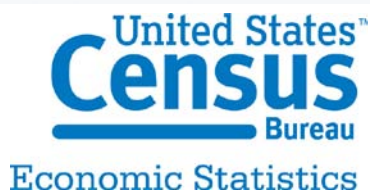


2012 CENSUS OF GOVERNMENTS

A COMPREHENSIVE LOOK AT THE ECONOMIC ACTIVITIES OF
AMERICA'S GOVERNMENTS

Measuring America – People, Places and Our Economy

2012 CENSUS OF GOVERNMENTS INFORMATIONAL BINDER

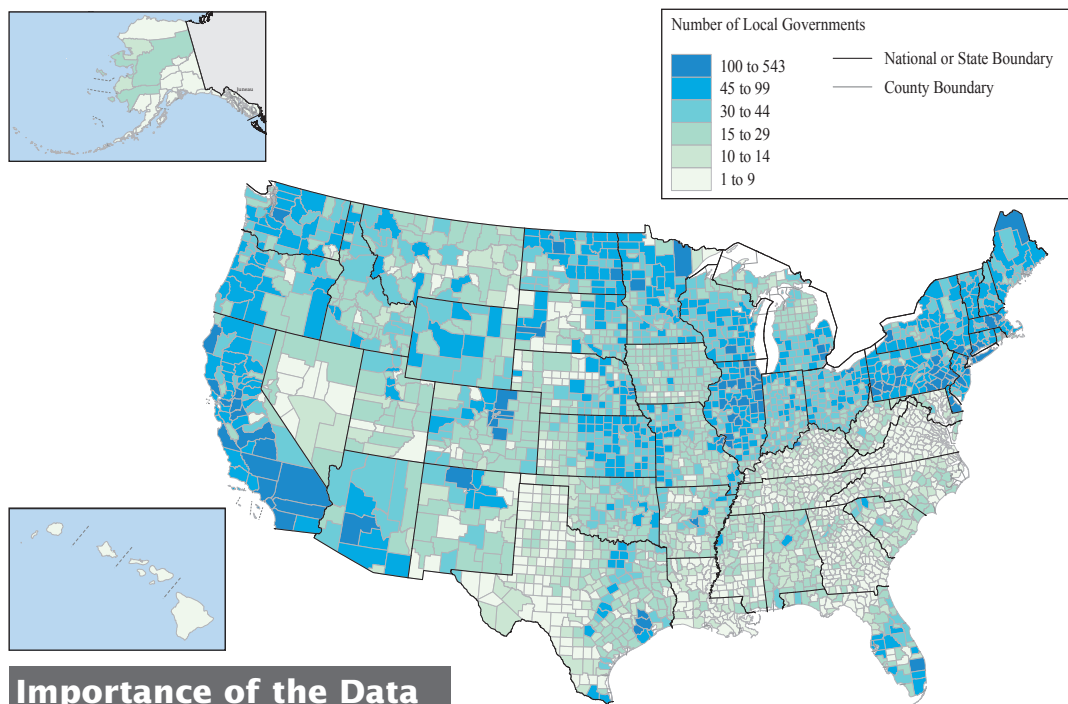


VISIT
www.census.gov/govs

Exploring the Intricate Layers of State and Local Governments: United States

The Governments Division of the U.S. Census Bureau

Issued February 2011



Importance of the Data

Government is an intricate and perplexing subject to understand at every level. Traditional federalism is no longer the case. We now live in a time when all the layers of government are intertwined and dependent upon one another. Providing every American with the most comprehensive, comparable, and precise account of government financial activity is what the U.S. Census Bureau strives to accomplish with the release of every product. With the release of each product from the Governments Division, we provide policy analysts, researchers, and the general public with a more complete and clearer picture of the U.S. government. Whether it is public employment, government finance, or federal government grants, the picture is complete with the cooperation of thousands of federal, state, and local governments and dependent agencies who supply their data to the Census Bureau quarterly or annually for our surveys, or quinquennially for the Census of Governments. By providing us with these data, we can address the issues that concern state and local governments as well as their relationships to each other and the federal government.

How the Data Are Used

Governments Division's data are used to account for about 12 percent of the nation's Gross Domestic Product and are the basis for the Flow of Funds for the Federal Reserve and the National Income and Product Accounts for the Bureau of Economic Analysis. These data serve as important indicators for national economic and public policy. Governments Division's data serve as the foundation for developing national policy and analysis by a variety of entities—

State and Local Governments: Policy Research and Analysis, Allocating Funds, Comparative Analysis

U.S. Congress: Policy Research and Analysis

Private Sector: Research and Comparative Analysis

Teachers and Students: Educational Purposes

Academic Professionals: Policy Research and Analysis, Public Finance

Federal Reserve: Development of the Flow of Funds Accounts

Bureau of Economic Analysis: Development of the Public Sector Component of Gross Domestic Product

Other Federal Agencies: Measure Government Activities, Policy Research and Analysis

General Public: Research and Comparative Analysis

Government Employment

Total Full-Time Employees 14,681,997

State: 3,775,705

Local: 10,906,292

Total Full-Time

Employee Pay \$59,170,994,989

State: 16,146,025,198

Local: 43,024,969,791

Government Finances (thousands)*

Total Revenues \$3,072,644,555

State: 2,000,366,153

Local: 1,539,014,448

Total Expenditures

\$2,665,881,094

State: 1,635,746,924

Local: 1,499,268,400

Debt Issued (thousands)

Total \$2,411,298,345

State: 936,523,700

Local: 1,474,774,645

Cash and Security Holdings (thousands)

Total \$5,470,664,127

State: 3,922,371,315

Local: 1,548,292,812

Receipts From Public-Employee Pension Systems (thousands)

Total \$532,153,635

State: 456,789,127

Local: 75,364,508

Expenditures on Public-Employee Pension Systems (thousands)

Total \$166,974,509

State: 135,759,777

Local: 31,214,732

Public School System Finances for Elementary-Secondary Education (thousands)

Total Elementary-

Secondary Revenues \$556,860,590

From Federal Sources: 46,433,892

From State Sources: 264,801,609

From Local Sources: 245,625,089

Total Elementary-Secondary Expenditures \$559,852,377

Source: 2007 Census of Governments.

* Duplicative intergovernmental transactions are excluded, therefore subcategories do not add to total.

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

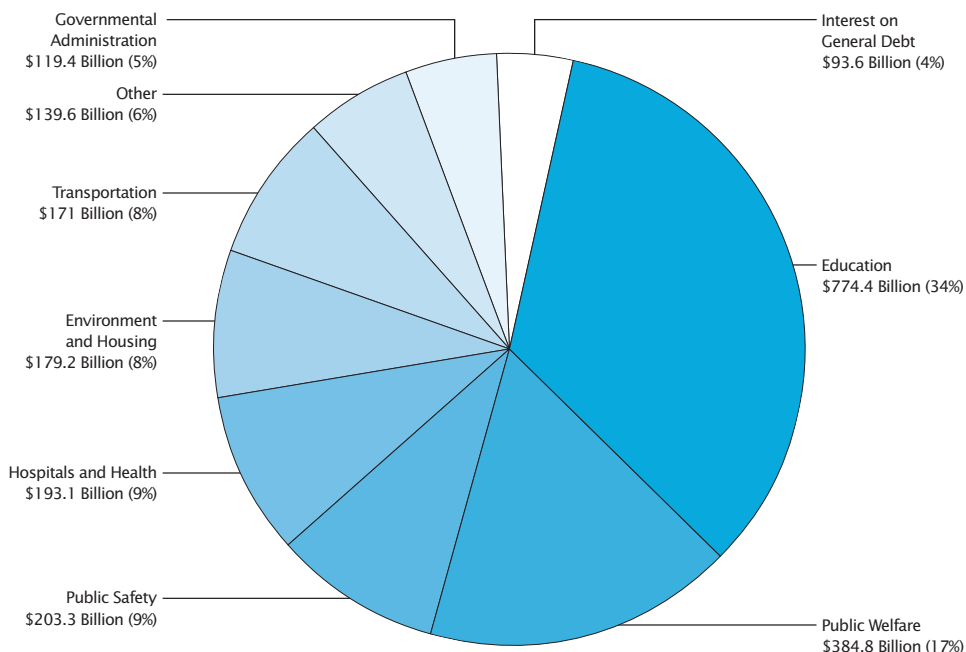
U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

Federal Government Grants and Other Payments to State and Local Governments (by selected department, in thousands)

	U.S. Total
Total Grants	\$439,794,255
Department of Health & Human Services	252,149,602
Department of HUD	47,970,959
Department of Transportation	47,955,354
Department of Education	35,142,474
Department of Agriculture	25,492,285

Source: U.S. Census Bureau, 2007 Federal Aid to States.

State and Local Direct General Expenditures



Source: U.S. Census Bureau, 2007 Census of Governments—Finance Component.

Did You Know?

- There are 89,476 local governments in the United States.
- Illinois has the most local governments overall (6,994), the most special district governments (3,249), and the most municipalities (1,299) in the United States.
- Cook County area in Illinois has the highest number of local governments (543); more than any other county area in the United States.
- Alaska, Hawaii, Maryland, North Carolina, and the District of Columbia do not have any independent school districts, while Virginia has only one independent school district.
- Texas has the most county governments (254) and independent school districts (1,081).
- Only 20 states have townships as a type of government.
- Minnesota has the highest number of township governments (1,788) in the United States.

Data Products

State and Local Government Finances

- State Government Finances Summary and Individual State Tables
- State and Local Government Finances Summary Tables by Level of Government
- Local Government Finance Summary Tables by Type of Government
- State by Type of Government Unit-Level File

Government Employment and Payroll

Federal, State, And Local Government Employment Tables and Files include:

- Number of Employees
- Payroll by Function
- Part-Time/Full-Time Equivalents

Tax Statistics

- State Government Tax Collections by Type of Tax
- Quarterly State and Local Government Tax Revenues
- State Government Tax Collections Summary Report

State and Local Government Employee Public Pension Systems

- Annual State and Local Government Employee Public Pension Systems Files
- Quarterly State and Local Government Employee Public Pension Systems Files

Public Elementary-Secondary Education Finances

- Public Education Finances Report
- State-Level Education Tables
- Government Unit-Level Education Tables

Federal Spending

- Consolidated Federal Funds Report
- Online Query System for Consolidated Federal Funds
- Federal Aid to States Report

Notes: Since the data in these tables are from a census of all governments, the data are not subject to sampling variability, but are subject to coverage, response, and processing errors as well as errors of nonresponse. For more information on the data limitations, definitions, and methodology, see <www.census.gov/govs>.

FOR ADDITIONAL INFORMATION ON GOVERNMENTS DIVISION DATA, PLEASE VISIT US AT <WWW.CENSUS.GOV/GOVS>.

2012 Census of Governments

A Comprehensive Look at the Economic Activities of America's Governments

What is the Census of Governments?

- The U.S. Census Bureau conducts a census of all state and local government organization units every 5 years, for years ending in 2 and 7, as required by law under Title 13, United States Code, Section 161.
- This complete collection of data:
 - Identifies the scope and nature of the nation's state and local governments.
 - Provides authoritative benchmark data on public finance and public employment.
 - Classifies local government organization, powers, and activities.
 - Measures state and local governments fiscal relationships.

When will the Census of Governments be Conducted?

The 2012 Census of Governments will be conducted in three parts beginning in October 2011 and continuing through late 2012.

- Part One: Organization. The questionnaire will mail **October 2011** collecting information on the number and types of governments by state.
- Part Two: Employment. Questionnaires will mail **March 2012** collecting information on the number of federal, state, and local government civilian employees and their payrolls.
- Part Three: Finance. Questionnaires will mail **October 2012** collecting information on revenue, expenditures, assets, debt, and pensions.

For more information, visit: census.gov/govs, call: 800-242-2184, or email: govs.cms.inquiry@census.gov.

Measuring America's People, Places and Our Economy



Did you know?

According to the 2007 Census of Governments, there were 89,476 local governments in the United States based on the 2007 Census of Governments.

Illinois had the most governments overall (6,994), the most special district governments (3,249), and the most municipalities (1,299) in the United States.

Hawaii had the fewest local governments (19) with three county governments, 15 special districts, and one municipal government.

Alaska, Hawaii, Maryland, North Carolina, and the District of Columbia did not have any independent school districts, while Virginia had only one independent school district.

Texas had the most county governments (254) and independent school districts (1,081).

Minnesota had the highest number of township governments (1,788) in the United States.

Only 20 states had townships as a type of government.

There were 14,681,997 full-time employees of which 3,775,705 were state government employees and 10,906,292 were local government employees.

In 2007, 34.3 percent or \$774.4 billion of all state and local direct general expenditures was directed towards education.

2012 CENSUS OF GOVERNMENTS

A COMPREHENSIVE LOOK AT THE ECONOMIC ACTIVITIES OF AMERICA'S GOVERNMENTS

Measuring America – People, Places, and Our Economy

The 2012 Census of Governments is here. All of us have a strong interest in the successful completion of the 2012 Census as it will identify the scope and nature of the nation's state and local government sector.

The Census of Governments will identify, measure, and provide insight into state and local government activity and serve as the foundation for developing national economic and public policy.

This information will be used by a variety of entities such as the U.S. Congress, state and local governments, federal agencies, and the general public when measuring government activity. Students from elementary school through college will use this information to gain an understanding of state and local governments.

The 2012 Census of Governments Informational Binder provides information and materials for the Census of Governments. This notebook provides guidance and information for the duration of the Census. We will periodically send information and materials to include in the various sections of the notebook.

Should you have any questions or need additional information please contact the Outreach and Education Branch, Governments Division, at 800.242.2184 or govs.cms.inquiry@census.gov.

Sincerely,

Lisa M. Blumerman
Chief, Governments Division
U.S. Census Bureau



CONNECT



VISIT

www.census.gov/govs

CENSUS OF GOVERNMENTS: OVERVIEW

TALKING POINTS

WWW.CENSUS.GOV/GOVS

- The Census of Governments is a complete census of all state and local governments conducted in three components: Organization (characteristics and number of governments), Employment (number of employee and payroll), and Finance (revenue, taxes, expenditures, debt, assets, and pensions).
- The Census of Governments is conducted in years ending in “2” and “7”.
- United States Code, Title 13, Section 161 requires the Census of Governments to be conducted every 5 years.
- Response is voluntary.
- Response is encouraged because the Census Bureau data are the only source for comprehensive uniform statistics on the economic activity of state and local governments.
- Data from the Census of Governments are the public counterpart to business, industry, and services economic data.
- Census of Governments’ data tell the story of the fiscal condition of state and local governments.
- Data from the Census of Governments contribute about 12 percent of the Gross Domestic Product and are a primary input into the Flow of Funds Account.

