT | 41.69 | NH | 25.15 | AR | 16.12 | RI | 7.09 | OK | 1.04 | NV | 2.39 |
| 16 | CT | 47.04 | TN | 4.29 | WA | 23.66 | SC | 21.80 | PA | 41.01 | MA | 24.80 | SC | 16.10 | NH | 7.08 | SD | 1.03 | AL | 2.37 |
| 17 | PA | 47.00 | OK | 4.27 | NY | 23.51 | GA | 21.76 | DE | 40.77 | IA | 24.15 | CT | 16.00 | OR | 6.99 | IA | 1.02 | OR | 2.35 |
| 18 | DE | 45.89 | NC | 4.11 | WI | 23.26 | MO | 20.53 | OH | 40.53 | AR | 24.15 | NM | 15.96 | WI | 6.62 | NJ | 1.00 | KY | 2.35 |
| 19 | IA | 45.81 | ID | 4.05 | SC | 23.06 | VA | 19.95 | MS | 40.44 | OH | 24.07 | MN | 15.92 | LA | 6.45 | AL | 1.00 | NH | 2.27 |
| 20 | KY | 45.68 | MI | 4.03 | AL | 23.05 | SD | 19.63 | KY | 40.42 | MT | 24.05 | NH | 15.68 | UT | 6.42 | AR | 0.99 | IA | 2.25 |
| 21 | NE | 45.42 | CA | 4.01 | ID | 22.96 | LA | 19.03 | MT | 40.21 | MD | 23.96 | DE | 15.63 | GA | 6.28 | LA | 0.96 | IN | 2.25 |
| 22 | TX | 45.31 | ND | 3.96 | ND | 22.89 | IA | 18.43 | NH | 39.85 | SC | 23.84 | MT | 15.49 | NE | 6.06 | KY | 0.96 | IL | 2.23 |
| 23 | MI | 45.18 | FL | 3.84 | NJ | 22.44 | WI | 18.18 | IA | 39.58 | MN | 23.29 | MA | 15.39 | MA | 5.94 | WV | 0.96 | LA | 2.21 |
| 24 | WI | 44.82 | IL | 3.84 | MS | 22.29 | CO | 18.16 | WI | 39.43 | NM | 23.24 | MD | 15.38 | KY | 5.77 | WY | 0.95 | CO | 2.21 |
| 25 | MD | 44.79 | RI | 3.84 | UT | 22.28 | MT | 17.44 | MI | 39.05 | WI | 23.17 | WI | 15.19 | IA | 5.57 | KS | 0.90 | AR | 2.21 |
| 26 | MS | 44.40 | WY | 3.73 | OR | 21.91 | OR | 17.17 | MA | 39.02 | KY | 23.13 | MS | 15.16 | NM | 5.55 | CT | 0.89 | MT | 2.19 |
| 27 | LA | 44.05 | IN | 3.71 | NC | 21.10 | WV | 17.13 | MD | 38.85 | MI | 22.83 | OH | 15.06 | SC | 5.51 | AK | 0.89 | UT | 2.15 |
| 28 | NH | 43.98 | NE | 3.68 | GA | 20.86 | AZ | 16.45 | IN | 38.23 | MS | 22.65 | MO | 15.02 | OH | 5.49 | NY | 0.85 | KS | 2.13 |
| 29 | MA | 43.42 | MO | 3.68 | MT | 20.85 | UT | 15.57 | AL | 38.22 | KS | 22.34 | PA | 14.65 | VA | 5.32 | NM | 0.82 | NC | 2.11 |
| 30 | MT | 43.40 | VT | 3.64 | CA | 20.77 | MS | 15.50 | LA | 37.85 | HI | 22.33 | VA | 14.40 | MN | 5.29 | IN | 0.74 | CA | 2.11 |
| 31 | HI | 43.19 | UT | 3.63 | OH | 20.13 | FL | 15.44 | OR | 37.48 | OR | 22.20 | AL | 14.22 | AL | 5.22 | TN | 0.74 | MI | 2.11 |
| 32 | MN | 42.86 | OH | 3.59 | MD | 19.83 | KY | 15.40 | HI | 37.28 | UT | 22.03 | HI | 14.10 | HI | 5.20 | ID | 0.70 | MO | 2.10 |
| 33 | KS | 42.74 | NV | 3.49 | ME | 19.64 | DE | 15.24 | TX | 36.63 | IN | 21.91 | IN | 14.07 | MS | 5.13 | MI | 0.64 | TX | 2.07 |
| 34 | OR | 42.44 | ME | 3.48 | IL | 18.63 | MI | 15.19 | KS | 36.44 | AL | 21.87 | KS | 14.00 | NV | 5.06 | VA | 0.56 | VA | 2.05 |
| 35 | AL | 42.06 | WI | 3.38 | CT | 18.53 | KS | 15.08 | MO | 36.20 | TX | 21.84 | NC | 13.98 | MT | 4.82 | TX | 0.55 | OH | 2.04 |
| 36 | MO | 41.73 | IA | 3.37 | OK | 18.45 | TN | 14.89 | MN | 35.88 | MO | 21.52 | TN | 13.81 | NC | 4.73 | DE | 0.53 | RI | 2.00 |
| 37 | UT | 41.48 | OR | 3.37 | LA | 18.29 | OK | 14.59 | UT | 34.95 | LA | 21.31 | UT | 13.78 | AR | 4.70 | GA | 0.52 | TN | 1.99 |
| 38 | WA | 39.10 | DE | 3.21 | RI | 17.85 | AL | 14.47 | VA | 34.52 | VA | 20.91 | MI | 13.55 | ID | 4.68 | RI | 0.51 | WI | 1.98 |
| 39 | ND | 38.88 | NY | 3.17 | TX | 17.66 | IN | 14.24 | TN | 33.54 | TN | 20.74 | ID | 13.42 | TN | 4.62 | OR | 0.50 | NE | 1.98 |
| 40 | NV | 38.37 | KS | 3.13 | MO | 17.52 | AK | 14.01 | NV | 33.49 | NC | 20.36 | LA | 13.34 | ND | 4.52 | MA | 0.50 | WA | 1.94 |
| 41 | CA | 37.77 | WA | 3.11 | PA | 17.46 | CA | 12.99 | NC | 32.98 | ID | 19.29 | ND | 13.31 | MO | 4.46 | CO | 0.49 | NY | 1.90 |
| 42 | OK | 37.31 | PA | 3.08 | MA | 17.36 | WA | 12.33 | WA | 32.60 | ND | 19.28 | CA | 12.72 | WA | 4.43 | SC | 0.42 | ID | 1.86 |
| 43 | VA | 37.25 | DC | 3.03 | TN | 16.90 | ND | 12.02 | OK | 32.45 | NV | 19.22 | CO | 12.71 | KS | 4.39 | NV | 0.41 | OK | 1.85 |
| 44 | CO | 37.00 | CO | 2.76 | CO | 16.08 | NC | 10.98 | ND | 32.43 | CA | 19.22 | NV | 12.66 | CA | 4.33 | AZ | 0.39 | DC | 1.65 |
| 45 | ID | 36.26 | MD | 2.62 | NH | 15.01 | MN | 10.83 | ID | 32.42 | WA | 18.93 | WA | 12.65 | OK | 4.05 | NC | 0.37 | ND | 1.63 |
| 46 | NC | 36.19 | VA | 2.49 | NE | 14.84 | NV | 10.67 | CA | 32.30 | SD | 18.39 | SD | 12.40 | SD | 3.62 | WA | 0.37 | MA | 1.63 |
| 47 | TN | 36.08 | MN | 2.45 | VA | 14.81 | ID | 9.26 | CO | 31.57 | CO | 18.14 | OR | 12.25 | CO | 3.45 | MD | 0.35 | FL | 1.61 |
| 48 | SD | 35.47 | NH | 2.41 | AZ | 13.06 | NM | 8.56 | SD | 30.94 | FL | 17.96 | OK | 11.95 | AZ | 3.44 | UT | 0.34 | PA | 1.58 |
| 49 | AZ | 34.04 | NJ | 2.32 | FL | 12.92 | AR | 5.70 | AZ | 29.33 | OK | 17.53 | AZ | 11.06 | FL | 3.19 | CA | 0.32 | SD | 1.50 |
| 50 | FL | 32.20 | MA | 2.09 | SD | 10.92 | VT | 2.66 | FL | 29.28 | AZ | 16.02 | FL | 10.75 | TX | 2.67 | FL | 0.26 | MN | 1.42 |
| 51 | DC | 30.14 | CT | 1.88 | DC | X | HI | 0.88 | DC | 20.39 | DC | 11.30 | DC | 8.78 | DC | 1.46 | HI | 0.16 | AZ | 1.35 |

X Not applicable.

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Data used to calculate rankings is from the U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (or revised state personal income estimates): March 25, 2016 (2013 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. 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, 2014 Annual Survey of School System Finances.

Table 13.

Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2014

(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, 2013 | 48,349,251 | 10,539,248 | 6,588,712 | 5,028,130 | 7,170,269 | 4,243,194 | 5,387,121 | 9,392,577 |
| Elementary-secondary revenue | 617,633,773 | 132,822,479 | 74,204,332 | 56,792,521 | 86,934,459 | 55,875,699 | 72,816,749 | 138,187,534 |
| From federal sources | 52,882,083 | 13,105,232 | 7,129,931 | 4,977,320 | 6,983,783 | 3,829,451 | 5,069,272 | 11,787,094 |
| Through state | 48,796,484 | 12,233,508 | 6,682,998 | 4,736,563 | 6,316,487 | 3,606,188 | 4,746,554 | 10,474,186 |
| Child nutrition programs | 14,269,930 | 3,634,571 | 2,075,071 | 1,532,591 | 1,973,216 | 1,136,247 | 1,374,395 | 2,543,839 |
| Other and nonspecified | 34,526,554 | 8,598,937 | 4,607,927 | 3,203,972 | 4,343,271 | 2,469,941 | 3,372,159 | 7,930,347 |
| Direct | 4,085,599 | 871,724 | 446,933 | 240,757 | 667,296 | 223,263 | 322,718 | 1,312,908 |
| From state sources | 288,584,445 | 57,869,986 | 36,949,694 | 29,953,932 | 42,612,487 | 24,823,255 | 31,712,395 | 64,662,696 |
| General formula assistance | 200,922,723 | 38,572,122 | 27,502,789 | 21,886,147 | 31,003,001 | 17,354,999 | 21,249,968 | 43,353,697 |
| Compensatory programs | 4,333,080 | 1,143,504 | 592,202 | 532,469 | 601,812 | 302,069 | 418,653 | 742,371 |
| Special education | 19,038,061 | 5,056,395 | 2,024,603 | 1,520,066 | 2,234,819 | 1,419,261 | 2,273,009 | 4,509,908 |
| Staff improvement programs | 4,382,331 | 730,165 | 426,393 | 472,678 | 706,107 | 450,508 | 570,640 | 1,025,840 |
| Vocational programs | 1,090,003 | 238,263 | 156,958 | 111,614 | 136,326 | 70,733 | 98,948 | 277,161 |
| Capital outlay and debt service programs | 6,723,329 | 1,203,918 | 718,079 | 551,031 | 934,095 | 553,618 | 847,835 | 1,914,753 |
| Transportation | 3,813,303 | 553,534 | 331,174 | 326,639 | 527,048 | 361,212 | 506,643 | 1,207,053 |
| Other | 31,634,543 | 8,630,414 | 3,515,530 | 3,018,995 | 3,791,638 | 2,457,126 | 3,265,703 | 6,955,137 |
| Payments on behalf of LEA | 15,347,355 | 1,678,172 | 1,528,864 | 1,396,870 | 2,552,155 | 1,689,944 | 2,323,100 | 4,178,250 |
| Nonspecified | 1,299,717 | 63,499 | 153,102 | 137,423 | 125,486 | 163,785 | 157,896 | 498,526 |
| From local sources | 276,167,245 | 61,847,261 | 30,124,707 | 21,861,269 | 37,338,189 | 27,222,993 | 36,035,082 | 61,737,744 |
| Taxes ¹ | 188,440,912 | 30,862,299 | 21,341,486 | 15,789,278 | 27,314,567 | 20,350,343 | 26,867,675 | 45,915,264 |
| Property taxes | 179,987,314 | 29,333,689 | 19,569,970 | 15,117,624 | 25,972,502 | 19,672,280 | 25,878,071 | 44,443,178 |
| Contributions from parent government | 50,607,247 | 24,091,476 | 4,450,061 | 2,649,700 | 5,005,807 | 3,801,829 | 5,052,430 | 5,555,944 |
| From other local governments | 7,664,823 | 571,341 | 1,136,403 | 763,012 | 1,032,679 | 632,366 | 891,422 | 2,637,600 |
| Current charges ¹ | 14,495,505 | 2,381,892 | 1,658,157 | 1,336,467 | 2,016,996 | 1,296,547 | 1,734,280 | 4,071,166 |
| Tuition and transportation | 1,316,050 | 186,801 | 138,111 | 151,662 | 156,153 | 116,273 | 150,875 | 416,175 |
| School lunch | 5,869,697 | 861,536 | 673,365 | 568,391 | 932,498 | 611,899 | 776,986 | 1,445,022 |
| Other | 14,958,758 | 3,940,253 | 1,538,600 | 1,322,812 | 1,968,140 | 1,141,908 | 1,489,275 | 3,557,770 |
| Elementary-secondary expenditure | 613,637,958 | 134,816,049 | 74,054,446 | 56,496,804 | 85,922,231 | 54,894,751 | 71,144,153 | 136,309,524 |
| Current spending | 546,667,764 | 119,012,155 | 65,084,202 | 50,036,856 | 76,523,790 | 49,637,607 | 63,961,782 | 122,411,372 |
| By function: | | | | | | | | |
| Instruction | 330,396,613 | 75,853,660 | 38,900,048 | 29,740,391 | 46,015,544 | 30,192,168 | 38,725,988 | 70,968,814 |
| Support services | 187,896,891 | 36,977,458 | 22,480,639 | 17,405,362 | 26,405,291 | 17,051,710 | 22,241,519 | 45,334,912 |
| Pupil support services | 29,924,452 | 4,777,941 | 3,674,991 | 2,934,306 | 4,550,281 | 2,902,476 | 3,692,429 | 7,392,028 |
| Instructional staff support | 24,607,958 | 5,337,550 | 3,273,704 | 2,430,287 | 3,350,792 | 2,078,631 | 2,724,600 | 5,412,394 |
| General administration | 10,150,330 | 1,023,814 | 817,008 | 564,284 | 1,112,649 | 916,500 | 1,382,233 | 4,333,842 |
| School administration | 29,360,264 | 6,202,885 | 3,809,905 | 2,911,593 | 4,312,075 | 2,612,376 | 3,347,585 | 6,163,845 |
| Operation and maintenance of plant | 50,986,374 | 11,025,919 | 6,058,293 | 4,745,718 | 7,184,702 | 4,674,810 | 5,987,878 | 11,309,054 |
| Pupil transportation | 23,891,155 | 4,865,423 | 2,579,379 | 1,929,892 | 3,266,609 | 2,236,395 | 2,997,905 | 6,015,552 |
| Other and nonspecified | 18,976,358 | 3,743,926 | 2,267,359 | 1,889,282 | 2,628,183 | 1,630,522 | 2,108,889 | 4,708,197 |
| Other current spending | 28,374,260 | 6,181,037 | 3,703,515 | 2,891,103 | 4,102,955 | 2,393,729 | 2,994,275 | 6,107,646 |
| By selected objects: | | | | | | | | |
| Total salaries and wages ¹ | 313,377,449 | 67,188,362 | 38,685,952 | 29,725,235 | 44,684,012 | 28,512,946 | 36,601,407 | 67,979,535 |
| Instructional salaries | 211,661,281 | 46,297,281 | 25,709,304 | 19,783,789 | 30,159,543 | 19,492,899 | 25,025,179 | 45,193,286 |
| Support services salaries | 92,134,391 | 18,749,100 | 11,687,369 | 8,962,299 | 13,112,702 | 8,223,629 | 10,573,055 | 20,826,237 |
| Total employee benefits ¹ | 122,052,709 | 25,795,138 | 13,593,431 | 10,921,206 | 17,411,347 | 11,650,101 | 15,009,980 | 27,671,506 |
| Instructional benefits | 81,774,031 | 18,278,603 | 8,818,795 | 7,061,921 | 11,491,057 | 7,830,389 | 10,117,653 | 18,175,613 |
| Support services benefits | 36,624,106 | 6,775,643 | 4,255,035 | 3,469,986 | 5,359,989 | 3,507,583 | 4,517,394 | 8,738,476 |
| Capital outlay | 47,558,109 | 10,834,667 | 6,306,387 | 4,574,194 | 6,755,517 | 3,646,458 | 5,228,746 | 10,212,140 |
| Construction | 35,952,347 | 8,848,321 | 4,899,032 | 3,558,172 | 5,046,548 | 2,635,154 | 3,840,511 | 7,124,609 |
| Equipment | 8,637,258 | 1,452,485 | 965,817 | 740,820 | 1,275,619 | 769,512 | 1,006,546 | 2,426,459 |
| Instructional equipment only | 2,093,242 | 304,585 | 214,710 | 183,397 | 293,709 | 207,162 | 278,152 | 611,527 |
| Land and existing structures | 2,968,504 | 533,861 | 441,538 | 275,202 | 433,350 | 241,792 | 381,689 | 661,072 |
| Interest on debt | 17,441,220 | 4,631,440 | 2,609,470 | 1,843,001 | 2,408,832 | 1,439,570 | 1,779,550 | 2,729,357 |
| Payments to other governments | 1,970,865 | 337,787 | 54,387 | 42,753 | 234,092 | 171,116 | 174,075 | 956,655 |
| Debt outstanding | 416,175,703 | 98,409,071 | 59,325,732 | 45,282,575 | 59,324,504 | 35,617,093 | 44,554,254 | 73,662,474 |
| Long-term | 409,342,005 | 97,404,920 | 58,458,710 | 44,880,598 | 58,407,755 | 34,907,360 | 43,551,553 | 71,731,109 |
| Short-term | 6,833,698 | 1,004,151 | 867,022 | 401,977 | 916,749 | 709,733 | 1,002,701 | 1,931,365 |
| Long-term debt issued | 43,487,868 | 9,194,241 | 5,842,852 | 5,558,912 | 5,763,290 | 3,784,271 | 4,517,285 | 8,827,017 |
| Long-term debt retired | 39,366,661 | 9,466,467 | 4,937,173 | 3,855,981 | 5,289,554 | 3,543,311 | 4,531,846 | 7,742,329 |

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditures for adult education, community services, and other nonelementary-secondary programs are included under "Current spending" and "Other current spending," but are excluded from these categories in the per pupil data displayed in Table 14. Enrollments represent fall 2013 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: 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. 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. 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, 2014 Annual Survey of School System Finances.

Table 14.

