

# Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2009–10 (Fiscal Year 2010)

First Look





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## Introduction

This report presents data from the School District Finance Survey (F-33) of the Common Core of Data (CCD) survey system for school year (SY) 2009–10, fiscal year 2010 (FY 10). The F-33 is a district-level financial survey that consists of data submitted annually to the National Center for Education Statistics (NCES) and the Governments Division of the U.S. Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia.

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

This report presents findings on public education revenues and expenditures at the local education agency (LEA) level using FY 10 provisional data from the F-33 of the CCD survey system. This First Look provides users with an opportunity to access provisional F-33 data that have been fully reviewed, edited, and imputed. Final data, including revisions to the provisional data submitted by the SEAs after the close of data collection, will be available during the following collection year.

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

The F-33 is part of the CCD surveys that collect administrative records data from SEAs. The Governments Division of the Census Bureau cosponsors the F-33 with NCES and conducts the data collection. All 50 states and the District of Columbia provided data for FY 10. NCES requests that SEAs report all financial transactions associated with assets, expenditures, revenues, and indebtedness, including revenues from federal, state, and local sources and expenditures in categories such as instruction and instruction-related activities, student support services, administration, operation, capital outlay, and debt services. The SEAs submit data in conformance with *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

SEAs report financial data for a variety of types of LEAs. The data file used to create this report includes regular school districts, independent charter school districts, and agencies whose only function is to collect and allocate funds or to provide certain administrative services for a group of districts.<sup>1</sup>

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

In school year 2009-10 (FY 10), there were a total of 18,247 school districts on the F-33 file in the 50 states and the District of Columbia. Finance data were reported for 17,610 or 96.5 percent of school districts on the F-33 file.

Tables 2, 3, and 6 in this report include all regular school districts reported by SEAs with student counts greater than zero and that are listed in the F33-file and CCD Local Education Agency Universe Survey file for SY 2009–10. Only regular school districts matching the CCD LEA Universe Survey and with student membership greater than zero were used in creating the national and state figures; 81.1 percent of all school districts met these criteria.

Tables 1, 5, 8, 9, and 10 include all LEAs reported in the F-33 file; no exclusions outlined in footnote 1 apply to these tables. Table 7 includes the regular noncharter school districts data with the independent charter school districts data. Table 4 presents the revenues and current expenditures of the 100 largest school districts according to the size of their student enrollment, as reported in the F-33 file.

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

### Selected Findings: Fiscal Year 2010

- In FY 10, school districts reported \$599.9 billion in total revenues (table 1). The federal government contributed \$75.3 billion or 12.5 percent of all revenues, state governments accounted for \$258.9 billion or 43.1 percent of all revenues, and local governments provided \$265.8 billion or 44.3 percent of all revenues (percentages derived from table 1).
- The national median total current revenues per pupil were \$11,823 in FY 10 (table 2). In FY 10, five percent of regular school districts in the United States had current revenues per pupil of \$8,115 or less, while five percent had current revenues per pupil of \$23,652 or more.
- Adjusting for inflation, the median total current revenues per pupil of \$11,823 represents an increase of 0.8 percent as compared to FY 09 (table 3). For regular school districts, the national median current expenditures per pupil was \$9,989 in FY 10, an increase of 1.0 percent from FY 09. States with the highest median current expenditures per pupil included Alaska (\$24,244), District of Columbia (\$18,667), New York (\$17,583), Wyoming (\$16,213), and New Jersey (\$15,468).
- In FY 10, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$5,528 in Alpine School District, Utah to a high of \$19,184 in New York City School District, NY (table 4). Expenditures per pupil were next highest in Boston City Schools, MA (\$19,169); Montgomery County Schools, MD (\$15,582); Atlanta Public Schools, GA (\$15,043); Baltimore City Schools, MD (\$14,711); and Howard County Schools, MD (\$14,704) (table 4).
- In FY 10, school districts reported \$518.9 billion in current expenditures for all educational functions, which included \$341.1 billion or 65.7 percent for instruction and instruction-related expenditures, \$157.0 billion or 30.3 percent for support services, and \$20.8 billion or 4.0 percent for all other functions (percentages derived from table 5).
- Current expenditures per pupil for public elementary and secondary education were \$10,314 on a national level in FY 10, which included \$6,316 per pupil for salaries and \$2,202 per pupil for employee benefits (table 6).
- A total of 22 states reported finance data for both independent charter school districts and regular noncharter school districts in FY 10. Median current expenditures per pupil for independent charter school districts were at least 10 percent lower than median current expenditures per pupil for regular noncharter school districts in 11 out of those 22 states. Median current expenditures per pupil for independent charter school districts were at least 10 percent higher than median current expenditures per pupil for regular noncharter school districts in 2 out of those 22 states (table 7 and table C-1 in Appendix C).
- Expenditures for capital outlays on a national basis in FY 10 amounted to \$59.8 billion for public elementary and secondary education, including \$47.1 billion for construction, \$9.4 billion for equipment, and \$3.3 billion for land and existing structures (table 8).
- In FY 10, local education agencies received \$75.3 billion from the federal government for public elementary and secondary education, which represents an increase of 32.7 percent from FY 09 (table 9) (FY 09 data presented in Cornman and Noel 2011).
- In FY 10, Title I revenues from the American Recovery and Reinvestment Act (ARRA) funding amounted to \$4.0 billion or 23.6 percent of all Title I revenues (table 10). Current expenditures for public elementary and secondary education from the ARRA totaled \$25.3 billion or 4.9 percent of all current expenditures in FY 10.

## References and Related Data Files

### References

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

Cornman, S.Q., and Noel, A.M. (2011). *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2008–09 (Fiscal Year 2009)* (NCES 2012-313). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved September 18, 2012, from <http://nces.ed.gov/pubsearch>.

### Related Data Files

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

Table 1. Summary of public school system revenues and expenditures for elementary and secondary school districts, by state: Fiscal year 2010

[in thousands of dollars]								
State	Elementary-secondary revenues <sup>1</sup>				Elementary-secondary expenditures <sup>1</sup>			
	Total	Federal revenue	State revenue	Local revenue	Total	Current expenditures <sup>2</sup>	Capital outlay	Other <sup>3</sup>
<b>United States</b>	<b>\$599,929,486</b>	<b>\$75,265,747</b>	<b>\$258,865,318</b>	<b>\$265,798,421</b>	<b>\$608,065,209</b>	<b>\$518,885,871</b>	<b>\$59,843,037</b>	<b>\$29,336,301</b>
Alabama	7,279,751	1,134,111	3,800,128	2,345,512	7,638,908	6,650,691	729,720	258,497
Alaska	2,230,140	366,970	1,356,673	506,497	2,368,537	2,068,976	229,874	69,687
Arizona	9,677,385	1,796,154	3,809,802	4,071,429	9,683,467	8,397,543	731,985	553,939
Arkansas	5,094,589	795,755	2,645,222	1,653,612	5,529,819	4,381,290	600,440	548,089
California	64,985,602	9,716,678	34,176,539	21,092,385	68,151,184	57,578,551	7,150,486	3,422,147
Colorado	8,796,833	720,756	3,861,831	4,214,246	8,920,103	7,359,211	1,017,836	543,056
Connecticut	9,614,805	824,709	3,292,695	5,497,401	9,409,670	8,181,358	833,445	394,867
Delaware	1,772,230	190,527	1,051,567	530,136	1,786,828	1,545,774	194,987	46,067
District of Columbia	1,669,520	148,803	†	1,520,717	1,778,122	1,222,775	354,972	200,375
Florida	26,223,878	4,200,103	8,216,582	13,807,193	27,267,009	22,966,861	2,944,085	1,356,063
Georgia	17,841,846	2,598,683	6,745,131	8,498,032	17,782,902	15,644,682	1,814,143	324,077
Hawaii	2,564,856	382,400	2,093,300	89,156	2,215,458	2,118,013	72,917	24,528
Idaho	2,233,693	456,933	1,273,313	503,447	2,153,940	1,947,004	137,400	69,536
Illinois	27,531,994	3,810,175	8,120,335	15,601,484	27,512,509	24,407,154	1,944,265	1,161,090
Indiana	13,895,754	1,521,653	7,460,068	4,914,033	11,392,113	10,009,003	958,592	424,518
Iowa	5,533,487	728,361	2,217,889	2,587,237	5,720,197	4,796,274	811,476	112,447
Kansas	5,452,260	673,692	2,860,999	1,917,569	5,969,898	4,579,525	1,182,167	208,206
Kentucky	6,880,616	1,059,915	3,662,243	2,158,458	7,090,274	6,083,718	747,498	259,058
Louisiana	8,230,961	1,609,830	3,463,548	3,157,583	8,251,160	7,317,517	793,347	140,296
Maine	2,668,585	320,917	1,083,913	1,263,755	2,618,381	2,319,908	157,510	140,963
Maryland	13,321,816	1,004,498	5,544,725	6,772,593	12,935,831	11,653,554	1,107,922	174,355
Massachusetts	14,783,250	1,092,892	5,742,989	7,947,369	14,208,591	12,632,717	807,802	768,072
Michigan	19,436,908	2,550,687	10,516,657	6,369,564	19,673,711	17,172,478	1,253,798	1,247,435
Minnesota	10,631,694	1,306,046	6,309,696	3,015,952	10,790,513	8,888,007	1,013,585	888,921
Mississippi	4,454,915	945,973	2,109,089	1,399,853	4,504,257	3,991,730	421,984	90,543
Missouri	9,728,599	1,479,461	2,608,023	5,641,115	10,255,667	8,844,286	935,000	476,381
Montana	1,609,439	256,049	744,931	608,459	1,621,952	1,487,386	110,195	24,371
Nebraska	3,643,592	465,728	1,184,996	1,992,868	3,616,236	3,165,946	371,348	78,942
Nevada	4,300,841	358,971	1,406,631	2,535,239	4,297,339	3,633,079	381,718	282,542
New Hampshire	2,803,441	185,175	1,060,998	1,557,268	2,694,818	2,441,144	131,261	122,413
New Jersey	26,134,525	2,422,501	9,281,219	14,430,805	26,028,291	23,378,572	1,169,420	1,480,299
New Mexico	3,668,349	760,563	2,329,755	578,031	3,837,115	3,137,994	636,042	63,079
New York	55,295,343	3,702,882	23,112,904	28,479,557	59,131,010	50,352,593	6,127,991	2,650,426
North Carolina	16,947,027	1,960,070	7,640,715	7,346,242	14,420,615	12,419,215	1,247,006	754,394
North Dakota	1,260,887	277,985	552,616	430,286	1,208,278	1,044,144	142,873	21,261
Ohio	23,387,104	2,499,638	10,574,252	10,313,214	22,915,599	19,438,659	2,468,539	1,008,401
Oklahoma	5,781,024	768,611	2,660,892	2,351,521	5,969,834	5,165,745	471,957	332,132
Oregon	6,171,946	813,110	2,947,614	2,411,222	6,294,000	5,391,641	573,818	328,541
Pennsylvania	26,598,699	3,071,657	9,470,230	14,056,812	26,600,026	22,883,702	2,258,262	1,458,062
Rhode Island	2,222,785	252,620	758,225	1,211,940	2,241,765	2,018,145	41,570	182,050
South Carolina	7,797,427	1,069,025	3,419,870	3,308,532	8,204,008	6,572,568	1,204,621	426,819
South Dakota	1,289,528	250,554	398,601	640,373	1,271,367	1,094,506	146,273	30,588
Tennessee	8,371,308	1,094,293	3,834,174	3,442,841	8,732,178	7,834,214	627,390	270,574
Texas	51,606,064	8,166,313	19,845,062	23,594,689	54,684,156	42,380,642	8,055,742	4,247,772
Utah	4,455,948	593,272	2,349,919	1,512,757	4,603,740	3,505,042	869,779	228,919
Vermont	1,583,773	173,945	1,337,037	72,791	1,544,525	1,400,183	66,056	78,286
Virginia	14,693,082	1,532,041	5,489,710	7,671,331	14,706,003	13,189,354	1,127,484	389,165
Washington	11,830,765	1,400,984	6,931,430	3,498,351	11,783,520	9,781,484	1,516,372	485,664
West Virginia	3,176,039	513,794	1,677,745	984,500	3,482,814	3,248,702	191,662	42,450
Wisconsin	11,049,388	1,115,342	4,951,919	4,982,127	10,882,451	9,829,044	617,744	435,663
Wyoming	1,715,195	123,942	880,916	710,337	1,684,520	1,333,567	340,678	10,275