CENSUS OF GOVERNMENTS: MILESTONES BY COMPONENT

WWW.CENSUS.GOV/GOVS

ORGANIZATION

- Initial Mail: October 2011
 - o Preliminary Publication: August 2012

EMPLOYMENT

- Initial Mail: March 2012
 - o Preliminary Publication: December 2013

FINANCE

- Pensions
 - o Initial Mail: October 2012
 - Preliminary Publication: February 2014
- State and Local Finances
 - o Initial Mail: October 2012
 - Preliminary Publication: December 2014
- Education Finances
 - o Initial Mail: January 2013
 - Preliminary Publication: June 2014

Census of Governments

Governments Division

Economic Programs Directorate

U.S. Census Bureau

Overview Prepared for the
State Data Center Steering Committee

June 17, 2011

Presenting

The 2012 Census of Governments



as of June 2, 2011 at 4:08 pm

Census of Governments Program: Overview

Complete Census of all State and Local Governments

Conducted Every Five Years, for Years Ending in “2” and “7”

Willingness to Participate

Public Nature of Data

Census of Governments Program:

Main Purpose

- Provide Comprehensive Uniform Statistics about the Economic Activity of Governments, the “Gold Standard” of Government Statistics Data
- Provide the Public Counterpart to Business, Industry, and Services Economic Data
- Follow the Activity of Governments Over Time
- Tell the Story of the Fiscal Condition of State and Local Government
- Provide the Only Source for Comprehensive Uniform Statistics on the Economic Activity of State and Local Governments
- Inputs into Gross Domestic Product and Flow of Funds

Census of Governments: Components

Organization

Number and
Characteristics
of Governments

Employment

Number of
Employees and
Payroll by
Function

Finance

Revenues,
Expenditures,
Debt, and Cash
and Securities

Milestones:

2012 Census of Governments

Organization

- Initial Mail: October 2011 → Preliminary Publication: August 2012

Employment

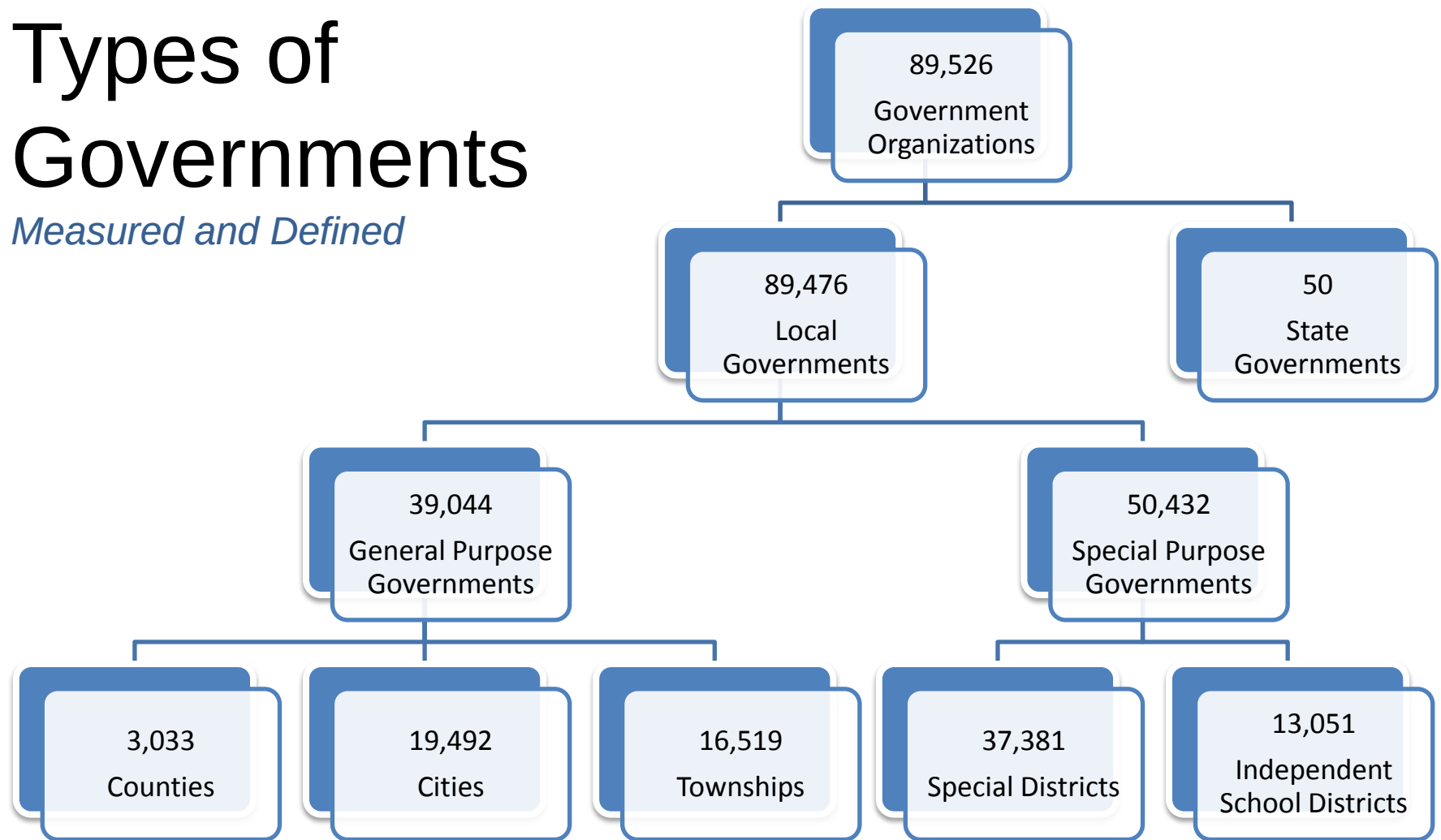
- Initial Mail: March 2012 → Preliminary Publication: December 2013

Finance

- State and Local Finances
 - Initial Mail: October 2012 → Preliminary Publication: December 2014
- Retirement
 - Initial Mail: October 2012 → Preliminary Publication: February 2014
- Education Finances
 - Initial Mail: January 2013 → Preliminary Publication: June 2014

Types of Governments

Measured and Defined



Source: 2007 Census of Governments

Unit Based not Establishment Based

Organization:

Government Units Survey

Reference Period: Status as of October 11, 2011

Survey of Local Governments in the United States

First Component of the 2012 Census of Governments

Survey Patterned After the Directory Surveys Conducted in the Past

Public Employment: Data Collection

Reference Period: Pay-Period Including March 12, 2012

Standard Weekly Hours Worked for Full-time

Pay-Period Intervals for Full and Part-time

Full-Time and Part-Time Employees and Payroll by Functional Activity
(25 Categories – Police Protection, Education, Fire Protection, etc.)

Public Employment: Data Collection

State Governments – Central (Single Point) Collection

- Electronic Reporting in 45 States
- Mail Canvass in 5 States

Local Governments

- School Data Provided Centrally by FL, NC, ND, WA
- Electronic Administrative Records Provided by 13 Large Local Governments (e.g., NYC)
- Rest Collected by Mail Canvass with Internet Reporting Option for all Forms

Government Finance: Reference Period

Fiscal Year Ending Between July 1, 2011 and June 30, 2012:

- Up to 23 Months in any Single Release

Government Finance:

Reference Period

The Number of Governments Whose Fiscal Year Ends in the Month of:

• Jan	351	• July	547
• Feb	1,662	• Aug	2,410
• Mar	4,072	• Sept	6,267
• April	2,595	• Oct	418
• May	938	• Nov	304
• June	33,809	• Dec	36,153

Government Finance:

Content

Measures:

- Revenues by Type
- Expenditures by Character, Object, and Function
- Indebtedness by Term
- Cash and Security Holdings by Purpose

For all Six Types of Government, by State and by Type

Government Finance: Content

Composed of Several Distinct Survey Operations

- State Government Tax Collections
- State Government Finance
- State and Local Government Public-Employee Retirement Systems
- Finances of Independent School Districts
- Local Government Finances

Components Feed into an All-encompassing Finance Product as well as Individual Component Products

Government Finance: Content

Interrelationships and Nesting of Governments Division Surveys

Surveys	Data			
	Employment	Finance	Tax	Retirement
Census of Governments Years ending in 2 and 7	X	X	X	X
Annual Employment	X			
Annual Retirement				X
Annual State Tax Collection			X	
Annual State Government Finance Includes elementary/secondary schools (F33), higher education (IPEDS), and Unemployment Compensation (UC)		X		
Annual State and Local Government Finance Includes elementary/secondary schools (F33) and higher education (IPEDS)		X		
Quarterly Tax			X	
Quarterly Retirement				X

Government Finance:

Data Collection

Compilation from Administrative Records

- 50 State Governments
- 48 Largest County/City Governments
- Use of CAFRs and AFRs for Non-Responding Locals

Direct Collection

- Mail Canvass
- Internet Reporting Tool
- Nearly all Local Governments

Joint Census Bureau-State Government Data Collection (Central Collection)

- 27 States in 2012
- 27 States in 2007
- 28 States in 2002

Government Finance:

Compilation From Administrative Records

50 State Governments and 48 Largest Local Governments

- Account for more than Half of Total State and Local Revenues, Expenditures, and Assets

Utilize Administrative Records from Central Accounting Systems

Combined with Separate Financial Statistics for all Component and Dependent Units

Government Finance: Direct Collection

All Local Government Retirement Systems

Single Form for all General Purpose Government Finance Collections

Two Forms for Special District Finance Collections

Additional Supplemental Mailing to Component Units who are not Included in Central Collection of Other Forms Reporting

Government Finance:

Central Collection of Local Governments

Cooperative Census Bureau/State Government Canvass of Local Governments in 27 States

- Electronic Administrative Record Files from 12 States
- Joint Census Bureau/State Collection Instruments
- State Form as Collection Instrument
- Internet Collection Tool Hosted by Census Bureau

Data for Nearly 15,000 School Districts from State Government Data Coordinators

Dissemination:

Data Relevance and Usability

Identify Content Needs for General Data Users

- Ongoing Stakeholder Meetings
- Data Users Workshop Focused on Data Products: February 23, 2012
- Data Users Workshop Focused on Research: March 15, 2012

Data Visualization

New Tools for Data Access

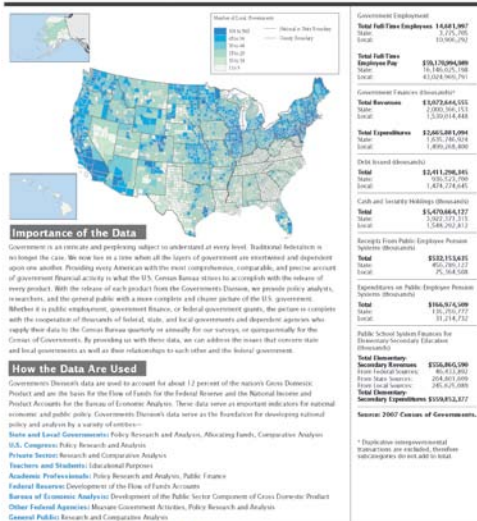
Data Products

DataFerrett



Exploring the Intricate Layers of State and Local Governments: United States

The Governments Division of the U.S. Census Bureau



State Government Finances Summary: 2009

Governments Division Briefs

INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of our nation's nearly 90,000 state and local governments. The U.S. Census Bureau produces data quarterly as part of the Census of Governments (COG) in years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercal period from data collected in sample surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

For Census Bureau statistical purposes, a government is defined as an organized entity subject to public accountability, whose officials are popularly elected or are appointed by public officials, and which has sufficient discretion in the management of its affairs to distinguish it as separate from the administrative structure of any other government unit.

This report presents data on state government finances based on information collected from the 2009 Annual Survey of State Government Finances. This survey covers the following government financial activities: revenues by source, expenditures by characteristic and function, indebtedness by term, and cash and security holdings by purpose.

Data in this report refer to state government fiscal years that ended between July 1, 2008 and June 30, 2009. In fact, 46 of the 50 state governments have a

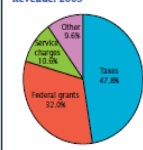
DID YOU KNOW?

State government general revenue was composed of 47.8 percent from taxes, 32.0 percent from federal grants, 10.6 percent from service charges, and 9.6 percent from other revenue in 2009.

Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

fiscal year that runs from July 1 to June 30. However, four state governments are exceptions to the June 30 fiscal year and date: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Not all dependent agencies of a government necessarily share a fiscal period that coincides with the central state government. Totals for an individual government, in those instances, are the

Figure 1. Source of State Government Revenue: 2009



Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

2010 State Government

Tax Collections

Total State Tax Collections by Category



The Census Bureau regularly conducts censuses and surveys that provide information on the structure, function, finance, taxation, employment, and retirement systems of our nation's almost 90,000 state and local governments.

2010 Totals for Selected U.S. Collections

2010 Totals for Selected State Government Tax Collections

General Sales and Gross Receipts Tax	Individual Income Tax	Corporate Tax	Total Licenses
\$1,148,015,189	\$1,148,015,189	\$1,148,015,189	\$1,148,015,189

Source: U.S. Census Bureau, 2010 State Government Tax Collections

The data presented in this product are released quarterly from the annual Survey of State Government Tax Collections. The U.S. Census Bureau routinely releases data on state and local government tax collections. While the data are not necessarily from the collection within a state, visit www.census.gov/govs for more information.

www.census.gov/govs
The U.S. Census Bureau measures America's people, places, and the economy.

C1000014 Released March 2011

Quarterly Summary of the Finances of Selected State and Local Government Employee Retirement Systems

TOTAL HOLDINGS AND INVESTMENTS OF MAJOR PUBLIC-EMPLOYEE RETIREMENT SYSTEMS REACH HIGHEST LEVEL SINCE SECOND QUARTER 2008

2010 Quarter 4

For the 100 largest public-employee retirement systems in the country, total holdings and investments were up two consecutive quarters. With a quarter-to-quarter increase of 5.5 percent, total holdings and investments rose from \$2,498.6 billion in the third quarter of 2010 to \$2,636.6 billion in the fourth quarter of 2010, reaching the highest level since the second quarter of 2008. Total holdings and investments continued to show a year-to-year increase for the fifth consecutive quarter, rising 7.6 percent from \$2,451.4 billion in the fourth quarter of 2009.

Corporate Stocks

Holdings of corporate stocks were up 4.4 percent from \$819.1 billion in the fourth quarter of 2009 to \$855.1 billion in the fourth quarter of 2010, compared to last quarter's year-to-year decline of 2.4 percent. Corporate stocks rose 6.5 percent from \$802.6 billion last quarter (2010:Q3). Corporate stocks comprised just under a third (32.4 percent for 2010:Q4) of the total cash and security holdings of major public-employee retirement systems.

Total Holdings and Investments at End of Quarter at Market Value



Source: U.S. Census Bureau, Finances of Selected State and Local Government Employee Retirement Systems.

Corporate Bonds

Corporate bonds were up 0.6 percent from \$428.9 billion in the third quarter of 2010 to \$431.1 billion in the fourth quarter of 2010. Corporate bonds increased 2.2 percent from \$426.0 billion in the same quarter 1 year ago (2009:Q4). Corporate bonds comprised just under a sixth (16.4 percent for 2010:Q4) of the total cash and security holdings of major public-employee retirement systems.

International Securities

International securities reached the highest level since the beginning of this investment category's data collection 8 years ago (2002:Q4), increasing 6.8 percent from \$452.0 billion in the third quarter of 2010 to \$482.8 billion in the fourth quarter of 2010. International securities showed a year-to-year increase for the fifth consecutive quarter, rising 13.7 percent from \$424.8 billion in the same quarter 1 year ago (2009:Q4). International securities comprised 18.3 percent of the total cash and security holdings of major public-employee retirement systems for the fourth quarter of 2010, the highest percent distribution for international securities since the beginning of this investment category's data collection 8 years ago (2002:Q4).

Federal Government Securities

Federal government securities fell 3.2 percent from \$164.1 billion in the third quarter of 2010 to \$158.8 billion in the fourth quarter of 2010. Federal government securities continued a year-to-year increase for the third consecutive quarter, rising 5.3 percent from \$149.4 billion in the fourth quarter of 2009. Federal government securities comprised 5.9 percent of the total cash and security holdings for the fourth quarter of 2010.

Total Contributions

Employee and government combined contributions totaled \$32.0 billion in the fourth quarter of 2010, an increase of 18.1 percent from \$27.1 billion last year (2009:Q4). While both employee and government contributions increased, government contributions grew at the faster rate (23.3 percent compared to employee contributions, which grew at a rate of 9.2 percent). This resulted in a 2.4 point shift in the composition of contributions toward higher government contributions and

For further information on public-employee retirement systems, please visit our Web site at www.census.gov/govs or contact Governments Division, U.S. Census Bureau, at 1-888-528-1963 or by e-mail at govs-retire@cen.gov.

United States Census Bureau

The data and technical documentation for this release can be found at www.census.gov/govs/govs10q4.

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U.S. Department of Commerce
Economic and Statistics Administration
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United States™
Census Bureau

Economic Statistics

State Data Center:

Census of Governments

Partnership Binder

Message from Lisa Blumerman, Chief, Governments Division

Census of Governments Overview

Government Units Survey

Employment

Finance

Retirement

Definitions

Talking Points

FAQs

Other Explanatory Material

Contacts



Thank You

Outreach and Education Branch

Governments Division

govs.cms.inquiry@census.gov

1-800-242-2184

CENSUS OF GOVERNMENTS: ORGANIZATION

GOVERNMENT UNITS SURVEY (GUS)
TALKING POINTS
WWW.CENSUS.GOV/GOVS

- In October 2011, the Governments Division of the U.S. Census Bureau will mail the Government Units Survey (GUS) to counties, cities, townships, and special districts across the United States.
- GUS is part of the first component of the 2012 Census of Governments.
- Governments will be able to complete GUS online.
- Data requested include descriptive information on the basic characteristics of local governments in preparation for the 2012 Census of Governments.
- Data from this survey will be used to produce the preliminary count of local government units in the United States and to update and verify the mailing addresses of government units.
- A complete list of local governments leads to improved coverage of the Census of Governments.
- GUS asks a series of yes/no questions to provide information on activities and functions of local governments across the nation.
- Data products are released on a flow basis starting in the Summer of 2012.



U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

FORM
GUS-1 (08-15-2011) Draft 5

2011 GOVERNMENT UNITS SURVEY

Census of Governments

OMB No. 0607-0930: Approval Expires 12/31/2012

Due Date:

RETURN VIA MAIL TO:

U.S. Census Bureau
1201 East 10th Street
Jeffersonville, IN 47132-0001

If you have any questions,
please call 1-888-202-2691
weekdays, 7:30 am to
6:00 pm EST.

Questions may also be emailed
to: govs.gus@census.gov

In correspondence pertaining
to this report, please refer to
the User ID printed below the
address box.

Report Online:

Respond to this survey via the Internet at the following
web address: **<http://respond.census.gov/gus>**.
You will need your User ID and Password to access the
Internet form. →

User ID:

Password:

Introduction and Survey Purpose:

This survey collects descriptive information on the basic characteristics of local governments in preparation for the 2012 Census of Governments. Data from this survey will also be used to produce the official count of local government units in the United States and to update and verify the mailing addresses of government units.

General Instructions:

- Use a blue or black ink pen.
- Mark the box with an X next to the appropriate response to each question.

BACKGROUND INFORMATION

- 1** Was your government in existence on October 11, 2011? (For all questions in this survey, "your government" refers to the unit of government identified in the mailing label above.)