Per Pupil Amounts of Public Elementary-Secondary School System Finances by Enrollment-Size Groups: Fiscal Year 2014

(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, 2013. | 48,349,251 | 10,539,248 | 6,588,712 | 5,028,130 | 7,170,269 | 4,243,194 | 5,387,121 | 9,392,577 |
| Elementary-secondary revenue. | 12,774.42 | 12,602.65 | 11,262.34 | 11,294.96 | 12,124.30 | 13,168.31 | 13,516.82 | 14,712.42 |
| From federal sources. | 1,093.75 | 1,243.47 | 1,082.14 | 989.89 | 973.99 | 902.49 | 941.00 | 1,254.94 |
| Through state. | 1,009.25 | 1,160.76 | 1,014.31 | 942.01 | 880.93 | 849.88 | 881.09 | 1,115.16 |
| Child nutrition programs. | 295.14 | 344.86 | 314.94 | 304.80 | 275.19 | 267.78 | 255.13 | 270.84 |
| Other and nonspecified. | 714.11 | 815.90 | 699.37 | 637.21 | 605.73 | 582.09 | 625.97 | 844.32 |
| Direct. | 84.50 | 82.71 | 67.83 | 47.88 | 93.06 | 52.62 | 59.91 | 139.78 |
| From state sources. | 5,968.75 | 5,490.90 | 5,608.03 | 5,957.27 | 5,942.94 | 5,850.13 | 5,886.71 | 6,884.45 |
| General formula assistance. | 4,155.65 | 3,659.86 | 4,174.23 | 4,352.74 | 4,323.83 | 4,090.08 | 3,944.59 | 4,615.74 |
| Compensatory programs. | 89.62 | 108.50 | 89.88 | 105.90 | 83.93 | 71.19 | 77.71 | 79.04 |
| Special education. | 393.76 | 479.77 | 307.28 | 302.31 | 311.68 | 334.48 | 421.93 | 480.16 |
| Staff improvement programs. | 90.64 | 69.28 | 64.72 | 94.01 | 98.48 | 106.17 | 105.93 | 109.22 |
| Vocational programs. | 22.54 | 22.61 | 23.82 | 22.20 | 19.01 | 16.67 | 18.37 | 29.51 |
| Capital outlay and debt service programs. | 139.06 | 114.23 | 108.99 | 109.59 | 130.27 | 130.47 | 157.38 | 203.86 |
| Transportation. | 78.87 | 52.52 | 50.26 | 64.96 | 73.50 | 85.13 | 94.05 | 128.51 |
| Other. | 654.29 | 818.88 | 533.57 | 600.42 | 528.80 | 579.07 | 606.21 | 740.49 |
| Payments on behalf of LEA. | 317.43 | 159.23 | 232.04 | 277.81 | 355.94 | 398.27 | 431.23 | 444.85 |
| Nonspecified. | 26.88 | 6.03 | 23.24 | 27.33 | 17.50 | 38.60 | 29.31 | 53.08 |
| From local sources. | 5,711.92 | 5,868.28 | 4,572.17 | 4,347.79 | 5,207.36 | 6,415.68 | 6,689.12 | 6,573.04 |
| Taxes ¹ | 3,897.49 | 2,928.32 | 3,239.10 | 3,140.19 | 3,809.42 | 4,796.00 | 4,987.39 | 4,888.46 |
| Property taxes. | 3,722.65 | 2,783.28 | 2,970.23 | 3,006.61 | 3,622.25 | 4,636.20 | 4,803.69 | 4,731.73 |
| Contributions from parent government. | 1,046.70 | 2,285.88 | 675.41 | 526.98 | 698.13 | 895.98 | 937.87 | 591.52 |
| From other local governments. | 158.53 | 54.21 | 172.48 | 151.75 | 144.02 | 149.03 | 165.47 | 280.82 |
| Current charges ¹ | 299.81 | 226.00 | 251.67 | 265.80 | 281.30 | 305.56 | 321.93 | 433.45 |
| Tuition and transportation. | 27.22 | 17.72 | 20.96 | 30.16 | 21.78 | 27.40 | 28.01 | 44.31 |
| School lunch. | 121.40 | 81.75 | 102.20 | 113.04 | 130.05 | 144.21 | 144.23 | 153.85 |
| Other. | 309.39 | 373.86 | 233.52 | 263.08 | 274.49 | 269.12 | 276.45 | 378.79 |
| Elementary-secondary expenditure. | 12,394.08 | 12,365.32 | 10,976.43 | 11,025.96 | 11,737.93 | 12,611.25 | 12,920.35 | 14,254.13 |
| Current spending. | 11,008.94 | 10,865.79 | 9,614.97 | 9,741.20 | 10,427.18 | 11,372.29 | 11,587.11 | 12,774.44 |
| By function: | | | | | | | | |
| Instruction. | 6,654.36 | 6,889.97 | 5,757.40 | 5,827.62 | 6,295.92 | 6,903.73 | 7,012.44 | 7,417.37 |
| Support services. | 3,886.24 | 3,508.55 | 3,411.99 | 3,461.60 | 3,682.61 | 4,018.60 | 4,128.65 | 4,826.67 |
| Pupil support services. | 618.92 | 453.35 | 557.77 | 583.58 | 634.60 | 684.03 | 685.42 | 787.01 |
| Instructional staff support. | 508.96 | 506.45 | 496.87 | 483.34 | 467.32 | 489.87 | 505.76 | 576.24 |
| General administration. | 209.94 | 97.14 | 124.00 | 112.23 | 155.18 | 215.99 | 256.58 | 461.41 |
| School administration. | 607.25 | 588.55 | 578.25 | 579.06 | 601.38 | 615.66 | 621.41 | 656.25 |
| Operation and maintenance of plant. | 1,054.54 | 1,046.18 | 919.50 | 943.83 | 1,002.01 | 1,101.72 | 1,111.52 | 1,204.04 |
| Pupil transportation. | 494.14 | 461.65 | 391.48 | 383.82 | 455.58 | 527.05 | 556.49 | 640.46 |
| Other and nonspecified. | 392.49 | 355.24 | 344.13 | 375.74 | 366.54 | 384.27 | 391.47 | 501.27 |
| Other current spending. | 468.34 | 467.27 | 445.58 | 451.98 | 448.65 | 449.96 | 446.02 | 530.39 |
| By selected objects: | | | | | | | | |
| Total salaries and wages ¹ | 6,481.54 | 6,375.06 | 5,871.55 | 5,911.79 | 6,231.85 | 6,719.69 | 6,794.24 | 7,237.58 |
| Instructional salaries. | 4,377.76 | 4,392.84 | 3,902.02 | 3,934.62 | 4,206.19 | 4,593.92 | 4,645.37 | 4,811.60 |
| Support services salaries. | 1,905.60 | 1,778.98 | 1,773.85 | 1,782.43 | 1,828.76 | 1,938.08 | 1,962.65 | 2,217.31 |
| Total employee benefits ¹ | 2,524.40 | 2,447.53 | 2,063.14 | 2,172.02 | 2,428.27 | 2,745.60 | 2,786.27 | 2,946.10 |
| Instructional benefits. | 1,691.32 | 1,734.34 | 1,338.47 | 1,404.48 | 1,602.60 | 1,845.40 | 1,878.12 | 1,935.10 |
| Support services benefits. | 757.49 | 642.90 | 645.81 | 690.11 | 747.53 | 826.64 | 838.55 | 930.36 |
| Capital outlay. | 983.64 | 1,028.03 | 957.15 | 909.72 | 942.16 | 859.37 | 970.60 | 1,087.26 |
| Construction. | 743.60 | 839.56 | 743.55 | 707.65 | 703.82 | 621.03 | 712.91 | 758.54 |
| Equipment. | 178.64 | 137.82 | 146.59 | 147.34 | 177.90 | 181.35 | 186.84 | 258.34 |
| Instructional equipment only. | 43.29 | 28.90 | 32.59 | 36.47 | 40.96 | 48.82 | 51.63 | 65.11 |
| Land and existing structures. | 61.40 | 50.65 | 67.01 | 54.73 | 60.44 | 56.98 | 70.85 | 70.38 |
| Interest on debt. | 360.73 | 439.45 | 396.05 | 366.54 | 335.95 | 339.27 | 330.33 | 290.59 |
| Payments to other governments. | 40.76 | 32.05 | 8.25 | 8.50 | 32.65 | 40.33 | 32.31 | 101.85 |
| Debt outstanding. | 8,607.70 | 9,337.39 | 9,004.15 | 9,005.85 | 8,273.68 | 8,393.93 | 8,270.51 | 7,842.63 |
| Long-term. | 8,466.36 | 9,242.11 | 8,872.56 | 8,925.90 | 8,145.82 | 8,226.67 | 8,084.38 | 7,637.00 |
| Short-term. | 141.34 | 95.28 | 131.59 | 79.95 | 127.85 | 167.26 | 186.13 | 205.63 |
| Long-term debt issued. | 899.45 | 872.38 | 886.80 | 1,105.56 | 803.78 | 891.84 | 838.53 | 939.79 |
| Long-term debt retired. | 814.21 | 898.21 | 749.34 | 766.88 | 737.71 | 835.06 | 841.24 | 824.30 |

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditures for adult education, community services, and other nonelementary-secondary programs are excluded from the current spending categories in this table. Enrollments represent fall 2013 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: 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. 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. 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, 2014 Annual Survey of School System Finances.

Table 15.

Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2014

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

| Rank | School system | State | Enrollment ¹ | Elementary-secondary revenue | | | | | | | | |
|------|---------------------------|----------------|-------------------------|------------------------------|-----------------|---------|-------------------|-----------------|------------------------|---------------|----------------------------|-------------------|
| | | | | Total | Federal sources | | | | | State sources | | |
| | | | | | Total | Title I | Special education | Child nutrition | Other and nonspecified | Total | General formula assistance | Special education |
| 1 | New York City | New York | 989,012 | 24,215,438 | 1,814,405 | 719,301 | 311,404 | 408,401 | 375,299 | 9,352,527 | 6,248,782 | 1,903,117 |
| 2 | Los Angeles Unified | California | 653,826 | 8,569,075 | 1,041,701 | 284,172 | 144,670 | 333,467 | 279,392 | 5,339,832 | 4,050,986 | 362,660 |
| 3 | Chicago | Illinois | 396,641 | 5,436,572 | 875,650 | 376,367 | 100,092 | 182,519 | 216,672 | 2,117,023 | 1,695,544 | 0 |
| 4 | Miami-Dade County | Florida | 356,233 | 3,487,639 | 508,115 | 146,154 | 81,574 | 135,158 | 145,229 | 1,184,777 | 425,378 | 73,067 |
| 5 | Clark County | Nevada | 320,532 | 3,028,851 | 271,745 | 84,173 | 51,746 | 90,890 | 44,936 | 1,899,009 | 714,154 | 76,770 |
| 6 | Broward County | Florida | 262,666 | 2,434,610 | 264,645 | 71,376 | 52,654 | 76,366 | 64,249 | 970,048 | 424,141 | 99,848 |
| 7 | Houston | Texas | 211,552 | 2,261,496 | 310,784 | 109,559 | 37,655 | 104,099 | 59,471 | 446,242 | 335,437 | 0 |
| 8 | Hillsborough County | Florida | 203,439 | 1,948,637 | 295,025 | 59,987 | 47,746 | 75,568 | 111,724 | 978,761 | 447,110 | 118,905 |
| 9 | Orange County | Florida | 187,092 | 2,016,464 | 209,640 | 49,846 | 45,434 | 66,771 | 47,589 | 748,805 | 330,419 | 71,336 |
| 10 | Hawaii Public Schools | Hawaii | 186,825 | 2,696,665 | 286,988 | 50,252 | 43,178 | 60,237 | 133,321 | 2,354,601 | 1,077,041 | 445,789 |
| 11 | Fairfax County | Virginia | 183,417 | 2,574,960 | 110,912 | 17,286 | 37,774 | 32,665 | 23,187 | 571,219 | 438,983 | 41,270 |
| 12 | Palm Beach County | Florida | 182,895 | 1,878,577 | 184,144 | 53,577 | 38,159 | 57,459 | 34,949 | 501,598 | 167,701 | 43,583 |
| 13 | Gwinnett County | Georgia | 169,150 | 1,634,831 | 135,461 | 37,435 | 25,927 | 60,475 | 11,624 | 760,064 | 490,121 | 115,036 |
| 14 | Dallas | Texas | 159,713 | 1,684,637 | 281,662 | 82,391 | 32,523 | 88,504 | 78,244 | 383,600 | 337,764 | 0 |
| 15 | Wake County | North Carolina | 153,534 | 1,452,733 | 101,050 | 26,309 | 30,436 | 28,043 | 16,262 | 772,312 | 765,899 | 0 |
| 16 | Montgomery County | Maryland | 151,295 | 2,839,428 | 112,970 | 25,164 | 30,203 | 31,641 | 25,962 | 802,058 | 339,420 | 52,485 |
| 17 | Shelby County | Tennessee | 149,832 | 1,470,379 | 207,599 | 74,564 | 29,940 | 63,089 | 40,006 | 642,459 | 616,592 | 0 |
| 18 | Charlotte/Mecklenburg | North Carolina | 142,991 | 1,418,577 | 137,144 | 39,649 | 28,092 | 45,689 | 23,714 | 711,174 | 696,682 | 0 |
| 19 | Philadelphia | Pennsylvania | 137,674 | 2,756,217 | 279,442 | 122,293 | 0 | 68,928 | 88,221 | 1,416,709 | 984,007 | 127,544 |
| 20 | San Diego Unified | California | 130,303 | 1,664,011 | 146,547 | 40,644 | 23,972 | 48,889 | 33,042 | 464,233 | 248,330 | 67,106 |
| 21 | Duval County | Florida | 127,653 | 1,172,424 | 166,719 | 45,196 | 38,544 | 42,931 | 40,048 | 567,434 | 289,400 | 69,271 |
| 22 | Prince Georges County | Maryland | 125,136 | 2,031,990 | 137,340 | 31,642 | 24,875 | 47,093 | 33,730 | 1,066,361 | 515,305 | 62,977 |
| 23 | Cypress-Fairbanks | Texas | 111,440 | 1,055,405 | 84,507 | 14,872 | 19,737 | 32,292 | 17,606 | 407,456 | 371,772 | 0 |
| 24 | Cobb County | Georgia | 110,001 | 1,111,413 | 75,505 | 19,161 | 17,236 | 26,863 | 12,245 | 440,383 | 410,233 | 0 |
| 25 | Baltimore County | Maryland | 108,191 | 1,622,912 | 93,314 | 24,340 | 24,055 | 27,184 | 17,735 | 693,631 | 350,450 | 47,311 |
| 26 | Pinellas County | Florida | 103,411 | 980,496 | 122,797 | 35,232 | 26,118 | 32,661 | 28,786 | 337,143 | 136,404 | 34,970 |
| 27 | Northside | Texas | 102,129 | 1,008,253 | 94,239 | 17,008 | 17,081 | 30,797 | 29,353 | 382,032 | 331,467 | 0 |
| 28 | Jefferson County | Kentucky | 100,529 | 1,216,767 | 139,572 | 36,783 | N | 40,329 | 62,460 | 484,348 | 261,950 | 0 |
| 29 | DeKalb County | Georgia | 99,388 | 1,125,505 | 133,083 | 43,760 | 20,817 | 39,208 | 29,298 | 441,456 | 270,435 | 65,468 |
| 30 | Polk County | Florida | 97,953 | 893,380 | 110,388 | 25,540 | 21,763 | 35,125 | 27,960 | 489,508 | 242,315 | 52,953 |
| 31 | Fulton County | Georgia | 95,232 | 1,122,984 | 68,971 | 21,391 | 16,439 | 23,599 | 7,542 | 337,029 | 210,040 | 44,550 |
| 32 | Albuquerque | New Mexico | 93,202 | 981,497 | 98,705 | 22,252 | 29,263 | 14 | 47,176 | 704,210 | 652,634 | 289 |
| 33 | Lee County | Florida | 87,425 | 847,241 | 100,912 | 22,934 | 18,843 | 30,298 | 28,837 | 271,228 | 99,740 | 26,138 |
| 34 | Denver | Colorado | 86,046 | 1,121,233 | 125,160 | 31,693 | 17,395 | 33,842 | 42,230 | 322,347 | 284,563 | 16,382 |
| 35 | Jefferson County | Colorado | 86,011 | 868,646 | 53,170 | 9,179 | 15,292 | 13,072 | 15,627 | 362,640 | 327,220 | 13,852 |
| 36 | Prince William County | Virginia | 85,451 | 1,041,588 | 55,492 | 8,614 | 13,976 | 21,663 | 11,239 | 439,072 | 318,448 | 39,684 |
| 37 | Austin | Texas | 85,372 | 1,064,273 | 134,845 | 29,868 | 16,681 | 27,928 | 60,368 | 72,960 | 35,291 | 0 |
| 38 | Baltimore | Maryland | 84,730 | 1,466,484 | 172,564 | 61,297 | 20,910 | 38,112 | 52,245 | 991,832 | 386,251 | 77,477 |
| 39 | Fort Worth | Texas | 84,588 | 843,871 | 114,902 | 30,088 | 13,985 | 35,633 | 35,196 | 343,728 | 294,433 | 0 |
| 40 | Nashville-Davidson County | Tennessee | 82,806 | 941,812 | 112,811 | 27,898 | 18,832 | 33,792 | 32,289 | 271,798 | 252,325 | 0 |
| 41 | Long Beach Unified | California | 81,155 | 823,132 | 101,393 | 21,910 | 14,546 | 27,668 | 37,269 | 555,518 | 432,396 | 41,503 |
| 42 | Milwaukee | Wisconsin | 78,516 | 1,165,993 | 189,945 | 83,862 | 20,164 | 37,613 | 48,306 | 690,032 | 534,183 | 53,584 |
| 43 | Anne Arundel County | Maryland | 78,489 | 1,173,577 | 58,665 | 10,183 | 17,823 | 13,825 | 16,834 | 433,397 | 208,349 | 25,950 |
| 44 | Greenville County | South Carolina | 74,475 | 775,007 | 66,758 | 21,138 | 16,873 | 20,297 | 8,450 | 389,414 | 112,144 | 21,138 |
| 45 | Alpine | Utah | 73,975 | 498,910 | 32,588 | 5,408 | 8,309 | 10,671 | 8,200 | 309,111 | 186,880 | 23,545 |
| 46 | Fresno Unified | California | 73,353 | 777,044 | 111,325 | 43,479 | 14,713 | 37,498 | 15,635 | 549,464 | 428,891 | 36,519 |
| 47 | Guilford County | North Carolina | 72,081 | 760,181 | 98,797 | 27,683 | 16,179 | 26,874 | 28,061 | 380,270 | 373,806 | 0 |
| 48 | Brevard County | Florida | 71,232 | 633,792 | 70,079 | 15,480 | 16,761 | 19,962 | 19,876 | 312,152 | 143,339 | 44,789 |
| 49 | Fort Bend | Texas | 70,931 | 668,819 | 40,882 | 6,884 | 11,218 | 11,239 | 11,541 | 251,855 | 222,504 | 0 |
| 50 | Loudoun County | Virginia | 70,759 | 1,019,133 | 21,090 | 1,019 | 9,782 | 5,139 | 5,150 | 263,890 | 205,078 | 17,955 |

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 2014—Con.