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

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

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

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

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

**Table 2. Total revenues and current expenditures per pupil at the 5<sup>th</sup> percentile, median, and 95<sup>th</sup> percentile cutpoints and numbers of districts and students for public elementary and secondary regular school districts, by state: Fiscal year 2010**

State	Total revenues per pupil <sup>1</sup>			Current expenditures per pupil <sup>1,2</sup>			Number of districts	Number of students <sup>3</sup>
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile		
<b>United States</b>	<b>\$8,115</b>	<b>\$11,823</b>	<b>\$23,652</b>	<b>\$7,380</b>	<b>\$9,989</b>	<b>\$19,446</b>	<b>13,410</b>	<b>48,121,748</b>
Alabama	8,158	9,547	13,027	7,748	8,788	10,717	132	748,889
Alaska	13,354	27,076	45,278	12,552	24,244	39,547	53	131,265
Arizona	7,482	10,000	22,744	6,539	8,309	20,257	214	960,599
Arkansas	8,681	10,203	13,648	7,607	8,605	11,528	244	474,897
California	7,421	9,418	21,260	6,750	8,519	17,797	941	6,099,000
Colorado	8,815	11,813	22,957	7,346	9,499	16,641	178	825,242
Connecticut	13,729	16,888	24,447	11,994	14,511	19,934	169	538,756
Delaware	11,991	14,120	17,738	9,778	11,531	16,235	16	110,533
District of Columbia	†	27,263	†	†	18,667	†	1	43,866
Florida	8,800	9,730	12,598	7,772	8,749	10,489	67	2,627,390
Georgia	9,006	10,296	14,140	7,912	9,267	12,291	181	1,661,603
Hawaii	†	14,234	†	†	11,754	†	1	180,196
Idaho	6,931	8,967	17,748	5,910	7,948	16,818	115	266,613
Illinois	8,590	11,196	20,018	7,741	10,115	16,013	863	2,098,043
Indiana	10,403	12,349	16,307	7,514	8,867	11,467	294	1,026,466
Iowa	9,989	11,446	14,733	7,731	9,011	11,187	361	491,255
Kansas	9,883	11,977	17,188	8,130	10,348	14,182	286	471,406
Kentucky	8,769	9,912	12,184	7,588	8,831	10,715	174	679,901
Louisiana	9,209	11,362	25,059	8,813	10,407	15,874	72	665,517
Maine	10,679	14,788	24,553	7,348	12,532	21,847	178	187,541
Maryland	13,394	15,013	18,981	11,815	12,770	15,582	24	848,252
Massachusetts	11,944	15,022	25,655	10,265	12,716	20,264	302	903,300
Michigan	8,660	10,062	14,129	7,787	8,839	12,996	550	1,510,716
Minnesota	9,625	11,611	15,692	7,735	9,545	14,037	337	798,557
Mississippi	7,617	9,105	12,581	6,893	8,291	11,703	152	491,651
Missouri	7,960	9,680	14,719	7,197	8,903	13,613	521	892,848
Montana	8,198	13,163	30,760	7,607	12,247	28,550	417	141,693
Nebraska	10,976	13,622	21,428	8,852	11,794	17,798	253	294,948
Nevada	7,754	11,639	69,753	7,362	9,730	31,896	18	428,947
New Hampshire	11,760	15,645	24,493	7,306	12,596	19,490	164	196,648
New Jersey	14,403	17,846	29,120	12,708	15,468	21,864	548	1,346,877
New Mexico	9,513	13,329	27,275	8,154	11,611	24,833	89	331,436
New York	15,094	19,956	37,937	13,514	17,583	30,783	694	2,721,363
North Carolina	8,503	10,197	14,496	7,642	8,813	11,666	115	1,444,409
North Dakota	11,104	14,600	32,361	8,591	11,932	22,250	182	94,997
Ohio	9,396	11,318	19,545	8,048	9,354	12,775	612	1,669,829
Oklahoma	6,747	8,326	13,058	6,404	8,279	13,091	532	653,592
Oregon	8,974	10,928	23,825	7,766	9,674	22,148	188	558,947
Pennsylvania	11,697	14,088	19,037	9,366	11,118	14,775	499	1,682,887
Rhode Island	12,596	15,797	25,986	11,432	13,773	18,821	36	141,023
South Carolina	8,724	10,484	14,011	7,685	9,132	12,597	85	715,590
South Dakota	8,993	10,965	17,339	7,445	9,495	14,529	154	123,555
Tennessee	7,448	8,376	10,178	6,668	7,593	9,246	135	971,524
Texas	9,190	11,248	25,553	7,676	9,528	14,903	1,030	4,728,202
Utah	7,013	8,659	17,222	5,678	6,515	11,957	41	538,676
Vermont	12,409	16,281	24,809	7,965	13,222	17,902	238	88,827
Virginia	9,109	11,265	15,783	8,525	9,866	13,996	132	1,244,673
Washington	9,309	11,463	28,884	8,092	9,573	25,638	294	1,034,698
West Virginia	9,626	11,042	14,101	10,137	11,595	13,257	55	281,828
Wisconsin	11,380	13,007	17,751	9,616	11,014	14,091	425	864,898
Wyoming	15,890	19,412	42,116	13,669	16,213	31,782	48	87,379

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

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

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

<sup>3</sup>The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Two states (Utah and Wyoming) indicated that the fiscal data reported in the School District Finance Survey (F-33) excluded prekindergarten programs. In these two states, the F-33 total student membership variable excludes prekindergarten membership.

NOTE: How to read this table using Alabama as an example: Five percent of regular school districts have total revenues per pupil of \$8,158 or less. If all regular school districts were listed by size of total revenues per pupil, the district at the midpoint (median) would have total revenues per pupil of \$9,547. Five percent of regular school districts have total revenues per pupil of \$13,027 or more.

Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 81.1 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

**Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary regular school districts, by year and state: Fiscal years 2009—10**

State	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures <sup>1</sup> per pupil		
	Fiscal year 2009 (in 2010 dollars) <sup>2</sup>	Fiscal year 2010 (in 2010 dollars)	Percentage change	Fiscal year 2009 (in 2010 dollars) <sup>2</sup>	Fiscal year 2010 (in 2010 dollars)	Percentage change
<b>United States</b>	<b>\$11,733</b>	<b>\$11,823</b>	<b>0.8</b>	<b>\$9,886</b>	<b>\$9,989</b>	<b>1.0</b>
Alabama	9,421	9,547	1.3	8,881	8,788	-1.0
Alaska	26,322	27,076	2.9	24,990	24,244	-3.0
Arizona	9,981	10,000	0.2	8,844	8,309	-6.0
Arkansas	9,614	10,203	6.1	8,387	8,605	2.6
California	10,634	9,418	-11.4	8,910	8,519	-4.4
Colorado	11,463	11,813	3.0	9,446	9,499	0.6
Connecticut	16,811	16,888	0.5	14,328	14,511	1.3
Delaware	13,949	14,120	1.2	11,784	11,531	-2.1
District of Columbia <sup>3</sup>	—	27,263	†	16,566	18,667	12.7
Florida	9,827	9,730	-1.0	8,775	8,749	-0.3
Georgia	10,455	10,296	-1.5	9,471	9,267	-2.2
Hawaii <sup>3</sup>	15,132	14,234	-5.9	12,519	11,754	-6.1
Idaho	9,083	8,967	-1.3	8,300	7,948	-4.3
Illinois	11,026	11,196	1.5	9,349	10,115	8.2
Indiana	11,857	12,349	4.2	8,695	8,867	2.0
Iowa	11,413	11,446	0.3	8,973	9,011	0.4
Kansas	12,474	11,977	-4.0	10,822	10,348	-4.4
Kentucky	10,022	9,912	-1.1	8,796	8,831	0.4
Louisiana	11,201	11,362	1.4	10,286	10,407	1.2
Maine	14,336	14,788	3.2	12,547	12,532	-0.1
Maryland	15,327	15,013	-2.1	12,691	12,770	0.6
Massachusetts	15,569	15,022	-3.5	13,233	12,716	-3.9
Michigan	10,188	10,062	-1.2	8,887	8,839	-0.5
Minnesota	11,519	11,611	0.8	9,646	9,545	-1.0
Mississippi	9,042	9,105	0.7	8,286	8,291	0.1
Missouri	9,525	9,680	1.6	8,794	8,903	1.2
Montana	12,895	13,163	2.1	11,972	12,247	2.3
Nebraska	13,060	13,622	4.3	10,937	11,794	7.8
Nevada	11,756	11,639	-1.0	10,721	9,730	-9.2
New Hampshire	15,315	15,645	2.2	12,284	12,596	2.5
New Jersey	17,826	17,846	0.1	15,092	15,468	2.5
New Mexico	14,140	13,329	-5.7	12,092	11,611	-4.0
New York	20,003	19,956	-0.2	17,103	17,583	2.8
North Carolina	10,203	10,197	-0.1	8,959	8,813	-1.6
North Dakota	12,996	14,600	12.3	11,018	11,932	8.3
Ohio	10,675	11,318	6.0	8,797	9,354	6.3
Oklahoma	9,079	8,326	-8.3	8,448	8,279	-2.0
Oregon	10,839	10,928	0.8	9,877	9,674	-2.1
Pennsylvania	13,658	14,088	3.1	10,769	11,118	3.2
Rhode Island	15,850	15,797	-0.3	14,203	13,773	-3.0
South Carolina	10,545	10,484	-0.6	9,360	9,132	-2.4
South Dakota	10,524	10,965	4.2	9,235	9,495	2.8
Tennessee	8,176	8,376	2.4	7,578	7,593	0.2
Texas	10,997	11,248	2.3	9,297	9,528	2.5
Utah	9,016	8,659	-4.0	6,973	6,515	-6.6
Vermont	16,435	16,281	-0.9	13,631	13,222	-3.0
Virginia	11,528	11,265	-2.3	10,099	9,866	-2.3
Washington	11,615	11,463	-1.3	9,887	9,573	-3.2
West Virginia	10,888	11,042	1.4	10,586	11,595	9.5
Wisconsin	12,752	13,007	2.0	10,792	11,014	2.1
Wyoming	19,863	19,412	-2.3	15,871	16,213	2.2

— Not available. In fiscal year 2009, the District of Columbia omitted some local revenues and expenditures from the District of Columbia city government that would normally be included within the finances of District of Columbia public schools.