☐ Yes

☐ No – Enter effective date and skip to question **52**

(MM) (DD) (YYYY)

- 2** Is your government a fiscally dependent unit on another government, unit, agency, or office? (For example, your government is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without another government's approval.)

☐ Yes →

☐ County Dependent

☐ City Dependent

☐ Township Dependent

☐ Other – Specify:

☐ No

17011016



BACKGROUND INFORMATION – Continued

3 Is the mailing address listed in the address label on page 1 correct?

☐ Yes

☐ No – *Provide address corrections below.*

Address 1

Address 2

City

State

ZIP Code

ZIP+4

4 Is your government's physical location the same as the location shown in the mailing address? (P.O. Box and rural route addresses are not physical locations)

☐ Yes

☐ No – *Enter physical location below.*

Address 1

Address 2

City

State

ZIP Code

ZIP+4

5 Does your government have an Internet website that contains information about your government and its activities?

☐ Yes – *Enter the web address*
(e.g., *www.mylinalgov.state.us*):

☐ No

6 On what date does your government's fiscal year end?

Month
(MM)

Day
(DD)

(YYYY)

7 What year was your government first incorporated or formed?



DEBT

- 8** Is your government authorized to issue long-term debt with an original term of more than one year? (*For example, bonds, mortgages, revenue bonds, special assessment bonds, general obligation bonds, industrial development revenue bonds, conduit debt, etc.*) ☐ Yes ☐ No
- 9** Is your government authorized to issue short-term debt with an original term of less than one year? (*For example, tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, etc.*) ☐ Yes ☐ No
- 10** Is your government authorized to issue any other debt not specified above?
- ☐ Yes – Specify:
- ☐ No
- 11** Does your government require voter approval to issue certain types of debt? ☐ Yes ☐ No

LICENSE AND PERMIT FEES

- 12** Does your government have the **authority to impose** any of the following types of license or permit fees? (*Mark "Yes" or "No" for each item*)
- A. Alcoholic beverages license ☐ Yes ☐ No
- B. Amusement license (*For example, race tracks, theaters, athletic events, pinball and video machines, etc.*) ☐ Yes ☐ No
- C. Hunting and fishing license ☐ Yes ☐ No
- D. Motor vehicles license ☐ Yes ☐ No
- E. Motor vehicle operators license ☐ Yes ☐ No
- F. Public utilities license (*Exclude franchise fees*) ☐ Yes ☐ No
- G. Occupational or businesses license (*For example, inspection and examination fees, barber, chain store, etc.*) ☐ Yes ☐ No
- H. Other licenses or permit fees (*For example, building permits, marriage license, etc.*)
- ☐ Yes – Specify:
- ☐ No



TAXES

13 Does your government have the **authority to levy** any of the following types of taxes?
(Mark "Yes" or "No" for each item)

A. Property tax	☐	Yes	☐	No
B. General sales and gross receipts tax	☐	Yes	☐	No
C. Alcoholic beverages sales tax	☐	Yes	☐	No
D. Amusements sales tax	☐	Yes	☐	No
E. Motor fuels sales tax	☐	Yes	☐	No
F. Insurance premiums sales tax	☐	Yes	☐	No
G. Pari-mutuels sales tax (For example, taxes measured by amounts wagered or bet on horse-racing, dog racing, jai-alai, etc. including "breakage" collected by the government).	☐	Yes	☐	No
H. Public utilities sales tax	☐	Yes	☐	No
I. Tobacco products sales tax	☐	Yes	☐	No
J. Individual income tax	☐	Yes	☐	No
K. Corporation net income tax	☐	Yes	☐	No
L. Death and gift tax	☐	Yes	☐	No
M. Documentary and stock transfer tax	☐	Yes	☐	No
N. Severance tax (For example, taxes imposed distinctively on removal of natural resources (e.g., oil, gas, coal, fish, etc.) from land or water and measured by the value or quantity of products removed or sold)	☐	Yes	☐	No
O. Other tax (For example, hotel tax, motel tax, car rental tax, etc.) – Specify 	☐	Yes	☐	No

RETIREMENT/PENSION PLAN

14 Do employees of your government participate in any retirement or pension plans?

☐ Yes – List plans →

☐ No

15 Do retirees of your government have the option of participating in any retiree healthcare plans?

☐ Yes – List plans →

☐ No



GOVERNMENT ACTIVITY

- 16 Does your government operate a liquor store? ☐ Yes ☐ No
- 17 Is your government responsible for highways, streets, roads, alleys, bridges, tunnels, ferry boats, or related structures? ☐ Yes ☐ No
- 18 Does your government operate a toll road? ☐ Yes ☐ No
- 19 Does your government operate a transit authority? ☐ Yes ☐ No
- 20 Does your government operate an airport? ☐ Yes ☐ No
- 21 Does your government operate a sea or in-land port? ☐ Yes ☐ No
- 22 Does your government operate a hospital? ☐ Yes ☐ No
- 23 Does your government own a gas utility? ☐ Yes ☐ No
- 24 Does your government own an electric utility? ☐ Yes ☐ No
- 25 Does your government supply water within its jurisdiction? ☐ Yes ☐ No
- 26 Does your government own a water utility? ☐ Yes ☐ No
- 27 Does your government operate a sewer system? ☐ Yes ☐ No
- 28 Is the sewer system separate from the water supply system? ☐ Yes ☐ No
- 29 Does your government keep separate records for the sewer system and the water supply? ☐ Yes ☐ No
- 30 Does your government operate a landfill? ☐ Yes ☐ No
- 31 Does your government provide refuse collection or disposal? (For example, curbside or containerized collection including recycling, periodic special collection programs, tire disposal, leaf and Christmas tree collection, etc.) ☐ Yes ☐ No
- 32 Does your government construct, operate, or support housing and redevelopment projects? (For example, "Section 8" assistance, housing and mortgage finance agencies, promotion of homeownership, and assistance for repair and renovation of existing homes, etc.) ☐ Yes ☐ No
- 33 Does your government perform activities related to community development? (For example, use of community development block grants, renewal of urban areas, clearing of slums, redevelopment of rural areas, etc.) ☐ Yes ☐ No
- 34 Does your government perform activities that affect natural resources? (For example, irrigation, drainage, flood control, soil conservation, land reclamation, fisheries, forestry, etc.) ☐ Yes ☐ No
- 35 Does your government perform activities related to open space or land preservation? (For example, land preservation for agricultural conservation, etc.) ☐ Yes ☐ No
- 36 Does your government provide or financially support recreational and cultural facilities or activities? (For example, parks, public beaches, galleries, zoos, botanical gardens, memorials, community music, celebrations, etc.) ☐ Yes ☐ No

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PUBLIC SERVICES

- 37** Does your government provide police protection services? *(Include contracted services)* ☐ Yes ☐ No
- 38** Does your government provide fire protection services? *(Include contracted services)* ☐ Yes ☐ No
- 39** Does your government provide emergency medical services (EMS)? *(Include contracted services)*
- ☐ Yes
- ☐ No – Skip to **41**
- 40** *(If yes)* Are emergency medical services separate from the fire services? ☐ Yes ☐ No
- 41** Does your government provide regulation and inspection services? *(For example, buildings and construction regulation, licensing and regulation of financial institutions, the examination of professional occupations, etc.)* ☐ Yes ☐ No
- 42** Does your government provide services to the elderly, homeless, needy, veterans, children, or disabled people in the community? *(For example, transportation services, medical and cash assistance, nursing homes, foster care, day care, veterans services, homeless shelters, food banks, welfare programs, etc.)* ☐ Yes ☐ No
- 43** Does your government provide any of the following types of library services?
- A. Public libraries ☐ Yes ☐ No
- B. Academic libraries ☐ Yes ☐ No
- C. Law libraries ☐ Yes ☐ No
- D. Other library services - *Specify*  ☐ Yes ☐ No
-
- 44** Does your government provide any other activities or services not mentioned above?
- ☐ Yes – *Specify:*
- ☐ No

JUDICIAL OR LEGAL ACTIVITIES

- 45** Does your government perform judicial or legal activities that relate to courts, legal services, or legal counseling? *(For example, criminal and civil court expenditures, court related activities, legal departments, attorneys, child support enforcement, etc.)* ☐ Yes ☐ No
- 46** Does your government operate any correctional facilities? *(For example, prisons, jails, juvenile correctional facilities, etc. Exclude temporary holding or lockup facilities from which inmates are usually transferred within 72 hours and not held beyond arraignment.)* ☐ Yes ☐ No
- 47** Does your government use any privately-owned correctional facilities? *(For example, detention centers, jails, other correctional facilities, etc.)* ☐ Yes ☐ No



FINANCE

- 48** How much revenue did your government receive in the last completed fiscal year? (If none, enter \$0. Estimates are acceptable.)

\$Bil.	Mil.	Thou.	Dol.

Include all taxes, charges, state or Federal grants, etc. Consolidate amounts covering all funds and accounts of your government, net of any duplicative transfers between funds, amounts of expenditure from bond funds, construction accounts, and other capital funds

Exclude borrowings

- 49** How much did your government expend in the last completed fiscal year? (If none, enter \$0. Estimates are acceptable.)

\$Bil.	Mil.	Thou.	Dol.

Include salaries, wages, capital outlay, interest on debt, current operations, payments to other governments, etc.

- 50** What was your government's annual gross payroll (before deductions) in the last completed fiscal year? (If none, enter \$0. Estimates are acceptable.)

\$Bil.	Mil.	Thou.	Dol.

Include salaries, wages, fees, commissions, overtime, premium, night differential pay, bonuses, incentive payments, amounts withheld for taxes, employee contributions to retirement systems, etc.

Exclude fringe benefits, lump-sum payments, and the value of living quarters and subsistence allowances furnished for employees

- 51** How much outstanding debt did your government have at the end of the last completed fiscal year? (If none, enter \$0. Estimates are acceptable.)

\$Bil.	Mil.	Thou.	Dol.

Include bonds, mortgages, revenue bonds, special assessment bonds, general obligation bonds, industrial development revenue bonds, conduit debt, tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, etc.



REMARKS

52 Please use this space for any explanations that may be important to understanding any of your responses.

CONTACT INFORMATION

Name of person to contact regarding this report

Title

Area Code

Telephone Number

Ext.

Fax

E-mail address

THANK YOU FOR COMPLETING THE 2011 GOVERNMENT UNITS SURVEY

NOTE: Public reporting burden for this collection of information is estimated to vary from 30 minutes to 60 minutes per response, with an average of 45 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0930, U.S. Census Bureau, 4600 Silver Hill Road, GOVS-6K151, Washington, DC 20233. You may e-mail comments to govs.gus@census.gov; use "Paperwork Project 0607-0930" as the subject. No agency may conduct and no person may be required to respond to a collection of information unless it displays a valid Office of Management and Budget (OMB) approval number. The OMB approval number for this information collection is 0607-0930.



CENSUS OF GOVERNMENTS: EMPLOYMENT

TALKING POINTS

WWW.CENSUS.GOV/GOVS

- In March 2012, the Governments Division of the U.S. Census Bureau will mail an employment survey form to all state and local governments across the United States.
- Employment is the second component of the 2012 Census of Governments operations.
- The employment component is designed to measure the complete universe of public sector employment and payroll for the approximately 90,000 state and local governments.
- Data requested include number of employees by functional category, along with full-time and part-time status, and full-time and part-time payroll information for the pay period that includes March 12, 2012.
- Governments will be able to complete the survey online.
- Some governments can complete the survey through pre-arranged data file transfer agreements with the U.S. Census Bureau.
- Data products are released on a flow basis starting in late 2013.

CENSUS OF GOVERNMENTS: EMPLOYMENT

SURVEY OF PUBLIC EMPLOYMENT AND PAYROLL
SURVEY FORM NUMBER AND DESCRIPTION
WWW.CENSUS.GOV/GOVS

Data are collected on different survey forms depending on the size and type of government. The survey forms are identified as follows:

Form Number	Description
E-1	State Agencies
E-2	State Institutions of Higher Education
E-3	Special Districts and Local Agencies
E-4	Municipalities, Counties, Townships
E-5	Municipalities, Townships
E-6	School Systems
E-7	Major Special Districts and Agencies
E-9	Police Protection Agencies

www.census.gov/govs/apes/get_forms.html

GOVERNMENT EMPLOYMENT AND PAYROLL

STATISTICS ON THE NUMBER OF FEDERAL, STATE, AND LOCAL
GOVERNMENT CIVILIAN EMPLOYEES AND THEIR GROSS PAYROLLS BY
FUNCTIONAL CATEGORY

WWW.CENSUS.GOV/GOVS

FEDERAL GOVERNMENT

Includes data for the Federal Government

Viewable Data – Data by government function in PDF

Downloadable Data – Data by government function in Excel

STATE GOVERNMENT

Includes data from the 50 state governments only

Viewable Data – Selected data items by government function

US Summary Table

State Summary Tables (All files are TXT format)

Downloadable Data – All data items by government function

Excel Spreadsheet – Data by government function for each state government

State Data File – Data by function code for each state government

State Data ID File – Descriptive information for each state government in the State Data File

LOCAL GOVERNMENT

Includes data from all local governments (i.e., counties, municipalities, townships, special districts, and school districts)

Viewable Data – Selected data items by government function

US Summary Table

State Summary Tables (All files are TXT format)

Local Government Response Rates

Downloadable Data – All data items by government function

Excel Spreadsheet – Aggregated data by government function for each state area

Total Data File – Aggregated data by level of government and function code for each state

Total Data ID File – Descriptive information for each record in the Total Data File

Individual Government Data File – Data by function code at the individual government level

Individual Government ID File – Descriptive information for each government in the Individual Government Data File

Individual Government Data and ID File – Combination of the Individual Government Data File and the Individual

Government ID File

Individual Government Data and ID File – Combination of the Individual Unit Government Data File and the Individual Government ID File. (Links for government functions and data flags)

GOVERNMENT EMPLOYMENT AND PAYROLL

CONTINUED

STATE AND LOCAL GOVERNMENT

Includes data from all 50 state governments and all local governments (i.e., counties, municipalities, townships, special districts, and school districts) combined

Viewable Data – Selected data items by government function

- US Summary Table

- State Summary Tables (All files are TXT format)

- State and Local Government Response Rates

Downloadable Data – All data items by government function

- Excel Spreadsheet – Aggregated data by government function for each state area

- Total Data File – Aggregated data by level of government and function code for each state

- Total Data ID File – Descriptive information for each record in the Total Data File

- Individual Government Data File – Data by function code at the individual government level

- Individual Government ID File – Descriptive information for each government in the Individual Government Data File

- Individual Government Data and ID File – Combination of the Individual Government Data File and the Individual Government ID File

- Individual Government Data and ID File – Combination of the Individual Unit Government Data File and the Individual Government ID File. (Links for government functions and data flags)

CENSUS OF GOVERNMENTS:

FINANCE

TALKING POINTS
WWW.CENSUS.GOV/GOVS

- In October 2012, the Governments Division of the U.S. Census Bureau will mail a finance survey form to all state and local governments.
- The finance component of the Census of Governments measures the nearly 90,000 state and local governments, their dependent units, public authorities, commissions, and institutions.
- This is the only source for comprehensive uniform statistics on the economic activity of state and local governments.
- Data requested include revenues by type; expenditures by characteristic, object, and function; indebtedness by term; and cash and security holdings by purpose.
- Data collection is multi-modal and multi-type with joint collections in place with approximately half the state governments for the collection of local government finances.
- State government tax data will be released in March of 2013.
- All other state and local finance data products are released on a flow basis starting in the Fall of 2014.

CENSUS OF GOVERNMENTS:

FINANCE

SURVEY FORM NUMBER AND DESCRIPTION
WWW.CENSUS.GOV/GOVS

STATE GOVERNMENT FINANCES

Data are collected from the states using the following forms:

Form Number	Description
F-5	State Government Tax Collections
F-13	Finances of Insurance Trust Systems
F-33	School Systems

www.census.gov/govs/state/get_forms.html

STATE AND LOCAL GOVERNMENT FINANCES

Financial data are collected on different survey forms depending on the size and type of government. Survey forms are assigned as follows:

Form Number	Description
F-13	Finances of Insurance Trust Systems
F-25	State Agencies
F-28	Counties, Municipalities, and Townships
F-29	Multi-Function Special Districts
F-32	Single Function Special Districts
F-42	School Building Agencies

www.census.gov/govs/estimate/get_forms.html

PUBLIC ELEMENTARY – SECONDARY EDUCATION FINANCES

Form Number	Description
F-33	School Systems

www.census.gov/govs/school/get_forms.html

GOVERNMENT FINANCE STATISTICS

FINANCIAL ACTIVITY OF GOVERNMENTS INCLUDING REVENUES,
EXPENDITURES, DEBT, AND ASSETS

WWW.CENSUS.GOV/GOVS

GOVERNMENT FINANCE STATISTICS

Financial activity of governments including revenues, expenditures, debt and assets.

Annual: Annual Survey of State Government Finances

Annual: Annual Survey of Local Government Finances

Financial statistics of public school systems, including data on revenues, expenditures, debt, and assets.

Annual: Annual Survey of School System Finances*

Financial statistics on state and local government employee retirement systems.