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

| Rank | School system | State | Elementary-secondary revenue—Con. | | | | | | | | | |
|------|---------------------------|----------------|-----------------------------------|------------------------|------------|---------------|----------------|---------------------------------|--------------------------|---------------------------|---------|-----------|
| | | | State sources—Con. | | | Local sources | | | | | | |
| | | | Transportation | Other and nonspecified | Total | Total taxes | Property taxes | Parent government contributions | From cities and counties | From other school systems | Charges | Other |
| 1 | New York City | New York | 0 | 1,200,628 | 13,048,506 | X | X | 11,477,752 | 0 | 0 | 68,593 | 1,502,161 |
| 2 | Los Angeles Unified | California | 0 | 926,186 | 2,187,542 | 1,719,958 | 1,719,958 | X | 73,129 | 70,390 | 111,944 | 212,121 |
| 3 | Chicago | Illinois | 0 | 421,479 | 2,443,899 | 2,213,306 | 2,213,306 | X | 19,327 | 0 | 10,182 | 201,084 |
| 4 | Miami-Dade County | Florida | 9,758 | 676,574 | 1,794,747 | 1,587,598 | 1,586,919 | X | 0 | 248 | 151,309 | 55,592 |
| 5 | Clark County | Nevada | 0 | 1,108,085 | 858,097 | 793,338 | 789,735 | X | 1,446 | 230 | 28,377 | 34,706 |
| 6 | Broward County | Florida | 13,884 | 432,175 | 1,199,917 | 1,014,433 | 1,014,433 | X | 0 | 464 | 121,183 | 63,837 |
| 7 | Houston | Texas | 0 | 110,805 | 1,504,470 | 1,421,913 | 1,421,913 | X | 0 | 2,208 | 14,441 | 65,908 |
| 8 | Hillsborough County | Florida | 22,440 | 390,306 | 674,851 | 543,227 | 517,319 | X | 0 | 0 | 60,257 | 71,367 |
| 9 | Orange County | Florida | 15,110 | 331,940 | 1,058,019 | 906,139 | 714,369 | X | 0 | 841 | 62,483 | 88,556 |
| 10 | Hawaii Public Schools | Hawaii | 54,998 | 776,773 | 55,076 | X | X | 0 | 0 | 0 | 38,965 | 16,111 |
| 11 | Fairfax County | Virginia | 0 | 90,966 | 1,892,829 | X | X | 1,760,195 | 0 | 43,801 | 54,319 | 34,514 |
| 12 | Palm Beach County | Florida | 7,052 | 283,262 | 1,192,835 | 1,012,846 | 1,012,800 | X | 0 | 376 | 126,597 | 53,016 |
| 13 | Gwinnett County | Georgia | 0 | 154,907 | 739,306 | 631,939 | 487,079 | X | 23,787 | 809 | 49,024 | 33,747 |
| 14 | Dallas | Texas | 0 | 45,836 | 1,019,375 | 984,382 | 984,382 | X | 1 | 0 | 10,818 | 24,174 |
| 15 | Wake County | North Carolina | 0 | 6,413 | 579,371 | X | X | 539,047 | 0 | 0 | 30,183 | 10,141 |
| 16 | Montgomery County | Maryland | 36,986 | 373,167 | 1,924,400 | X | X | 1,888,537 | 0 | 0 | 26,607 | 9,256 |
| 17 | Shelby County | Tennessee | 0 | 25,867 | 620,321 | X | X | 540,609 | 0 | 348 | 44,938 | 34,426 |
| 18 | Charlotte/Mecklenburg | North Carolina | 0 | 14,492 | 570,259 | X | X | 518,888 | 0 | 0 | 30,671 | 20,700 |
| 19 | Philadelphia | Pennsylvania | 60,205 | 244,953 | 1,060,066 | 897,593 | 657,418 | X | 14,552 | 84 | 1,617 | 146,220 |
| 20 | San Diego Unified | California | 0 | 148,797 | 1,053,231 | 745,899 | 745,899 | X | 119,753 | 14,571 | 16,031 | 156,977 |
| 21 | Duval County | Florida | 11,961 | 196,802 | 438,271 | 367,096 | 364,286 | X | 0 | 0 | 54,485 | 16,690 |
| 22 | Prince Georges County | Maryland | 37,367 | 450,712 | 828,289 | X | X | 748,892 | 0 | 0 | 23,740 | 55,657 |
| 23 | Cypress-Fairbanks | Texas | 0 | 35,684 | 563,442 | 515,266 | 515,266 | X | 3 | 938 | 36,957 | 10,278 |
| 24 | Cobb County | Georgia | 0 | 30,150 | 595,525 | 506,147 | 373,395 | X | 21,536 | 0 | 59,466 | 8,376 |
| 25 | Baltimore County | Maryland | 28,455 | 267,415 | 835,967 | X | X | 814,836 | 0 | 3,060 | 13,478 | 4,593 |
| 26 | Pinellas County | Florida | 5,017 | 160,752 | 520,556 | 474,316 | 474,316 | X | 0 | 297 | 28,480 | 17,463 |
| 27 | Northside | Texas | 0 | 50,565 | 531,982 | 488,181 | 488,181 | X | 0 | 92 | 35,000 | 8,709 |
| 28 | Jefferson County | Kentucky | 12 | 222,386 | 592,847 | 566,126 | 433,557 | X | 1,572 | 241 | 12,704 | 12,204 |
| 29 | DeKalb County | Georgia | 0 | 105,553 | 550,966 | 486,746 | 367,132 | X | 21,219 | 7 | 2,976 | 40,018 |
| 30 | Polk County | Florida | 14,989 | 179,251 | 293,484 | 230,043 | 194,161 | X | 0 | 0 | 48,452 | 14,989 |
| 31 | Fulton County | Georgia | 0 | 82,439 | 716,984 | 621,416 | 464,472 | X | 45,673 | 0 | 21,298 | 28,597 |
| 32 | Albuquerque | New Mexico | 19,582 | 31,705 | 178,582 | 154,905 | 154,905 | X | 0 | 0 | 10,218 | 13,459 |
| 33 | Lee County | Florida | 7,067 | 138,283 | 475,101 | 429,831 | 429,831 | X | 0 | 116 | 37,837 | 7,317 |
| 34 | Denver | Colorado | 4,870 | 16,532 | 673,726 | 549,096 | 549,096 | X | 2,493 | 799 | 45,981 | 75,357 |
| 35 | Jefferson County | Colorado | 5,083 | 16,485 | 452,836 | 378,048 | 378,048 | X | 1,023 | 1,607 | 61,256 | 10,902 |
| 36 | Prince William County | Virginia | 0 | 80,940 | 547,024 | X | X | 472,920 | 0 | 38,988 | 22,005 | 13,111 |
| 37 | Austin | Texas | 0 | 37,669 | 856,468 | 832,644 | 832,644 | X | 366 | 0 | 10,364 | 13,094 |
| 38 | Baltimore | Maryland | 19,486 | 508,618 | 302,088 | X | X | 284,048 | 0 | 0 | 3,386 | 14,654 |
| 39 | Fort Worth | Texas | 0 | 49,295 | 385,241 | 358,654 | 358,654 | X | 0 | 0 | 10,627 | 15,960 |
| 40 | Nashville-Davidson County | Tennessee | 0 | 19,473 | 557,203 | X | X | 526,554 | 0 | 535 | 18,553 | 11,561 |
| 41 | Long Beach Unified | California | 0 | 81,619 | 166,221 | 119,759 | 119,759 | X | 14,828 | 587 | 7,086 | 23,961 |
| 42 | Milwaukee | Wisconsin | 2,437 | 99,828 | 286,016 | 250,053 | 250,053 | X | 9,434 | 5,195 | 12,207 | 9,127 |
| 43 | Anne Arundel County | Maryland | 21,681 | 177,417 | 681,515 | X | X | 667,545 | 0 | 144 | 11,110 | 2,716 |
| 44 | Greenville County | South Carolina | 2,802 | 253,330 | 318,835 | 236,387 | 236,387 | X | 30,774 | 564 | 34,373 | 16,737 |
| 45 | Alpine | Utah | 7,979 | 90,707 | 157,211 | 138,705 | 138,705 | X | 0 | 322 | 11,081 | 7,103 |
| 46 | Fresno Unified | California | 0 | 84,054 | 116,255 | 89,705 | 89,705 | X | 3,512 | 4,885 | 2,109 | 16,044 |
| 47 | Guilford County | North Carolina | 2,065 | 4,399 | 281,114 | X | X | 256,419 | 0 | 0 | 14,550 | 10,145 |
| 48 | Brevard County | Florida | 6,264 | 117,760 | 251,561 | 211,331 | 211,331 | X | 0 | 44 | 26,712 | 13,474 |
| 49 | Fort Bend | Texas | 0 | 29,351 | 376,082 | 343,551 | 343,551 | X | 0 | 38 | 25,379 | 7,114 |
| 50 | Loudoun County | Virginia | 0 | 40,857 | 734,153 | X | X | 704,119 | 0 | 4,200 | 20,998 | 4,836 |

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 2014—Con.

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

| Rank | School system | State | Enrollment ¹ | Elementary-secondary revenue—Con. | | | | | | | | |
|------|----------------------------------|----------------|-------------------------|-----------------------------------|----------------------|---------|-------------------|-----------------|------------------------|--------------------|----------------------------|-------------------|
| | | | | Total | Federal sources—Con. | | | | | State sources—Con. | | |
| | | | | | Total | Title I | Special education | Child nutrition | Other and nonspecified | Total | General formula assistance | Special education |
| 51 | Virginia Beach | Virginia | 70,556 | 766,959 | 60,153 | 10,392 | 17,672 | 14,463 | 17,626 | 328,549 | 242,721 | 28,318 |
| 52 | Davis County | Utah | 70,411 | 503,158 | 39,785 | 3,960 | 10,365 | 12,122 | 13,338 | 285,012 | 177,053 | 24,227 |
| 53 | Granite | Utah | 70,407 | 493,754 | 56,706 | 15,394 | 12,926 | 18,570 | 9,816 | 272,399 | 167,229 | 28,221 |
| 54 | North East | Texas | 68,205 | 681,200 | 54,608 | 10,962 | 12,430 | 17,641 | 13,575 | 187,233 | 160,878 | 0 |
| 55 | Pasco County | Florida | 68,109 | 631,396 | 66,654 | 15,048 | 13,927 | 21,296 | 16,383 | 340,420 | 166,825 | 54,501 |
| 56 | Aldine | Texas | 67,381 | 681,722 | 97,808 | 27,086 | 11,571 | 40,266 | 18,885 | 372,668 | 335,767 | 0 |
| 57 | Katy | Texas | 67,213 | 693,078 | 38,481 | 5,186 | 8,773 | 10,464 | 14,058 | 255,828 | 219,857 | 0 |
| 58 | Douglas County | Colorado | 66,230 | 634,388 | 15,573 | 942 | 8,911 | 3,056 | 2,664 | 288,350 | 270,410 | 10,164 |
| 59 | Washoe County | Nevada | 65,550 | 619,504 | 64,602 | 16,071 | 10,207 | 15,656 | 22,668 | 394,600 | 166,121 | 24,007 |
| 60 | Seminole County | Florida | 64,851 | 573,482 | 53,989 | 7,857 | 18,654 | 16,554 | 10,924 | 271,097 | 131,197 | 29,384 |
| 61 | Arlington | Texas | 64,688 | 618,451 | 65,882 | 15,152 | 10,429 | 24,159 | 16,142 | 281,301 | 248,873 | 0 |
| 62 | Mesa Unified | Arizona | 64,161 | 619,798 | 67,727 | 23,369 | 8,909 | 22,728 | 12,721 | 236,404 | 232,674 | 0 |
| 63 | Elk Grove Unified | California | 62,499 | 620,557 | 54,440 | 11,663 | 11,581 | 19,088 | 12,108 | 423,076 | 323,948 | 32,633 |
| 64 | El Paso | Texas | 61,620 | 605,436 | 101,043 | 28,424 | 11,238 | 23,132 | 38,249 | 300,266 | 267,720 | 0 |
| 65 | Volusia County | Florida | 61,238 | 565,318 | 59,481 | 16,990 | 14,023 | 18,425 | 10,043 | 250,607 | 111,621 | 36,858 |
| 66 | Knox County | Tennessee | 59,236 | 535,162 | 57,692 | 13,238 | 11,907 | 17,012 | 15,535 | 183,855 | 173,592 | 0 |
| 67 | Chesterfield County | Virginia | 59,186 | 617,696 | 29,674 | 5,634 | 10,339 | 8,109 | 5,592 | 284,112 | 217,184 | 18,575 |
| 68 | Mobile County | Alabama | 58,808 | 558,871 | 79,684 | 25,524 | 17,955 | 28,247 | 7,958 | 302,220 | 250,014 | 957 |
| 69 | Osceola County | Florida | 58,204 | 528,384 | 60,272 | 12,940 | 10,248 | 23,785 | 13,299 | 273,094 | 132,823 | 28,693 |
| 70 | San Francisco Unified | California | 57,620 | 797,971 | 66,644 | 18,474 | 0 | 14,996 | 33,174 | 202,949 | 128,762 | 0 |
| 71 | Garland | Texas | 57,616 | 539,301 | 49,673 | 12,398 | 10,402 | 17,894 | 8,979 | 306,143 | 270,830 | 0 |
| 72 | Santa Ana Unified | California | 57,499 | 584,040 | 73,602 | 19,814 | 11,294 | 27,890 | 14,604 | 363,400 | 262,792 | 28,147 |
| 73 | Conroe | Texas | 55,009 | 507,483 | 31,386 | 7,369 | 7,445 | 9,329 | 7,243 | 157,204 | 134,154 | 0 |
| 74 | Plano | Texas | 54,822 | 625,077 | 30,111 | 4,617 | 8,939 | 8,224 | 8,331 | 49,736 | 22,330 | 0 |
| 75 | Pasadena | Texas | 54,535 | 553,630 | 69,649 | 16,439 | 8,534 | 24,770 | 19,906 | 324,780 | 284,868 | 0 |
| 76 | Boston | Massachusetts | 54,300 | 1,405,169 | 115,340 | 44,187 | 18,883 | 18,982 | 33,288 | 356,705 | 209,534 | 0 |
| 77 | Cherry Creek | Colorado | 54,228 | 575,517 | 27,031 | 4,370 | 10,084 | 7,752 | 4,825 | 233,699 | 215,188 | 10,734 |
| 78 | San Antonio | Texas | 53,857 | 596,092 | 126,276 | 26,075 | 10,242 | 38,061 | 51,898 | 295,416 | 254,137 | 0 |
| 79 | Capistrano Unified | California | 53,833 | 443,511 | 21,917 | 4,454 | 9,456 | 4,763 | 3,244 | 135,450 | 71,809 | 24,884 |
| 80 | San Bernardino Unified | California | 53,785 | 596,092 | 76,098 | 31,983 | 10,570 | 24,186 | 9,359 | 446,890 | 326,923 | 25,776 |
| 81 | Corona-Norco Unified | California | 53,782 | 503,870 | 35,244 | 9,673 | 8,854 | 11,397 | 5,320 | 334,030 | 249,475 | 25,812 |
| 82 | Winston-Salem/Forsyth | North Carolina | 53,413 | 542,004 | 60,042 | 18,936 | 12,624 | 16,290 | 12,192 | 283,696 | 279,035 | 0 |
| 83 | Jordan | Utah | 53,355 | 384,606 | 24,926 | 3,047 | 7,672 | 8,143 | 6,064 | 230,724 | 133,066 | 18,656 |
| 84 | Howard County | Maryland | 52,806 | 941,940 | 23,233 | 4,421 | 9,361 | 5,198 | 4,253 | 303,202 | 160,402 | 11,778 |
| 85 | Lewisville | Texas | 52,801 | 555,057 | 28,894 | 3,364 | 8,496 | 9,709 | 7,325 | 125,446 | 101,872 | 0 |
| 86 | Clayton County | Georgia | 52,296 | 491,037 | 68,403 | 17,938 | 9,767 | 29,341 | 11,357 | 250,787 | 174,626 | 27,059 |
| 87 | Cumberland County | North Carolina | 51,471 | 444,054 | 61,107 | 16,297 | 11,687 | 17,965 | 15,158 | 258,762 | 256,943 | 0 |
| 88 | Omaha | Nebraska | 51,069 | 622,477 | 80,933 | 12,290 | 11,734 | 22,760 | 34,149 | 232,548 | 190,482 | 30,342 |
| 89 | Wichita Unified | Kansas | 50,629 | 610,285 | 72,456 | 22,192 | (N) | 19,715 | 30,549 | 372,962 | 284,292 | 42,148 |
| 90 | Henrico County | Virginia | 50,569 | 505,763 | 35,047 | 10,523 | 10,231 | 11,634 | 2,659 | 232,965 | 175,665 | 16,427 |
| 91 | Seattle | Washington | 50,509 | 761,141 | 49,290 | 10,894 | 11,823 | 9,767 | 16,806 | 352,501 | 259,056 | 46,238 |
| 92 | Columbus | Ohio | 50,478 | 898,842 | 93,450 | 45,355 | 8,142 | 18,966 | 20,987 | 342,617 | 307,135 | 0 |
| 93 | Atlanta | Georgia | 50,131 | 809,900 | 98,079 | 38,272 | 11,893 | 21,986 | 25,928 | 167,533 | 99,502 | 17,035 |
| 94 | Brownsville | Texas | 49,370 | 511,226 | 100,324 | 27,230 | 9,564 | 35,252 | 28,278 | 346,504 | 313,983 | 0 |
| 95 | Tucson Unified | Arizona | 49,308 | 487,152 | 79,267 | 27,201 | 17,317 | 17,653 | 17,096 | 153,603 | 150,460 | 0 |
| 96 | Detroit | Michigan | 49,043 | 835,911 | 212,595 | 113,758 | 10,346 | 39,296 | 49,195 | 387,403 | 250,427 | 36,477 |
| 97 | San Juan Unified | California | 49,035 | 488,006 | 44,791 | 12,379 | 9,587 | 10,064 | 12,761 | 295,543 | 226,468 | 26,339 |
| 98 | Klein | Texas | 48,253 | 472,978 | 30,948 | 6,233 | 7,197 | 10,481 | 7,037 | 222,477 | 190,832 | 0 |
| 99 | Anchorage | Alaska | 48,159 | 771,804 | 75,613 | 15,103 | 13,504 | 15,240 | 31,766 | 488,328 | 326,543 | 0 |
| 100 | Portland | Oregon | 47,323 | 616,729 | 48,890 | 14,984 | 11,134 | 9,794 | 12,978 | 202,633 | 184,740 | 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 2014—Con.

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

| Rank | School system | State | Elementary-secondary revenue—Con. | | | | | | | | | |
|------|------------------------|----------------|-----------------------------------|------------------------|---------|--------------------|---------------------|---------------------------------|--------------------------|---------------------------|---------|--------|
| | | | State sources—Con. | | | Local sources—Con. | | | | | | |
| | | | Transportation | Other and nonspecified | Total | Total taxes | Property taxes only | Parent government contributions | From cities and counties | From other school systems | Charges | Other |
| 51 | Virginia Beach | Virginia | 0 | 57,510 | 378,257 | X | X | 342,032 | 0 | 19,448 | 13,372 | 3,405 |
| 52 | Davis County | Utah | 6,093 | 77,639 | 178,361 | 145,739 | 145,739 | X | 0 | 0 | 10,434 | 22,188 |
| 53 | Granite | Utah | 4,370 | 72,579 | 164,649 | 146,113 | 146,113 | X | 0 | 245 | 7,351 | 10,940 |
| 54 | North East | Texas | 0 | 26,355 | 439,359 | 411,571 | 411,571 | X | 638 | 0 | 21,432 | 5,718 |
| 55 | Pasco County | Florida | 10,746 | 108,348 | 224,322 | 180,874 | 151,937 | X | 0 | 0 | 24,993 | 18,455 |
| 56 | Aldine | Texas | 0 | 36,901 | 211,246 | 196,560 | 196,560 | X | 0 | 0 | 4,962 | 9,724 |
| 57 | Katy | Texas | 0 | 35,971 | 398,769 | 366,419 | 366,419 | X | 11 | 0 | 25,248 | 7,091 |
| 58 | Douglas County | Colorado | 4,628 | 3,148 | 330,465 | 247,142 | 247,142 | X | 2,325 | 1,216 | 57,791 | 21,991 |
| 59 | Washoe County | Nevada | 0 | 204,472 | 160,302 | 139,114 | 138,916 | X | 195 | 101 | 7,410 | 13,482 |
| 60 | Seminole County | Florida | 6,533 | 103,983 | 248,396 | 216,501 | 216,501 | X | 0 | 0 | 22,458 | 9,437 |
| 61 | Arlington | Texas | 0 | 32,428 | 271,268 | 255,674 | 255,674 | X | 0 | 0 | 8,792 | 6,802 |
| 62 | Mesa Unified | Arizona | 0 | 3,730 | 255,667 | 160,711 | 160,711 | X | 22,814 | 4,388 | 16,207 | 51,547 |
| 63 | Elk Grove Unified | California | 0 | 66,495 | 143,041 | 84,609 | 84,458 | X | 34,724 | 1,944 | 4,636 | 17,128 |
| 64 | El Paso | Texas | 0 | 32,546 | 204,127 | 193,480 | 193,480 | X | 0 | 0 | 6,927 | 3,720 |
| 65 | Volusia County | Florida | 5,892 | 96,236 | 255,230 | 226,821 | 193,040 | X | 0 | 390 | 21,350 | 6,669 |
| 66 | Knox County | Tennessee | 0 | 10,263 | 293,615 | X | X | 248,105 | 0 | 178 | 32,069 | 13,263 |
| 67 | Chesterfield County | Virginia | 0 | 48,353 | 303,910 | X | X | 279,131 | 0 | 2,450 | 15,128 | 7,201 |
| 68 | Mobile County | Alabama | 25,154 | 26,095 | 176,967 | 122,828 | 99,185 | X | 14,640 | 0 | 12,367 | 27,132 |
| 69 | Osceola County | Florida | 7,365 | 104,213 | 195,018 | 142,940 | 131,876 | X | 0 | 231 | 18,376 | 33,471 |
| 70 | San Francisco Unified | California | 0 | 74,187 | 528,378 | 414,924 | 343,853 | X | 3,798 | 0 | 11,743 | 97,913 |
| 71 | Garland | Texas | 0 | 35,313 | 183,485 | 164,201 | 164,201 | X | 303 | 0 | 15,322 | 3,659 |
| 72 | Santa Ana Unified | California | 0 | 72,461 | 147,038 | 106,187 | 106,187 | X | 18,015 | 5,192 | 2,791 | 14,853 |
| 73 | Conroe | Texas | 0 | 23,050 | 318,893 | 305,323 | 305,323 | X | 0 | 32 | 9,996 | 3,542 |
| 74 | Plano | Texas | 0 | 27,406 | 545,230 | 510,741 | 510,741 | X | 98 | 45 | 27,386 | 6,960 |
| 75 | Pasadena | Texas | 0 | 39,912 | 159,201 | 138,097 | 138,097 | X | 65 | 0 | 9,582 | 11,457 |
| 76 | Boston | Massachusetts | 14,957 | 132,214 | 933,124 | X | X | 903,312 | 0 | 1,552 | 17,003 | 11,257 |
| 77 | Cherry Creek | Colorado | 4,402 | 3,375 | 314,787 | 271,404 | 271,404 | X | 203 | 619 | 38,908 | 3,653 |
| 78 | San Antonio | Texas | 0 | 41,279 | 174,400 | 164,876 | 164,876 | X | 0 | 0 | 3,567 | 5,957 |
| 79 | Capistrano Unified | California | 0 | 38,757 | 286,144 | 256,765 | 256,765 | X | 4,291 | 29 | 7,990 | 17,069 |
| 80 | San Bernardino Unified | California | 0 | 94,191 | 73,104 | 40,898 | 40,898 | X | 11,222 | 1,641 | 1,794 | 17,549 |
| 81 | Corona-Norco Unified | California | 0 | 58,743 | 134,596 | 107,474 | 107,474 | X | 16,345 | 0 | 4,640 | 6,137 |
| 82 | Winston-Salem/Forsyth | North Carolina | 0 | 4,661 | 198,266 | X | X | 181,759 | 0 | 0 | 6,178 | 10,329 |
| 83 | Jordan | Utah | 5,515 | 73,487 | 128,956 | 112,044 | 112,044 | X | 0 | 0 | 10,152 | 6,760 |
| 84 | Howard County | Maryland | 15,642 | 115,380 | 615,505 | X | X | 601,934 | 0 | 194 | 7,754 | 5,623 |
| 85 | Lewisville | Texas | 0 | 23,574 | 400,717 | 370,164 | 370,164 | X | 491 | 0 | 23,020 | 7,042 |
| 86 | Clayton County | Georgia | 0 | 49,102 | 171,847 | 149,574 | 103,472 | X | 5,360 | 0 | 9,183 | 7,730 |
| 87 | Cumberland County | North Carolina | 0 | 1,819 | 124,185 | X | X | 109,663 | 0 | 0 | 9,291 | 5,231 |
| 88 | Omaha | Nebraska | 0 | 11,724 | 308,996 | 295,019 | 264,316 | X | 2,347 | 275 | 5,861 | 5,494 |
| 89 | Wichita Unified | Kansas | 0 | 46,522 | 164,867 | 139,971 | 139,971 | X | 12,100 | 85 | 5,056 | 7,655 |
| 90 | Henrico County | Virginia | 0 | 40,873 | 237,751 | X | X | 225,179 | 0 | 1,611 | 10,256 | 705 |
| 91 | Seattle | Washington | 24,687 | 22,520 | 359,350 | 307,009 | 307,009 | X | 0 | 248 | 18,925 | 33,168 |
| 92 | Columbus | Ohio | 0 | 35,482 | 462,775 | 439,854 | 439,854 | X | 4,839 | 5,110 | 7,203 | 5,769 |
| 93 | Atlanta | Georgia | 0 | 50,996 | 544,288 | 510,101 | 414,753 | X | 12,089 | 0 | 5,581 | 16,517 |
| 94 | Brownsville | Texas | 0 | 32,521 | 64,398 | 58,630 | 58,630 | X | 154 | 0 | 2,409 | 3,205 |
| 95 | Tucson Unified | Arizona | 0 | 3,143 | 254,282 | 195,247 | 195,247 | X | 14,412 | 2,831 | 7,717 | 34,075 |
| 96 | Detroit | Michigan | 0 | 100,499 | 235,913 | 177,707 | 177,707 | X | 0 | 32,275 | 15,357 | 10,574 |
| 97 | San Juan Unified | California | 0 | 42,736 | 147,672 | 120,416 | 120,416 | X | 1,027 | 3,310 | 6,798 | 16,121 |
| 98 | Klein | Texas | 0 | 31,645 | 219,553 | 196,179 | 196,179 | X | 22 | 0 | 17,341 | 6,011 |
| 99 | Anchorage | Alaska | 21,874 | 139,911 | 207,863 | X | X | 192,466 | 0 | 0 | 10,356 | 5,041 |
| 100 | Portland | Oregon | 0 | 17,893 | 365,206 | 311,993 | 311,993 | X | 14,007 | 1,845 | 21,496 | 15,865 |