† Not applicable.

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

<sup>2</sup>Data have been adjusted to fiscal year 2010 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For additional information about inflation-adjusted data, please refer to appendix A.

<sup>3</sup>Both the District of Columbia and Hawaii have only one school district each.

NOTE: How to read this table: Using Alabama as an example, if all regular school districts were listed by size of total revenues per pupil, the district at the midpoint (median) in 2009 would have total revenues per pupil of \$9,421 (in 2010 dollars).

Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 81.1 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a and fiscal year 2010, Provisional Version 1a; Digest of Education Statistics: 2010, retrieved September 14, 2012, from [http://nces.ed.gov/programs/digest/d10/tables/dt10\\_034.asp](http://nces.ed.gov/programs/digest/d10/tables/dt10_034.asp).

Table 4. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment:  
Fiscal year 2010

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
New York City School District	New York	1,014,020	\$21,023,695	\$2,047,926	\$8,375,172	\$10,600,597	\$19,453,219	\$15,021,577	\$19,184
Los Angeles Unified School District <sup>3</sup>	California	670,746	8,436,592	1,354,563	5,164,166	1,917,863	7,302,040	4,811,797	10,886
City Of Chicago School District 299 <sup>3</sup>	Illinois	407,157	5,103,557	1,220,298	1,590,857	2,292,402	4,721,359	3,247,427	11,596
Miami-Dade County Public School District <sup>3</sup>	Florida	345,804	3,442,717	625,948	896,711	1,920,058	3,118,117	2,121,042	9,017
Clark County School District <sup>3</sup>	Nevada	307,059	3,037,823	245,314	872,480	1,920,029	2,536,794	1,648,002	8,262
Broward County School District <sup>3</sup>	Florida	256,137	2,547,733	414,654	776,219	1,356,860	2,379,582	1,616,834	9,290
Houston Independent School District 912 <sup>3</sup>	Texas	202,773	2,165,693	428,684	447,491	1,289,518	1,855,709	1,221,822	9,152
Hillsborough County School District <sup>3</sup>	Florida	193,265	1,885,758	375,324	809,690	700,744	1,640,285	1,133,404	8,487
Hawaii Public Schools <sup>3</sup>	Hawaii	180,196	2,564,856	382,400	2,093,300	89,156	2,118,013	1,406,864	11,754
Orange County School District <sup>3</sup>	Florida	173,259	1,806,377	266,478	526,156	1,013,743	1,421,753	968,885	8,206
Palm Beach County School District <sup>3</sup>	Florida	172,897	1,924,004	253,911	282,276	1,387,817	1,594,952	1,096,426	9,225
Fairfax County Schools	Virginia	171,956	2,350,812	144,249	411,280	1,795,283	2,158,653	1,483,554	12,554
Philadelphia School District	Pennsylvania	165,694	2,831,427	556,585	1,415,203	859,639	1,891,664	1,152,160	11,417
Gwinnett County School District <sup>3</sup>	Georgia	159,296	1,623,148	200,541	597,195	825,412	1,477,999	985,099	9,278
Dallas Independent School District 905 <sup>3</sup>	Texas	157,111	1,768,234	336,955	420,867	1,010,412	1,425,497	948,319	9,073
Montgomery County School	Maryland	141,722	2,690,058	139,787	616,444	1,933,827	2,208,308	1,550,510	15,582
Wake County Schools	North Carolina	140,558	2,061,643	122,009	664,034	1,275,600	1,086,117	738,957	7,727
Charlotte-Mecklenburg Schools	North Carolina	136,969	2,297,008	169,887	644,107	1,483,014	1,135,686	756,425	8,292
San Diego City Unified School District <sup>2</sup>	California	131,417	1,405,078	199,441	476,872	728,765	1,270,629	821,468	9,669
Prince Georges County Schools <sup>3</sup>	Maryland	127,039	1,912,947	184,171	978,543	750,233	1,781,024	1,120,706	14,020
Duval County School District <sup>3</sup>	Florida	122,586	1,179,374	191,695	455,930	531,749	1,091,816	739,292	8,907
Memphis City Schools <sup>3</sup>	Tennessee	109,300	1,093,003	183,453	443,364	466,186	1,032,979	706,051	9,451
Cobb County School District <sup>3</sup>	Georgia	107,245	1,102,180	131,148	360,200	610,832	976,293	703,227	9,103
Pinellas County School District <sup>3</sup>	Florida	105,238	1,039,383	156,035	274,836	608,512	924,258	618,608	8,783
Cypress-Fairbanks Independent School District	Texas	104,231	944,071	128,544	323,807	491,720	758,880	525,225	7,281
Baltimore County Schools <sup>3</sup>	Maryland	103,324	1,547,117	112,954	612,152	822,011	1,370,097	903,079	13,260
Dekalb County School District <sup>3</sup>	Georgia	99,406	1,159,197	164,684	344,000	650,513	995,308	671,794	10,013
Jefferson County School District	Kentucky	98,808	1,124,410	155,681	439,992	528,737	1,018,896	648,692	10,312
Albuquerque School District <sup>3</sup>	New Mexico	96,572	1,021,779	170,302	666,792	184,685	866,545	544,420	8,973
Polk County School District <sup>3</sup>	Florida	94,530	914,627	159,860	426,979	327,788	819,576	561,751	8,670
Northside Independent School District 915	Texas	92,335	884,318	112,713	311,901	459,704	757,781	522,019	8,207
Detroit Public School District	Michigan	90,499	1,182,258	287,377	615,158	279,723	1,158,437	725,678	12,801
Fulton County School District <sup>3</sup>	Georgia	90,399	1,100,931	108,858	273,970	718,103	888,090	586,771	9,824
Long Beach Unified School District <sup>3</sup>	California	86,283	857,736	159,039	553,846	144,851	772,061	517,732	8,948
Jefferson County School District R-1 <sup>3</sup>	Colorado	86,282	878,698	54,309	376,219	448,170	764,171	497,700	8,857
Austin Independent School District 901	Texas	84,676	1,057,469	150,853	150,544	756,072	804,256	526,749	9,498
Baltimore City Schools <sup>3</sup>	Maryland	82,866	1,347,621	213,503	893,891	240,227	1,219,043	804,927	14,711
Milwaukee City School District <sup>3</sup>	Wisconsin	82,096	1,268,905	259,642	672,974	336,289	1,152,492	718,907	14,038
Lee County School District <sup>3</sup>	Florida	80,484	821,989	116,122	162,118	543,749	707,452	457,428	8,790
Fort Worth Independent School District 905	Texas	80,209	836,980	186,710	288,309	361,961	693,075	454,218	8,641

See notes at end of table.

Table 4. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment:  
Fiscal year 2010—Continued

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Denver School District 1 <sup>3</sup>	Colorado	77,267	957,203	129,150	266,939	561,114	767,270	468,411	9,930
Prince William County Schools	Virginia	76,861	915,139	82,062	349,060	484,017	783,057	503,294	10,188
Fresno Unified School District <sup>3</sup>	California	75,468	742,921	140,326	493,215	109,380	711,048	479,652	9,422
Nashville Davidson County Schools <sup>3</sup>	Tennessee	75,080	764,185	108,342	212,066	443,777	741,411	485,503	9,875
Anne Arundel County Schools <sup>3</sup>	Maryland	74,776	1,063,940	65,752	367,395	630,793	951,654	641,805	12,727
Guilford County School	North Carolina	72,758	1,009,769	97,842	347,915	564,012	653,002	418,913	8,975
Brevard County School District <sup>3</sup>	Florida	72,412	666,690	95,693	252,241	318,756	578,816	399,955	7,993
Virginia Beach City Schools	Virginia	71,182	792,169	85,383	331,704	375,082	730,813	493,999	10,267
Greenville County School District <sup>3</sup>	South Carolina	70,969	673,631	88,847	314,960	269,824	545,627	344,119	7,688
Fort Bend Independent School District 907	Texas	69,374	624,727	71,085	215,003	338,639	542,384	374,230	7,818
Granite School District	Utah	68,807	495,657	77,873	264,637	153,147	418,979	291,369	6,089
Davis County School District	Utah	67,999	474,874	57,424	262,994	154,456	394,326	265,740	5,799
Mesa Unified School District	Arizona	67,471	591,990	94,625	260,949	236,416	539,066	324,680	7,990
Pasco County School Board <sup>3</sup>	Florida	67,147	651,244	99,204	296,876	255,164	573,182	371,789	8,536
North East Independent School District 910	Texas	65,498	683,474	75,607	193,738	414,129	559,027	383,169	8,535
Washoe County School District <sup>3</sup>	Nevada	64,838	627,168	63,239	232,018	331,911	555,778	347,622	8,572
Alpine School District	Utah	64,718	446,011	53,525	250,771	141,715	357,792	259,637	5,528
Seminole County School District <sup>3</sup>	Florida	64,457	567,234	74,212	231,764	261,258	509,841	343,838	7,910
Arlington Independent School	Texas	63,487	562,510	103,956	189,902	268,652	496,792	349,260	7,825
El Paso Independent School District 902	Texas	63,378	646,198	137,988	316,859	191,351	573,452	396,438	9,048
Aldine Independent School District 902	Texas	62,792	619,523	126,579	300,267	192,677	543,076	358,505	8,649
Mobile County School District	Alabama	62,767	592,058	117,344	308,995	165,719	547,348	339,305	8,720
Elk Grove Unified School District <sup>3</sup>	California	62,483	542,045	60,553	368,985	112,507	524,393	359,161	8,393
Volusia County School District <sup>3</sup>	Florida	62,306	618,315	97,893	201,234	319,188	520,768	338,848	8,358
Loudoun County Schools	Virginia	60,003	888,639	35,587	173,943	679,109	721,899	496,155	12,031
Douglas County School District Re 1 <sup>3</sup>	Colorado	59,932	592,289	15,508	263,765	313,016	468,266	299,010	7,813
Chesterfield County Schools	Virginia	59,509	600,235	66,045	269,175	265,015	533,877	361,502	8,971
Katy Independent School District 914	Texas	59,078	578,558	54,058	199,095	325,405	470,162	316,356	7,958
Garland Independent School District 909	Texas	57,861	523,656	76,285	258,508	188,863	448,898	303,728	7,758
Santa Ana Unified School District <sup>3</sup>	California	56,937	549,756	95,127	326,054	128,575	487,978	334,383	8,570
Knox County School District	Tennessee	56,758	492,878	57,781	156,058	279,039	447,230	314,004	7,880
Boston City School	Massachusetts	55,371	1,219,110	124,894	334,347	759,869	1,061,414	717,468	19,169
Tucson Unified School District 1	Arizona	55,369	520,089	93,748	199,381	226,960	461,316	249,573	8,332
San Antonio Independent School District 907 <sup>3</sup>	Texas	55,327	579,836	156,988	262,620	160,228	494,918	327,438	8,945
San Francisco Unified School District <sup>3</sup>	California	55,140	691,374	81,347	144,206	465,821	573,570	384,228	10,402
Plano Independent School District 910	Texas	54,939	606,356	47,204	85,211	473,941	458,675	323,213	8,349
San Bernardino City Unified School District <sup>3</sup>	California	53,837	649,434	100,616	496,658	52,160	519,942	329,240	9,658
Capistrano Unified School District <sup>3</sup>	California	53,381	392,522	29,937	87,127	275,458	383,568	270,290	7,185
Cumberland County School	North Carolina	53,035	531,596	85,256	264,619	181,721	455,003	314,280	8,579
Columbus City School District	Ohio	52,810	946,466	145,476	325,765	475,225	723,365	440,159	13,698