Annual: Annual Survey of Public Pensions*

Quarterly: Quarterly Survey of Public Pensions*

STATE GOVERNMENT FINANCES

- Revenue, by type of revenue
- Expenditure, by object and function of expenditure
- Indebtedness, by long-term or short-term debt, and
- Asset, by purpose and type of asset

Viewable Data

State Summary Table – Viewable summary tables for the U.S. and individual states.

Lottery Table – Income and apportionment of state administered lottery funds.

Downloadable Data

Summary Table – Spreadsheet format of the U.S. and state summary tables.

Flat Data File – Detailed tax item data for each of the 50 state governments.

Lottery Table – Income and apportionment of state administered lottery funds.

STATE AND LOCAL GOVERNMENT FINANCES

Statistics on revenue, expenditure, debt, and assets (cash and security holdings) for governments. There are statistics for the 50 state areas and the District of Columbia, as well as a national summary.

Statistics also are available by level of government – state, local, and state plus local aggregates.

State and Local Government Finance Summary Report



Downloadable Data

Summary Table Spreadsheet

State and Local Summary Tables by Level of Government

State by Level of Government – Public Use Format

*Formerly the Public Elementary-Secondary Education Finance Survey

*Formerly the State and Local Government Public Employee Retirement System Survey

*Formerly the Quarterly Public Employee Retirement Systems Survey

GOVERNMENT FINANCE STATISTICS

CONTINUED

PUBLIC ELEMENTARY – SECONDARY EDUCATION FINANCES

Education finance data includes revenues, expenditures, debt, and assets (cash and security holdings) of elementary and secondary public school systems. Statistics cover schools systems in all states, and include the District of Columbia.

Data

Viewable Data – Annual publication containing data tables and explanatory text.

Public Education Finances Report



Downloadable Data – Files are available containing complete data for all items surveyed and all data item flags.

State-level Tables – State level tables containing selected revenue, expenditure, debt, and asset (cash and securities) data items available in Excel format.

Individual Unit Tables – Individual unit tables containing data for selected revenue, expenditure, and debt data items for all school systems.

All Data Items – Files containing data items for all items on the F-33 survey form, as well as unit identifiers, descriptive variables, and summary data items. Each file contains data for all school systems.

Note: Data Item Flags – Beginning with fiscal year 1999, the F-33 school system finance files include data item flags to indicate whether a data item was reported by the state education agency or adjusted by the Census Bureau.

CENSUS OF GOVERNMENTS:

FINANCE

PENSIONS

TALKING POINTS

WWW.CENSUS.GOV/GOVS

- In October 2012, the Governments Division of the U.S. Census Bureau will mail a survey form to all state and local government public-employee retirement systems.
- The survey of public pension systems is part of the Census of Governments: Finance Component.
- Governments will be able to complete the survey online.
- Data requested include retirement system revenues, payments, and financial assets, as well as membership information.
- Data cover defined benefit retirement systems of state and local governments and some defined contribution plans.
- These data are vital because nearly 2/3 of state and local government financial assets are for employee retirement.*
- Assets of these systems are nearly \$3 trillion – important contributors in financial markets.*
- Data products are released on a flow basis starting in the Spring of 2014.

*Data are from the 2007 Census of Governments

CENSUS OF GOVERNMENTS:

FINANCE

PENSIONS

SURVEY FORM NUMBER AND DESCRIPTION

WWW.CENSUS.GOV/GOVS

Data are collected from the states using the following forms:

Form Number	Description

F-11	Locally Administered Public Employee Retirement Systems (Annual)
F-12	State Administered Public Employee Retirement Systems (Annual)

www.census.gov/govs/retire/get_forms.html

GOVERNMENT FINANCE STATISTICS

FINANCIAL ACTIVITY OF GOVERNMENTS INCLUDING REVENUES, EXPENDITURES, DEBT, AND ASSETS

PENSIONS

WWW.CENSUS.GOV/GOVS

STATE PUBLIC-EMPLOYEE RETIREMENT SYSTEMS

The Annual Survey of Public Pensions* provides revenues, expenditures, financial assets, and membership information for public employee retirement systems. Data are shown by state, for the state administered systems. There are 222 state administered public employee retirement systems, all of which are represented.

Data are for state administered retirement systems; therefore, only the state data from the prior years State and Local data releases are comparable with this new state product.

Annual Summary of the Finances of State Administered Public-Employee Retirement Systems: 2009



State Government Pension System Tables

1. National Summary of State Retirement Systems: 2009, 2008, 2007
2. Revenues by State Government: 2009, 2008, 2007
3. Expenditures by State Government: 2009, 2008, 2007
4. Cash and Investments by State Government: 2009, 2008, 2007 (Total Cash and Investment Holdings, Cash and Short-Term Investments, Securities, and Other Investments)
5. Membership by State Government
6. Actuarial Data by State

State Government Downloadable Data

- Individual Unit File – Detailed financial item data for each state public employee retirement system (fixed length, no delimiter)
- Unit ID File – Name of each state public employee retirement system (fixed length, no delimiter)

*Formerly the State and Local Government Public Employee Retirement Systems Survey

GOVERNMENT FINANCE STATISTICS

CONTINUED

STATE AND LOCAL GOVERNMENT PUBLIC-EMPLOYEE RETIREMENT SYSTEMS

The Annual Survey of Public Pensions provides revenues, expenditures, financial assets, and membership information for public employee retirement systems. Data are shown for individual retirement systems as well as at the national, state, and local level. There were 2,550 public employee retirement systems in the sampling frame, of which 1,060 systems were selected for the sample.

The survey covers fiscal years that end between July 1 and June 30 and does not reflect data for the entire calendar year.

State and Local Government Retirement System Tables

1. National Summary of Public Retirement Systems
2. Revenues by State and Local Government
 - a. Revenues
 - b. Coefficient of Variation for Revenues
3. Expenditures by State and Local Government
 - a. Expenditures
 - b. Coefficient of Variation for Expenditures
4. Cash and Investments by State and Local Government
 - a. Cash and Investment Holdings (Total Cash and Investment Holdings, Cash and Short-Term Investments, Securities, and Other Investments)
 - b. Coefficient of Variation for Cash and Investments (Total Cash and Investment Holdings, Cash and Short-Term Investments, Securities, and Other Investments)
5. Membership by State and Local Government
 - a. Membership
 - b. Coefficient of Variation for Membership

State and Local Government Downloadable Data

- Estimate Data File – Aggregates for the U.S. and by state and local government retirement systems and state retirement systems.
- Individual Unit File – Detailed financial item data for each public employee retirement system (fixed length, no delimiter).
- Unit ID File – Name of each public employee retirement system (fixed length, no delimiter).

GOVERNMENT FINANCE STATISTICS

CONTINUED

FINANCES OF SELECTED STATE AND LOCAL GOVERNMENT EMPLOYEE RETIREMENT SYSTEMS

The Quarterly Survey of Public Pensions* provides national summary data on the revenues, expenditures, and composition of assets of the largest state and local government employee retirement systems. This survey currently consists of a panel of 100 retirement systems, which comprise 89.4 percent of financial activity among such entities, based on the 2007 Census of Governments. As a result, this merger greatly increased the total government contributions for the first quarter of 2010.

After a census has been taken, it is considered best practice to reselect the largest 100 retirement systems. The first quarter for 2009 presented data from the new universe of the 100 largest systems. The previous quarters represent data from the old universe. Five of the 100 units from the old universe were replaced with new retirement systems. We have provided a report that contains the bridge between the old and new units for the fourth quarter of 2008 and the first quarter of 2009. You can access this publication at the following Web page:

<http://www.census.gov/prod/www/abs/govern.html>

Quarterly Summary of the Finances of Selected State and Local Government Employee Retirement Systems



State and Local Government Tables

1. Cash and Security Holdings of Major Public Employee Retirement Systems, by Type
2. Receipts, Benefits, and Withdrawal Payments of Major Public Employee Retirement Systems
3. Percent Distribution of the Cash and Security Holdings of Major Public Employee Retirement Systems

Unit ID File – Names of public employee retirement systems included in current data release (fixed length, no delimiter).

Governments Division Partnering with the SDCs

Presented to the SDC Steering Committee
February 17, 2011

Kimberly Moore

Assistant Division Chief, Recurring Programs

Christopher Pece

Senior Technical Advisor

Introduction to Governments Division

- Main Purposes of Governments Division programs
 - Provide economic statistics about governments (approximately 90,000 state and local governments)
 - Are the public counterpart to business, industry, and services economic data
 - Follow the activity of governments over time
- Response is voluntary
- Virtually no confidentiality restrictions

Governments Division Programs

- Base Programs: Census of Governments/related annual and quarterly programs
 - Finance Data – revenues, expenditures, debt, & assets
 - Employment Data – number of employees & payroll
 - Organizational Data – number of governments & characteristics
- Reimbursable Programs
 - 17 programs conducted on an annual, biannual, or quarterly basis

Base Programs

Frequency	Survey/Program	Data Available For:				Data Items Included
		US	State*	County*	Place	
Every 5 Years	Census of Governments	X	X	X	X	Number of Units, Employment, Finance
Annual	Annual Survey of Public Employment and Payroll	X	X	X	X	Employment, wages, etc.
	Annual Survey of State and Local Government Finances	X	X		X	Revenue, expenditures, etc.
	Annual Survey of State Government Finances	X	X			Revenue, expenditures, etc.
	Consolidated Federal Funds Report	X	X	X		Federal expenditures, obligations, & contingent liabilities
	Federal Aid to States Report	X	X			Federal expenditures
	Public Elementary-Secondary Education Finance Survey	X	X	X	X	Revenue, expenditures, etc.
	State and Local Government Public-Employee Retirement System Survey	X	X	X	X	Contributions, assets, etc.
	State Government Tax Collections Survey	X	X			Tax revenue
Quarterly	Quarterly Public-Employee Retirement Systems Survey	X				Contributions, assets, etc.
	Quarterly Tax Survey	X	X			Tax revenue

Reimbursable Programs

Frequency	Survey/Program	Data Available For:				Data Items Included	Sponsoring Agency
		US	State *	County *	Place		
Biennial	Academic Libraries Survey	X	X			Expenditures, staffing, circulation, etc.	NCES - (Dept of Education)
	Juvenile Residential Facility Census	X	X			Facility characteristics	OJJDP - (DOJ)
Annual	Annual Survey of Jails	X		X	X	Jails and inmates	BJS - (DOJ)
	Criminal Justice Expenditure and Employment Survey	X				Finance and employment	BJS - (DOJ)
	Medical Expenditure Panel Survey Health Insurance Cost Study	X	X	X	X	Health plans, premiums, benefits, and enrollment	AHRQ
	National Public Education Financial Survey	X	X	X	X	Revenue, expenditures	NCES - (Dept of Education)
	Non-fiscal surveys of the Common Core of Data	X	X			Directory, membership, teachers, staff, dropouts, graduates	NCES - (Dept of Education)
	State Library Agencies Survey	X	X			Expenditures, staffing, governance, etc.	Institute of Museum and Library Services
Quarterly	Federal Assistance Award Data System	X	X	X	X	Federal expenditures or obligations.	OMB

Importance of “GOVS” Data

- Tells the story of the fiscal welfare of federal, state, and local government
- Constitutes 12 percent of Gross Domestic Product
- Are the only source of comprehensive, uniform statistics on governments – we are the gold standard
- Helps policy makers make important, informed decisions

State Budgets: The Day of Reckoning

60 Minutes, CBS News

December 2010

How GOVS Collects Data

- Paper Form
- Web Instrument
- Administrative-type Records
- Supplemental Sources
 - Manual compilation of government financial standards
 - Manual compilation of other available sources
(e.g., Mergent's, Moody's, other debt-related information)

Manual Compilation

A Day in the Life
of a Governments Division Analyst

GOVS /SDC

Recent Partnerships

- State of Tennessee Data Collection
- GOVS U.S. Territories Project

Future GOVS/SDC Partnership Opportunities

- Increase state and local government response
- Advocate GOVS data and educate users
- Promote the citation of GOVS data when contacted by media/researchers
- Provide feedback on dissemination plans/tools

Questions for You

- What do you need from us to help you?
- What materials can we provide to best explain our data?
- How can we best disseminate our data?

Questions for Us?

Outreach and Education Branch

Governments Division

U.S. Census Bureau

govs.cms.inquiry@census.gov

1-800-242-2184

UNDERSTANDING FEDERAL STATISTICS

Statistics About Governments

September 20, 2011

Overview

- Introduction
- Organization of state and local governments
- Governments as economic entities
- Collection and production of data
- Other data collected on a reimbursable basis
- Conclusion

Introduction

- Main purposes of governments statistics
 - Provide economic statistics about governments
 - Serve as public-sector counterpart to private sector
 - Track activity of governments over time
- Response is voluntary
- Virtually no confidentiality restriction

Introduction

- Federalism – identifies fiscal relationships among different types of governments
- Measures each dollar once and only once
 - Shows activities you might not expect

What makes the Governments Division special?

- Timely
- Relevant
- Uniform
- Accurate data

Core Programs

Frequency	Survey/Program	Data Available For:				Data Items Included
		US	State*	County*	Place	
Every 5 Years	Census of Governments	X	X	X	X	Number of Units, Employment, Finance
	Annual Survey of Public Employment and Payroll	X	X	X	X	Employment, wages, etc.
	Annual Survey of State and Local Government Finances	X	X		X	Revenue, expenditures, etc.
	Annual Survey of State Government Finances	X	X			Revenue, expenditures, etc.
Annual	Consolidated Federal Funds Report	X	X	X		Federal expenditures, obligations, & contingent liabilities
	Federal Aid to States Report	X	X			Federal expenditures
	Public Elementary-Secondary Education Finance Survey	X	X	X	X	Revenue, expenditures, etc.
	State and Local Government Public-Employee Retirement System Survey	X	X	X	X	Contributions, assets, etc.
	State Government Tax Collections Survey	X	X			Tax revenue
Quarterly	Quarterly Public-Employee Retirement Systems Survey	X				Contributions, assets, etc.
	Quarterly Tax Survey	X	X			Tax revenue

Government Organization

- Why is understanding government structure important?
- What is included, and what isn't?
- How are basic services provided?
- Which comparisons are valid?

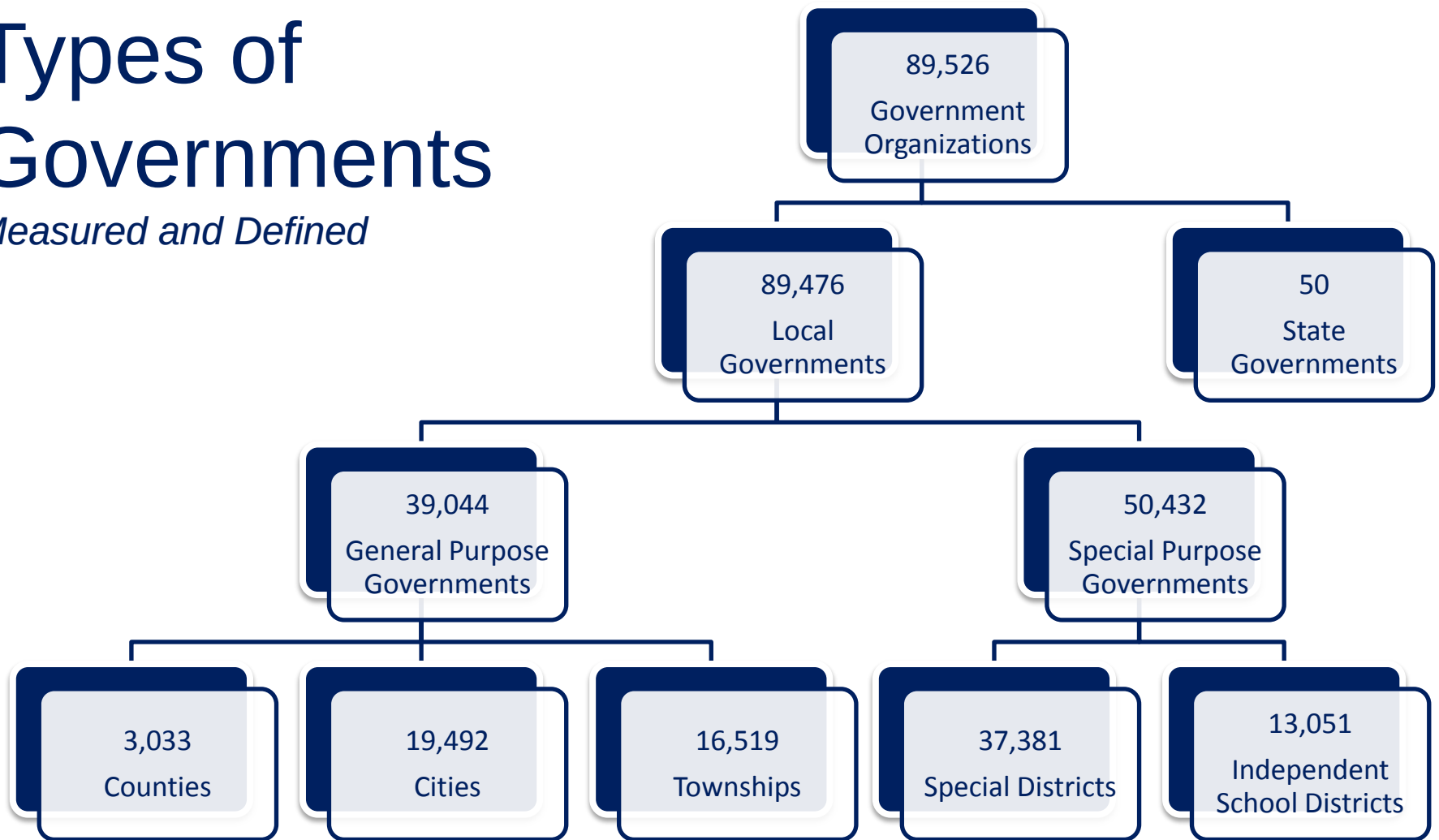
Defining a Government

3 criteria for defining a government:

- Existence as an organized entity
- Governmental character
- Substantial autonomy
 - Fiscal independence
 - Administrative independence

Types of Governments

Measured and Defined



Source: 2007 Census of Governments

Examples

Government

- Water systems
- Cities
- Counties
- Pest control districts
- States

Non Government

- Homeowners' associations
- Most charter schools
- Tourism development authorities
- Pest control districts*

Chicago and New York: Are They Comparable?