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

X Not applicable.

¹ Enrollments reflect fall 2013 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 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: 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. 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, 2014 Annual Survey of School System Finances.

Table 16.

Expenditure of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2014

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

| Rank | School system | State | Enrollment ¹ | Elementary-secondary expenditure | | | | | | |
|------|-------------------------------------|----------------|-------------------------|----------------------------------|------------------|----------------------|-------------------|------------------------|--------------------|-------------------|
| | | | | Total | Current spending | | | | | |
| | | | | | Total | For selected objects | | For selected functions | | |
| | | | | | | Salaries and wages | Employee benefits | Total ² | Salaries and wages | Employee benefits |
| 1 | New York City | New York | 989,012 | 26,009,861 | 23,191,088 | 10,928,726 | 6,184,570 | 17,951,701 | 9,142,532 | 5,361,769 |
| 2 | Los Angeles Unified | California | 653,826 | 8,535,364 | 7,186,704 | 4,012,250 | 1,788,121 | 4,220,786 | 2,624,289 | 1,120,892 |
| 3 | Chicago | Illinois | 396,641 | 6,253,045 | 5,430,766 | 2,505,378 | 1,328,692 | 3,535,867 | 1,723,711 | 1,052,894 |
| 4 | Miami-Dade County | Florida | 356,233 | 3,591,389 | 3,340,661 | 1,819,070 | 623,340 | 2,099,670 | 1,164,139 | 383,518 |
| 5 | Clark County | Nevada | 230,532 | 2,833,723 | 2,602,230 | 1,549,058 | 614,011 | 1,501,781 | 983,451 | 388,961 |
| 6 | Broward County | Florida | 262,666 | 2,508,595 | 2,319,208 | 1,254,938 | 375,847 | 1,430,596 | 799,885 | 232,511 |
| 7 | Houston | Texas | 211,552 | 2,203,186 | 1,797,883 | 1,136,911 | 189,334 | 1,043,064 | 751,483 | 115,779 |
| 8 | Hillsborough County | Florida | 203,439 | 2,007,952 | 1,876,841 | 1,117,394 | 288,900 | 1,077,314 | 723,413 | 179,976 |
| 9 | Orange County | Florida | 187,092 | 1,975,968 | 1,667,719 | 910,744 | 313,338 | 956,357 | 553,596 | 180,723 |
| 10 | Hawaii Public Schools | Hawaii | 186,825 | 2,515,036 | 2,341,836 | 1,273,198 | 482,959 | 1,394,445 | 880,214 | 324,728 |
| 11 | Fairfax County | Virginia | 183,417 | 2,847,787 | 2,527,584 | 1,611,667 | 651,742 | 1,539,628 | 1,055,002 | 418,459 |
| 12 | Palm Beach County | Florida | 182,895 | 1,977,744 | 1,787,517 | 993,691 | 315,536 | 1,110,244 | 640,401 | 196,468 |
| 13 | Gwinnett County | Georgia | 169,150 | 1,789,145 | 1,571,740 | 913,056 | 303,141 | 897,108 | 615,786 | 219,730 |
| 14 | Dallas | Texas | 159,713 | 1,611,564 | 1,388,073 | 943,284 | 137,885 | 778,942 | 618,770 | 88,967 |
| 15 | Wake County | North Carolina | 153,534 | 1,411,209 | 1,210,533 | 777,060 | 263,402 | 779,287 | 556,734 | 185,672 |
| 16 | Montgomery County | Maryland | 151,295 | 2,675,677 | 2,299,796 | 1,460,591 | 683,959 | 1,476,663 | 978,198 | 463,072 |
| 17 | Shelby County | Tennessee | 149,832 | 1,500,068 | 1,395,165 | 864,413 | 253,005 | 849,973 | 588,238 | 181,178 |
| 18 | Charlotte/Mecklenburg | North Carolina | 142,991 | 1,433,164 | 1,203,707 | 747,084 | 244,808 | 740,989 | 502,277 | 164,364 |
| 19 | Philadelphia | Pennsylvania | 137,674 | 2,741,964 | 2,236,015 | 726,970 | 405,176 | 1,563,932 | 508,791 | 267,616 |
| 20 | San Diego Unified | California | 130,303 | 1,563,015 | 1,263,092 | 764,210 | 330,944 | 740,335 | 484,846 | 199,551 |
| 21 | Duval County | Florida | 127,653 | 1,206,814 | 1,130,003 | 567,021 | 191,538 | 688,093 | 393,054 | 132,138 |
| 22 | Prince Georges County | Maryland | 125,136 | 1,977,880 | 1,754,043 | 1,038,321 | 453,902 | 1,027,634 | 670,291 | 285,847 |
| 23 | Cypress-Fairbanks | Texas | 111,440 | 1,011,541 | 807,690 | 605,134 | 83,426 | 524,236 | 429,276 | 59,658 |
| 24 | Cobb County | Georgia | 110,001 | 1,044,374 | 968,812 | 611,116 | 218,316 | 631,487 | 421,763 | 158,283 |
| 25 | Baltimore County | Maryland | 108,191 | 1,596,266 | 1,443,417 | 846,975 | 402,772 | 879,352 | 554,522 | 275,015 |
| 26 | Pinellas County | Florida | 103,411 | 1,053,772 | 964,712 | 576,269 | 180,053 | 581,230 | 377,018 | 112,620 |
| 27 | Northside | Texas | 102,129 | 1,024,166 | 837,787 | 596,961 | 104,012 | 527,955 | 412,493 | 68,445 |
| 28 | Jefferson County | Kentucky | 100,529 | 1,251,707 | 1,144,089 | 753,144 | 258,111 | 597,631 | 435,081 | 146,320 |
| 29 | DeKalb County | Georgia | 99,388 | 1,001,246 | 905,760 | 560,518 | 178,040 | 550,156 | 362,605 | 125,287 |
| 30 | Polk County | Florida | 97,953 | 881,653 | 853,680 | 438,259 | 145,900 | 539,905 | 293,226 | 91,868 |
| 31 | Fulton County | Georgia | 95,232 | 1,103,103 | 946,511 | 567,519 | 201,537 | 581,099 | 380,445 | 129,132 |
| 32 | Albuquerque | New Mexico | 93,202 | 1,022,949 | 867,054 | 569,499 | 174,833 | 481,856 | 342,163 | 118,209 |
| 33 | Lee County | Florida | 87,425 | 884,164 | 789,277 | 417,016 | 124,848 | 463,801 | 258,626 | 75,825 |
| 34 | Denver | Colorado | 86,046 | 1,295,956 | 948,188 | 627,874 | 109,669 | 484,136 | 374,372 | 66,191 |
| 35 | Jefferson County | Colorado | 86,011 | 850,189 | 747,323 | 492,319 | 132,517 | 420,330 | 304,430 | 81,479 |
| 36 | Prince William County | Virginia | 85,451 | 1,037,723 | 874,740 | 575,110 | 190,081 | 491,706 | 352,242 | 114,484 |
| 37 | Austin | Texas | 85,372 | 1,085,104 | 842,134 | 554,525 | 138,790 | 480,104 | 351,130 | 85,108 |
| 38 | Baltimore | Maryland | 84,730 | 1,459,738 | 1,318,708 | 684,423 | 321,079 | 779,031 | 451,001 | 219,224 |
| 39 | Fort Worth | Texas | 84,588 | 799,100 | 742,854 | 533,736 | 66,596 | 420,617 | 337,853 | 42,503 |
| 40 | Nashville-Davidson County | Tennessee | 82,806 | 967,890 | 852,197 | 489,153 | 190,552 | 477,562 | 310,839 | 124,172 |
| 41 | Long Beach Unified | California | 81,155 | 880,082 | 753,198 | 464,195 | 180,464 | 461,407 | 302,926 | 110,233 |
| 42 | Milwaukee | Wisconsin | 78,516 | 1,148,215 | 996,192 | 495,675 | 284,654 | 532,512 | 318,325 | 182,428 |
| 43 | Anne Arundel County | Maryland | 78,489 | 1,201,577 | 1,033,913 | 596,268 | 271,753 | 650,468 | 412,083 | 192,250 |
| 44 | Greenville County | South Carolina | 74,475 | 753,089 | 647,824 | 381,980 | 133,639 | 370,120 | 244,983 | 84,938 |
| 45 | Alpine | Utah | 73,975 | 509,967 | 423,490 | 227,968 | 132,299 | 282,517 | 167,950 | 96,624 |
| 46 | Fresno Unified | California | 73,353 | 801,553 | 717,983 | 420,500 | 170,595 | 415,899 | 271,093 | 103,866 |
| 47 | Guilford County | North Carolina | 72,081 | 765,973 | 665,073 | 416,067 | 140,842 | 406,299 | 285,596 | 95,168 |
| 48 | Brevard County | Florida | 71,232 | 621,339 | 578,661 | 348,396 | 95,573 | 352,403 | 225,266 | 58,711 |
| 49 | Fort Bend | Texas | 70,931 | 615,623 | 552,043 | 385,783 | 70,688 | 338,886 | 260,632 | 48,173 |
| 50 | Loudoun County | Virginia | 70,759 | 1,054,956 | 884,028 | 538,947 | 244,490 | 576,314 | 372,708 | 166,433 |

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 2014—Con.

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

| Rank | School system | State | Elementary-secondary expenditure—Con. | | | | | | | | | | |
|-------|-------------------------------------|-----------------------------|---------------------------------------|-----------------------|------------------------|---------|---------|-----------|---------|------------------------|----------------|--------------------|------------------|
| | | | Current spending—Con. | | | | | | | Other current spending | Capital outlay | Inter-governmental | Interest on debt |
| | | | For selected functions—Con. | | | | | | | | | | |
| | | | Support services | | | | | | | | | | |
| Total | Pupil support | Instructional staff support | General administration | School administration | Other and nonspecified | | | | | | | | |
| 1 | New York City | New York | 4,575,438 | 126,800 | 82,487 | 90,474 | 503,167 | 3,772,510 | 663,949 | 2,311,296 | 28,572 | 478,905 | |
| 2 | Los Angeles Unified | California | 2,480,408 | 309,644 | 445,302 | 41,200 | 462,093 | 1,222,169 | 485,510 | 731,595 | 44,489 | 572,576 | |
| 3 | Chicago | Illinois | 1,637,732 | 284,369 | 223,945 | 139,628 | 170,040 | 819,750 | 257,167 | 506,221 | 131 | 315,927 | |
| 4 | Miami-Dade County | Florida | 982,433 | 134,240 | 158,619 | 21,201 | 158,137 | 510,236 | 258,558 | 109,301 | 0 | 141,427 | |
| 5 | Clark County | Nevada | 977,847 | 121,487 | 159,950 | 23,442 | 190,277 | 482,691 | 122,602 | 75,773 | 3,725 | 151,995 | |
| 6 | Broward County | Florida | 720,967 | 110,733 | 99,259 | 15,219 | 127,405 | 368,351 | 167,645 | 93,278 | 0 | 96,109 | |
| 7 | Houston | Texas | 639,756 | 71,739 | 97,018 | 15,142 | 121,600 | 334,257 | 115,063 | 246,352 | 5,458 | 153,493 | |
| 8 | Hillsborough County | Florida | 586,715 | 80,105 | 146,863 | 14,398 | 94,017 | 251,332 | 212,812 | 83,256 | 0 | 47,855 | |
| 9 | Orange County | Florida | 590,026 | 47,440 | 157,983 | 15,132 | 101,871 | 267,600 | 121,336 | 231,566 | 0 | 76,683 | |
| 10 | Hawaii Public Schools | Hawaii | 801,253 | 209,223 | 78,526 | 9,957 | 150,522 | 353,025 | 146,138 | 173,200 | 0 | 0 | |
| 11 | Fairfax County | Virginia | 879,209 | 143,156 | 172,719 | 11,704 | 150,463 | 401,167 | 108,747 | 236,906 | 335 | 82,962 | |
| 12 | Palm Beach County | Florida | 553,724 | 54,552 | 120,392 | 15,182 | 96,411 | 267,187 | 123,549 | 72,228 | 0 | 117,999 | |
| 13 | Gwinnett County | Georgia | 592,962 | 61,473 | 54,946 | 8,625 | 113,313 | 354,605 | 81,670 | 167,557 | 42 | 49,806 | |
| 14 | Dallas | Texas | 506,701 | 73,169 | 92,168 | 11,421 | 79,743 | 250,200 | 102,430 | 89,845 | 1,217 | 132,429 | |
| 15 | Wake County | North Carolina | 373,708 | 60,726 | 34,111 | 6,072 | 76,800 | 195,999 | 57,538 | 99,916 | 4,714 | 96,046 | |
| 16 | Montgomery County | Maryland | 769,151 | 89,910 | 167,093 | 10,956 | 157,218 | 343,974 | 53,982 | 288,500 | 41,719 | 45,662 | |
| 17 | Shelby County | Tennessee | 460,839 | 65,393 | 91,027 | 27,484 | 99,542 | 177,393 | 84,353 | 55,062 | 1,340 | 48,501 | |
| 18 | Charlotte/Mecklenburg | North Carolina | 387,229 | 49,589 | 34,444 | 13,462 | 84,368 | 205,366 | 75,489 | 145,386 | 5,637 | 78,434 | |
| 19 | Philadelphia | Pennsylvania | 517,716 | 46,712 | 31,531 | 37,989 | 60,898 | 340,586 | 154,367 | 39,693 | 374,349 | 91,907 | |
| 20 | San Diego Unified | California | 465,507 | 98,380 | 58,921 | 7,447 | 80,738 | 220,021 | 57,250 | 215,951 | 1,183 | 82,789 | |
| 21 | Duval County | Florida | 386,787 | 65,647 | 74,027 | 7,599 | 57,559 | 181,955 | 55,123 | 58,907 | 0 | 17,904 | |
| 22 | Prince Georges County | Maryland | 654,697 | 84,592 | 73,636 | 12,361 | 112,939 | 371,169 | 71,712 | 146,228 | 55,762 | 21,847 | |
| 23 | Cypress-Fairbanks | Texas | 228,335 | 35,704 | 30,477 | 5,528 | 39,807 | 116,819 | 55,119 | 99,742 | 344 | 103,765 | |
| 24 | Cobb County | Georgia | 279,473 | 39,360 | 42,493 | 10,132 | 57,941 | 129,547 | 57,852 | 75,562 | 0 | 0 | |
| 25 | Baltimore County | Maryland | 523,094 | 76,949 | 60,137 | 11,334 | 111,451 | 263,223 | 40,971 | 102,756 | 37,372 | 12,721 | |
| 26 | Pinellas County | Florida | 303,444 | 40,784 | 48,777 | 6,469 | 53,162 | 154,252 | 80,038 | 87,224 | 0 | 1,836 | |
| 27 | Northside | Texas | 253,726 | 39,389 | 42,966 | 4,696 | 44,238 | 122,437 | 56,106 | 110,259 | 1,045 | 75,075 | |
| 28 | Jefferson County | Kentucky | 481,334 | 50,946 | 121,369 | 3,664 | 84,559 | 220,796 | 65,124 | 86,337 | 209 | 21,072 | |
| 29 | DeKalb County | Georgia | 297,992 | 34,499 | 49,596 | 14,574 | 53,535 | 145,788 | 57,612 | 91,413 | 0 | 4,073 | |
| 30 | Polk County | Florida | 256,748 | 36,456 | 47,878 | 6,819 | 38,215 | 127,380 | 57,027 | 10,957 | 0 | 17,016 | |
| 31 | Fulton County | Georgia | 324,646 | 48,791 | 45,337 | 4,103 | 55,917 | 170,498 | 40,766 | 148,136 | 971 | 7,485 | |
| 32 | Albuquerque | New Mexico | 350,721 | 70,467 | 23,210 | 9,448 | 122,653 | 124,943 | 34,477 | 135,910 | 137 | 19,848 | |
| 33 | Lee County | Florida | 270,722 | 27,270 | 37,599 | 6,202 | 43,276 | 156,375 | 54,754 | 77,131 | 0 | 17,756 | |
| 34 | Denver | Colorado | 386,033 | 29,834 | 85,861 | 5,826 | 68,010 | 196,502 | 78,019 | 229,293 | 2,389 | 116,086 | |
| 35 | Jefferson County | Colorado | 292,343 | 36,358 | 54,101 | 4,964 | 55,471 | 141,449 | 34,650 | 74,175 | 7 | 28,684 | |
| 36 | Prince William County | Virginia | 342,335 | 42,178 | 66,187 | 33,190 | 61,192 | 139,588 | 40,699 | 97,709 | 36,931 | 28,343 | |
| 37 | Austin | Texas | 308,235 | 37,131 | 56,699 | 6,263 | 52,126 | 156,016 | 53,795 | 69,008 | 124,202 | 49,760 | |
| 38 | Baltimore | Maryland | 497,385 | 53,350 | 78,579 | 37,998 | 105,796 | 221,662 | 42,292 | 72,998 | 62,503 | 5,529 | |
| 39 | Fort Worth | Texas | 269,552 | 46,697 | 51,958 | 4,996 | 43,187 | 122,714 | 52,685 | 24,857 | 740 | 30,649 | |
| 40 | Nashville-Davidson County | Tennessee | 334,276 | 46,101 | 67,763 | 5,447 | 62,032 | 152,933 | 40,359 | 83,074 | 264 | 32,355 | |
| 41 | Long Beach Unified | California | 228,172 | 34,367 | 28,524 | 3,746 | 41,660 | 119,875 | 63,619 | 100,787 | 681 | 25,416 | |
| 42 | Milwaukee | Wisconsin | 390,508 | 61,734 | 60,670 | 30,877 | 50,571 | 186,656 | 73,172 | 11,128 | 125,135 | 15,760 | |
| 43 | Anne Arundel County | Maryland | 357,302 | 42,084 | 52,007 | 6,699 | 77,466 | 179,046 | 26,143 | 121,903 | 23,608 | 22,153 | |
| 44 | Greenville County | South Carolina | 229,110 | 45,134 | 35,592 | 2,066 | 41,213 | 105,105 | 48,594 | 58,590 | 1,039 | 45,636 | |
| 45 | Alpine | Utah | 111,002 | 12,242 | 15,761 | 1,630 | 25,708 | 55,661 | 29,971 | 69,200 | 56 | 17,221 | |
| 46 | Fresno Unified | California | 249,410 | 37,463 | 50,829 | 6,739 | 36,717 | 117,662 | 52,674 | 67,472 | 1,877 | 14,221 | |
| 47 | Guilford County | North Carolina | 223,347 | 41,962 | 22,884 | 4,755 | 40,383 | 113,363 | 35,427 | 55,306 | 3,941 | 41,653 | |
| 48 | Brevard County | Florida | 194,378 | 23,397 | 44,515 | 5,170 | 35,111 | 86,185 | 31,880 | 20,097 | 0 | 22,581 | |
| 49 | Fort Bend | Texas | 183,410 | 32,242 | 19,588 | 3,844 | 31,861 | 95,875 | 29,747 | 14,051 | 1,095 | 48,434 | |
| 50 | Loudoun County | Virginia | 283,140 | 46,518 | 41,318 | 7,787 | 50,278 | 137,239 | 24,574 | 133,795 | 2,600 | 34,533 | |

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 2014—Con.