See notes at end of table.

**Table 4. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2010—Continued**

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Forsyth County-Winston Salem Schools	North Carolina	52,795	597,156	71,570	269,787	255,799	478,117	329,798	9,056
Pasadena Independent School District 917	Texas	52,303	527,129	102,729	268,445	155,955	445,418	292,958	8,516
Osceola County School District <sup>3</sup>	Florida	52,139	490,192	78,792	200,873	210,527	431,923	288,832	8,284
Corona Norco Unified School District	California	52,052	427,585	40,837	258,727	128,021	398,844	271,154	7,662
Cherry Creek School District 5 <sup>3</sup>	Colorado	51,786	537,904	26,082	228,003	283,819	468,331	331,519	9,044
Lewisville Independent School District 902	Texas	50,840	526,111	44,973	124,568	356,570	426,535	293,298	8,390
Howard County Schools	Maryland	50,641	853,945	30,817	261,327	561,801	744,619	517,404	14,704
Clayton County School District <sup>3</sup>	Georgia	50,204	517,483	80,237	211,057	226,189	466,638	310,495	9,295
Conroe Independent School District 902	Texas	49,629	459,969	49,436	144,843	265,690	366,764	243,899	7,390
Anchorage School District <sup>3</sup>	Alaska	49,592	686,143	89,922	383,161	213,060	665,336	409,171	13,416
Henrico County Schools	Virginia	49,407	498,438	39,696	213,687	245,055	438,672	297,329	8,879
Brownsville Independent School District 901	Texas	49,121	483,862	109,945	315,460	58,457	461,019	303,616	9,385
Atlanta Public Schools <sup>3</sup>	Georgia	48,909	828,061	102,638	111,723	613,700	735,714	407,157	15,043
Omaha City School District 1	Nebraska	48,692	580,169	108,763	210,758	260,648	519,979	355,638	10,679
Jordan School District	Utah	48,457	359,584	36,521	188,419	134,644	283,396	194,117	5,848
Cleveland City School District	Ohio	48,392	897,583	163,912	522,780	210,891	675,694	453,137	13,963
Wichita Unified School District 259	Kansas	48,324	581,647	98,393	319,287	163,967	516,823	317,510	10,695
Shelby County School District	Tennessee	48,211	389,616	31,716	177,185	180,715	372,316	260,907	7,723
Garden Grove Unified School District	California	47,950	421,942	63,185	262,566	96,191	429,354	294,385	8,954
Sacramento City Unified School District <sup>3</sup>	California	47,890	481,658	87,731	284,323	109,604	454,761	302,665	9,496

<sup>1</sup>The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Two states (Utah and Wyoming) indicated that the fiscal data reported in the School District Finance Survey (F-33) excluded prekindergarten programs. In these two states, the F-33 total student membership variable excludes prekindergarten membership.

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

<sup>3</sup>The school district operates charter schools in addition to noncharter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

Table 5. Current expenditures of public elementary and secondary school systems, by state: Fiscal year 2010

[in thousands of dollars]

State	All functions <sup>1</sup>				Instruction and instruction-related <sup>1,2</sup>				Support services <sup>1</sup>				All other functions <sup>1,3</sup>
	Total <sup>4</sup>	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total <sup>6</sup>
<b>United States</b>	<b>\$518,885,871</b>	<b>\$315,231,328</b>	<b>\$109,549,835</b>	<b>\$94,104,708</b>	<b>\$341,106,991</b>	<b>\$228,000,185</b>	<b>\$77,763,510</b>	<b>\$35,343,296</b>	<b>\$156,974,259</b>	<b>\$77,432,700</b>	<b>\$28,138,091</b>	<b>\$51,403,468</b>	<b>\$20,804,621</b>
Alabama	6,650,691	3,840,453	1,595,573	1,214,665	4,206,455	2,712,320	1,067,396	426,739	2,000,031	949,742	425,721	624,568	444,205
Alaska	2,068,976	1,014,497	760,097	294,382	1,281,689	692,793	413,999	174,897	726,274	298,000	183,521	244,753	61,013
Arizona	8,397,543	5,143,683	1,286,027	1,967,833	4,868,858	3,450,267	864,214	554,377	3,115,138	1,573,083	383,429	1,158,626	413,547
Arkansas	4,381,290	2,638,545	727,801	1,014,944	2,920,933	1,912,691	519,571	488,671	1,229,777	635,973	181,029	412,775	230,580
California	57,578,551	35,869,096	12,371,440	9,338,015	38,031,599	25,385,608	8,224,549	4,421,442	17,332,165	8,969,918	3,574,891	4,787,356	2,214,787
Colorado	7,359,211	4,761,534	1,138,518	1,459,159	4,670,679	3,329,875	785,231	555,573	2,409,206	1,284,325	315,294	809,587	279,326
Connecticut	8,181,358	4,869,138	1,901,388	1,410,832	5,342,491	3,583,094	1,379,081	380,316	2,539,134	1,140,917	471,844	926,373	299,733
Delaware	1,545,774	859,758	373,439	312,577	962,911	618,526	270,337	74,048	520,620	215,635	96,193	208,792	62,243
District of Columbia	1,222,775	839,067	121,552	262,156	670,023	517,936	69,101	82,986	507,243	246,192	35,718	225,333	45,509
Florida	22,966,861	13,479,659	4,329,151	5,158,051	15,399,304	9,539,481	2,918,992	2,940,831	6,539,927	3,377,756	1,187,350	1,974,821	1,027,630
Georgia	15,644,682	10,074,820	2,983,275	2,586,587	10,607,498	7,348,039	2,371,633	887,826	4,247,678	2,420,511	546,647	1,280,520	789,506
Hawaii	2,118,013	1,170,653	473,285	474,075	1,406,864	856,018	341,693	209,153	612,626	260,044	111,517	241,065	98,523
Idaho	1,947,004	1,193,510	405,655	347,839	1,274,510	866,783	286,666	121,061	575,382	293,528	104,226	177,628	97,112
Illinois	24,407,154	14,072,367	5,918,135	4,416,652	15,661,604	10,153,167	4,171,774	1,336,663	8,002,297	3,637,525	1,654,346	2,710,426	743,253
Indiana	10,009,003	5,768,005	2,783,943	1,457,055	6,211,034	4,083,814	1,831,103	296,117	3,363,355	1,473,358	896,492	993,505	434,614
Iowa	4,796,274	3,114,545	961,947	719,782	3,191,861	2,246,761	683,513	261,587	1,400,605	777,080	251,548	371,977	203,808
Kansas	4,579,525	2,820,200	759,934	999,391	3,031,255	2,007,335	538,625	485,295	1,333,703	727,977	194,082	411,644	214,567
Kentucky	6,083,718	3,897,020	1,346,607	840,091	3,947,683	2,781,629	904,399	261,655	1,785,964	949,081	379,333	457,550	350,071
Louisiana	7,317,517	4,333,132	1,546,621	1,437,764	4,688,151	3,148,941	1,077,521	461,689	2,236,887	1,020,558	398,763	817,566	392,479
Maine	2,319,908	1,376,004	553,017	390,887	1,484,531	977,414	403,997	103,120	755,775	350,145	134,725	270,905	79,602
Maryland	11,653,554	7,074,809	2,822,184	1,756,561	7,770,186	5,160,064	2,097,416	512,706	3,425,181	1,801,466	675,322	948,393	458,187
Massachusetts	12,632,717	7,640,021	2,878,965	2,113,731	8,499,890	5,742,170	2,260,604	497,116	3,746,944	1,689,776	567,683	1,489,485	385,883
Michigan	17,172,478	9,207,530	4,420,855	3,544,093	10,792,625	6,461,156	3,043,272	1,288,197	5,809,318	2,604,656	1,311,707	1,892,955	570,535
Minnesota	8,888,007	5,540,202	1,869,140	1,478,665	6,265,868	4,156,034	1,424,664	685,170	2,225,648	988,577	326,444	910,627	396,491
Mississippi	3,991,730	2,432,948	761,954	796,828	2,530,321	1,716,063	518,963	295,295	1,206,547	604,905	196,592	405,050	254,862
Missouri	8,844,286	5,594,308	1,585,533	1,664,445	5,746,920	3,981,531	1,086,437	678,952	2,723,144	1,386,226	407,712	929,206	374,222
Montana	1,487,386	864,541	258,684	364,161	953,999	624,053	180,939	149,007	473,458	221,610	70,323	181,525	59,929
Nebraska	3,165,946	1,877,461	611,552	676,933	2,190,818	1,404,001	466,305	320,512	826,101	417,764	130,006	278,331	149,027
Nevada	3,633,079	2,223,526	811,785	597,768	2,329,788	1,530,884	547,539	251,365	1,183,883	655,319	250,234	278,330	119,408
New Hampshire	2,441,144	1,409,939	564,993	466,212	1,615,537	1,068,279	433,994	113,264	757,035	313,984	123,188	319,863	68,572
New Jersey	23,378,572	14,202,127	5,303,004	3,873,441	14,313,388	9,830,409	3,399,068	1,083,911	8,286,925	4,085,935	1,625,569	2,575,421	778,259
New Mexico	3,137,994	1,895,335	598,603	644,056	1,919,546	1,306,354	404,318	208,874	1,086,952	548,938	178,120	359,894	131,496
New York	50,352,593	29,474,689	12,596,815	8,281,089	36,392,575	23,115,701	10,252,614	3,024,260	12,914,464	5,690,258	2,266,742	4,957,464	1,045,554
North Carolina	12,419,215	8,169,837	2,158,715	2,090,663	8,259,894	5,899,217	1,532,073	828,604	3,518,731	1,980,525	536,641	1,001,565	640,590
North Dakota	1,044,144	629,102	186,560	228,482	661,666	456,541	137,503	67,622	307,916	147,899	43,753	116,264	74,562
Ohio	19,438,659	11,565,254	4,203,531	3,669,874	12,269,651	8,141,062	2,819,821	1,308,768	6,505,978	3,079,690	1,230,765	2,195,523	663,030
Oklahoma	5,165,745	2,990,935	904,378	1,270,432	3,111,521	2,066,155	635,251	410,115	1,695,429	811,025	234,889	649,515	358,795
Oregon	5,391,641	2,979,244	1,428,537	983,860	3,611,205	2,053,116	956,800	351,289	1,834,793	860,868	435,140	538,785	195,643
Pennsylvania	22,883,702	13,124,764	4,673,420	5,085,518	14,765,006	9,598,603	3,362,480	1,803,923	7,256,421	3,201,124	1,194,226	2,861,071	862,275
Rhode Island	2,018,145	1,182,732	503,005	332,408	1,272,996	845,702	352,505	74,789	697,407	334,131	149,515	213,761	47,742