Chicago

- Cook County= 539 governments:
 - 1 County
 - 121 Cities
 - 29 Townships
 - 236 Special Districts
 - 152 School Districts

New York City

- New York City= 3 governments:
 - 0 Counties
 - 1 City
 - 0 Townships
 - 2 Special Districts
 - 0 School Districts
(dependent on city)

Government Structure

- Core government
 - Executive, legislative, and sometimes judicial
- Dependent agencies
- Jointly governed activities
- Core government does not reflect all government activity!

Change in Number of Governments by Type

	2007	1952
Total governments	89,527	116,805
U.S. Government	1	1
State Government	50,432	49,695
Local Government		
General Purpose		
Municipal	19,492	16,807
Township	16,519	17,202
Special Purpose	50,432	79,695
School District	13,051	67,355
Special District	37,381	12,340

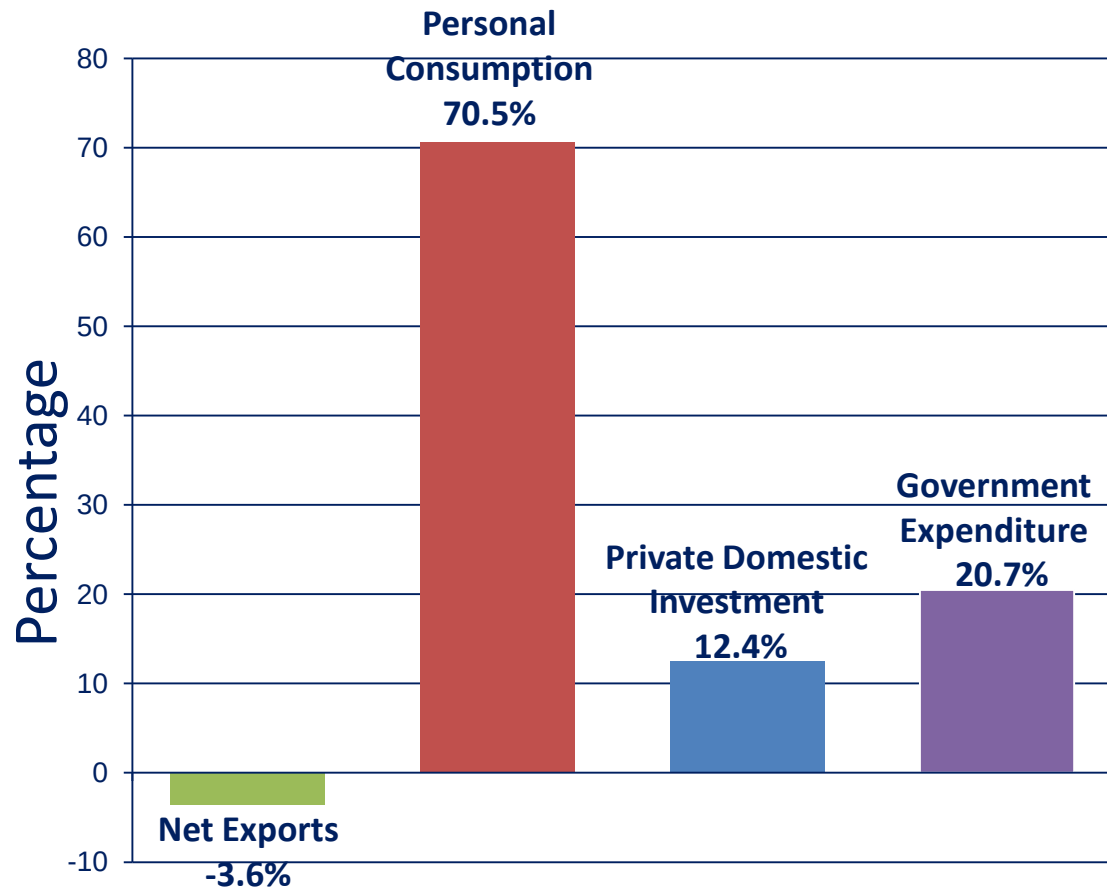
Available Information

- Data we collect
 - Finance, employment, retirement, and organization data
 - Statistics on federal spending
- Data collected for other agencies
 - Information on libraries, education, and criminal justice

State and Local Government Data: Uses

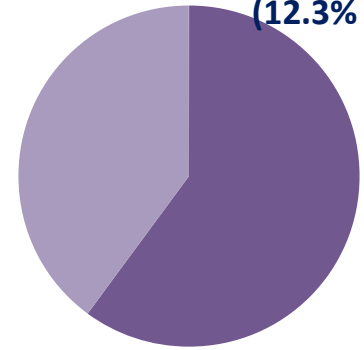
- Calculation of important economic measures
 - GDP: Bureau of Economic Analysis
 - Flow of Funds: Federal Reserve Board
- Time series analysis
- Comparative analysis
- Public Policy
 - Tax, health, education, welfare, transit, etc.

Governments as Producers: Percent of Gross Domestic Product



Federal 40.7%
of govt (8.4%
of GDP)

State & local
59.3% of govt
(12.3% of GDP)



Components of Gross Domestic Product

State & Local Government Finance

- Main categories:
 - Revenues (by type)
 - Expenditures (by character and function)
 - Indebtedness (by term)
 - Cash and securities

Sources of Tax Revenue – Variety Among States

Percent Distribution of State Government Tax Revenue

Fiscal Year 2010	Total %	Sales and Gross Receipts			License Taxes	Income Taxes			All Other Taxes		
		Sales Total	General Sales	Selective Sales	License Taxes Total	Income Taxes Total	Individual Income	Corporation Income	All Other Taxes Total	Property Taxes	Other Taxes
U.S. Average	100	48.8	31.9	17.0	7.2	39.0	33.5	5.4	5.0	2.0	3.0
Alaska	100	5.7		5.7	3.2	14.2		14.2	76.9	2.6	74.3
North Carolina	100	43.9	27.2	16.6	7.1	48.5	42.5	6.0	0.6		0.6
Florida	100	83.3	58.8	24.5	6.7	5.7		5.7	4.3	>.01	4.3
California	100	36.8	29.8	7.0	7.7	52.2	43.5	8.7	3.2	3.2	>.03
Delaware	100	16.7		16.7	45.4	35.9	30.8	5.1	1.9		1.9

Reimbursable Programs

Frequency	Survey/Program	Data Available For:				Universe	Data Items Included	Sponsoring Agency
		US	State*	County*	Place			
Biennial	Academic Libraries Survey	X	X			Degree-granting post-secondary institutions in all states, DC and territories	Expenditures, staffing, circulation, etc.	NCES Dept. of Education
	Census of Juveniles in Residential Placement	X	X			Public and private juvenile facilities	Demographic, offense, etc.	OJJDP Dept. of Justice
	Juvenile Residential Facility Census	X	X			Public and private juvenile facilities	Facility characteristics	OJJDP Dept. of Justice
	Survey of State Research and Development Expenditures	X	X			All states, DC, and PR	Type of R&D, funding, etc.	National Science Foundation
Annual	Annual Parole and Probation Surveys	X	X			Parole and probation population	Counts, entries, discharges, etc.	BJS Dept. of Justice
	Annual Survey of Jails	X		X	X	Sample of local and regional jails	Jails and inmates	BJS Dept. of Justice
	Criminal Justice Expenditure and Employment Survey	X				All state and local governments	Finance and employment	BJS Dept. of Justice
	Federal Assistance Award Data System	X	X	X	X	Grant-making federal agencies	Recipients, financing, etc.	Office of Management and Budget
	Federal Audit Clearinghouse					State and local governments and non-profits	Finance	Office of Management and Budget
	Medical Expenditure Panel Survey Health Insurance Cost Study	X	X	X	X	All state and local governments	Health plans, premiums, benefits, and enrollment	AHRQ
	National Public Education Financial Survey	X	X			All states, DC, and insular areas	Revenue, expenditures	NCES Dept. of Education
	Non-fiscal surveys of the Common Core of Data	X	X			Public elementary & secondary schools and school districts in all states, DC and territories, DOD and BIE	Directory, membership, teachers, staff, dropouts, graduates	NCES Dept. of Education
	Public Libraries Survey	X	X			Public Libraries in all states, DC and 4 outlying areas	Circulation, visits, staffing, etc.	Institute of Museum and Library Services
	State Library Agencies Survey	X	X			State Library agencies in all states and DC	Expenditures, staffing, governance, etc.	Institute of Museum and Library Services
	Survey on Sexual Violence					Correctional Facilities	Allegations, demographics	BJS Dept. of Justice
	Teacher Compensation Survey	X	X			All states and DC	Salaries, expenditures, degree earned, etc.	NCES Dept. of Education
Biannual	National Prisoner Statistics	X				All states and the Federal Bureau of Prisons	Characteristics of population	BJS Dept. of Justice

Conclusion

- Government statistics are:
 - Important,
 - timely, and
 - significant!
- These statistics are critical to understanding the fiscal welfare of state and local governments.
- Government data are essential to assemble GDP and Federal Funds accounts.

Questions?

Outreach and Education Branch
Governments Division

govs.cms.inquiry@census.gov

1-800-242-2184

Utilizing the Census of Governments

Governments Division
Economic Programs Directorate
U.S. Census Bureau

Presented at
the Nebraska State Data Center
22nd Annual Summer Data Conference

August 16, 2011

Disclaimer: This report is released to inform interested parties of research and to encourage discussion of work in progress. The views expressed are those of the authors and not necessarily those of the U.S. Census Bureau.

Introduction

Government Statistics Data

Main Purposes of Government Statistics

- Provide Economic Statistics about Governments
- Act as a Public-sector Counterpart to Economic Data of Business, Industry, and Services
- Track Activity of Governments over Time

Response is Voluntary

Virtually no Confidentiality Restriction

Government Statistics Programs

Provide Information on the Structure, Function, Finances, Taxation, Employment, and Retirement Systems Within our Nation's Almost 90,000 State and Local Governments

Data are Publicly Available and Used by Other Federal Agencies, State and Local Legislators, Researchers, Businesses, and Individuals

Of Primary Importance, is the Timely Delivery of These Data to the Bureau of Economic Analysis for use in Estimating the Gross Domestic Product

Government Statistics Programs

Quinquennial – Every 5 Years

- Census of Governments – Years Ending in ‘2’ and ‘7’ (Government Organization, Government Employment, Government Finance)

Annual

- Federal, State, and Local Government Employment
- State and Local Government Finance
- Includes Individual Products on Taxes, Public Pensions, and School Finances

Quarterly

- State and Local Government Tax Revenues
- Revenues, Benefits, and Financial Holdings of Public-Employment Retirement Systems

Census of Governments Programs

Background

- Provide the Only Source for Comprehensive Uniform Statistics on the Economic Activity of State and Local Governments
- Tell the Story of the Fiscal Condition of State and Local Government
- Follow the Activity of Governments Over Time
- Scope of Programs Compliment Other Operations
- “Gold Standard” of Government Statistics Data

Aggregate and Local Statistics

- Governments Division Data Serve two Main Communities:
 - Users of Aggregate Estimates (Macro-Data)
 - Users of Individual State and Local Government Data (Micro-Data)
- Unique Compared to Most Census Bureau Programs
- Part of our History for the Last 109 Years

History of the Census of Governments

1840 Decennial Census
Collected Some Data
on the Number and
Types of Schools
and Pupils

1850 Information Collected
in the Decennial
Census Included tax
Levies,
Governmental Debt,
and Wealth, and the
Number and Types
of Schools and Their
Pupils

1880 Inquiries Included
the Number of
Schools , Details
About Cities
Including Sewage
and Drainage,
Utilities, and Public
Services and 105
Additional Questions
That Assessed
Governments'
Financial Conditions

1902 First Comprehensive
Compilation of
Governmental Data
by the new "Census
Office"

1950 Congress Enacted
Legislation Which
Provided That a
"Census of
Governments" be
Taken Every 5 Years,
for Years Ending in
"2" and "7" (Title 13,
Section 161, U.S.
Code)

1957 First Census of
Governments
Focusing on Four
Major Areas of Data
Collection

- Governmental
Organization
- Taxable Property
Values
- Employment
- Finances

What is a Government?

Census Bureau Definition

Existence as an Organized Entity

- Right of Perpetual Succession
- Right to Make Contracts
- Right to Sue and be Sued

Governmental Character

- Public Accountability
- Power to Tax

Substantial Autonomy

- Fiscal Independence
- Administrative Independence

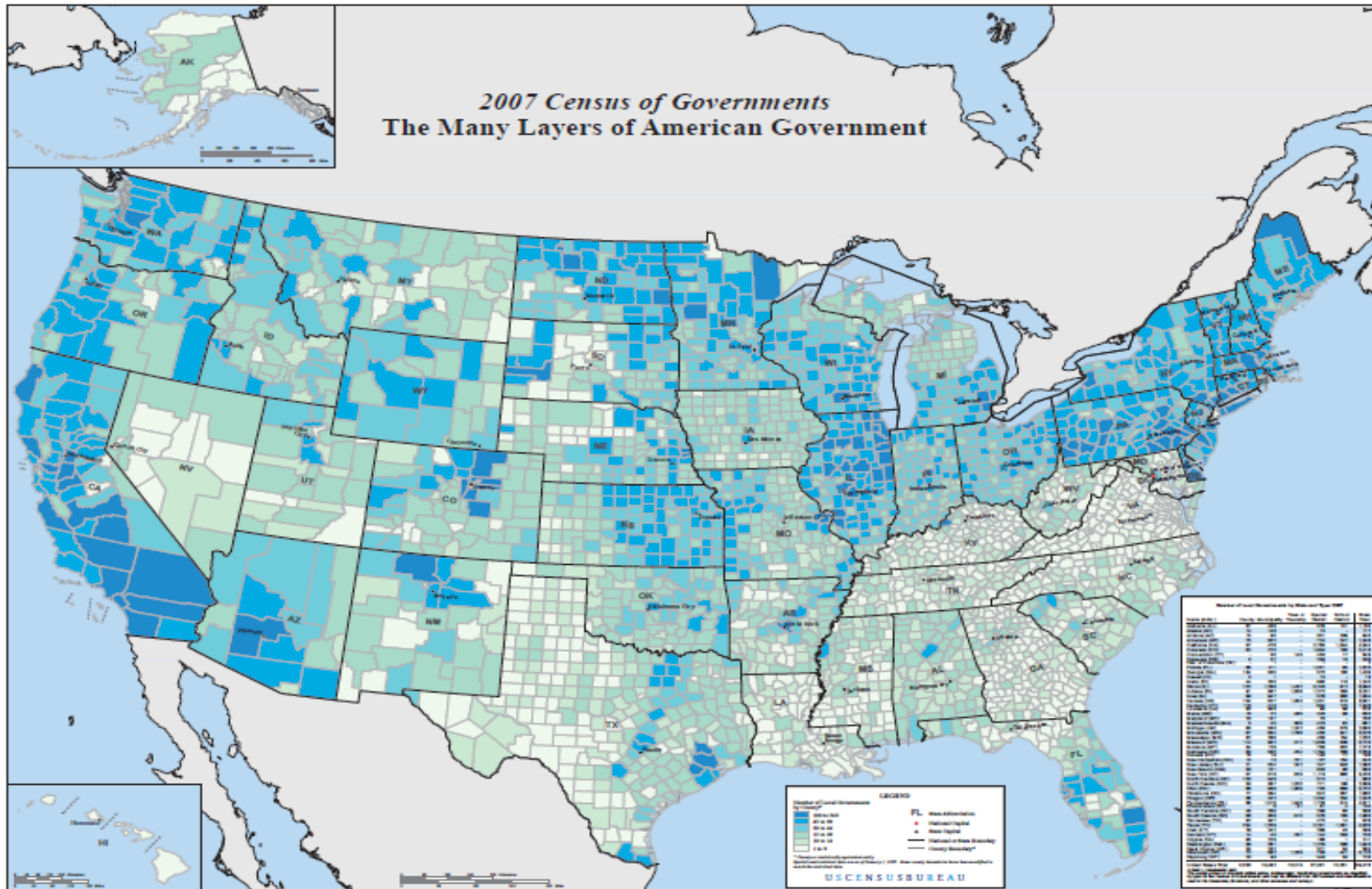
Government Structure

State Government = Core Government + Dependent Agencies + Semi-Autonomous Authorities

Nebraska State Government	=	Core Government •Attorney General •Secretary of State •Board of Education	+	Dependent Agencies •Commission on Industrial Engineering •Department of Motor Vehicles •Department of Banking	+	Semi-Autonomous Authorities •Nebraska Educational Finance Authority •Nebraska State Airline Authority •Small Business Development Authority

Note, Government examples are illustrative and not meant to be an exhaustive list of all governmental entities.