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

| Rank | School system | State | Elementary-secondary expenditure—Con. | | | | | | | |
|------|----------------------------------|----------------|---------------------------------------|-----------|-----------|---------------------------|-------------------|-----------------------------|--------------------|-------------------|
| | | | Enrollment ¹ | Total | Total | Current spending—Con. | | | | |
| | | | | | | For selected objects—Con. | | For selected functions—Con. | | |
| | | | | | | Salaries and wages | Employee benefits | Total ² | Salaries and wages | Employee benefits |
| 51 | Virginia Beach | Virginia | 70,556 | 818,433 | 736,858 | 461,729 | 166,258 | 428,653 | 300,392 | 105,982 |
| 52 | Davis County | Utah | 70,411 | 495,730 | 440,269 | 252,525 | 115,855 | 278,439 | 175,873 | 79,234 |
| 53 | Granite | Utah | 70,407 | 509,869 | 464,921 | 273,670 | 132,240 | 296,319 | 190,577 | 91,365 |
| 54 | North East | Texas | 68,205 | 714,194 | 561,055 | 384,445 | 74,321 | 339,680 | 261,808 | 47,548 |
| 55 | Pasco County | Florida | 68,109 | 630,971 | 556,810 | 332,953 | 108,699 | 323,492 | 210,467 | 64,533 |
| 56 | Aldine | Texas | 67,381 | 627,397 | 568,046 | 396,849 | 60,174 | 339,848 | 272,114 | 42,604 |
| 57 | Katy | Texas | 67,213 | 680,203 | 555,134 | 394,589 | 62,472 | 358,155 | 276,889 | 43,229 |
| 58 | Douglas County | Colorado | 66,230 | 620,662 | 542,392 | 320,751 | 99,803 | 314,090 | 215,349 | 67,220 |
| 59 | Washoe County | Nevada | 65,550 | 611,803 | 556,529 | 339,782 | 132,222 | 304,921 | 207,720 | 81,724 |
| 60 | Seminole County | Florida | 64,851 | 557,447 | 527,327 | 317,783 | 95,535 | 330,653 | 222,530 | 63,620 |
| 61 | Arlington | Texas | 64,688 | 570,043 | 507,656 | 380,094 | 46,938 | 324,682 | 268,765 | 33,178 |
| 62 | Mesa Unified | Arizona | 64,161 | 565,518 | 496,624 | 320,016 | 86,518 | 278,433 | 204,096 | 53,773 |
| 63 | Elk Grove Unified | California | 62,499 | 617,513 | 552,663 | 343,729 | 129,483 | 357,150 | 242,139 | 85,187 |
| 64 | El Paso | Texas | 61,620 | 601,214 | 544,456 | 387,918 | 72,266 | 330,231 | 256,006 | 45,301 |
| 65 | Volusia County | Florida | 61,238 | 548,218 | 507,202 | 297,947 | 95,829 | 302,422 | 195,282 | 60,182 |
| 66 | Knox County | Tennessee | 59,236 | 563,603 | 511,242 | 313,069 | 80,988 | 306,474 | 212,878 | 56,940 |
| 67 | Chesterfield County | Virginia | 59,186 | 585,203 | 525,357 | 324,014 | 129,087 | 321,624 | 219,714 | 91,946 |
| 68 | Mobile County | Alabama | 58,808 | 580,513 | 527,685 | 290,189 | 115,676 | 278,728 | 185,528 | 68,167 |
| 69 | Osceola County | Florida | 58,204 | 544,121 | 486,485 | 261,846 | 80,262 | 287,716 | 160,273 | 47,280 |
| 70 | San Francisco Unified | California | 57,620 | 804,934 | 585,042 | 343,593 | 141,628 | 282,380 | 199,901 | 72,977 |
| 71 | Garland | Texas | 57,616 | 509,278 | 470,882 | 331,848 | 51,722 | 280,707 | 219,570 | 32,648 |
| 72 | Santa Ana Unified | California | 57,499 | 586,643 | 523,206 | 319,165 | 113,466 | 315,764 | 213,907 | 72,655 |
| 73 | Conroe | Texas | 55,009 | 519,231 | 404,480 | 293,460 | 47,037 | 254,882 | 203,426 | 31,394 |
| 74 | Plano | Texas | 54,822 | 599,184 | 460,499 | 327,009 | 44,080 | 300,646 | 241,130 | 31,830 |
| 75 | Pasadena | Texas | 54,535 | 648,871 | 483,155 | 341,636 | 52,833 | 293,054 | 232,787 | 34,344 |
| 76 | Boston | Massachusetts | 54,300 | 1,361,931 | 1,315,773 | 695,117 | 242,694 | 804,567 | 458,934 | 172,573 |
| 77 | Cherry Creek | Colorado | 54,228 | 598,955 | 507,268 | 339,370 | 90,394 | 341,223 | 248,868 | 65,142 |
| 78 | San Antonio | Texas | 53,857 | 734,415 | 522,703 | 331,820 | 86,720 | 296,416 | 208,896 | 52,105 |
| 79 | Capistrano Unified | California | 53,833 | 401,638 | 384,449 | 250,067 | 86,128 | 254,468 | 180,850 | 59,321 |
| 80 | San Bernardino Unified | California | 53,785 | 608,634 | 528,735 | 303,832 | 110,028 | 295,713 | 190,794 | 59,734 |
| 81 | Corona-Norco Unified | California | 53,782 | 469,465 | 431,824 | 285,704 | 74,517 | 276,821 | 204,658 | 45,540 |
| 82 | Winston-Salem/Forsyth | North Carolina | 53,413 | 508,256 | 459,619 | 294,986 | 99,933 | 300,882 | 209,446 | 69,930 |
| 83 | Jordan | Utah | 53,355 | 361,760 | 307,259 | 180,353 | 75,355 | 184,957 | 119,321 | 51,754 |
| 84 | Howard County | Maryland | 52,806 | 922,802 | 818,087 | 493,655 | 204,803 | 548,106 | 362,790 | 153,535 |
| 85 | Lewisville | Texas | 52,801 | 618,093 | 436,618 | 302,858 | 44,553 | 277,372 | 223,414 | 32,866 |
| 86 | Clayton County | Georgia | 52,296 | 523,898 | 434,200 | 264,069 | 83,636 | 268,285 | 176,844 | 58,405 |
| 87 | Cumberland County | North Carolina | 51,471 | 439,284 | 420,502 | 274,018 | 91,414 | 259,379 | 185,713 | 60,332 |
| 88 | Omaha | Nebraska | 51,069 | 620,169 | 591,060 | 333,501 | 119,991 | 398,872 | 251,785 | 90,570 |
| 89 | Wichita Unified | Kansas | 50,629 | 623,082 | 547,305 | 331,012 | 127,205 | 306,703 | 206,904 | 81,354 |
| 90 | Henrico County | Virginia | 50,569 | 508,278 | 451,413 | 294,962 | 104,664 | 269,464 | 191,516 | 67,329 |
| 91 | Seattle | Washington | 50,509 | 691,235 | 616,117 | 378,548 | 126,904 | 366,079 | 250,308 | 82,015 |
| 92 | Columbus | Ohio | 50,478 | 901,080 | 812,037 | 430,290 | 173,929 | 475,996 | 248,845 | 94,244 |
| 93 | Atlanta | Georgia | 50,131 | 821,032 | 701,669 | 363,227 | 146,599 | 395,786 | 221,526 | 99,533 |
| 94 | Brownsville | Texas | 49,370 | 491,383 | 464,303 | 311,519 | 65,232 | 262,461 | 202,579 | 39,317 |
| 95 | Tucson Unified | Arizona | 49,308 | 496,303 | 462,932 | 301,134 | 98,435 | 236,000 | 170,600 | 55,134 |
| 96 | Detroit | Michigan | 49,043 | 841,436 | 702,660 | 330,660 | 173,264 | 344,545 | 212,128 | 105,860 |
| 97 | San Juan Unified | California | 49,035 | 474,451 | 421,451 | 256,800 | 98,562 | 247,648 | 166,033 | 60,903 |
| 98 | Klein | Texas | 48,253 | 477,395 | 386,408 | 282,854 | 44,998 | 238,286 | 190,151 | 29,514 |
| 99 | Anchorage | Alaska | 48,159 | 820,088 | 754,723 | 365,497 | 292,834 | 449,474 | 236,459 | 188,130 |
| 100 | Portland | Oregon | 47,323 | 612,241 | 540,861 | 285,432 | 150,063 | 322,169 | 179,886 | 97,008 |

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 2014—Con.

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

| Rank | School system | State | Elementary-secondary expenditure—Con. | | | | | | | | | |
|-------|----------------------------------|-----------------------------|---------------------------------------|-----------------------|------------------------|--------|--------|---------|------------------------|----------------|--------------------|------------------|
| | | | Current spending—Con. | | | | | | Other current spending | Capital outlay | Inter-governmental | Interest on debt |
| | | | For selected functions—Con. | | | | | | | | | |
| | | | Support services—Con. | | | | | | | | | |
| Total | Pupil support | Instructional staff support | General administration | School administration | Other and nonspecified | | | | | | | |
| 51 | Virginia Beach | Virginia | 277,777 | 32,325 | 57,923 | 5,600 | 45,119 | 136,810 | 30,428 | 43,579 | 18,899 | 19,097 |
| 52 | Davis County | Utah | 124,922 | 14,701 | 17,752 | 2,166 | 26,037 | 64,266 | 36,908 | 37,660 | 0 | 17,801 |
| 53 | Granite | Utah | 140,576 | 19,834 | 16,587 | 3,152 | 28,195 | 72,808 | 28,026 | 36,141 | 0 | 8,807 |
| 54 | North East | Texas | 191,719 | 30,658 | 31,379 | 3,692 | 32,165 | 93,825 | 29,656 | 89,173 | 422 | 63,544 |
| 55 | Pasco County | Florida | 197,447 | 25,232 | 34,655 | 3,005 | 35,392 | 99,163 | 35,871 | 46,483 | 0 | 27,678 |
| 56 | Aldine | Texas | 182,094 | 29,550 | 17,520 | 3,539 | 33,066 | 98,419 | 46,104 | 41,238 | 501 | 17,612 |
| 57 | Katy | Texas | 171,503 | 27,629 | 21,092 | 4,328 | 31,090 | 87,364 | 25,476 | 64,367 | 206 | 60,496 |
| 58 | Douglas County | Colorado | 200,952 | 20,518 | 23,543 | 3,379 | 38,980 | 114,532 | 27,350 | 37,452 | 1,330 | 39,488 |
| 59 | Washoe County | Nevada | 226,271 | 44,355 | 32,623 | 9,348 | 36,059 | 103,886 | 25,337 | 30,955 | 612 | 23,707 |
| 60 | Seminole County | Florida | 165,785 | 24,054 | 21,644 | 4,801 | 30,313 | 84,973 | 30,889 | 21,008 | 0 | 9,112 |
| 61 | Arlington | Texas | 152,851 | 31,720 | 23,506 | 3,000 | 25,461 | 69,164 | 30,123 | 45,319 | 1,003 | 16,065 |
| 62 | Mesa Unified | Arizona | 188,127 | 31,784 | 29,315 | 1,753 | 23,504 | 101,771 | 30,064 | 60,838 | 2 | 8,054 |
| 63 | Elk Grove Unified | California | 170,286 | 26,557 | 20,003 | 2,521 | 33,863 | 87,342 | 25,227 | 17,935 | 36,950 | 9,965 |
| 64 | El Paso | Texas | 184,046 | 33,224 | 32,536 | 4,416 | 35,260 | 78,610 | 30,179 | 33,074 | 95 | 23,589 |
| 65 | Volusia County | Florida | 176,168 | 22,041 | 34,237 | 3,423 | 35,550 | 80,917 | 28,612 | 21,646 | 0 | 19,370 |
| 66 | Knox County | Tennessee | 179,177 | 18,099 | 52,278 | 8,649 | 29,599 | 70,552 | 25,591 | 43,118 | 0 | 9,243 |
| 67 | Chesterfield County | Virginia | 182,925 | 23,774 | 27,275 | 4,438 | 32,536 | 94,902 | 20,808 | 41,692 | 3,601 | 14,553 |
| 68 | Mobile County | Alabama | 205,459 | 29,095 | 25,406 | 10,188 | 28,831 | 111,939 | 43,498 | 38,218 | 724 | 13,886 |
| 69 | Osceola County | Florida | 158,369 | 21,786 | 33,471 | 3,881 | 22,477 | 76,754 | 40,400 | 43,705 | 0 | 13,931 |
| 70 | San Francisco Unified | California | 278,032 | 37,793 | 106,255 | 9,278 | 38,605 | 86,101 | 24,630 | 105,763 | 80,283 | 33,846 |
| 71 | Garland | Texas | 159,171 | 26,348 | 27,879 | 4,828 | 27,471 | 72,645 | 31,004 | 22,801 | 957 | 14,638 |
| 72 | Santa Ana Unified | California | 175,303 | 23,399 | 29,983 | 1,952 | 33,350 | 86,619 | 32,139 | 43,555 | 4,827 | 15,055 |
| 73 | Conroe | Texas | 133,555 | 20,694 | 12,615 | 3,376 | 24,325 | 72,545 | 16,043 | 69,252 | 594 | 44,905 |
| 74 | Plano | Texas | 137,346 | 24,054 | 17,964 | 5,151 | 23,591 | 66,586 | 22,507 | 58,573 | 36,480 | 43,632 |
| 75 | Pasadena | Texas | 156,297 | 25,123 | 20,286 | 2,479 | 31,731 | 76,678 | 33,804 | 137,442 | 690 | 27,584 |
| 76 | Boston | Massachusetts | 451,802 | 70,936 | 108,852 | 18,068 | 41,258 | 212,688 | 59,404 | 27,742 | 4,917 | 13,499 |
| 77 | Cherry Creek | Colorado | 150,470 | 27,234 | 19,411 | 5,286 | 23,632 | 74,907 | 15,575 | 69,340 | 30 | 22,317 |
| 78 | San Antonio | Texas | 178,424 | 32,137 | 30,590 | 2,852 | 29,709 | 83,136 | 47,863 | 179,472 | 1,399 | 30,841 |
| 79 | Capistrano Unified | California | 119,676 | 20,822 | 12,131 | 1,921 | 26,351 | 58,451 | 10,305 | 2,762 | 13,447 | 980 |
| 80 | San Bernardino Unified | California | 191,086 | 30,710 | 22,474 | 2,992 | 41,388 | 93,522 | 41,936 | 71,691 | 15 | 8,193 |
| 81 | Corona-Norco Unified | California | 137,969 | 24,287 | 14,956 | 1,766 | 29,458 | 67,502 | 17,034 | 23,905 | 120 | 13,616 |
| 82 | Winston-Salem/Forsyth | North Carolina | 136,828 | 25,627 | 13,621 | 2,167 | 30,389 | 65,024 | 21,909 | 18,115 | 1,859 | 28,663 |
| 83 | Jordan | Utah | 97,539 | 9,646 | 14,880 | 1,941 | 19,978 | 51,094 | 24,763 | 50,573 | 605 | 3,323 |
| 84 | Howard County | Maryland | 250,239 | 38,470 | 37,677 | 4,669 | 56,482 | 112,941 | 19,742 | 87,430 | 714 | 16,571 |
| 85 | Lewisville | Texas | 135,837 | 22,616 | 16,591 | 3,888 | 26,379 | 66,363 | 23,409 | 124,987 | 415 | 56,073 |
| 86 | Clayton County | Georgia | 131,902 | 19,759 | 21,545 | 3,076 | 22,053 | 65,469 | 34,013 | 89,698 | 0 | 0 |
| 87 | Cumberland County | North Carolina | 132,569 | 21,469 | 19,187 | 1,723 | 29,260 | 60,930 | 28,554 | 10,337 | 2,155 | 6,290 |
| 88 | Omaha | Nebraska | 162,441 | 10,567 | 12,205 | 7,884 | 26,122 | 105,663 | 29,747 | 16,744 | 3,767 | 8,598 |
| 89 | Wichita Unified | Kansas | 217,091 | 46,918 | 29,497 | 4,833 | 35,941 | 99,902 | 23,511 | 54,360 | 0 | 21,417 |
| 90 | Henrico County | Virginia | 162,109 | 21,049 | 28,629 | 5,854 | 28,113 | 78,464 | 19,840 | 41,067 | 2,343 | 13,455 |
| 91 | Seattle | Washington | 230,721 | 40,786 | 26,323 | 9,641 | 40,743 | 113,228 | 19,317 | 72,676 | 0 | 2,442 |
| 92 | Columbus | Ohio | 303,136 | 56,638 | 52,105 | 8,118 | 38,188 | 148,087 | 32,905 | 43,020 | 23,925 | 22,098 |
| 93 | Atlanta | Georgia | 280,483 | 35,437 | 51,507 | 13,731 | 42,214 | 137,594 | 25,400 | 112,874 | 0 | 6,489 |
| 94 | Brownsville | Texas | 162,779 | 24,770 | 30,214 | 1,947 | 24,574 | 81,274 | 39,063 | 19,875 | 507 | 6,698 |
| 95 | Tucson Unified | Arizona | 205,570 | 46,789 | 46,490 | 5,396 | 18,876 | 88,019 | 21,362 | 20,311 | 185 | 12,875 |
| 96 | Detroit | Michigan | 310,321 | 52,231 | 53,011 | 7,739 | 36,994 | 160,346 | 47,794 | 14,046 | 0 | 124,730 |
| 97 | San Juan Unified | California | 156,520 | 18,251 | 30,916 | 4,876 | 36,088 | 66,389 | 17,283 | 30,627 | 716 | 21,657 |
| 98 | Klein | Texas | 125,785 | 23,488 | 17,634 | 3,259 | 23,361 | 58,043 | 22,337 | 55,511 | 866 | 34,610 |
| 99 | Anchorage | Alaska | 281,816 | 81,183 | 30,309 | 4,772 | 44,457 | 121,095 | 23,433 | 49,774 | 0 | 15,591 |
| 100 | Portland | Oregon | 198,772 | 46,136 | 23,003 | 5,933 | 32,663 | 91,037 | 19,920 | 36,135 | 324 | 34,921 |

¹ Enrollments reflect fall 2013 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 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.

² Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are included in this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are included under total elementary-secondary expenditure, total current spending, and other current spending, but are excluded in the per pupil data displayed in Table 18. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances. 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, 2014 Annual Survey of School System Finances.

Table 17.