See notes at end of table.

Table 5. Current expenditures of public elementary and secondary school systems, by state: Fiscal year 2010—Continued

[in thousands of dollars]

State	All functions <sup>1</sup>				Instruction and instruction-related <sup>1,2</sup>				Support services <sup>1</sup>				All other functions <sup>1,3</sup>
	Total <sup>4</sup>	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total	Salaries and wages	Employee benefits	Other <sup>5</sup>	Total <sup>5</sup>
South Carolina	6,572,568	4,059,992	1,230,452	1,282,124	4,187,626	2,933,451	856,481	397,694	2,035,458	1,003,966	321,556	709,936	349,484
South Dakota	1,094,506	654,057	181,437	259,012	704,215	474,896	129,009	100,310	337,285	158,516	46,147	132,622	53,006
Tennessee	7,834,214	4,865,598	1,452,693	1,515,923	5,418,435	3,658,998	1,082,783	676,654	2,031,935	1,003,091	308,692	720,152	383,844
Texas	42,380,642	28,900,803	4,965,603	8,514,236	27,911,032	21,115,413	3,495,212	3,300,407	12,343,807	6,929,378	1,234,793	4,179,636	2,125,803
Utah	3,505,042	2,122,201	877,166	505,675	2,373,592	1,566,675	646,272	160,645	922,118	492,179	203,537	226,402	209,332
Vermont	1,400,183	841,166	294,231	264,786	914,737	609,934	214,419	90,384	448,780	214,410	74,291	160,079	36,666
Virginia	13,189,354	8,579,983	2,852,814	1,756,557	8,925,677	6,214,483	2,021,659	689,535	3,773,675	2,121,339	743,711	908,625	490,002
Washington	9,781,484	6,172,650	1,990,205	1,618,629	6,353,208	4,343,865	1,350,011	659,332	2,984,232	1,661,463	569,610	753,159	444,044
West Virginia	3,248,702	1,665,835	1,081,284	501,583	2,092,992	1,144,202	738,533	210,257	980,214	437,488	295,146	247,580	175,496
Wisconsin	9,829,044	5,334,437	2,838,657	1,655,950	6,467,598	3,993,043	1,984,207	490,348	2,982,774	1,157,780	770,113	1,054,881	378,672
Wyoming	1,333,567	819,616	305,675	208,276	874,546	575,638	208,963	89,945	417,919	227,066	89,255	101,598	41,102

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

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

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

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

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

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

Table 6. Current expenditures per pupil for public elementary and secondary regular school districts, by type of expenditure and state: Fiscal year 2010

State	Total <sup>1</sup>	Salaries and wages	Employee benefits	Other <sup>2</sup>	Instruction and instruction-related				Support services			
					Total	Salaries and wages	Employee benefits	Other <sup>2</sup>	Total	Salaries and wages	Employee benefits	Other <sup>2</sup>
<b>United States</b>	<b>\$10,314</b>	<b>\$6,316</b>	<b>\$2,202</b>	<b>\$1,796</b>	<b>\$6,818</b>	<b>\$4,588</b>	<b>\$1,570</b>	<b>\$660</b>	<b>\$3,078</b>	<b>\$1,535</b>	<b>\$560</b>	<b>\$983</b>
Alabama	8,881	5,128	2,131	1,622	5,617	3,622	1,425	570	2,671	1,268	568	834
Alaska	15,762	7,729	5,791	2,243	9,764	5,278	3,154	1,332	5,533	2,270	1,398	1,865
Arizona	7,772	4,902	1,253	1,617	4,509	3,281	842	386	2,853	1,505	373	976
Arkansas	8,942	5,407	1,510	2,025	5,954	3,919	1,078	957	2,507	1,301	375	831
California	8,734	5,518	1,906	1,309	5,791	3,936	1,275	580	2,595	1,355	545	695
Colorado	8,771	5,695	1,359	1,717	5,590	3,993	939	658	2,844	1,524	374	946
Connecticut	14,947	8,856	3,516	2,575	9,746	6,497	2,552	697	4,665	2,094	872	1,699
Delaware	12,207	6,880	3,007	2,320	7,674	4,939	2,172	562	4,016	1,725	777	1,514
District of Columbia <sup>3</sup>	18,667	12,221	1,514	4,932	10,363	8,170	950	1,243	7,728	3,794	537	3,397
Florida	8,741	5,130	1,648	1,963	5,861	3,631	1,111	1,119	2,489	1,286	452	752
Georgia	9,364	6,032	1,787	1,546	6,348	4,400	1,421	528	2,541	1,448	327	767
Hawaii <sup>3</sup>	11,754	6,497	2,627	2,631	7,807	4,750	1,896	1,161	3,400	1,443	619	1,338
Idaho	7,106	4,398	1,500	1,209	4,641	3,186	1,057	398	2,104	1,088	387	628
Illinois	11,186	6,417	2,749	2,020	7,215	4,671	1,947	597	3,618	1,613	759	1,246
Indiana	9,450	5,447	2,661	1,342	5,863	3,855	1,749	259	3,173	1,389	858	926
Iowa	9,158	5,938	1,848	1,371	6,294	4,448	1,358	489	2,449	1,308	436	704
Kansas	9,655	5,947	1,604	2,103	6,390	4,233	1,137	1,020	2,812	1,535	410	868
Kentucky	8,948	5,732	1,981	1,236	5,806	4,091	1,330	385	2,627	1,396	558	673
Louisiana	10,633	6,318	2,281	2,034	6,833	4,586	1,587	660	3,225	1,488	589	1,148
Maine	12,230	7,261	2,924	2,044	7,845	5,169	2,140	536	3,965	1,839	710	1,417
Maryland	13,738	8,340	3,327	2,071	9,160	6,083	2,473	604	4,038	2,124	796	1,118
Massachusetts	13,421	8,124	3,066	2,231	9,040	6,114	2,407	519	3,969	1,793	605	1,572
Michigan	9,819	5,575	2,671	1,573	6,409	4,021	1,886	502	3,059	1,461	741	856
Minnesota	10,145	6,507	2,216	1,422	7,226	4,857	1,686	683	2,471	1,165	388	919
Mississippi	8,119	4,949	1,550	1,621	5,147	3,490	1,056	601	2,454	1,230	400	824
Missouri	9,269	5,885	1,669	1,715	6,013	4,167	1,135	711	2,848	1,466	433	950
Montana	10,363	6,017	1,801	2,546	6,712	4,392	1,272	1,048	3,229	1,492	476	1,260
Nebraska	10,295	6,136	2,012	2,146	7,177	4,617	1,542	1,017	2,646	1,348	425	874
Nevada	8,470	5,184	1,893	1,394	5,431	3,569	1,276	586	2,760	1,528	583	649
New Hampshire	12,409	7,170	2,873	2,366	8,215	5,432	2,207	575	3,845	1,597	626	1,622
New Jersey	16,175	9,943	3,713	2,519	10,046	6,916	2,397	732	5,663	2,860	1,136	1,667
New Mexico	9,384	5,679	1,794	1,910	5,745	3,914	1,212	619	3,243	1,644	534	1,066
New York	18,493	10,825	4,627	3,041	13,365	8,489	3,766	1,110	4,744	2,090	833	1,821
North Carolina	8,409	5,550	1,469	1,390	5,593	3,998	1,039	556	2,377	1,352	367	658
North Dakota	10,477	6,348	1,882	2,247	6,679	4,625	1,394	659	3,014	1,465	433	1,115
Ohio	10,328	6,288	2,311	1,729	6,584	4,478	1,558	548	3,365	1,641	670	1,054
Oklahoma	7,659	4,571	1,383	1,706	4,628	3,158	971	499	2,514	1,239	359	916
Oregon	8,978	4,992	2,402	1,585	5,672	3,493	1,626	553	2,958	1,383	711	864
Pennsylvania	11,660	6,848	2,422	2,390	7,606	5,056	1,749	800	3,611	1,642	618	1,351
Rhode Island	14,090	8,258	3,526	2,307	8,893	5,908	2,470	515	4,860	2,329	1,048	1,483
South Carolina	9,102	5,636	1,709	1,758	5,795	4,072	1,189	533	2,819	1,392	446	981
South Dakota	8,858	5,294	1,468	2,095	5,699	3,844	1,044	811	2,729	1,283	373	1,073
Tennessee	8,061	5,006	1,495	1,560	5,576	3,765	1,114	696	2,089	1,031	318	741
Texas	8,661	5,961	1,030	1,669	5,730	4,364	725	641	2,492	1,420	255	816
Utah	6,173	3,760	1,579	834	4,194	2,769	1,160	266	1,598	877	368	353
Vermont	13,827	8,366	2,931	2,529	9,330	6,306	2,215	809	4,114	1,896	660	1,558
Virginia	10,595	6,893	2,292	1,410	7,171	4,993	1,624	554	3,031	1,704	597	729
Washington	9,317	5,868	1,893	1,555	6,051	4,163	1,293	595	2,837	1,582	544	711
West Virginia	11,527	5,911	3,837	1,780	7,426	4,060	2,621	746	3,478	1,552	1,047	878
Wisconsin	11,346	6,157	3,275	1,914	7,462	4,607	2,288	567	3,446	1,338	890	1,218
Wyoming	15,262	9,380	3,498	2,384	10,009	6,588	2,391	1,029	4,783	2,599	1,021	1,163

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

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

<sup>3</sup>Both the District of Columbia and Hawaii have only one school district each.