The Many Layers of American Government



Source: 2007 Census of Governments

Census of Governments

Data Collected Through the Census of
Governments Programs

Census of Governments

Three Main Components

Government Organization

- Number of and Type
- Characteristics of Local Governments by State and Type

Government Employment

- Number of Employees Part-Time and Full-Time
- One Month Payroll

Government Finance

• Revenues	• Taxes
• Expenditures	• Pensions
• Debt	• Education
• Cash and Securities	Finances

Government Organization

2012 Census of Governments

Data Collection

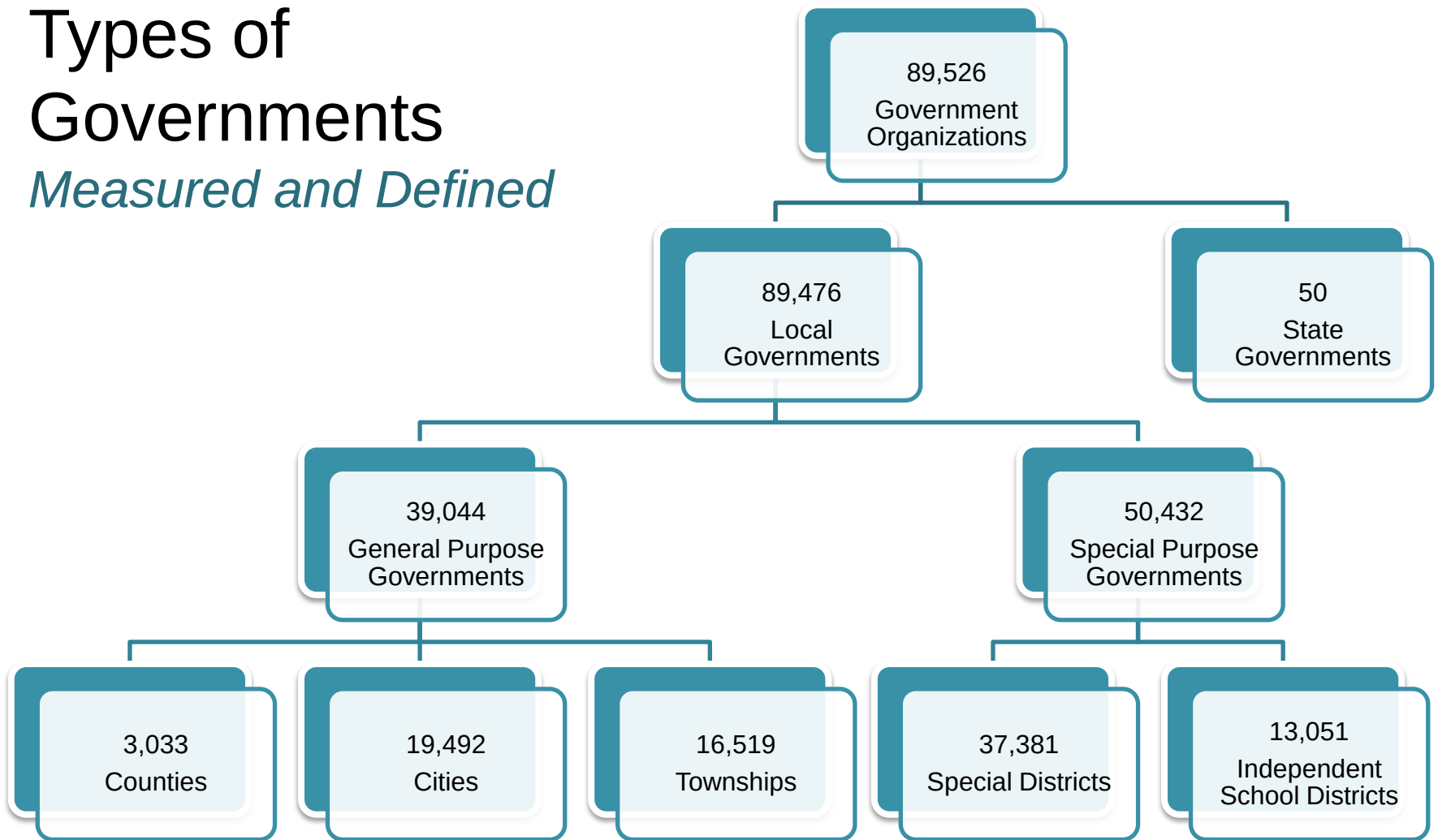
- Reference Period: Status as of October 11, 2011
- Survey of Local Governments in the United States
- Legal Research

Content and Products

- Counts of Local Governments by State and by Type of Government – Released in August 2012
- Individual State Descriptions – Released in July 2013

Types of Governments

Measured and Defined



Source: 2007 Census of Governments

Diversity of Governments

- Illinois had the Most Governments (6,994) and Hawaii the Fewest (19)
- Cook County, Illinois, had More Governments Than any Other County (539)
- Texas led the Nation with 254 County Governments, Connecticut and Rhode Island Have no County Governments

Rankings / NE	
▪ 38 th	in population.
▪ 14 th	in overall number of local governments (2,659).
▪ 10 th	in number of counties (93).
▪ 16 th	in number of municipalities (530).
▪ 13 th	in number of townships (454).
▪ 8 th	in number of special district governments (1,294).
▪ 19 th	in number of independent school districts (288).
▪ 39 th	in total amount of taxes collected.
▪ 37 th	in expenditures on education.
Other Facts	
▪	There are 89,476 local governments in the United States.
▪	Highest number of local governments—Douglas County area (214).
▪	Lowest number of local governments—McPherson County area (3).

Source: 2007 Census of Governments

Government Finance

Data Collection

- Measures Revenues, Expenditures, Indebtedness, Cash and Security Holdings, Taxes, and Pensions
- Does not Measure Programs or Funds
- Compilation from Administrative Records
- Data for Nearly 15,000 School Districts from State Government Data Coordinators
- Direct Collection
- Joint Census Bureau-State Government Data Collection (Central Collection)
- Response Rates Vary by: Survey Component, Product, State, and Type of Government

Government Finance

Data Collection

Reference Period: Fiscal Years Ending Between July 1, and June 30

The Number of Governments Whose Fiscal Year Ends in the Month of:

• Jan	351	• July	547
• Feb	1,662	• Aug	2,410
• Mar	4,072	• Sept	6,267
• April	2,595	• Oct	418
• May	938	• Nov	304
• June	33,809	• Dec	36,153

Source: 2007 Census of Governments

Government Finance

Modal Response Distributions – Local

Annual Survey of Local Government Finances

Survey Year	Universe For Census/ Sample	Total Unit Response Rate (%)	% Units Reported on Internet	% Units Received Through Central Collection		% Units Received Through Non-Central Collection	Total Response Units
			Electronic	Electronic	Paper	Paper	
A	B	C	D	E	F	G	H
2002	73,971	73.7	4.3	41.8	13.6	40.3	54,550
2003	6,129	80.0	12.3	30.2	10.5	47.0	4,906
2004	11,306	78.8	12.2	32.4	13.7	41.7	8,910
2005	11,293	79.7	13.5	32.5	12.9	41.1	8,998
2006	11,296	79.7	19.3	32.9	12.7	35.1	9,007
2007	76,913	78.7	12.8	36.8	11.9	38.5	60,496
2008	11,481	86.5	22.3	29.3	13.3	35.1	9,936
2009	10,809	86.1	22.9	30.1	11.2	35.8	9,305

Numbers do not include independent schools (type 5) and local Jackets, only local governments with type 1, 2, 3, and 4. For Central Collection statistics, numbers are estimates.

Col. D: Percent of units submitted by respondents via web-based form; Col. E: Percent of units submitted by central collection states via electronic files; Col. F: Percent of units submitted by central collection states via mutually agreed paper forms; Col. G: Percent of units received via the "F" forms in the mail.

No statistics is available for responses via telephone follow-ups or CAFRs. New Hampshire was counted as CC-electronic in earlier version, but should have been CC-paper as it is now. Maryland began CC-electronic in 2005 and thereafter.

Created: 09-15-2009

Updated: 05-17-2011

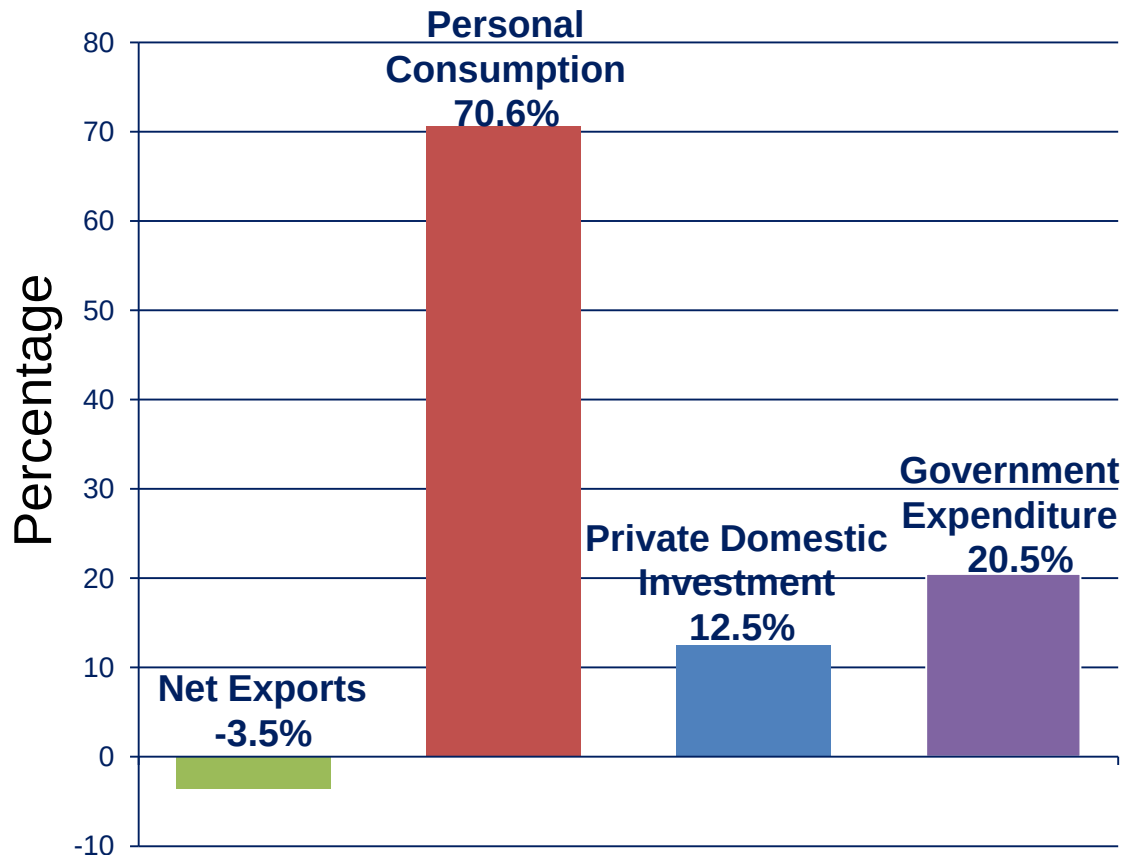
Government Finance

Content and Products

- Census of Governments
- Annual Surveys of State and Local Government Finances
- State Government Tax Revenues – About 9 months Following Reference Period
- State Government Finances – About 18 Months Following Reference Period
- Public-Employee Retirement Systems
- Public Education Finances – About 23 Months Following Reference Period
- State and Local Finance – About 24 Month Following Reference Period
- Quarterly Summary of State and Local Government Tax Revenues – Within 90 Days of Reference Period
- Finances of Selected Public-Employee Retirement Systems – Within 90 Days of Reference Period

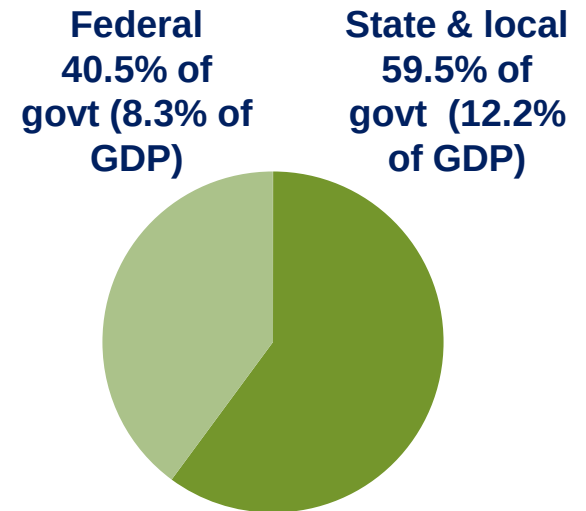
Governments as Producers

Percent of Gross Domestic Product



Components of Gross Domestic Product

Source: Bureau of Economic Analysis



Measurement of Fiscal Condition

Individual Units

- Not Accounting Data
- Fiscal Statistics
- Provides Data Regardless of Fund or Program
- Sectoral Data Divide Activities of Governments into Four Areas

Measurement of Fiscal Condition

Functionality

- No two Governments are Directly Comparable
- Cannot Compare Fund or Program
- Developed Classification Methodology to Recast Fund and Program into Activity-Based Statistics
- Limited Function for Revenues
- Great Detail on Intergovernmental Functional Expenditures

Measurement of Fiscal Condition

Intergovernmental Transactions

Data on Intergovernmental Transactions

- National and State-Area Aggregates
- Individual Governments

Intergovernmental Revenues

- Direct From Federal
- From State to Local
- From Local to Local and State

Intergovernmental Expenditures

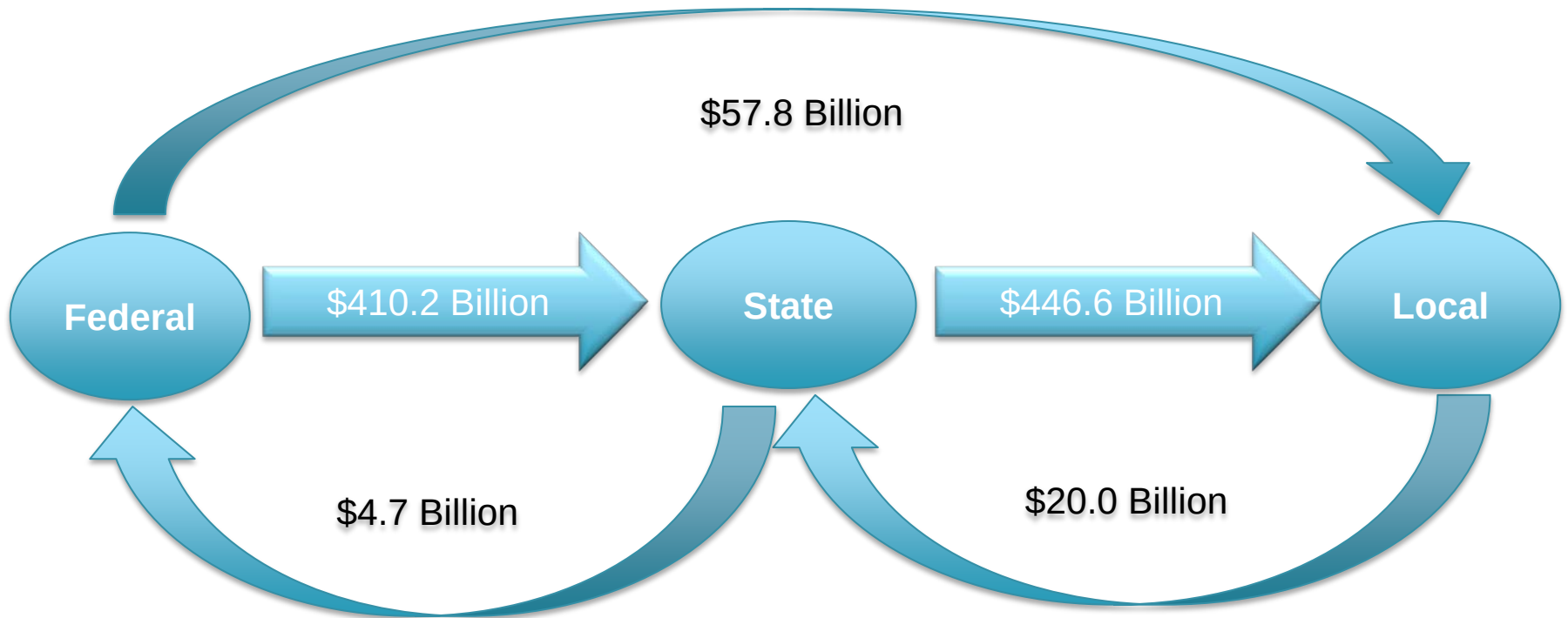
- To Federal (few)
- To State
- To Other Locals