Percentage Distribution of Revenue of the 100 Largest Public Elementary-Secondary School Systems in the United States by Enrollment: Fiscal Year 2014

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

| Rank | School system | State | Enrollment ¹ | Total | Federal sources | | State sources | | Local sources | | | |
|------|-------------------------------------|----------------|-------------------------|-------|--------------------|---------|--------------------|----------------------------|--------------------|---|-------------------------|---------|
| | | | | | Total ² | Title I | Total ² | General formula assistance | Total ² | Taxes and parent government contributions | Other local governments | Charges |
| 1 | New York City | New York | 989,012 | 100.0 | 7.5 | 3.0 | 38.6 | 25.8 | 53.9 | 47.4 | Z | 0.3 |
| 2 | Los Angeles Unified | California | 653,826 | 100.0 | 12.2 | 3.3 | 62.3 | 47.3 | 25.5 | 20.1 | 1.7 | 1.3 |
| 3 | Chicago | Illinois | 396,641 | 100.0 | 16.1 | 6.9 | 38.9 | 31.2 | 45.0 | 40.7 | 0.4 | 0.2 |
| 4 | Miami-Dade County | Florida | 356,233 | 100.0 | 14.6 | 4.2 | 34.0 | 12.2 | 51.5 | 45.5 | Z | 4.3 |
| 5 | Clark County | Nevada | 320,532 | 100.0 | 9.0 | 2.8 | 62.7 | 23.6 | 28.3 | 26.2 | 0.1 | 0.9 |
| 6 | Broward County | Florida | 262,666 | 100.0 | 10.9 | 2.9 | 39.8 | 17.4 | 49.3 | 41.7 | Z | 5.0 |
| 7 | Houston | Texas | 211,552 | 100.0 | 13.7 | 4.8 | 19.7 | 14.8 | 66.5 | 62.9 | 0.1 | 0.6 |
| 8 | Hillsborough County | Florida | 203,439 | 100.0 | 15.1 | 3.1 | 50.2 | 22.9 | 34.6 | 27.9 | Z | 3.1 |
| 9 | Orange County | Florida | 187,092 | 100.0 | 10.4 | 2.5 | 37.1 | 16.4 | 52.5 | 44.9 | Z | 3.1 |
| 10 | Hawaii Public Schools | Hawaii | 186,825 | 100.0 | 10.6 | 1.9 | 87.3 | 39.9 | 2.0 | Z | Z | 1.4 |
| 11 | Fairfax County | Virginia | 183,417 | 100.0 | 4.3 | .7 | 22.2 | 17.0 | 73.5 | 68.4 | 1.7 | 2.1 |
| 12 | Palm Beach County | Florida | 182,895 | 100.0 | 9.8 | 2.9 | 26.7 | 8.9 | 63.5 | 53.9 | Z | 6.7 |
| 13 | Gwinnett County | Georgia | 169,150 | 100.0 | 8.3 | 2.3 | 46.5 | 30.0 | 45.2 | 38.7 | 1.5 | 3.0 |
| 14 | Dallas | Texas | 159,713 | 100.0 | 16.7 | 4.9 | 22.8 | 20.0 | 60.5 | 58.4 | Z | 0.6 |
| 15 | Wake County | North Carolina | 153,534 | 100.0 | 7.0 | 1.8 | 53.2 | 52.7 | 39.9 | 37.1 | Z | 2.1 |
| 16 | Montgomery County | Maryland | 151,295 | 100.0 | 4.0 | .9 | 28.2 | 12.0 | 67.8 | 66.5 | Z | 0.9 |
| 17 | Shelby County | Tennessee | 149,832 | 100.0 | 14.1 | 5.1 | 43.7 | 41.9 | 42.2 | 36.8 | Z | 3.1 |
| 18 | Charlotte/Mecklenburg | North Carolina | 142,991 | 100.0 | 9.7 | 2.8 | 50.1 | 49.1 | 40.2 | 36.6 | Z | 2.2 |
| 19 | Philadelphia | Pennsylvania | 137,674 | 100.0 | 10.1 | 4.4 | 51.4 | 35.7 | 38.5 | 32.6 | 0.5 | 0.1 |
| 20 | San Diego Unified | California | 130,303 | 100.0 | 8.8 | 2.4 | 27.9 | 14.9 | 63.3 | 44.8 | 8.1 | 1.0 |
| 21 | Duval County | Florida | 127,653 | 100.0 | 14.2 | 3.9 | 48.4 | 24.7 | 37.4 | 31.3 | Z | 4.6 |
| 22 | Prince Georges County | Maryland | 125,136 | 100.0 | 6.8 | 1.6 | 52.5 | 25.4 | 40.8 | 36.9 | Z | 1.2 |
| 23 | Cypress-Fairbanks | Texas | 111,440 | 100.0 | 8.0 | 1.4 | 38.6 | 35.2 | 53.4 | 48.8 | 0.1 | 3.5 |
| 24 | Cobb County | Georgia | 110,001 | 100.0 | 6.8 | 1.7 | 39.6 | 36.9 | 53.6 | 45.5 | 1.9 | 5.4 |
| 25 | Baltimore County | Maryland | 108,191 | 100.0 | 5.7 | 1.5 | 42.7 | 21.6 | 51.5 | 50.2 | 0.2 | 0.8 |
| 26 | Pinellas County | Florida | 103,411 | 100.0 | 12.5 | 3.6 | 34.4 | 13.9 | 53.1 | 48.4 | Z | 2.9 |
| 27 | Northside | Texas | 102,129 | 100.0 | 9.3 | 1.7 | 37.9 | 32.9 | 52.8 | 48.4 | Z | 3.5 |
| 28 | Jefferson County | Kentucky | 100,529 | 100.0 | 11.5 | 3.0 | 39.8 | 21.5 | 48.7 | 46.5 | 0.1 | 1.0 |
| 29 | DeKalb County | Georgia | 99,388 | 100.0 | 11.8 | 3.9 | 39.2 | 24.0 | 49.0 | 43.2 | 1.9 | 0.3 |
| 30 | Polk County | Florida | 97,953 | 100.0 | 12.4 | 2.9 | 54.8 | 27.1 | 32.9 | 25.7 | Z | 5.4 |
| 31 | Fulton County | Georgia | 95,232 | 100.0 | 6.1 | 1.9 | 30.0 | 18.7 | 63.8 | 55.3 | 4.1 | 1.9 |
| 32 | Albuquerque | New Mexico | 93,202 | 100.0 | 10.1 | 2.3 | 71.7 | 66.5 | 18.2 | 15.8 | Z | 1.0 |
| 33 | Lee County | Florida | 87,425 | 100.0 | 11.9 | 2.7 | 32.0 | 11.8 | 56.1 | 50.7 | Z | 4.5 |
| 34 | Denver | Colorado | 86,046 | 100.0 | 11.2 | 2.8 | 28.7 | 25.4 | 60.1 | 49.0 | 0.3 | 4.1 |
| 35 | Jefferson County | Colorado | 86,011 | 100.0 | 6.1 | 1.1 | 41.7 | 37.7 | 52.1 | 43.5 | 0.3 | 7.1 |
| 36 | Prince William County | Virginia | 85,451 | 100.0 | 5.3 | .8 | 42.2 | 30.6 | 52.5 | 45.4 | 3.7 | 2.1 |
| 37 | Austin | Texas | 85,372 | 100.0 | 12.7 | 2.8 | 6.9 | 3.3 | 80.5 | 78.2 | Z | 1.0 |
| 38 | Baltimore | Maryland | 84,730 | 100.0 | 11.8 | 4.2 | 67.6 | 26.3 | 20.6 | 19.4 | Z | 0.2 |
| 39 | Fort Worth | Texas | 84,588 | 100.0 | 13.6 | 3.6 | 40.7 | 34.9 | 45.7 | 42.5 | Z | 1.3 |
| 40 | Nashville-Davidson County | Tennessee | 82,806 | 100.0 | 12.0 | 3.0 | 28.9 | 26.8 | 59.2 | 55.9 | 0.1 | 2.0 |
| 41 | Long Beach Unified | California | 81,155 | 100.0 | 12.3 | 2.7 | 67.5 | 52.5 | 20.2 | 14.5 | 1.9 | 0.9 |
| 42 | Milwaukee | Wisconsin | 78,516 | 100.0 | 16.3 | 7.2 | 59.2 | 45.8 | 24.5 | 21.4 | 1.3 | 1.0 |
| 43 | Anne Arundel County | Maryland | 78,489 | 100.0 | 5.0 | .9 | 36.9 | 17.8 | 58.1 | 56.9 | Z | 0.9 |
| 44 | Greenville County | South Carolina | 74,475 | 100.0 | 8.6 | 2.7 | 50.2 | 14.5 | 41.1 | 30.5 | 4.0 | 4.4 |
| 45 | Alpine | Utah | 73,975 | 100.0 | 6.5 | 1.1 | 62.0 | 37.5 | 31.5 | 27.8 | 0.1 | 2.2 |
| 46 | Fresno Unified | California | 73,353 | 100.0 | 14.3 | 5.6 | 70.7 | 55.2 | 15.0 | 11.5 | 1.1 | 0.3 |
| 47 | Guilford County | North Carolina | 72,081 | 100.0 | 13.0 | 3.6 | 50.0 | 49.2 | 37.0 | 33.7 | Z | 1.9 |
| 48 | Brevard County | Florida | 71,232 | 100.0 | 11.1 | 2.4 | 49.3 | 22.6 | 39.7 | 33.3 | Z | 4.2 |
| 49 | Fort Bend | Texas | 70,931 | 100.0 | 6.1 | 1.0 | 37.7 | 33.3 | 56.2 | 51.4 | Z | 3.8 |
| 50 | Loudoun County | Virginia | 70,759 | 100.0 | 2.1 | .1 | 25.9 | 20.1 | 72.0 | 69.1 | 0.4 | 2.1 |
| 51 | Virginia Beach | Virginia | 70,556 | 100.0 | 7.8 | 1.4 | 42.8 | 31.6 | 49.3 | 44.6 | 2.5 | 1.7 |
| 52 | Davis County | Utah | 70,411 | 100.0 | 7.9 | .8 | 56.6 | 35.2 | 35.4 | 29.0 | Z | 2.1 |
| 53 | Granite | Utah | 70,407 | 100.0 | 11.5 | 3.1 | 55.2 | 33.9 | 33.3 | 29.6 | Z | 1.5 |
| 54 | North East | Texas | 68,205 | 100.0 | 8.0 | 1.6 | 27.5 | 23.6 | 64.5 | 60.4 | 0.1 | 3.1 |
| 55 | Pasco County | Florida | 68,109 | 100.0 | 10.6 | 2.4 | 53.9 | 26.4 | 35.5 | 28.6 | Z | 4.0 |
| 56 | Aldine | Texas | 67,381 | 100.0 | 14.3 | 4.0 | 54.7 | 49.3 | 31.0 | 28.8 | Z | 0.7 |
| 57 | Katy | Texas | 67,213 | 100.0 | 5.6 | .7 | 36.9 | 31.7 | 57.5 | 52.9 | Z | 3.6 |
| 58 | Douglas County | Colorado | 66,230 | 100.0 | 2.5 | .1 | 45.5 | 42.6 | 52.1 | 39.0 | 0.6 | 9.1 |
| 59 | Washoe County | Nevada | 65,550 | 100.0 | 10.4 | 2.6 | 63.7 | 26.8 | 25.9 | 22.5 | Z | 1.2 |
| 60 | Seminole County | Florida | 64,851 | 100.0 | 9.4 | 1.4 | 47.3 | 22.9 | 43.3 | 37.8 | Z | 3.9 |

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 2014—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 | 64,688 | 100.0 | 10.7 | 2.4 | 45.5 | 40.2 | 43.9 | 41.3 | Z | 1.4 |
| 62 | Mesa Unified | Arizona | 64,161 | 100.0 | 12.1 | 4.2 | 42.2 | 41.6 | 45.7 | 28.7 | 4.9 | 2.9 |
| 63 | Elk Grove Unified | California | 62,499 | 100.0 | 8.8 | 1.9 | 68.2 | 52.2 | 23.1 | 13.6 | 5.9 | 0.7 |
| 64 | El Paso | Texas | 61,620 | 100.0 | 16.7 | 4.7 | 49.6 | 44.2 | 33.7 | 32.0 | Z | 1.1 |
| 65 | Volusia County | Florida | 61,238 | 100.0 | 10.5 | 3.0 | 44.3 | 19.7 | 45.1 | 40.1 | 0.1 | 3.8 |
| 66 | Knox County | Tennessee | 59,236 | 100.0 | 10.8 | 2.5 | 34.4 | 32.4 | 54.9 | 46.4 | Z | 6.0 |
| 67 | Chesterfield County | Virginia | 59,186 | 100.0 | 4.8 | .9 | 46.0 | 35.2 | 49.2 | 45.2 | 0.4 | 2.4 |
| 68 | Mobile County | Alabama | 58,808 | 100.0 | 14.3 | 4.6 | 54.1 | 44.7 | 31.7 | 22.0 | 2.6 | 2.2 |
| 69 | Osceola County | Florida | 58,204 | 100.0 | 11.4 | 2.4 | 51.7 | 25.1 | 36.9 | 27.1 | Z | 3.5 |
| 70 | San Francisco Unified | California | 57,620 | 100.0 | 8.4 | 2.3 | 25.4 | 16.1 | 66.2 | 52.0 | 0.5 | 1.5 |
| 71 | Garland | Texas | 57,616 | 100.0 | 9.2 | 2.3 | 56.8 | 50.2 | 34.0 | 30.4 | 0.1 | 2.8 |
| 72 | Santa Ana Unified | California | 57,499 | 100.0 | 12.6 | 3.4 | 62.2 | 45.0 | 25.2 | 18.2 | 4.0 | 0.5 |
| 73 | Conroe | Texas | 55,009 | 100.0 | 6.2 | 1.5 | 31.0 | 26.4 | 62.8 | 60.2 | Z | 2.0 |
| 74 | Plano | Texas | 54,822 | 100.0 | 4.8 | .7 | 8.0 | 3.6 | 87.2 | 81.7 | Z | 4.4 |
| 75 | Pasadena | Texas | 54,535 | 100.0 | 12.6 | 3.0 | 58.7 | 51.5 | 28.8 | 24.9 | Z | 1.7 |
| 76 | Boston | Massachusetts | 54,300 | 100.0 | 8.2 | 3.1 | 25.4 | 14.9 | 66.4 | 64.3 | 0.1 | 1.2 |
| 77 | Cherry Creek | Colorado | 54,228 | 100.0 | 4.7 | .8 | 40.6 | 37.4 | 54.7 | 47.2 | 0.1 | 6.8 |
| 78 | San Antonio | Texas | 53,857 | 100.0 | 21.2 | 4.4 | 49.6 | 42.6 | 29.3 | 27.7 | Z | 0.6 |
| 79 | Capistrano Unified | California | 53,833 | 100.0 | 4.9 | 1.0 | 30.5 | 16.2 | 64.5 | 57.9 | 1.0 | 1.8 |
| 80 | San Bernardino Unified | California | 53,785 | 100.0 | 12.8 | 5.4 | 75.0 | 54.8 | 12.3 | 6.9 | 2.2 | 0.3 |
| 81 | Corona-Norco Unified | California | 53,782 | 100.0 | 7.0 | 1.9 | 66.3 | 49.5 | 26.7 | 21.3 | 3.2 | 0.9 |
| 82 | Winston-Salem/Forsyth | North Carolina | 53,413 | 100.0 | 11.1 | 3.5 | 52.3 | 51.5 | 36.6 | 33.5 | Z | 1.1 |
| 83 | Jordan | Utah | 53,355 | 100.0 | 6.5 | .8 | 60.0 | 34.6 | 33.5 | 29.1 | Z | 2.6 |
| 84 | Howard County | Maryland | 52,806 | 100.0 | 2.5 | .5 | 32.2 | 17.0 | 65.3 | 63.9 | Z | 0.8 |
| 85 | Lewisville | Texas | 52,801 | 100.0 | 5.2 | .6 | 22.6 | 18.4 | 72.2 | 66.7 | 0.1 | 4.1 |
| 86 | Clayton County | Georgia | 52,296 | 100.0 | 13.9 | 3.7 | 51.1 | 35.6 | 35.0 | 30.5 | 1.1 | 1.9 |
| 87 | Cumberland County | North Carolina | 51,471 | 100.0 | 13.8 | 3.7 | 58.3 | 57.9 | 28.0 | 24.7 | Z | 2.1 |
| 88 | Omaha | Nebraska | 51,069 | 100.0 | 13.0 | 2.0 | 37.4 | 30.6 | 49.6 | 47.4 | 0.4 | 0.9 |
| 89 | Wichita Unified | Kansas | 50,629 | 100.0 | 11.9 | 3.6 | 61.1 | 46.6 | 27.0 | 22.9 | 2.0 | 0.8 |
| 90 | Henrico County | Virginia | 50,569 | 100.0 | 6.9 | 2.1 | 46.1 | 34.7 | 47.0 | 44.5 | 0.3 | 2.0 |
| 91 | Seattle | Washington | 50,509 | 100.0 | 6.5 | 1.4 | 46.3 | 34.0 | 47.2 | 40.3 | Z | 2.5 |
| 92 | Columbus | Ohio | 50,478 | 100.0 | 10.4 | 5.0 | 38.1 | 34.2 | 51.5 | 48.9 | 1.1 | 0.8 |
| 93 | Atlanta | Georgia | 50,131 | 100.0 | 12.1 | 4.7 | 20.7 | 12.3 | 67.2 | 63.0 | 1.5 | 0.7 |
| 94 | Brownsville | Texas | 49,370 | 100.0 | 19.6 | 5.3 | 67.8 | 61.4 | 12.6 | 11.5 | Z | 0.5 |
| 95 | Tucson Unified | Arizona | 49,308 | 100.0 | 16.3 | 5.6 | 31.5 | 30.9 | 52.2 | 40.1 | 3.5 | 1.6 |
| 96 | Detroit | Michigan | 49,043 | 100.0 | 25.4 | 13.6 | 46.3 | 30.0 | 28.2 | 21.3 | 3.9 | 1.8 |
| 97 | San Juan Unified | California | 49,035 | 100.0 | 9.2 | 2.5 | 60.6 | 46.4 | 30.3 | 24.7 | 0.9 | 1.4 |
| 98 | Klein | Texas | 48,253 | 100.0 | 6.5 | 1.3 | 47.0 | 40.3 | 46.4 | 41.5 | Z | 3.7 |
| 99 | Anchorage | Alaska | 48,159 | 100.0 | 9.8 | 2.0 | 63.3 | 42.3 | 26.9 | 24.9 | Z | 1.3 |
| 100 | Portland | Oregon | 47,323 | 100.0 | 7.9 | 2.4 | 32.9 | 30.0 | 59.2 | 50.6 | 2.6 | 3.5 |

Z Represents zero or rounds to zero.

¹ Enrollments reflect fall 2013 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 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.

² Includes amounts not shown separately.

Note: 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. 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, 2014 Annual Survey of School System Finances.