NOTE: How to read this table: Using Alabama as an example, regular school districts have total revenues per pupil of \$8,881.

Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 81.1 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

**Table 7. Median current expenditures per pupil and numbers of districts and students for the 29 states that reported both public elementary and secondary regular noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2010**

District type and state	Median current expenditures per pupil					Districts		Students	
	Total	Instruction and instruction-related	Student support services	Administration <sup>1</sup>	Operations <sup>2</sup>	Total <sup>3</sup>	Number reporting <sup>4</sup>	Total <sup>3,5,6</sup>	Number in reporting districts <sup>4-6</sup>
<b>Independent charter school districts<sup>7</sup></b>									
<b>Reporting states<sup>8</sup></b>	‡	‡	‡	‡	‡	<b>2,146</b>	<b>1,882</b>	<b>851,389</b>	<b>757,065</b>
Arizona	7,210	3,915	385	1,500	1,297	376	372	113,500	113,257
Arkansas	7,550	4,480	196	1,636	1,279	18	18	5,440	5,440
California	‡	‡	‡	‡	‡	22	11	13,120	7,761
Colorado	7,400	3,435	144	2,842	980	1	1	6,581	6,581
Connecticut	11,938	5,951	767	2,627	2,615	18	18	5,214	5,214
Delaware	9,719	5,579	397	1,413	2,678	18	18	9,173	9,173
Georgia	‡	‡	‡	‡	‡	4	0	5,656	†
Idaho	6,051	3,997 <sup>9</sup>	— <sup>9</sup>	880	966	22	21	9,510	8,981
Illinois	‡	‡	‡	‡	‡	1	0	362	†
Indiana	7,379	4,654	79	1,639	1,162	53	53	18,488	18,488
Louisiana	10,207	5,960	328	1,890	1,940	41	41	22,869	22,869
Massachusetts	‡	‡	‡	‡	‡	62	0	27,393	†
Michigan	8,416	4,358	244	1,966	1,767	232	232	111,655	111,655
Minnesota	9,411	5,672	40	1,754	1,345	153	151	35,290	35,193
Missouri	11,421	6,094	343	1,972	2,566	33	32	18,415	17,608
New Hampshire	‡	‡	‡	‡	‡	11	0	816	†
New Jersey	14,185	8,417 <sup>9</sup>	— <sup>9</sup>	2,538	2,685	68	66	21,733	21,422
New Mexico	11,764	6,627	890	2,358	1,470	13	13	2,586	2,586
New York	‡	‡	‡	‡	‡	135	0	43,935	†
North Carolina	7,479	4,949	117	1,650	528	96	96	38,987	38,987
Ohio	9,225	5,158	102	1,942	567	321	311	90,989	89,084
Oklahoma	5,710	2,736	298	858	1,804	3	3	875	875
Oregon	12,430	7,478	89	1,883	2,959	7	7	1,290	1,290
Pennsylvania	11,372	6,412	376	2,152	1,917	133	133	78,987	78,987
Rhode Island	13,346	7,513	1,097	2,880	1,312	10	10	2,331	2,331
South Carolina	4,592	3,513	53	879	147	1	1	6,245	6,245
Texas	8,415	4,649	136	1,604	1,680	207	204	119,642	119,095
Utah	5,443	3,406	138	825	704	70	70	33,943	33,943
Wisconsin	‡	‡	‡	‡	‡	17	0	6,364	†
<b>Regular noncharter school districts<sup>10</sup></b>									
<b>Reporting states<sup>8</sup></b>	<b>\$10,058</b>	<b>\$6,427</b>	<b>\$439</b>	<b>\$1,233</b>	<b>\$1,936</b>	<b>9,689</b>	<b>9,506</b>	<b>27,655,421</b>	<b>27,608,335</b>
Arizona	8,309	4,748	791	1,013	1,709	218	206	939,391	937,354
Arkansas	8,591	5,757	393	889	1,680	235	233	409,401	409,179
California	8,651	5,612	279	1,269	1,494	711	704	2,682,827	2,682,021
Colorado	10,112	6,091	283	1,701	1,983	132	132	109,586	109,586
Connecticut	14,511	9,415	917	1,543	2,651	173	169	550,436	538,756
Delaware	11,531	7,231	619	1,347	2,388	16	16	110,533	110,533
Georgia	9,187	6,190	467	926	1,536	156	155	877,442	877,016
Idaho	8,380	5,160	325	940	1,723	104	103	144,498	144,416
Illinois	10,114	6,271	385	1,404	1,886	904	854	1,595,900	1,589,883
Indiana	8,867	5,429	293	1,062	1,896	298	294	1,028,125	1,026,466

See notes at end of table.

Table 7. Median current expenditures per pupil and numbers of districts and students for the 29 states that reported both public elementary and secondary regular noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2010—Continued

District type and state	Median current expenditures per pupil					Districts		Students	
	Total	Instruction and instruction-related	Student support services	Administration <sup>1</sup>	Operations <sup>2</sup>	Total <sup>3</sup>	Number reporting <sup>4</sup>	Total <sup>3,5,6</sup>	Number in reporting districts <sup>4-6</sup>
Louisiana	10,337	6,758	453	1,111	2,137	76	67	534,693	532,164
Massachusetts	12,716	8,445	950	1,117	2,123	303	302	903,391	903,300
Michigan	8,839	5,799	320	1,064	1,622	551	550	1,510,802	1,510,716
Minnesota	9,545	6,532	196	951	1,844	342	337	798,826	798,557
Missouri	8,903	5,830	319	1,005	1,725	525	521	894,897	892,848
New Hampshire	14,211	9,098	1,007	1,621	2,275	165	163	195,800	191,782
New Jersey	15,465	9,639	1,506	1,600	2,748	550	547	1,338,984	1,336,536
New Mexico	12,427	7,214	1,003	1,631	2,595	76	70	125,463	125,066
New York	17,578	12,087	704	1,826	2,914	728	693	1,707,840	1,707,343
North Carolina	8,813	5,798	455	904	1,626	115	115	1,444,409	1,444,409
Ohio	9,354	5,991	467	1,195	1,736	616	612	1,673,308	1,669,829
Oklahoma	8,279	4,905	485	1,041	1,771	533	530	569,885	569,550
Oregon	10,439	6,436	364	1,565	2,140	136	135	210,671	209,999
Pennsylvania	11,118	7,263	498	1,128	2,278	504	499	1,683,270	1,682,887
Rhode Island	13,773	8,822	1,559	1,299	2,192	38	34	108,030	106,402
South Carolina	9,263	5,864	790	945	1,721	73	70	419,494	418,186
Texas	9,551	6,152	333	1,166	1,870	1,029	1,016	4,094,109	4,091,743
Utah	6,515	4,503	199	711	1,295	42	41	539,104	538,676
Wisconsin	11,004	7,239	393	1,471	1,975	340	338	454,306	453,132

— Not available.

† Not applicable.

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

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

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

<sup>3</sup>Number of districts or number of students in the F-33 survey that fall within the scope of either a regular noncharter school district or an independent charter school district.

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

<sup>5</sup>The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. For example, Utah indicated that the state's fiscal data, as reported in the F-33 survey, excluded fiscal data for prekindergarten programs. So in Utah, the F-33 student membership variable excludes the prekindergarten membership included within the CCD LEA Universe Survey student membership.

<sup>6</sup>Quality CCD Local Education Agency Universe Survey enrollment data was not available for independent charter school districts in New Hampshire. Enrollment data was used from the CCD Public Elementary-Secondary School Universe Survey as opposed to the CCD Local Education Agency Universe Survey for this state.

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

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

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

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

NOTE: Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero and no charter schools were used in creating the state figures. Independent charter school districts matching the CCD "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 94.7 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

Table 8. Capital outlay and other expenditures of public elementary and secondary school districts, by state: Fiscal year 2010

State	Capital outlay					Payments to other governments
	Total	Construction	Equipment	Land and existing structures	Interest on debt <sup>1</sup>	
<b>United States</b>	<b>\$59,843,037</b>	<b>\$47,135,390</b>	<b>\$9,390,733</b>	<b>\$3,316,914</b>	<b>\$17,719,811</b>	<b>\$1,680,078</b>
Alabama	729,720	672,900	46,490	10,330	144,758	0
Alaska	229,874	176,904	30,924	22,046	61,780	0
Arizona	731,985	545,776	186,209	—	525,718	0
Arkansas	600,440	329,141	138,912	132,387	122,205	7,588
California	7,150,486	6,530,416	166,268	453,802	2,076,754	3,988
Colorado	1,017,836	666,418	212,294	139,124	468,746	14,543
Connecticut	833,445	740,825	92,620	—	148,058	0
Delaware	194,987	185,212	9,775	—	22,457	0
District of Columbia	354,972	313,812	39,663	1,497	14,669	0
Florida	2,944,085	2,210,982	540,874	192,229	809,826	0
Georgia	1,814,143	1,523,497	238,568	52,078	275,507	8,200
Hawaii	72,917	63,880	9,037	—	0	0
Idaho	137,400	104,734	32,666	—	65,705	0
Illinois	1,944,265	1,387,337	556,928	—	791,557	0
Indiana	958,592	394,993	415,654	147,945	355,574	0
Iowa	811,476	652,690	140,831	17,955	89,919	0
Kansas	1,182,167	871,445	266,289	44,433	196,890	4,448
Kentucky	747,498	567,500	133,859	46,139	193,093	0
Louisiana	793,347	642,462	85,803	65,082	119,506	0
Maine	157,510	108,453	35,946	13,111	50,421	506
Maryland	1,107,922	881,449	199,597	26,876	151,391	0
Massachusetts	807,802	360,214	120,703	326,885	261,091	0
Michigan	1,253,798	911,297	256,180	86,321	895,603	0
Minnesota	1,013,585	759,123	254,462	—	409,917	62,981
Mississippi	421,984	299,769	122,215	—	72,381	0
Missouri	935,000	666,210	195,314	73,476	290,757	0
Montana	110,195	74,827	29,903	5,465	15,486	0
Nebraska	371,348	211,997	148,516	10,835	74,543	1,268
Nevada	381,718	327,773	40,066	13,879	259,012	0
New Hampshire	131,261	76,448	34,093	20,720	38,137	0
New Jersey	1,169,420	927,047	147,804	94,569	374,457	50,023
New Mexico	636,042	407,097	168,317	60,628	59,056	0
New York	6,127,991	5,475,751	505,037	147,203	1,200,621	0
North Carolina	1,247,006	1,014,218	179,991	52,797	683,140	0
North Dakota	142,873	75,787	51,579	15,507	11,277	3,756
Ohio	2,468,539	2,001,891	448,487	18,161	486,351	231,722
Oklahoma	471,957	309,195	134,320	28,442	66,144	0
Oregon	573,818	519,754	42,509	11,555	289,264	51
Pennsylvania	2,258,262	1,905,093	337,091	16,078	943,009	112,266
Rhode Island	41,570	17,702	22,577	1,291	45,408	0
South Carolina	1,204,621	884,733	241,385	78,503	377,766	8,653
South Dakota	146,273	115,243	31,030	—	25,179	0
Tennessee	627,390	369,681	244,343	13,366	186,850	0
Texas	8,055,742	6,926,878	887,480	241,384	2,848,515	1,071,063
Utah	869,779	378,513	311,471	179,795	125,051	104
Vermont	66,056	30,964	32,503	2,589	15,056	0
Virginia	1,127,484	546,248	270,020	311,216	309,396	0
Washington	1,516,372	1,208,746	237,467	70,159	426,472	0
West Virginia	191,662	132,295	39,612	19,755	13,436	108
Wisconsin	617,744	360,428	223,792	33,524	229,814	98,810
Wyoming	340,678	269,642	53,259	17,777	2,088	0