Sectoring of Data

- Allows for Distinction Between Direct and Direct General
- Important for Understanding Intergovernmental Flows
- Separates IG for Utilities from General Government

Intergovernmental Fiscal Flows

Federal, State, and Local



Source: 2007 Census of Governments
Intergovernmental Revenues & Expenditures

Intergovernmental Fiscal Flows

As a Percent of General Revenue

	State	County	Municipal	Township	Special District	Independent School District
Direct From Federal	28.1	3.2	5.3	1.2	15.8	1.0
From State	NA	30.7	18.7	18.6	8.6	53.2
From Local	1.4	1.9	2.4	2.5	7.3	1.2
Total	29.5	35.8	26.4	22.3	31.8	55.3

Source: 2007 Census of Governments
 Details may not add to totals due to rounding

Annual Tax Statistics

Variety Among States

Percent Distribution of State Government Tax Revenue

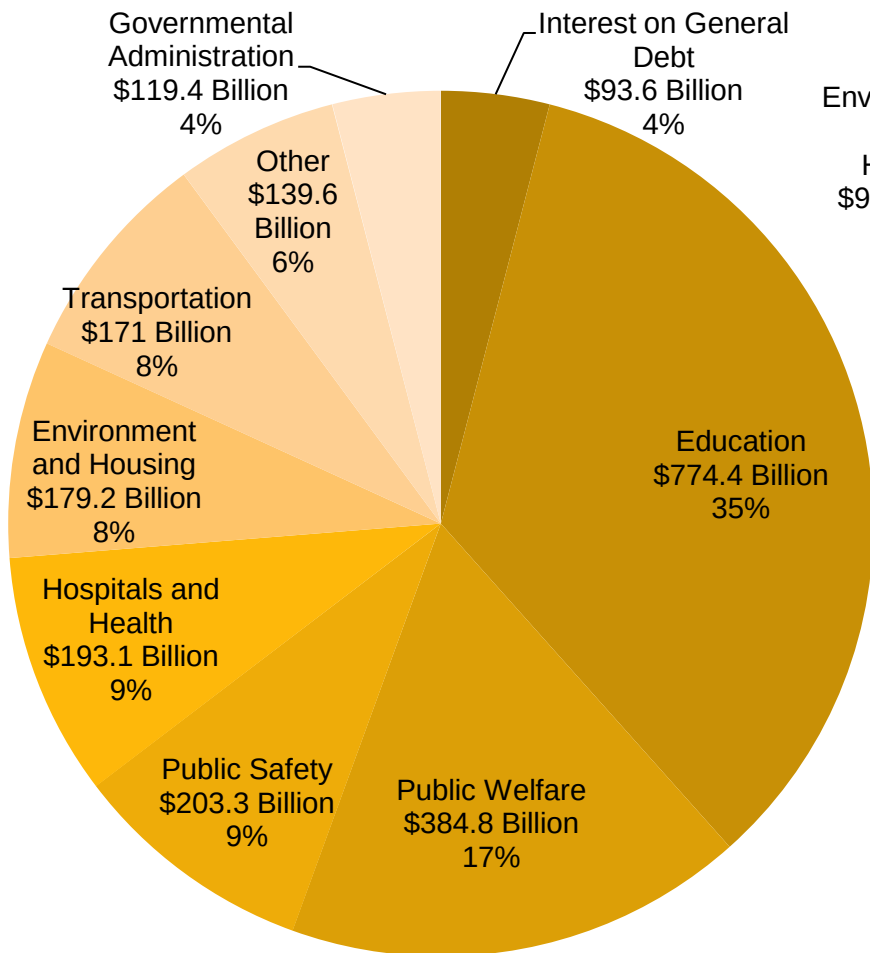
Fiscal Year 2010	Sales and Gross Receipts			License Taxes	Income Taxes			All Other Taxes		
	Sales Total	General Sales	Selective Sales	License Taxes Total	Income Taxes Total	Individual Income	Corporation Income	All Other Taxes Total	Property Taxes	Other Taxes
U.S. Average	48.8	31.8	17.0	7.1	39	33.5	5.4	5	2	3
Nebraska	49.1	34.8	14.3	6.0	44.5	40.3	4.1	0.4	>.01	0.4
Iowa	46.8	31.2	15.6	10.3	41.7	38.9	2.8	1.2	X	1.2
South Dakota	82.2	56.9	25.3	14.7	2.4	X	2.4	0.7	X	0.7
New York	33.6	17.0	16.6	2.5	62.1	55.8	6.3	3.9	X	3.9

Source: 2010 Annual Survey of State Government Tax Collections
Abbreviations and Symbols: X - Not Applicable

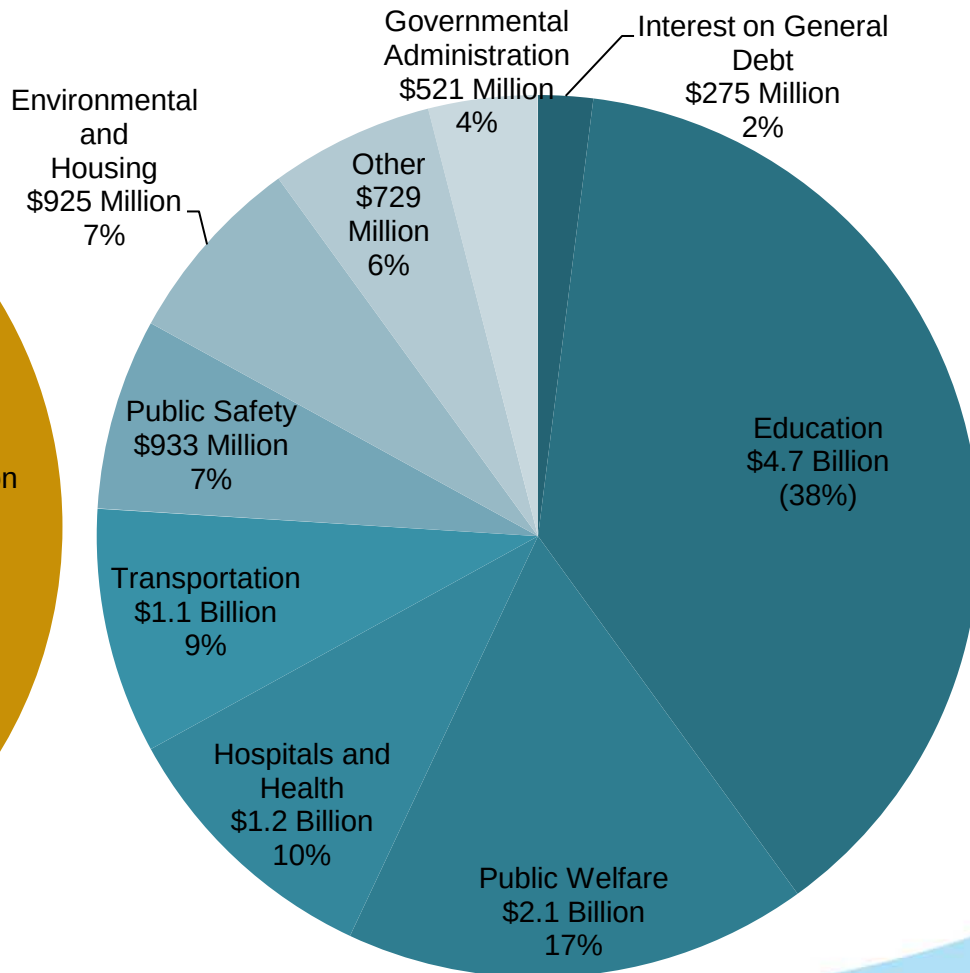
Annual Finance Statistics

Direct General Government Expenditures

United States



Nebraska



Source: 2007 Census of Governments – Finance Component

Annual Public Pension Statistics

Variety Among States

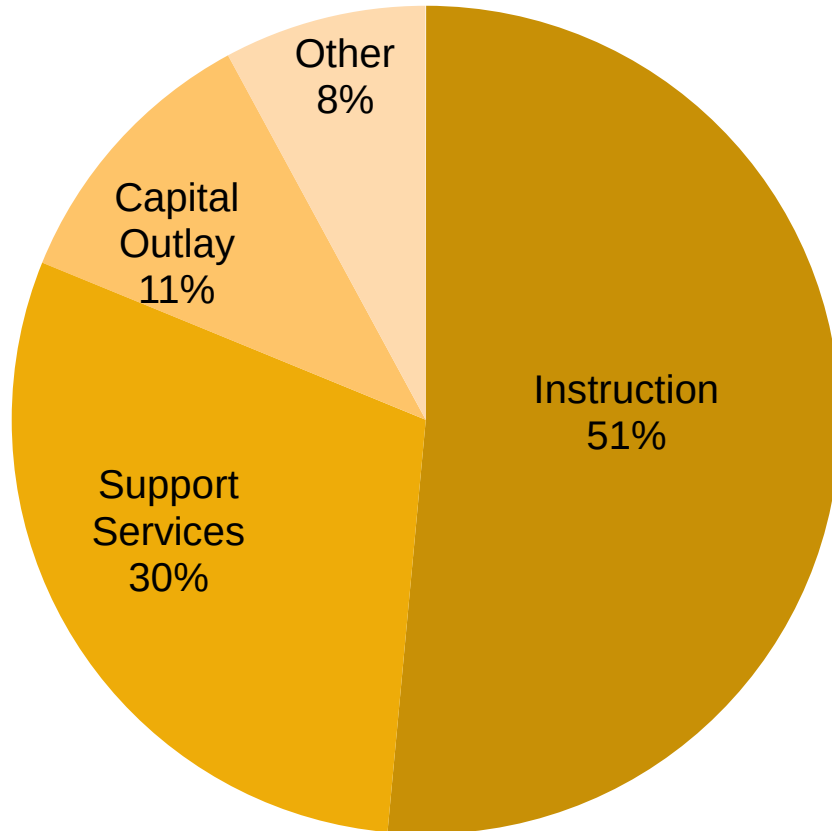
Characteristics of State Public-Employee Retirement Systems										
Fiscal Year 2009	Contributions (in Millions of Dollars)			Cash and Investment Holdings (in Millions of Dollars)				Membership		
	Employee	State Government	Local Government	Total Cash and Short-Term investments	Total Securities	Total Other Investments	Number of Systems	Total	Active Members	Inactive Members
Nebraska	137.6	114.7	55.4	92.3	6,041.9	184.6	5	86,903	63,069	23,834
Iowa	297.8	394.4	81.3	399.6	17,151.6	1,927.1	4	205,115	172,465	32,650
South Dakota	95.5	59.0	35.2	236.4	4,481.5	1,017.3	2	52,582	38,596	13,986
New York	411.6	1,846.8	2,107.0	4,462.2	161,404.3	20,300.6	2	960,402	841,361	119,041

Source: 2009 Annual Survey of Public-Employee Retirement Systems

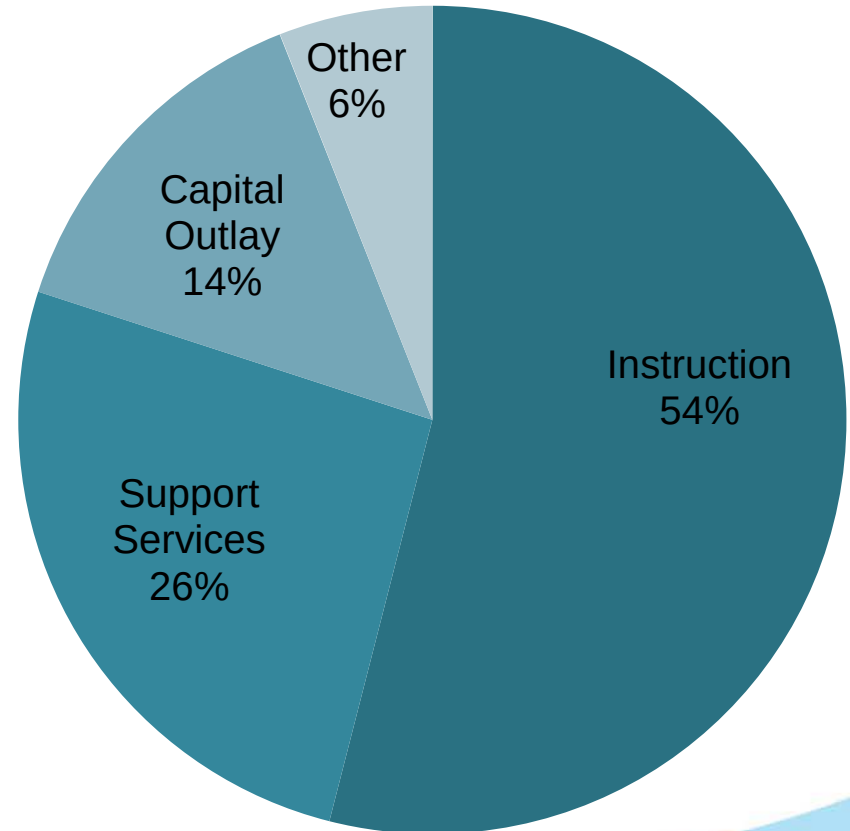
Annual Education Finance Statistics

Percent Distribution of Total Public Elementary-Secondary School System Expenditure: 2009

Total U.S. Expenditure \$604.9 Billion



Total Nebraska Expenditure \$68.0 Billion



Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances-School Systems

Government Employment

Data Collection

- Reference Period: Pay Period Including March 12
- Standard Weekly Hours Worked for Full-Time Employees
- Pay-Period Intervals for Full-Time and Part-Time
- Full-Time and Part-Time Employees and Payroll by Functional Activity
- State Governments – Central (Single Point) Collection
- Local Governments – Mail Canvass
- Response Rates:
 - 2007 – 88.5 Percent
 - 2008 – 90.1 Percent
 - 2009 – 88.5 Percent

Content and Products

- Census of Governments – Released in Fall 2013
- Annual Survey of Public Employment and Payroll – Preliminary Release in August

Annual Employment Statistics

Staffing and Expenditures

- 51.7 Percent of all Government Employees are Employed in Public Education Systems
 - 6,077,218 or 41.4 Percent are in K-12
 - 1,424,675 are in Higher Education
- Expenditures Include Both School System and State Expenditures Into Pension and Retirement Funds

Fiscal Year 2009

State Governments Expended
\$10.9 Billion on Behalf of Their
Public School Systems



Majority of These Expenditure
Payments Were Into School
System Employee Retirement
or Pension Funds

Source: U.S. Census Bureau, 2009 Annual Survey of Public Employment and Payroll

Nebraska Employment and Payroll

2007 Census of Governments

Nebraska Employment and Payroll Data

By State and By Government Function: March 2007

SOURCE: This table was user generated from the Census Bureau's Build-a-Table tool with data from the Census of Government Employment.

Select the link for information about the data's sampling error, nonsampling error, and definitions.

http://www.census.gov/govs/apes/cog_employment_methodology.html

Note: Data is in whole numbers.

	Function	March 2007 Total Employees
State and All Local	Total	139,462
	Education Total	77,448
	Elementary and Secondary Instructional Employees	40,382
	All Other Higher Education	15,736
	All Other Elementary and Secondary Education	14,818
	Hospitals	9,562
	Electric Power	6,936
	Higher Education Instructional Employees	5,915
	Highways	5,406
	Police Protection Total	5,155
	Other Government Administration	4,446
	Corrections	4,368
	Police Officers Only	3,716
	Public Welfare	3,698
	All Other and Unallocable	3,295
	Natural Resources	3,060

Source: 2007 Census of Governments

Quarterly Public Pensions Statistics

100 Largest Public Retirement Systems

First Quarter 2011:

- Total Cash and Security Increased 253.5 Billion (10.2 percent) (from First Quarter 2010 to the First Quarter 2011)
- Government Contributions Decreased 1.3 Billion (-5.7 Percent) and Total Payments Increased 2.6 Billion (5.5 Percent) (for the 12 Month Period Ending March 31, 2011)
- Corporate Stocks Comprised 32.8 Percent of Cash and Security Holdings Down From 34.0 Percent in the Same Quarter 2010

Pensions & Investments

100 largest public pension plans' assets reach \$2.7 trillion in Q1

By Hazel Bradford

Source: Pensions & Investments

Date: July 5, 2011

The 100 largest public retirement systems in the U.S. had a combined \$2.7 trillion in the first quarter of 2011, an increase of 3.6% from the start of 2011 and 10.2% above the first quarter last year, according to a U.S. Census Bureau report.

The asset total for the quarter was the highest since mid-2008. The first quarter marked the sixth consecutive three-month period with a year-to-year increase, and the third consecutive quarter of increases, according to the report.