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 2014

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

| Rank | School system | State | Enrollment ¹ | Current spending | | | | | | | | | | |
|------|---------------------------|----------------|-------------------------|--------------------|----------------------|--------------------|------------------------|-------------------|--------------------|------------------|-----------------------------|------------------------|-----------------------|-------|
| | | | | Total ² | For selected objects | | For selected functions | | | | | | | |
| | | | | | Salaries and wages | Employee benefits | Instruction | | | Support services | | | | |
| | | | | | | Total ² | Salaries and wages | Employee benefits | Total ² | Pupil support | Instructional staff support | General administration | School administration | |
| 1 | New York City | New York | 989,012 | 21,154 | 11,050 | 6,253 | 16,020 | 9,244 | 5,421 | 4,626 | 128 | 83 | 91 | 509 |
| 2 | Los Angeles Unified | California | 653,826 | 10,851 | 6,137 | 2,735 | 6,456 | 4,014 | 1,714 | 3,794 | 474 | 681 | 63 | 707 |
| 3 | Chicago | Illinois | 396,641 | 13,522 | 6,316 | 3,350 | 8,915 | 4,346 | 2,655 | 4,129 | 717 | 565 | 352 | 429 |
| 4 | Miami-Dade County | Florida | 356,233 | 9,106 | 5,106 | 1,750 | 5,894 | 3,268 | 1,077 | 2,758 | 377 | 445 | 60 | 444 |
| 5 | Clark County | Nevada | 320,532 | 8,074 | 4,833 | 1,916 | 4,685 | 3,068 | 1,213 | 3,051 | 379 | 499 | 73 | 594 |
| 6 | Broward County | Florida | 262,666 | 8,553 | 4,778 | 1,431 | 5,446 | 3,045 | 885 | 2,745 | 422 | 378 | 58 | 485 |
| 7 | Houston | Texas | 211,552 | 8,451 | 5,374 | 895 | 4,931 | 3,552 | 547 | 3,024 | 339 | 459 | 72 | 575 |
| 8 | Hillsborough County | Florida | 203,439 | 8,685 | 5,493 | 1,420 | 5,296 | 3,556 | 885 | 2,884 | 394 | 722 | 71 | 462 |
| 9 | Orange County | Florida | 187,092 | 8,726 | 4,868 | 1,675 | 5,112 | 2,959 | 966 | 3,154 | 254 | 844 | 81 | 544 |
| 10 | Hawaii Public Schools | Hawaii | 186,825 | 12,458 | 6,815 | 2,585 | 7,464 | 4,711 | 1,738 | 4,289 | 1,120 | 420 | 53 | 806 |
| 11 | Fairfax County | Virginia | 183,417 | 13,710 | 8,787 | 3,553 | 8,394 | 5,752 | 2,281 | 4,793 | 780 | 942 | 64 | 820 |
| 12 | Palm Beach County | Florida | 182,895 | 9,500 | 5,433 | 1,725 | 6,070 | 3,501 | 1,074 | 3,028 | 298 | 658 | 83 | 527 |
| 13 | Gwinnett County | Georgia | 169,150 | 9,270 | 5,398 | 1,792 | 5,281 | 3,640 | 1,299 | 3,506 | 363 | 325 | 51 | 670 |
| 14 | Dallas | Texas | 159,713 | 8,609 | 5,906 | 863 | 4,877 | 3,874 | 557 | 3,173 | 458 | 577 | 72 | 499 |
| 15 | Wake County | North Carolina | 153,534 | 7,810 | 5,061 | 1,716 | 5,075 | 3,626 | 1,209 | 2,434 | 396 | 222 | 40 | 500 |
| 16 | Montgomery County | Maryland | 151,295 | 15,181 | 9,654 | 4,521 | 9,760 | 6,466 | 3,061 | 5,084 | 594 | 1,104 | 72 | 1,039 |
| 17 | Shelby County | Tennessee | 149,832 | 9,221 | 5,769 | 1,689 | 5,673 | 3,926 | 1,209 | 3,076 | 436 | 608 | 183 | 664 |
| 18 | Charlotte/Mecklenburg | North Carolina | 142,991 | 8,318 | 5,225 | 1,712 | 5,182 | 3,513 | 1,149 | 2,708 | 347 | 241 | 94 | 590 |
| 19 | Philadelphia | Pennsylvania | 137,674 | 10,352 | 5,280 | 2,943 | 6,071 | 3,696 | 1,944 | 3,760 | 339 | 229 | 276 | 442 |
| 20 | San Diego Unified | California | 130,303 | 9,681 | 5,865 | 2,540 | 5,682 | 3,721 | 1,531 | 3,572 | 755 | 452 | 57 | 620 |
| 21 | Duval County | Florida | 127,653 | 8,831 | 4,442 | 1,500 | 5,390 | 3,079 | 1,035 | 3,030 | 514 | 580 | 60 | 451 |
| 22 | Prince Georges County | Maryland | 125,136 | 13,994 | 8,298 | 3,627 | 8,212 | 5,357 | 2,284 | 5,232 | 676 | 588 | 99 | 903 |
| 23 | Cypress-Fairbanks | Texas | 111,440 | 7,184 | 5,430 | 749 | 4,704 | 3,852 | 535 | 2,049 | 320 | 273 | 50 | 357 |
| 24 | Cobb County | Georgia | 110,001 | 8,651 | 5,556 | 1,985 | 5,629 | 3,834 | 1,439 | 2,541 | 358 | 386 | 92 | 527 |
| 25 | Baltimore County | Maryland | 108,191 | 13,338 | 7,829 | 3,723 | 8,128 | 5,125 | 2,542 | 4,835 | 711 | 556 | 105 | 1,030 |
| 26 | Pinellas County | Florida | 103,411 | 9,080 | 5,573 | 1,741 | 5,621 | 3,646 | 1,089 | 2,934 | 394 | 472 | 63 | 514 |
| 27 | Northside | Texas | 102,129 | 8,099 | 5,845 | 1,018 | 5,169 | 4,039 | 670 | 2,484 | 386 | 421 | 46 | 433 |
| 28 | Jefferson County | Kentucky | 100,529 | 11,289 | 7,492 | 2,568 | 5,945 | 4,328 | 1,456 | 4,788 | 507 | 1,207 | 36 | 841 |
| 29 | DeKalb County | Georgia | 99,388 | 8,847 | 5,640 | 1,791 | 5,269 | 3,648 | 1,261 | 2,998 | 347 | 499 | 147 | 539 |
| 30 | Polk County | Florida | 97,953 | 8,610 | 4,474 | 1,489 | 5,512 | 2,994 | 938 | 2,621 | 372 | 489 | 70 | 390 |
| 31 | Fulton County | Georgia | 95,232 | 9,638 | 5,959 | 2,116 | 5,801 | 3,995 | 1,356 | 3,409 | 512 | 476 | 43 | 587 |
| 32 | Albuquerque | New Mexico | 93,202 | 9,302 | 6,110 | 1,876 | 5,170 | 3,671 | 1,268 | 3,763 | 756 | 249 | 101 | 1,316 |
| 33 | Lee County | Florida | 87,425 | 8,830 | 4,770 | 1,428 | 5,305 | 2,958 | 867 | 3,097 | 312 | 430 | 71 | 495 |
| 34 | Denver | Colorado | 86,046 | 10,564 | 7,297 | 1,275 | 5,626 | 4,351 | 769 | 4,486 | 347 | 998 | 68 | 790 |
| 35 | Jefferson County | Colorado | 86,011 | 8,685 | 5,724 | 1,541 | 4,887 | 3,539 | 947 | 3,399 | 423 | 629 | 58 | 645 |
| 36 | Prince William County | Virginia | 85,451 | 10,216 | 6,730 | 2,224 | 5,752 | 4,122 | 1,340 | 4,006 | 494 | 775 | 388 | 716 |
| 37 | Austin | Texas | 85,372 | 9,661 | 6,495 | 1,626 | 5,624 | 4,113 | 997 | 3,610 | 435 | 664 | 73 | 611 |
| 38 | Baltimore | Maryland | 84,730 | 15,564 | 8,078 | 3,789 | 9,194 | 5,323 | 2,587 | 5,870 | 630 | 927 | 448 | 1,249 |
| 39 | Fort Worth | Texas | 84,588 | 8,641 | 6,310 | 787 | 4,973 | 3,994 | 502 | 3,187 | 552 | 614 | 59 | 511 |
| 40 | Nashville-Davidson County | Tennessee | 82,806 | 10,279 | 5,907 | 2,301 | 5,767 | 3,754 | 1,500 | 4,037 | 557 | 818 | 66 | 749 |
| 41 | Long Beach Unified | California | 81,155 | 8,884 | 5,720 | 2,224 | 5,686 | 3,733 | 1,358 | 2,812 | 423 | 351 | 46 | 513 |
| 42 | Milwaukee | Wisconsin | 78,516 | 12,328 | 6,313 | 3,625 | 6,782 | 4,054 | 2,323 | 4,974 | 786 | 773 | 393 | 644 |
| 43 | Anne Arundel County | Maryland | 78,489 | 13,167 | 7,597 | 3,462 | 8,287 | 5,250 | 2,449 | 4,552 | 536 | 663 | 85 | 987 |
| 44 | Greenville County | South Carolina | 74,475 | 8,363 | 5,129 | 1,794 | 4,664 | 3,289 | 1,140 | 3,076 | 606 | 478 | 28 | 553 |
| 45 | Alpine | Utah | 73,975 | 5,634 | 3,082 | 1,788 | 3,819 | 2,270 | 1,306 | 1,501 | 165 | 213 | 22 | 348 |
| 46 | Fresno Unified | California | 73,353 | 9,665 | 5,733 | 2,326 | 5,670 | 3,696 | 1,416 | 3,400 | 511 | 693 | 92 | 501 |
| 47 | Guilford County | North Carolina | 72,081 | 9,227 | 5,772 | 1,954 | 5,637 | 3,962 | 1,320 | 3,099 | 582 | 317 | 66 | 560 |
| 48 | Brevard County | Florida | 71,232 | 8,080 | 4,891 | 1,342 | 4,947 | 3,162 | 824 | 2,729 | 328 | 625 | 73 | 493 |
| 49 | Fort Bend | Texas | 70,931 | 7,691 | 5,439 | 997 | 4,778 | 3,674 | 679 | 2,586 | 455 | 276 | 54 | 449 |
| 50 | Loudoun County | Virginia | 70,759 | 12,485 | 7,617 | 3,455 | 8,145 | 5,267 | 2,352 | 4,001 | 657 | 584 | 110 | 711 |

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 2014—Con.

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

| Rank | School system | State | Enrollment ¹ | Current spending | | | | | | | | | | |
|------|------------------------|----------------|-------------------------|--------------------|----------------------|-------------------|------------------------|--------------------|-------------------|--------------------|---------------|-----------------------------|------------------------|-----------------------|
| | | | | Total ² | For selected objects | | For selected functions | | | | | | | |
| | | | | | Salaries and wages | Employee benefits | Instruction | | | Support services | | | | |
| | | | | | | | Total ² | Salaries and wages | Employee benefits | Total ² | Pupil support | Instructional staff support | General administration | School administration |
| 51 | Virginia Beach | Virginia | 70,556 | 10,413 | 6,544 | 2,356 | 6,075 | 4,257 | 1,502 | 3,937 | 458 | 821 | 79 | 639 |
| 52 | Davis County | Utah | 70,411 | 6,250 | 3,586 | 1,645 | 3,954 | 2,498 | 1,125 | 1,774 | 209 | 252 | 31 | 370 |
| 53 | Granite | Utah | 70,407 | 6,588 | 3,887 | 1,878 | 4,209 | 2,707 | 1,298 | 1,997 | 282 | 236 | 45 | 400 |
| 54 | North East | Texas | 68,205 | 8,213 | 5,637 | 1,090 | 4,980 | 3,839 | 697 | 2,811 | 449 | 460 | 54 | 472 |
| 55 | Pasco County | Florida | 68,109 | 8,125 | 4,889 | 1,596 | 4,750 | 3,090 | 947 | 2,899 | 370 | 509 | 44 | 520 |
| 56 | Aldine | Texas | 67,381 | 8,405 | 5,890 | 893 | 5,044 | 4,038 | 632 | 2,702 | 439 | 260 | 53 | 491 |
| 57 | Katy | Texas | 67,213 | 8,246 | 5,871 | 929 | 5,329 | 4,120 | 643 | 2,552 | 411 | 314 | 64 | 463 |
| 58 | Douglas County | Colorado | 66,230 | 8,182 | 4,843 | 1,507 | 4,742 | 3,252 | 1,015 | 3,034 | 310 | 355 | 51 | 589 |
| 59 | Washoe County | Nevada | 65,550 | 8,451 | 5,184 | 2,017 | 4,652 | 3,169 | 1,247 | 3,452 | 677 | 498 | 143 | 550 |
| 60 | Seminole County | Florida | 64,851 | 8,074 | 4,900 | 1,473 | 5,099 | 3,431 | 981 | 2,556 | 371 | 334 | 74 | 467 |
| 61 | Arlington | Texas | 64,688 | 7,793 | 5,876 | 726 | 5,019 | 4,155 | 513 | 2,363 | 490 | 363 | 46 | 394 |
| 62 | Mesa Unified | Arizona | 64,161 | 7,674 | 4,988 | 1,348 | 4,319 | 3,181 | 838 | 2,932 | 495 | 457 | 27 | 366 |
| 63 | Elk Grove Unified | California | 62,499 | 8,796 | 5,500 | 2,072 | 5,714 | 3,874 | 1,363 | 2,725 | 425 | 320 | 40 | 542 |
| 64 | El Paso | Texas | 61,620 | 8,784 | 6,295 | 1,173 | 5,359 | 4,155 | 735 | 2,987 | 539 | 528 | 72 | 572 |
| 65 | Volusia County | Florida | 61,238 | 8,209 | 4,865 | 1,565 | 4,938 | 3,189 | 983 | 2,877 | 360 | 559 | 56 | 581 |
| 66 | Knox County | Tennessee | 59,236 | 8,614 | 5,285 | 1,367 | 5,174 | 3,594 | 961 | 3,025 | 306 | 883 | 146 | 500 |
| 67 | Chesterfield County | Virginia | 59,186 | 8,855 | 5,475 | 2,181 | 5,434 | 3,712 | 1,554 | 3,091 | 402 | 461 | 75 | 550 |
| 68 | Mobile County | Alabama | 58,808 | 8,884 | 4,935 | 1,967 | 4,733 | 3,104 | 1,159 | 3,494 | 495 | 432 | 173 | 490 |
| 69 | Osceola County | Florida | 58,204 | 8,211 | 4,499 | 1,379 | 4,943 | 2,754 | 812 | 2,721 | 374 | 575 | 67 | 386 |
| 70 | San Francisco Unified | California | 57,620 | 10,153 | 5,963 | 2,458 | 4,901 | 3,469 | 1,267 | 4,825 | 656 | 1,844 | 161 | 670 |
| 71 | Garland | Texas | 57,616 | 8,135 | 5,760 | 898 | 4,872 | 3,811 | 567 | 2,763 | 457 | 484 | 84 | 477 |
| 72 | Santa Ana Unified | California | 57,499 | 9,098 | 5,551 | 1,973 | 5,492 | 3,720 | 1,264 | 3,049 | 407 | 521 | 34 | 580 |
| 73 | Conroe | Texas | 55,009 | 7,347 | 5,335 | 855 | 4,633 | 3,698 | 571 | 2,428 | 376 | 229 | 61 | 442 |
| 74 | Plano | Texas | 54,822 | 8,374 | 5,965 | 804 | 5,484 | 4,398 | 581 | 2,505 | 439 | 328 | 94 | 430 |
| 75 | Pasadena | Texas | 54,535 | 8,776 | 6,265 | 969 | 5,374 | 4,269 | 630 | 2,866 | 461 | 372 | 45 | 582 |
| 76 | Boston | Massachusetts | 54,300 | 21,567 | 12,801 | 4,470 | 12,250 | 8,452 | 3,178 | 8,320 | 1,306 | 2,005 | 333 | 760 |
| 77 | Cherry Creek | Colorado | 54,228 | 9,341 | 6,258 | 1,667 | 6,292 | 4,589 | 1,201 | 2,775 | 502 | 358 | 97 | 436 |
| 78 | San Antonio | Texas | 53,857 | 9,550 | 6,161 | 1,610 | 5,504 | 3,879 | 967 | 3,313 | 597 | 568 | 53 | 552 |
| 79 | Capistrano Unified | California | 53,833 | 7,118 | 4,645 | 1,600 | 4,727 | 3,359 | 1,102 | 2,223 | 387 | 225 | 36 | 489 |
| 80 | San Bernardino Unified | California | 53,785 | 9,538 | 5,649 | 2,046 | 5,498 | 3,547 | 1,111 | 3,553 | 571 | 418 | 56 | 770 |
| 81 | Corona-Norco Unified | California | 53,782 | 8,004 | 5,312 | 1,386 | 5,147 | 3,805 | 847 | 2,565 | 452 | 278 | 33 | 548 |
| 82 | Winston-Salem/Forsyth | North Carolina | 53,413 | 8,587 | 5,523 | 1,871 | 5,633 | 3,921 | 1,309 | 2,562 | 480 | 255 | 41 | 569 |
| 83 | Jordan | Utah | 53,355 | 5,643 | 3,380 | 1,412 | 3,467 | 2,236 | 970 | 1,828 | 181 | 279 | 36 | 374 |
| 84 | Howard County | Maryland | 52,806 | 15,358 | 9,348 | 3,878 | 10,380 | 6,870 | 2,908 | 4,739 | 729 | 713 | 88 | 1,070 |
| 85 | Lewisville | Texas | 52,801 | 8,184 | 5,736 | 844 | 5,253 | 4,231 | 622 | 2,573 | 428 | 314 | 74 | 500 |
| 86 | Clayton County | Georgia | 52,296 | 8,293 | 5,050 | 1,599 | 5,130 | 3,382 | 1,117 | 2,522 | 378 | 412 | 59 | 422 |
| 87 | Cumberland County | North Carolina | 51,471 | 8,087 | 5,324 | 1,776 | 5,039 | 3,608 | 1,172 | 2,576 | 417 | 373 | 33 | 568 |
| 88 | Omaha | Nebraska | 51,069 | 11,565 | 6,530 | 2,350 | 7,810 | 4,930 | 1,773 | 3,181 | 207 | 239 | 154 | 512 |
| 89 | Wichita Unified | Kansas | 50,629 | 10,810 | 6,538 | 2,512 | 6,057 | 4,087 | 1,607 | 4,288 | 927 | 583 | 95 | 710 |
| 90 | Henrico County | Virginia | 50,569 | 8,890 | 5,833 | 2,070 | 5,329 | 3,787 | 1,331 | 3,206 | 416 | 566 | 116 | 556 |
| 91 | Seattle | Washington | 50,509 | 12,173 | 7,495 | 2,513 | 7,248 | 4,956 | 1,624 | 4,568 | 807 | 521 | 191 | 807 |
| 92 | Columbus | Ohio | 50,478 | 13,585 | 8,524 | 3,446 | 7,088 | 4,930 | 1,867 | 6,005 | 1,122 | 1,032 | 161 | 757 |
| 93 | Atlanta | Georgia | 50,131 | 12,994 | 7,246 | 2,924 | 6,909 | 4,419 | 1,985 | 5,595 | 707 | 1,027 | 274 | 842 |
| 94 | Brownsville | Texas | 49,370 | 9,257 | 6,310 | 1,321 | 5,316 | 4,103 | 796 | 3,297 | 502 | 612 | 39 | 498 |
| 95 | Tucson Unified | Arizona | 49,308 | 9,330 | 6,107 | 1,996 | 4,786 | 3,460 | 1,118 | 4,169 | 949 | 943 | 109 | 383 |
| 96 | Detroit | Michigan | 49,043 | 14,197 | 6,742 | 3,533 | 7,025 | 4,325 | 2,159 | 6,328 | 1,065 | 1,081 | 158 | 754 |
| 97 | San Juan Unified | California | 49,035 | 8,535 | 5,237 | 2,010 | 5,050 | 3,386 | 1,242 | 3,192 | 372 | 630 | 99 | 736 |
| 98 | Klein | Texas | 48,253 | 7,991 | 5,862 | 933 | 4,938 | 3,941 | 612 | 2,607 | 487 | 365 | 68 | 484 |
| 99 | Anchorage | Alaska | 48,159 | 15,596 | 7,589 | 6,081 | 9,333 | 4,910 | 3,906 | 5,852 | 1,686 | 629 | 99 | 923 |
| 100 | Portland | Oregon | 47,323 | 10,952 | 6,032 | 3,171 | 6,397 | 3,801 | 2,050 | 4,200 | 975 | 486 | 125 | 690 |

¹ Enrollments reflect fall 2013 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 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.

² Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded in this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances. 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, 2014 Annual Survey of School System Finances.

Table 19.