— Not available. Data are reported within construction expenditures and included in the total.

<sup>1</sup>Hawaii Public Schools does not report debt data. Debt for Hawaii Public Schools is carried by the state government of Hawaii, not the school district.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

Table 9. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2010

[in thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Bilingual education	Other and unspecified federal revenues through state <sup>1</sup>	Impact aid	Other federal revenues direct to school districts <sup>2</sup>
<b>Reporting states<sup>3</sup></b>	<b>\$75,265,747</b>	<b>\$16,940,653</b>	<b>\$14,291,134</b>	<b>‡</b>	<b>‡</b>	<b>\$632,499</b>	<b>\$12,009,020</b>	<b>‡</b>	<b>\$24,791,883</b>	<b>\$1,256,017</b>	<b>\$3,068,157</b>
Alabama	1,134,111	341,896	252,246	42,225	13,058	16,446	234,167	3,925	209,220	3,397	17,531
Alaska	366,970	45,345	36,745	10,868	1,393	3,002	33,761	1,011	73,004	125,043	36,798
Arizona	1,796,154	365,702	216,364	42,268	14,317	20,067	280,376	16,955	‡	159,024	35,500
Arkansas	795,755	190,392	158,152	‡	2,237	‡	162,992	3,167	236,991	107	29,726
California	9,716,678	2,269,389	2,901,939	323,364	29,339	59,624	1,655,652	161,153	1,762,213	84,932	469,073
Colorado	720,756	201,854	199,841	33,216	2,332	6,713	138,229	8,654	58,998	20,806	50,113
Connecticut	824,709	166,234	195,541	23,827	2,065	7,718	93,848	5,303	290,565	—	39,608
Delaware	190,527	41,127	30,097	—	1,069	4,530	28,696	—	85,008	‡	—
District of Columbia	148,803	50,388	16,629	‡	714	2,902	22,951	1,067	‡	1,110	2,843
Florida	4,200,103	892,532	857,779	98,792	11,234	40,976	711,351	—	1,374,305	8,422	204,712
Georgia	2,598,683	625,666	—	—	—	—	532,314	—	1,367,566	23,105	50,032
Hawaii	382,400	79,000	41,249	1,100	—	3,500	35,374	2,800	170,619	45,439	3,319
Idaho	456,933	65,620	69,796	12,305	4,770	3,632	68,075	1,473	212,588	7,302	11,372
Illinois	3,810,175	782,585	870,275	99,461	27,988	31,680	458,497	27,338	1,411,432	23,570	77,349
Indiana	1,521,653	341,362	274,642	‡	‡	10,763	253,388	—	620,352	768	14,474
Iowa	728,361	96,572	201,453	19,387	2,267	5,655	96,753	3,223	279,472	485	‡
Kansas	673,692	127,033	—	—	2,852	1,997	113,734	3,327	404,041	20,708	—
Kentucky	1,059,915	304,168	—	—	—	—	213,948	—	‡	—	52,894
Louisiana	1,609,830	387,258	270,662	64,349	4,097	10,200	233,651	—	519,251	9,394	110,968
Maine	320,917	78,935	74,523	12,193	635	2,017	38,178	633	87,235	3,150	23,418
Maryland	1,004,498	254,248	280,805	37,659	2,958	11,292	159,327	8,047	217,714	7,835	‡
Massachusetts	1,092,892	222,431	358,447	—	—	12,578	155,039	—	296,822	—	47,575
Michigan	2,550,687	849,959	393,867	75,953	7,491	24,318	327,744	220	679,966	4,615	186,554
Minnesota	1,306,046	177,872	279,600	36,088	3,099	7,039	153,687	—	594,576	18,784	35,301
Mississippi	945,973	191,252	101,952	—	2,593	6,102	197,344	1,456	398,723	3,049	43,502
Missouri	1,479,461	200,817	176,016	42,112	‡	13,699	231,981	3,756	749,207	23,309	35,310
Montana	256,049	63,967	51,490	‡	‡	3,029	27,573	—	40,488	46,034	11,627
Nebraska	465,728	70,266	72,514	15,156	1,963	3,908	63,628	—	173,258	17,191	47,844
Nevada	358,971	110,623	98,429	16,582	‡	5,292	82,076	7,204	24,126	4,055	9,194
New Hampshire	185,175	44,281	45,984	—	—	4,480	24,066	—	62,434	‡	3,930
New Jersey	2,422,501	355,224	489,217	—	—	10,844	251,190	—	1,299,388	16,638	—
New Mexico	760,563	147,626	106,323	‡	1,548	8,350	‡	4,186	145,503	97,746	247,543
New York	3,702,882	1,125,183	682,378	—	19,882	20,003	578,337	—	1,249,172	27,118	809
North Carolina	1,960,070	150,881	148,133	63,402	—	—	397,448	12,122	‡	14,390	123,827
North Dakota	277,985	49,259	37,531	10,640	‡	2,832	16,503	558	111,274	30,916	17,027
Ohio	2,499,638	736,592	590,362	—	7,747	35,762	344,186	21	658,827	13	126,128
Oklahoma	768,611	188,404	159,653	34,347	2,795	36,905	189,513	38,451	‡	76,007	38,991
Oregon	813,110	199,194	188,728	27,741	8,107	7,939	123,514	6,917	215,272	5,381	30,317
Pennsylvania	3,071,657	763,089	705,317	117,078	23,147	31,497	378,907	10,946	902,479	2,956	136,241
Rhode Island	252,620	65,720	58,573	12,626	1,027	3,324	29,585	1,374	72,582	2,334	5,475

See notes at end of table.

Table 9. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2010—Continued

[in thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Bilingual education	Other and unspecified federal revenues through state <sup>1</sup>	Impact aid	Other federal revenues direct to school districts <sup>2</sup>
South Carolina	1,069,025	275,545	241,050	35,575	2,350	13,474	226,454	3,962	266,923	2,945	747
South Dakota	250,554	59,373	49,893	14,060	1,930	‡	24,046	1,298	30,650	57,245	11,006
Tennessee	1,094,293	326,726	311,339	—	‡	21,698	272,621	‡	110,495	4,588	35,718
Texas	8,166,313	1,753,780	816,049	218,197	15,768	55,625	1,538,826	‡	3,297,812	113,912	354,716
Utah	593,272	78,160	137,959	17,482	1,187	7,444	110,966	4,916	201,807	6,230	‡
Vermont	173,945	44,598	35,148	87	1,104	2,713	15,856	—	64,788	822	8,829
Virginia	1,532,041	295,787	346,678	46,921	3,919	19,828	229,541	10,852	458,179	49,585	70,751
Washington	1,400,984	260,289	214,259	‡	—	7,450	202,804	‡	566,002	56,043	91,516
West Virginia	513,794	128,266	104,697	22,550	‡	4,231	71,832	395	167,444	—	13,010
Wisconsin	1,115,342	262,784	315,715	—	—	5,348	161,281	—	327,415	12,811	29,988
Wyoming	123,942	35,399	25,095	14,505	3,465	2,255	15,574	395	‡	16,703	123

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

† Not applicable.

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

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

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

<sup>3</sup>Federal revenues were missing for 2 percent of school districts in the 50 states and the District of Columbia for Title I, 5 percent for special education, 32 percent for math and science, 19 percent for drug-free schools, 10 percent for vocational education, 1 percent for child nutrition, 18 percent for bilingual education, 5 percent for other and unspecified revenues through state, 2 percent for impact aid, and 8 percent for other revenues direct to school districts. NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table. The fiscal year 2005 General Education Provisions Act (GEPA) data were used to determine the response rates of the data items in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, Provisional Version 1c and fiscal year 2010, Provisional Version 1a.