Population, Enrollment, and Personal Income by State: Fiscal Years 2013 and 2014

(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 | |
|--------------------------------|--|----------------|---------------------------------|-------------------|--|-------------------|
| | 2014 | 2013 | 2014 ³ | 2013 ⁴ | 2013 | 2012 |
| United States | 318,857 | 316,498 | 48,349,251 | 48,297,621 | 14,064,468 | 14,151,427 |
| Alabama | 4,849 | 4,834 | 740,081 | 744,548 | 174,877 | 176,341 |
| Alaska | 737 | 737 | 130,539 | 131,091 | 37,791 | 36,867 |
| Arizona | 6,731 | 6,635 | 943,937 | 941,726 | 243,657 | 245,070 |
| Arkansas | 2,966 | 2,959 | 479,881 | 477,716 | 108,081 | 108,603 |
| California | 38,803 | 38,431 | 6,224,685 | 6,208,733 | 1,849,505 | 1,856,614 |
| Colorado | 5,356 | 5,272 | 865,231 | 851,063 | 246,448 | 247,069 |
| Connecticut | 3,597 | 3,599 | 511,082 | 517,812 | 223,561 | 218,132 |
| Delaware | 936 | 925 | 120,623 | 118,685 | 41,468 | 41,487 |
| District of Columbia | 659 | 649 | 44,942 | 44,179 | 44,533 | 48,697 |
| Florida | 19,893 | 19,600 | 2,708,022 | 2,680,074 | 809,665 | 811,377 |
| Georgia | 10,097 | 9,995 | 1,699,185 | 1,682,620 | 375,758 | 378,156 |
| Hawaii | 1,420 | 1,409 | 186,825 | 184,760 | 62,437 | 63,468 |
| Idaho | 1,634 | 1,613 | 281,452 | 272,070 | 57,484 | 58,272 |
| Illinois | 12,881 | 12,891 | 2,060,632 | 2,069,823 | 599,119 | 605,201 |
| Indiana | 6,597 | 6,571 | 1,007,121 | 1,002,772 | 251,599 | 253,779 |
| Iowa | 3,107 | 3,092 | 501,763 | 499,489 | 135,242 | 138,337 |
| Kansas | 2,904 | 2,896 | 468,630 | 488,590 | 128,315 | 128,541 |
| Kentucky | 4,413 | 4,400 | 686,938 | 685,009 | 158,238 | 159,172 |
| Louisiana | 4,650 | 4,629 | 665,441 | 671,156 | 188,965 | 190,590 |
| Maine | 1,330 | 1,329 | 178,709 | 184,682 | 52,566 | 54,359 |
| Maryland | 5,976 | 5,939 | 865,768 | 859,252 | 312,054 | 319,125 |
| Massachusetts | 6,745 | 6,709 | 920,558 | 920,968 | 379,381 | 383,152 |
| Michigan | 9,910 | 9,898 | 1,363,533 | 1,381,167 | 387,978 | 386,471 |
| Minnesota | 5,457 | 5,422 | 804,580 | 802,454 | 257,058 | 257,466 |
| Mississippi | 2,994 | 2,992 | 492,421 | 492,847 | 100,626 | 101,442 |
| Missouri | 6,064 | 6,045 | 892,992 | 897,224 | 243,592 | 245,771 |
| Montana | 1,024 | 1,015 | 144,034 | 142,797 | 39,462 | 39,963 |
| Nebraska | 1,882 | 1,869 | 307,398 | 303,242 | 86,447 | 88,114 |
| Nevada | 2,839 | 2,791 | 435,765 | 431,776 | 109,490 | 109,471 |
| New Hampshire | 1,327 | 1,323 | 184,684 | 187,703 | 66,839 | 67,513 |
| New Jersey | 8,938 | 8,912 | 1,333,804 | 1,338,657 | 491,865 | 492,897 |
| New Mexico | 2,086 | 2,087 | 326,637 | 327,209 | 73,571 | 74,996 |
| New York | 19,746 | 19,696 | 2,618,542 | 2,629,805 | 1,055,803 | 1,070,236 |
| North Carolina | 9,944 | 9,849 | 1,441,391 | 1,468,228 | 372,031 | 380,954 |
| North Dakota | 739 | 724 | 103,272 | 101,025 | 39,358 | 38,472 |
| Ohio | 11,594 | 11,572 | 1,601,566 | 1,613,718 | 471,547 | 474,973 |
| Oklahoma | 3,878 | 3,853 | 670,069 | 671,445 | 161,686 | 161,188 |
| Oregon | 3,970 | 3,928 | 566,538 | 564,006 | 154,869 | 156,605 |
| Pennsylvania | 12,787 | 12,781 | 1,605,292 | 1,623,694 | 588,296 | 590,171 |
| Rhode Island | 1,055 | 1,053 | 135,084 | 136,401 | 48,607 | 49,410 |
| South Carolina | 4,832 | 4,772 | 729,386 | 722,249 | 169,269 | 171,088 |
| South Dakota | 853 | 846 | 130,653 | 130,296 | 37,855 | 38,897 |
| Tennessee | 6,549 | 6,497 | 992,583 | 992,461 | 255,422 | 256,969 |
| Texas | 26,957 | 26,506 | 4,949,469 | 4,897,523 | 1,161,134 | 1,160,079 |
| Utah | 2,943 | 2,903 | 570,423 | 562,315 | 106,073 | 106,289 |
| Vermont | 627 | 627 | 87,990 | 89,200 | 28,108 | 28,501 |
| Virginia | 8,326 | 8,270 | 1,273,211 | 1,264,880 | 404,886 | 403,425 |
| Washington | 7,062 | 6,974 | 1,057,773 | 1,050,901 | 331,031 | 332,655 |
| West Virginia | 1,850 | 1,854 | 280,265 | 282,310 | 65,178 | 65,889 |
| Wisconsin | 5,758 | 5,743 | 865,119 | 863,737 | 245,438 | 248,335 |
| Wyoming | 584 | 583 | 92,732 | 91,533 | 30,206 | 30,779 |

¹ U.S. Department of Commerce, U.S. Census Bureau; Internet release date: December 2015.² U.S. Department of Commerce, Bureau of Economic Analysis; Internet release dates (for revised state personal income estimates): March 25, 2016 (2013 data) and March 25, 2015 (2012 data).³ Enrollments represent fall 2013 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 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.⁴ Enrollments represent fall 2012 memberships collected by NCES on the CCD agency universe file—"Local Education Agency (School District) Universe Survey: School Year 2012–13, Provisional Version 1a." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported.

Note: Totals for the United States include all 50 states and the District of Columbia. 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, 2014 Annual Survey of School System Finances.

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 2009–2014

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

| Geographic area | 2014 | | 2013 | | 2012 | | 2011 | | 2010 | | 2009 |
|--------------------------------|---------------|--------------------------------|---------------|--------------------------------|---------------|--------------------------------|---------------|--------------------------------|---------------|--------------------------------|---------------|
| | PPCS | Percentage change ¹ | PPCS | Percentage change ¹ | PPCS | Percentage change ¹ | PPCS | Percentage change ¹ | PPCS | Percentage change ¹ | PPCS |
| United States | 11,009 | 2.7 | 10,724 | 1.1 | 10,608 | Z | 10,608 | 0.1 | 10,600 | 1.0 | 10,499 |
| Alabama | 9,028 | 3.1 | 8,755 | 2.3 | 8,562 | -2.8 | 8,813 | -0.8 | 8,881 | 0.1 | 8,870 |
| Alaska | 18,416 | 1.3 | 18,175 | 4.5 | 17,390 | 4.3 | 16,674 | 5.6 | 15,783 | 1.5 | 15,552 |
| Arizona | 7,528 | 4.4 | 7,208 | -4.6 | 7,559 | -1.4 | 7,666 | -2.3 | 7,848 | 0.4 | 7,813 |
| Arkansas | 9,616 | 2.4 | 9,394 | -0.2 | 9,411 | 0.6 | 9,353 | 2.3 | 9,143 | 5.0 | 8,712 |
| California | 9,595 | 4.1 | 9,220 | 0.4 | 9,183 | 0.4 | 9,149 | -2.4 | 9,375 | -2.9 | 9,657 |
| Colorado | 8,985 | 3.9 | 8,647 | 1.2 | 8,548 | -2.0 | 8,724 | -1.5 | 8,853 | 1.5 | 8,718 |
| Connecticut | 17,745 | 6.7 | 16,631 | 2.2 | 16,274 | 4.2 | 15,617 | 4.8 | 14,906 | 2.6 | 14,531 |
| Delaware | 13,938 | 0.8 | 13,833 | -0.2 | 13,865 | 9.3 | 12,685 | 2.4 | 12,383 | 1.0 | 12,257 |
| District of Columbia | 18,485 | -3.1 | 19,076 | 9.2 | 17,468 | -5.4 | 18,475 | -1.0 | 18,667 | 13.8 | 16,408 |
| Florida | 8,755 | 3.8 | 8,433 | 0.7 | 8,372 | -5.8 | 8,887 | 1.7 | 8,741 | -0.2 | 8,760 |
| Georgia | 9,202 | 1.1 | 9,099 | -1.6 | 9,247 | -0.1 | 9,253 | -1.5 | 9,394 | -2.7 | 9,650 |
| Hawaii | 12,458 | 5.4 | 11,823 | -1.9 | 12,054 | 0.4 | 12,004 | 2.1 | 11,754 | -5.2 | 12,399 |
| Idaho | 6,621 | -2.5 | 6,791 | 2.0 | 6,659 | -2.4 | 6,824 | -4.0 | 7,106 | 0.2 | 7,092 |
| Illinois | 13,077 | 6.4 | 12,287 | 2.3 | 12,015 | 1.5 | 11,834 | 1.7 | 11,634 | 7.4 | 10,835 |
| Indiana | 9,548 | -0.2 | 9,566 | -1.6 | 9,719 | 3.7 | 9,372 | -2.5 | 9,611 | 2.6 | 9,369 |
| Iowa | 10,668 | 3.4 | 10,313 | 2.7 | 10,038 | 2.4 | 9,807 | 0.4 | 9,763 | 0.6 | 9,707 |
| Kansas | 9,972 | 1.5 | 9,828 | 0.8 | 9,748 | 2.6 | 9,498 | -2.2 | 9,715 | -2.4 | 9,951 |
| Kentucky | 9,312 | Z | 9,316 | -0.8 | 9,391 | 0.9 | 9,309 | 4.0 | 8,948 | 2.2 | 8,756 |
| Louisiana | 10,749 | 2.5 | 10,490 | -7.8 | 11,379 | 6.1 | 10,723 | 0.8 | 10,638 | 1.0 | 10,533 |
| Maine | 12,707 | 4.6 | 12,147 | -0.3 | 12,189 | -3.5 | 12,630 | 3.0 | 12,259 | -0.4 | 12,304 |
| Maryland | 14,003 | 1.3 | 13,829 | 1.6 | 13,609 | -1.9 | 13,871 | 1.0 | 13,738 | 2.1 | 13,449 |
| Massachusetts | 15,087 | 3.7 | 14,545 | 2.8 | 14,142 | 1.4 | 13,941 | 2.6 | 13,590 | -3.7 | 14,118 |
| Michigan | 11,110 | 1.5 | 10,948 | 0.9 | 10,855 | 0.3 | 10,823 | 1.7 | 10,644 | 1.5 | 10,483 |
| Minnesota | 11,464 | 3.4 | 11,089 | 2.7 | 10,796 | 0.8 | 10,712 | 0.3 | 10,685 | -3.7 | 11,098 |
| Mississippi | 8,263 | 1.6 | 8,130 | -0.4 | 8,164 | 3.0 | 7,928 | -2.4 | 8,119 | 0.5 | 8,075 |
| Missouri | 9,875 | 2.9 | 9,597 | 1.7 | 9,436 | 0.3 | 9,410 | -2.3 | 9,634 | 1.1 | 9,529 |
| Montana | 11,017 | 3.7 | 10,625 | 1.5 | 10,464 | -1.6 | 10,639 | 1.4 | 10,497 | 4.4 | 10,059 |
| Nebraska | 11,726 | 1.3 | 11,579 | 2.7 | 11,275 | 4.2 | 10,825 | 0.8 | 10,734 | 6.9 | 10,045 |
| Nevada | 8,414 | 0.9 | 8,339 | 1.4 | 8,223 | -3.6 | 8,527 | 0.5 | 8,483 | 0.7 | 8,422 |
| New Hampshire | 14,335 | 4.5 | 13,721 | 0.9 | 13,593 | 2.8 | 13,224 | 6.8 | 12,383 | 3.8 | 11,932 |
| New Jersey | 17,907 | -1.8 | 18,228 | 5.6 | 17,266 | 8.1 | 15,968 | -5.2 | 16,841 | 3.5 | 16,271 |
| New Mexico | 9,734 | 8.0 | 9,012 | 1.3 | 8,899 | -1.9 | 9,070 | -3.3 | 9,384 | -0.6 | 9,439 |
| New York | 20,610 | 4.0 | 19,818 | 1.4 | 19,552 | 2.5 | 19,076 | 2.5 | 18,618 | 2.7 | 18,126 |
| North Carolina | 8,512 | 1.4 | 8,390 | 2.3 | 8,200 | -1.3 | 8,312 | -1.1 | 8,409 | -2.1 | 8,587 |
| North Dakota | 12,358 | 3.2 | 11,980 | 2.6 | 11,679 | 2.3 | 11,420 | 3.9 | 10,991 | 8.3 | 10,151 |
| Ohio | 11,354 | 1.8 | 11,148 | -0.5 | 11,204 | -0.2 | 11,223 | 1.7 | 11,030 | 4.5 | 10,560 |
| Oklahoma | 7,829 | 2.0 | 7,672 | 2.8 | 7,466 | -1.6 | 7,466 | -3.9 | 7,896 | 0.1 | 7,885 |
| Oregon | 9,945 | 4.2 | 9,543 | 0.6 | 9,490 | -2.0 | 9,682 | 0.6 | 9,624 | -1.9 | 9,805 |
| Pennsylvania | 13,961 | 0.7 | 13,864 | 3.9 | 13,340 | -0.9 | 13,467 | 3.6 | 12,995 | 3.9 | 12,512 |
| Rhode Island | 14,767 | 2.4 | 14,415 | 2.9 | 14,005 | 1.4 | 13,815 | 0.9 | 13,699 | -0.1 | 13,707 |
| South Carolina | 9,732 | 2.3 | 9,514 | 4.0 | 9,147 | 1.8 | 8,986 | -1.7 | 9,143 | -1.5 | 9,277 |
| South Dakota | 8,881 | 4.9 | 8,470 | 0.3 | 8,446 | -4.1 | 8,805 | -0.6 | 8,858 | 4.1 | 8,507 |
| Tennessee | 8,630 | 1.6 | 8,496 | 2.4 | 8,294 | 2.6 | 8,088 | 0.3 | 8,065 | 2.1 | 7,897 |
| Texas | 8,593 | 3.5 | 8,299 | 0.5 | 8,261 | -4.7 | 8,671 | -0.9 | 8,746 | 2.4 | 8,540 |
| Utah | 6,500 | -0.8 | 6,555 | 5.6 | 6,206 | -0.1 | 6,212 | 2.4 | 6,064 | -4.6 | 6,356 |
| Vermont | 16,988 | 3.5 | 16,419 | 2.4 | 16,040 | 0.4 | 15,980 | 4.6 | 15,274 | 0.6 | 15,175 |
| Virginia | 10,973 | 0.1 | 10,960 | 2.9 | 10,656 | 2.8 | 10,364 | -2.2 | 10,597 | -3.0 | 10,930 |
| Washington | 10,202 | 5.5 | 9,672 | 0.4 | 9,637 | 1.6 | 9,483 | 0.3 | 9,452 | -1.0 | 9,550 |
| West Virginia | 11,260 | 1.2 | 11,132 | -2.7 | 11,445 | -3.4 | 11,846 | 2.8 | 11,527 | 11.2 | 10,367 |
| Wisconsin | 11,186 | 1.0 | 11,071 | 0.3 | 11,042 | -6.2 | 11,774 | 3.6 | 11,364 | 2.6 | 11,078 |
| Wyoming | 15,797 | 0.6 | 15,700 | -1.2 | 15,897 | 0.3 | 15,849 | 4.5 | 15,169 | 4.1 | 14,573 |

Z Represents zero or rounds to zero.

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

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditures for adult education, community services, and other nonelementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall memberships collected by the National Center for Education Statistics on the Common Core Data (CCD) agency universe file—"Local Education Agency (School District) Universe Survey." Enrollments for state educational facilities, federal school systems, and charter schools whose charters are held by a nongovernmental entity have been excluded. Enrollments from the CCD agency universe file were subject to adjustment if the enrollments were inconsistent with the finances reported. Annual Survey of School System Finances statistics include the finances of charter schools whose charters are held directly by a government or a government agency. Charter schools whose charters are held by nongovernmental entities are deemed to be out of scope for the Annual Survey of School System Finances. 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, 2012 Census of Governments: Finance—Survey of School System Finances and 2009–2011, 2013, and 2014 Annual Survey of School System Finances.

Appendix A.

Definitions of Selected Terms

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

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

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

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

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

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

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

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

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

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

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

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

Elementary-Secondary Education. Prekindergarten through 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 (P.L. 102-382). Includes basic, concentration, and migratory education grants.

Special Education Programs. Revenue awarded under the Individuals With Disabilities Act (P.L. 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 that are not readily allocable to another function. Such charges include employee benefits, retirement and insurance programs, and worker's compensation.

Instruction Expenditure. Relates to the instruction function (Function 1000) defined in "Financial Accounting for Local and State School Systems," National Center for Education Statistics, 2009. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and state if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities, as well as adult education, community services, and student enterprise activities.

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

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

Interest Expenditure. Amounts paid for use of borrowed money.

Long-Term Debt. Debt payable more than 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Support Services Expenditure. Relates to support services functions (Function 2000) defined in "Financial Accounting for Local and State School Systems," National Center for Education Statistics, 2009. Support services presented under the current operation or current spending headings include payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and state if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditure for the following functions:

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

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

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

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

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

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

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

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

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

Appendix B.

Notes Relating to Education Finance Data

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

ALASKA

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

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

ARKANSAS

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

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

CALIFORNIA

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

CONNECTICUT

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

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

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

DELAWARE

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

DISTRICT OF COLUMBIA

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

FLORIDA

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

GEORGIA

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

As of fiscal year 2014, Mississippi is able to report “land and existing structures” expenditures separately from “construction” expenditures. These amounts will appear separately in Table 9 of this report.

MISSOURI

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

NEVADA

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

NEW JERSEY

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

NEW YORK

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

NORTH CAROLINA

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

OKLAHOMA

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

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 (2014)

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

| | | | |
|---|--|--|---|
|  | RETURN BY FAX TO Educational Finance Branch at 888-891-2099 | FORM F-33 <small>(1-29-2015)</small> | U.S. DEPARTMENT OF COMMERCE <small>Economics and Statistics Administration U.S. CENSUS BUREAU</small> |
| 2014 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES | | | |

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

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. The collection of this data is authorized by Title 13, United States Code, Sections 161 and 182. Public records retained from this collection do not require confidentiality. Response to this collection is voluntary. 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, DC 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 8 before completing this form.

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2009.

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

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

CONTINUE WITH PART III ON PAGE 4 

| Part III CAPITAL OUTLAY EXPENDITURES – Continued | | Amount Omit cents | |
|---|--------------|------------------------------|------------|
| 3. Instructional equipment (object 730, function 1000) | | K09 | |
| 4. All other equipment (object 730, functions 2000, 3000, 4000) | | K10 | |
| Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY | | Z32 | |
| 1. Total salaries and wages (object 100 – ALL functions) | | Z34 | |
| 2. Total employee benefit payments (object 200 – ALL functions) | | Q11 | |
| 3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592) | | L12 | |
| 4. Payments to state governments (object 569) | | M12 | |
| 5. Payments to local governments (object 920) | | I86 | |
| 6. Interest on school system indebtedness (object 832) | | | |
| Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900) | | C38 | |
| 1. For employee benefits | | C39 | |
| 2. All other (textbooks, school bus purchase, etc.) | | | |
| Part VI DEBT | | 19H | |
| Section A – LONG TERM – Term of more than one year | | | |
| 1. Outstanding at beginning of the fiscal year | | 21F | |
| 2. Issued during fiscal year (revenue code 5110) | | 31F | |
| 3. Retired during fiscal year (object 831) | | 41F | |
| 4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3) | | 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 CD's and security holdings) | W01 | W31 | W61 |
| Part VIII FALL MEMBERSHIP – October 2013 | | | Membership |
| Enter the count of pupils enrolled on the school day closest to October 1, 2013 | | | V33 |
| Part IX SPECIAL PROCESSING ITEMS | | | |
| Item | Code | Amount | |
| 1. Student fees, nonspecified | A15 | | |
| 2. Census local, NCES state revenue | T07 | | |
| 3. Census state, NCES local revenue | C24 | | |

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

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

| Part X ARRA FUNDS (Exhibits of selected items reported in Sections I-C, II-A, II-B, and III) | | |
|---|-----|--|
| 1. ARRA revenues – Title I | HR1 | |
| 2. ARRA expenditures – Current operation expenditures for elementary-secondary education programs (objects 100–600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200) | HE1 | |
| 3. ARRA expenditures – Capital outlay expenditures (objects 700, 710, 720, 730, and 740 for functions 1000, 2000, 3100, and 3200, and ALL objects for function 4000) | HE2 | |

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

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

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

4. For help with questions, contact the Educational Finance 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 the No Child Left Behind Act of 2001 (NCLB).

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

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

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

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

Section D – FROM FEDERAL SOURCES DIRECTLY

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

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

CONTINUE ON PAGE 7 

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

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

Part II – CURRENT OPERATION EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

Section B – Elementary-secondary Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

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

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

Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B

Line 15. Payments to private schools (object 563). Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures.

Line 16. Payments to charter schools (object 566). Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Local Education Agency Universe Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

Lines 17–20. Teacher salaries. Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 17, special education programs (program 200) on line 18, vocational programs (program 300) on line 19, and other programs (programs 400, 900) on line 20. These amounts should also be included with the instruction salaries and total instruction amounts reported in Section A.

Line 21. Textbooks. Report expenditures for textbooks used for classroom instruction (function 1000, object 640).

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

Line 3. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

CONTINUE ON PAGE 8 →

Lines 4 and 5. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities that incur debt instead of the school system.

Line 6. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments, which should be reported in Part VI.

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

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

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2013

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2013 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Local Education Agency Universe Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part X – ARRA FUNDS (Exhibits of Selected Items Reported in Sections I-C, II-A, II-B, and III)

For these three items, report amounts specifically from Public Law 111-5, the American Recovery and Reinvestment Act of 2009 (ARRA). These amounts should also be included with the associated items reported in I-C, II-A, II-B, and III.

Line 1. Enter ARRA revenues received for Title I (see detailed instructions at I-C, line 1).

Line 2. Enter ARRA expenditures made for current operation of elementary-secondary education programs (see detailed instructions at II-A and II-B), reporting only objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200.

Line 3. Enter ARRA expenditures made for capital outlays (see detailed instructions at III), reporting only objects 700, 710, 720, 730, and 740 for functions 1000, 2000, 3100, 3200, and ALL objects for function 4000.