Table 10. Total current expenditures, capital outlay, and Title I revenues from ARRA funding and non-ARRA funding and percentage from ARRA funding, by state: Fiscal year 2010

State	[in thousands of dollars]								
	Title I revenues			Current expenditures <sup>1</sup>			Capital outlay		
	Title I revenue	Title I revenue from ARRA funding	Percentage of Title I revenue from ARRA funding	Current expenditures	Current expenditures from ARRA funding	Percentage of current expenditures from ARRA funding	Capital outlay	Capital outlay from ARRA funding	Percentage of capital outlay from ARRA funding
<b>United States</b>	<b>\$16,940,653</b>	<b>\$3,989,647</b>	<b>23.6</b>	<b>\$518,885,871</b>	<b>\$25,342,493</b>	<b>4.9</b>	<b>\$59,843,037</b>	<b>\$1,170,327</b>	<b>2.0</b>
Alabama	341,896	107,626	31.5	6,650,691	358,674	5.4	729,720	8,432	1.2
Alaska	45,345	13,746	30.3	2,068,976	49,917	2.4	229,874	5,055	2.2
Arizona	365,702	97,209	26.6	8,397,543	547,389	6.5	731,985	29,369	4.0
Arkansas	190,392	55,771	29.3	4,381,290	134,331	3.1	600,440	130,094	21.7
California	2,269,389	447,483	19.7	57,578,551	3,030,606	5.3	7,150,486	28,225	0.4
Colorado	201,854	46,566	23.1	7,359,211	111,634	1.5	1,017,836	10,641	1.0
Connecticut	166,234	43,836	26.4	8,181,358	368,546	4.5	833,445	10,241	1.2
Delaware	41,127	11,821	28.7	1,545,774	60,816	3.9	194,987	1,819	0.9
District of Columbia	50,388	22,995	45.6	1,222,775	99,847	8.2	354,972	1,269	0.4
Florida	892,532	207,264	23.2	22,966,861	1,440,264	6.3	2,944,085	127,773	4.3
Georgia	625,666	150,568	24.1	15,644,682	969,698	6.2	1,814,143	9,710	0.5
Hawaii	79,000	5,864	7.4	2,118,013	57,894	2.7	72,917	0	0.0
Idaho	65,620	13,218	20.1	1,947,004	208,340	10.7	137,400	1,982	1.4
Illinois	782,585	161,308	20.6	24,407,154	1,261,112	5.2	1,944,265	70,916	3.6
Indiana	341,362	85,575	25.1	10,009,003	697,688	7.0	958,592	66,170	6.9
Iowa	96,572	20,814	21.6	4,796,274	311,854	6.5	811,476	4,675	0.6
Kansas	127,033	29,068	22.9	4,579,525	294,101	6.4	1,182,167	4,619	0.4
Kentucky	304,168	80,043	26.3	6,083,718	362,715	6.0	747,498	38,978	5.2
Louisiana	387,258	94,091	24.3	7,317,517	272,732	3.7	793,347	7,205	0.9
Maine	78,935	27,659	35.0	2,319,908	74,847	3.2	157,510	13,096	8.3
Maryland	254,248	55,737	21.9	11,653,554	281,101	2.4	1,107,922	20,134	1.8
Massachusetts	222,431	63,714	28.6	12,632,717	117,114	0.9	807,802	894	0.1
Michigan	849,959	159,163	18.7	17,172,478	798,456	4.6	1,253,798	11,907	0.9
Minnesota	177,872	43,770	24.6	8,888,007	646,731	7.3	1,013,585	8,886	0.9
Mississippi	191,252	58,760	30.7	3,991,730	229,589	5.8	421,984	36,957	8.8
Missouri	200,817	72,455	36.1	8,844,286	669,030	7.6	935,000	11,197	1.2
Montana	63,967	18,223	28.5	1,487,386	63,857	4.3	110,195	2,767	2.5
Nebraska	70,266	9,703	13.8	3,165,946	145,155	4.6	371,348	16,034	4.3
Nevada	110,623	22,872	20.7	3,633,079	61,714	1.7	381,718	2,825	0.7
New Hampshire	44,281	11,983	27.1	2,441,144	10,936	0.4	131,261	862	0.7
New Jersey	355,224	89,626	25.2	23,378,572	1,320,380	5.6	1,169,420	20,311	1.7
New Mexico	147,626	35,813	24.3	3,137,994	275,835	8.8	636,042	11,411	1.8
New York	1,125,183	323,913	28.8	50,352,593	2,314,628	4.6	6,127,991	16,455	0.3
North Carolina	150,881	116,699	77.3	12,419,215	624,101	5.0	1,247,006	6,908	0.6
North Dakota	49,259	8,214	16.7	1,044,144	108,505	10.4	142,873	1,038	0.7
Ohio	736,592	128,313	17.4	19,438,659	668,065	3.4	2,468,539	48,392	2.0
Oklahoma	188,404	17,545	9.3	5,165,745	322,636	6.2	471,957	20,791	4.4
Oregon	199,194	54,043	27.1	5,391,641	266,390	4.9	573,818	3,396	0.6
Pennsylvania	763,089	170,005	22.3	22,883,702	985,082	4.3	2,258,262	62,986	2.8
Rhode Island	65,720	15,151	23.1	2,018,145	74,549	3.7	41,570	6,520	15.7
South Carolina	275,545	48,337	17.5	6,572,568	60,818	0.9	1,204,621	3,307	0.3
South Dakota	59,373	17,176	28.9	1,094,506	61,581	5.6	146,273	4,577	3.1
Tennessee	326,726	76,986	23.6	7,834,214	404,584	5.2	627,390	43,080	6.9
Texas	1,753,780	404,879	23.1	42,380,642	2,489,116	5.9	8,055,742	158,390	2.0
Utah	78,160	19,768	25.3	3,505,042	156,613	4.5	869,779	7,833	0.9
Vermont	44,598	12,550	28.1	1,400,183	116,862	8.3	66,056	8,556	13.0
Virginia	295,787	102,084	34.5	13,189,354	530,870	4.0	1,127,484	51,920	4.6
Washington	260,289	47,345	18.2	9,781,484	421,911	4.3	1,516,372	2,385	0.2
West Virginia	128,266	30,521	23.8	3,248,702	160,490	4.9	191,662	6,536	3.4
Wisconsin	262,784	29,335	11.2	9,829,044	236,725	2.4	617,744	0	0.0
Wyoming	35,399	2,439	6.9	1,333,567	6,064	0.5	340,678	2,803	0.8

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

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix A: Methodology and Technical Notes

**Common Core of Data survey system.** The Common Core of Data (CCD) survey system contains nonfiscal and fiscal components and the Teacher Compensation Survey (TCS).<sup>3</sup> The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. State education agencies (SEAs) report these CCD surveys annually to the National Center for Education Statistics (NCES), and participation is voluntary.

The F-33 is a collaborative effort of NCES and the Census Bureau.<sup>4</sup> The Census Bureau performs the data collection for CCD fiscal surveys on behalf of NCES. The Census Bureau collects the fiscal data through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The FY 10 CCD F-33 collection opened on February 16, 2011 and closed on November 6, 2012.

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

**Fifth percentile, median, and 95<sup>th</sup> percentile cutpoints.** After arranging observations in ascending order, the 5<sup>th</sup> percentile is a value such that 5 percent of the observations are less than or equal to this value. The 95<sup>th</sup> percentile is a value such that 5 percent of the observations are greater than or equal to this value. These cutpoints have been chosen to reduce the influence of extreme values that may occur. The median is the point at which 50 percent of the cases in a distribution fall below and 50 percent fall above.

**Missing data.** When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state. When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as "reporting states" totals (rather than totals for the United States). A "reporting states" total is calculated for federal revenues by program in table 9 in this report, because not all the 50 states and the District of Columbia reported all the specific federal revenues in FY 10. The missing federal revenues are included in "Other and unspecified revenues through state" and/or "Other revenues direct to school districts" categories.

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<sup>3</sup> The TCS is a continuing research and development collection of teacher-level data that provides individual teacher-level data on total compensation, teacher status, and demographic data about individual teachers from multiple states.

<sup>4</sup> The F-33 is part of the Census Bureau's Annual Survey of Government Finances. Census publications including F-33 data can be found at <http://www.census.gov/govs/school/>.

In order to determine whether a zero response for a federal revenue data item on the FY 10 F-33 is missing or not applicable, the data are compared to the FY 05 F-33 file. This is the latest file that has been updated with data from the General Education Provisions Act (GEPA) data file. Information from this comparison is only applicable to table 9. The GEPA survey collects data on federal revenues directly from school districts and is conducted every other year. If a specific federal revenue item for a district is zero on the FY 10 F-33, F-33 staff looked at the same item and district on the FY 05 F-33 file. If the FY 05 F-33 file showed the item as zero, then it was assumed not to be applicable for FY 10. If a value greater than zero was found for the item on the FY 05 F-33 file, then the item was assumed to be missing for FY 10.

***Regular school districts and charter schools.***

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

Tabulations in table 7 include two groups of districts:

- Regular school districts that only operate noncharter schools; and
- Districts that only operate charter schools (i.e., independent charter school districts).

Tabulations in table 7 do not include districts that operate both charter and noncharter schools. Table 7 treats independent charter school districts separately from regular noncharter school districts. To be included, these independent charter school districts must be listed in the CCD Local Education Agency Universe Survey file for school year 2009–10 and have reported membership.

A footnote in table 4 indicates districts that operate both charter and noncharter schools.

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

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

***Inflation-adjusted data.*** FY 09 data in table 3 in this report have been adjusted to FY 10 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. Readers wanting more information about the CPI can refer to NCES' *Digest of Education Statistics* 2010, table 34: [http://nces.ed.gov/programs/digest/d10/tables/dt10\\_034.asp](http://nces.ed.gov/programs/digest/d10/tables/dt10_034.asp) or the Bureau of Labor Statistics' CPI webpage: <http://www.bls.gov/cpi/>.

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

## Appendix B: Common Core of Data Glossary

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

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

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

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

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

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

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

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

**expenditures**—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

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

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

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

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

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

**instruction expenditures**—Current expenditures for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services.

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

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

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

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

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

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

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

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

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

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

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

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

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

**regular school district**—Agency responsible for providing free public education for school-age children residing within its jurisdiction. This category excludes local supervisory unions that provide management services for a group of associated school districts; regional education service agencies that typically provide school districts with research, testing, and data processing services; state and federally operated school districts; and other agencies that do not fall into these groupings.

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

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

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

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

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

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

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

**total expenditures**—The sum of current expenditure, nonelementary/secondary expenditure, capital outlay, and interest payments on debts.

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

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

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

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

## Appendix C: Reference Tables

**Table C-1.—Median current expenditures per pupil, difference, and percentage difference for the 22 states that reported data for both public elementary and secondary regular noncharter school districts and independent charter school districts, by state: Fiscal year 2010**

State	Total for independent charter school districts	Total for regular noncharter school districts	Difference	Percentage difference
Arizona	\$7,210	\$8,309	-\$1,100	-13.2
Arkansas	7,550	8,591	-1,041	-12.1
Colorado	7,400	10,112	-2,712	-26.8
Connecticut	11,938	14,511	-2,573	-17.7
Delaware	9,719	11,531	-1,812	-15.7
Idaho	6,051	8,380	-2,329	-27.8
Indiana	7,379	8,867	-1,488	-16.8
Louisiana	10,207	10,337	-131	-1.3
Michigan	8,416	8,839	-424	-4.8
Minnesota	9,411	9,545	-134	-1.4
Missouri	11,421	8,903	2,517	28.3
New Jersey	14,185	15,465	-1,279	-8.3
New Mexico	11,764	12,427	-663	-5.3
North Carolina	7,479	8,813	-1,334	-15.1
Ohio	9,225	9,354	-130	-1.4
Oklahoma	5,710	8,279	-2,569	-31.0
Oregon	12,430	10,439	1,991	19.1
Pennsylvania	11,372	11,118	254	2.3
Rhode Island	13,346	13,773	-428	-3.1
South Carolina	4,592	9,263	-4,671	-50.4
Texas	8,415	9,551	-1,135	-11.9
Utah	5,443	6,515	-1,072	-16.5

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

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