Overall contributions to the plans dipped 5.3% for the 12 months ended March 31, while government contributions declined by 5.7% and employee contributions fell at a year-to-year rate of 4%. Keith Brainerd, research director for the National Association of State Retirement Administrators, attributes that mostly to declining government payrolls, with 500,000, or 2.9%, fewer workers than in September 2008.

Holdings in corporate stocks comprised 32.8% of the plans' holdings, up 3.4% to \$896.4 billion from the last quarter and 6.3% over first quarter 2010. Corporate bonds, at 15.7% of plan holdings, were down 0.1% from three months earlier, but still 2.4% higher than the year-ago quarter.

International securities, which comprised 18.5% of combined assets, increased 3.8% over first quarter 2010, to \$507.6 billion, the highest level since the bureau began collecting data on that category in late 2002. That represents a 18.3% year-to-year increase.

Source: Finances of Selected State and Local Government Employee Retirement Systems

Quarterly Tax Statistics

First Quarter 2011:

- Total State and Local Property Taxes
 - Decreased 63.7 Million (36.0 Percent) from Fourth Quarter 2010 to First Quarter 2011
 - Decreased 2.0 Million (1.7 Percent) for the 12 Month Period Ending March 31, 2011
- Nebraska's State Government Tax Collections
 - Totaled 905.5 Million
 - Increase of 900 Thousand From Fourth Quarter 2011
 - A 78.4 Million Increased (9.5 Percent) for the 12 Month Period Ending March 31, 2011

Source: Quarterly Summary of State and Local Government Tax Revenue

THE WALL STREET JOURNAL
WSJ.com

ECONOMY | JULY 10, 2011

Fall in Property-Tax Revenue Squeezes Cities

By KELLY NOLAN

Local governments have endured the first back-to-back declines in quarterly property-tax revenue on record, Census Bureau data show, in part because some have been unable or unwilling to raise tax rates fast enough to offset drops in home prices.

Property taxes bring in more than a quarter of local government revenue, according to Moody's Investors Service. And until recently, they had been a steadier and more reliable income source than sales and income taxes, which react faster to current economic conditions.

But total revenue from property taxes across the U.S. fell 3% in the fourth quarter of 2010 and 1.7% in the first quarter of 2011, compared with a year earlier. Consecutive declines hadn't happened before in census data stretching back to 1963. That has put a squeeze on already-strapped cities, counties and school districts.

Unlike the early years of the most recent recession, property taxes aren't providing "the relief governments are looking for to get them out of their fiscal doldrums," said Richard Ciccarone, chief research officer at McDonnell Investment Management in Oak Brook, Ill.

One reason is the sharp decline in property values, on which the taxes are based. Another factor: Statutory property tax caps in some states and taxpayer resistance to higher property-tax rates in others have prevented local officials from trying to raise rates enough to compensate for falling assessed values of homes, Mr. Ciccarone said.

Property taxes had shown resilience until now because municipalities charge tax rates on assessed real-estate values that often lag market values by at least few years. So the sharp decline seen in property values during the recession is just starting to be reflected in some valuations.

And while the pace of the decline in home prices has eased, tens of thousands of foreclosures and faltering consumer confidence are expected to leave housing markets bumping near their current level for the rest of the year.

Nationally, home prices were down 4% in April from year-ago levels, according to the Standard & Poor's Case-Shiller 20-City index.

Still, said Bob Kurtter, managing director of public finance at Moody's, local governments can offset declining home-value assessments by charging a higher tax rate.

For example, Washington's King County, home to Seattle, increased its tax rate 14.6% but saw its tax levy—or target for property-tax revenue—increase just 0.5% in calendar 2010, according to Moody's.

Such large property-tax increases aren't always politically palatable, though.

Honolulu experienced a 7.6% decline in property assessments for fiscal 2011, Moody's said. Although the city raised its average property tax rate to \$5.21 per \$1,000 of property value from \$5.05, the higher rate wasn't enough to offset the decline in assessed values. Honolulu's tax levy shrank 4.6%.

Government Statistics at Work

Case Studies

Government Accountability Office Report

- Analyzed how State and Local Government Budgets are Affected During National Recessions
- Identified Strategies to Provide Fiscal Assistance to State and Local Governments
- Identified Indicators Policymakers Could use to Time and Target Assistance
- Using State and Local Government Finance Data, Described Trends in Revenues and Expenditures

Government Statistics at Work

Case Studies

Dr. Ronald Fisher, Michigan State University

- An Overview and Analysis of State Intergovernmental Aid Programs
- Analyzed 2007 Census of Governments Data
- Focused on State Intergovernmental Payments to Counties and Municipalities
- State Revenue Sharing Provides at Least 10 Percent of Local Revenue in Only Ten States

Government Statistics at Work

Case Studies

Dr. Leah Brooks, University of Toronto

- “Using Census of Governments Data to Study Municipal Political Economy”
- Various Research Conducted Using Census of Governments Data
- Local Government Finance Data Used to Determine the Extent to Which Business Improvement Districts Impact a City’s Fiscal Position
- Also Used Data to Show that State-Imposed Tax and Expenditure Limits can Explain why Cities Don’t Return Grant Funds to Voters

Accessing the Data

Data Access and Usability

Census Bureau has Been Increasing Use of Data Access and Visualization Tools

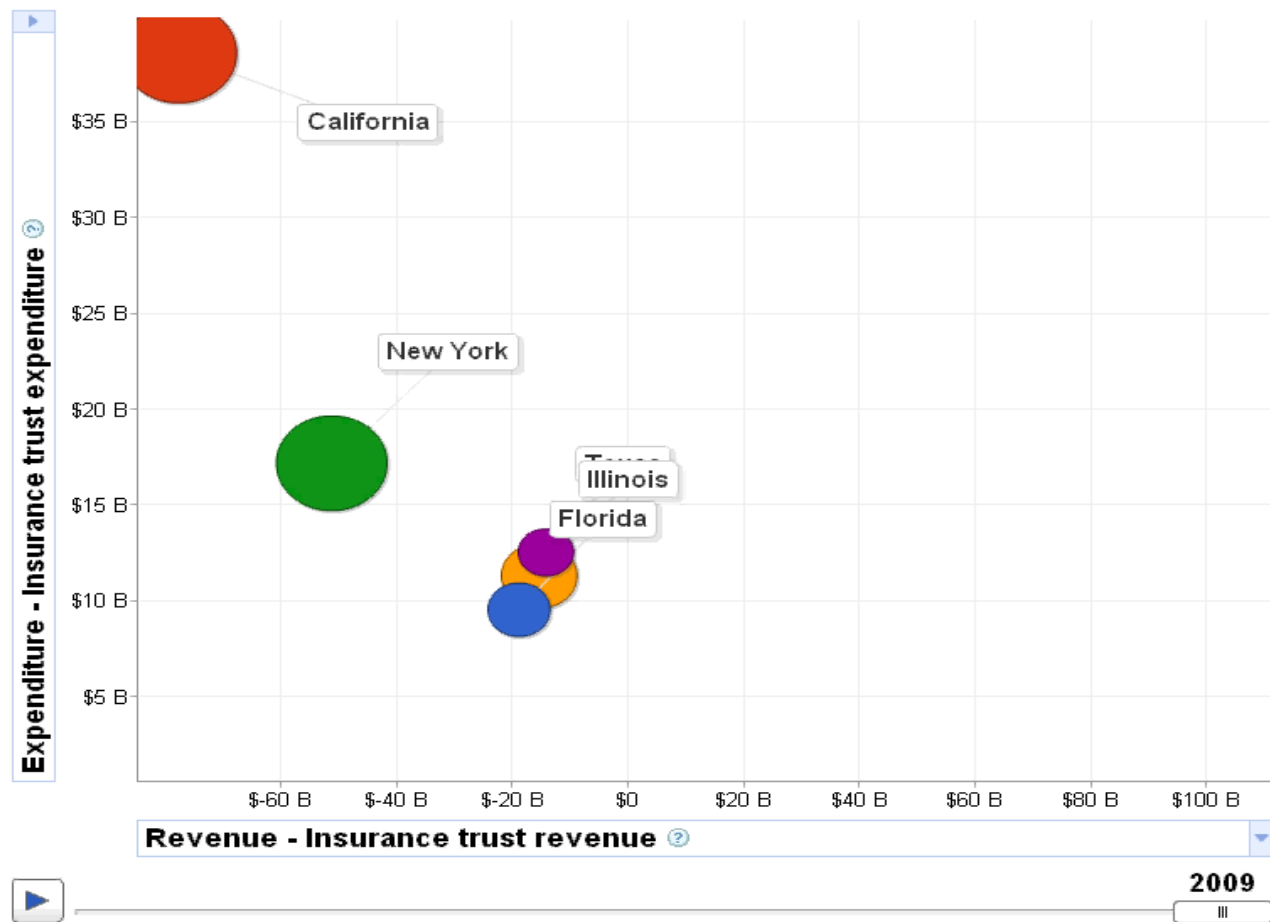
- Build-A-Table
- American FactFinder (AFF)
- DataFerret
- Central Indicator Data Repository (CIDR)

Google Effort to Take Public Data and Make it Accessible

- Piloted State Finance

Working with the Data

Data Access and Usability



Accessing the Data Build-A-Table

Category Selection - Employment - U.S. Census Bureau - Microsoft Internet Explorer

Address: http://gov07web01/data/ssm/index.aspx

U.S. Census Bureau

Public Employment and Payroll Build-a-Table

Main Site Map Contact Us

The U.S. Census Bureau conducts an annual survey of government employment as authorized by Title 13, United States Code. This survey measures the number of government civilian employees and their gross payrolls for one month. Data are for the month of March.

The Build-a-Table system will allow you to query the Census of Government Employment data for governments across the country were surveyed for the Census years.

There are three basic categories of data:

- Level of Government:** State government data (all 50 states), local government data (county, special district, and school district data) or state and local government data combined.
- State:** Data for a specific state or DC.
- Government Function:** Data on a specific government function e.g., education, health, or other.

[Example | Definitions](#)

Please select which category you would like to base your table. You must make one selection from one of the three basic categories.

☐ Level of Government ☐ State

Next

Select category

U.S. Census Bureau

Public Employment and Payroll Build-a-Table

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Please select the variables you would like the table to display

Year

2002 1997 Add All >> Add > < Remove << Remove All 2007

Variables

Full-Time Employees Full-Time Pay Part-Time Employees Part-Time Pay Total Pay Full-Time Equivalent Add All >> Add > < Remove << Remove All Total Employees

Level of Government

State and All Local All Local Add All >> Add > < Remove << Remove All State

Government Function

Add All >> Add > < Remove << Remove All Total Education Total Higher Education Instructional Employees All Other Higher Education Elementary and Secondary Instructional All Other Elementary and Secondary Education

Submit

Select variables

U.S. Census Bureau

Public Employment and Payroll Build-a-Table

Main Site Map Contact Us

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[Excel] or the letters [xls] indicate a document is in the Microsoft® Excel® Spreadsheet Format (XLS). To view the file, you will need the [Microsoft Excel® Viewer](#) available for free from Microsoft.

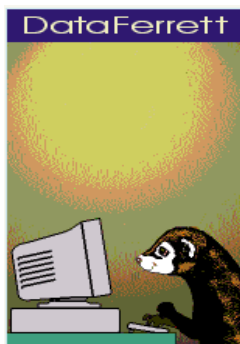
US Total Government Employment and Payroll Data
By Level of Government and By Government Function: 2007
SOURCE: This table was generated from the Census Bureau's Build-a-Table tool with data from the [Census of Government Employment](#). For information about the data's sampling error, nonsampling error, and definitions, select the appropriate link.
Note: Data is in whole numbers.

Function	2007 Total Employees
Total	5,201,871
Education Total	2,538,370
Higher Education Instructional Employees	768,228
All Other Higher Education	1,607,066
Elementary and Secondary Instructional Employees	45,622
All Other Elementary and Secondary Education	18,013
Other Education	99,441
Libraries	778
Public Welfare	239,834
Hospitals	444,148
Health	189,970
Social Insurance Administration	81,376
Highways	241,463
Air Transportation	3,443
Water Transport and Terminals	4,993
Police Protection Total	108,672
Police Officers Only	87,724
Other Police Employees	40,948
Fire Protection Total	N/A
Firefighters Only	N/A
Other Fire Employees	N/A
Corrections	475,022
Natural Resources	159,216
Parks and Recreation	40,725
Housing and Community Development	0
Sewerage	1,765
Solid Waste Management	1,975
Financial Administration	177,339
Judicial and Legal	177,423
Other Government Administration	61,811
Water Supply	721
Electric Power	4,073
Gas Supply	0
Transportation	0
State	0
All	0

N/A: Data is not applicable

Retrieve data

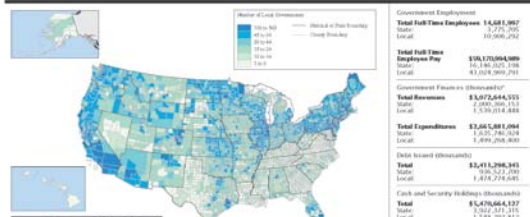
Accessing the Data Data Products



Exploring the Intricate Layers of State and Local Governments: United States

The Governments Division of the U.S. Census Bureau

Issued February 2011



Importance of the Data

Government is an intricate and perplexing subject to understand at every level. Traditional federalism is no longer the case. We now live in a time when all the layers of government are intertwined and dependent upon one another. Providing every American with the best government, comparable, and precise account of government financial activity is what the U.S. Census Bureau strives to accomplish with the release of every product. With the release of products from the Governments Division, we provide policy analysts, researchers, and the general public with a more complete and clearer picture of the U.S. government. Whether it is public employment, government finances, or federal government grants, the picture is complete with the cooperation of thousands of federal, state, and local governments and dependent agencies who supply their data to the Census Bureau quarterly or annually for our surveys, or quinquennially for the Census of Governments. By providing us with these data, we can address the issues that concern state and local governments as well as their relationships to each other and the federal government.

How the Data Are Used

Governments Division data are used to measure for about 12 percent of the nation's Gross Domestic Product and are the basis for the Flow of Funds for the Federal Reserve and the National Income and Product Accounts for the Bureau of Economic Analysis. These data serve as important indicators for the national economy and public policy. Governments Division data serve as the foundation for developing national policy and analysis by a variety of entities...

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100 CENSUS BUREAU

State Government Finances Summary: 2009

Governments Division Briefs

Issued January 2011

029-02

INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of our nation's nearly 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments (COG) in years ending in "2" and "7." Additional statistics are produced annually and quarterly during the interdecennial period from data collected in sample surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

For Census Bureau statistical purposes, a government is defined as an organized entity subject to public accountability, whose officials are popularly elected or are appointed by public officials, and which has sufficient discretion in the management of its affairs to distinguish it as separate from the administrative structure of any other government unit.

This report presents data on state government finances based on information collected from the 2009 Annual Survey of State Government Finances. This survey covers the following government finance activities: revenues by source, expenditures by characteristic and function, indebtedness by term, and cash and security holdings by purpose.

Data in this report refer to state government fiscal years that ended between July 1, 2008 and June 30, 2009. In fact, 46 of the 50 state governments have a

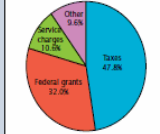
DID YOU KNOW?

State government general revenue was composed of 47.8 percent from taxes, 32.0 percent from federal grants, 10.6 percent from service charges, and 9.6 percent from other revenue in 2009.

Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

fiscal year that runs from July 1 to June 30. However, four state governments are exceptions to the June 30 fiscal year end date: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Not all dependent agencies of a government necessarily share a fiscal period that coincides with the central state government. Totals for an individual government, in those instances, are the

Figure 1.
Source of State Government Revenue: 2009



Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

By
Christopher Pitts
Cheryl H. Lee
Henry S. Higgins

C100B14
Released March 2011

Quarterly Summary of the Finances of Selected State and Local Government Employee Retirement Systems

TOTAL HOLDINGS AND INVESTMENTS OF MAJOR PUBLIC-EMPLOYEE RETIREMENT SYSTEMS REACH HIGHEST LEVEL SINCE SECOND QUARTER 2008

2010 Quarter 4

For the 100 largest public-employee retirement systems in the country, total holdings and investments were up two consecutive quarters. With a quarter-to-quarter increase of 5.3 percent, total holdings and investments rose from \$2,498.6 billion in the third quarter of 2010 to \$2,636.6 billion in the fourth quarter of 2010, reaching the highest level since the second quarter of 2008. Total holdings and investments continued to show a year-to-year increase for the fifth consecutive quarter, rising 7.6 percent from \$2,431.4 billion in the fourth quarter of 2009.

Corporate Stocks

Holdings of corporate stocks were up 4.4 percent from \$819.1 billion in the fourth quarter of 2009 to \$853.1 billion in the fourth quarter of 2010, compared to last quarter's year-to-year decline of 2.4 percent. Corporate stocks rose 6.3 percent from \$802.8 billion last quarter (2010:3). Corporate stocks comprised just under a third (32.4 percent) of the total cash and security holdings of major public-employee retirement systems.

Corporate Bonds

Corporate bonds were up 0.6 percent from \$428.9 billion in the third quarter of 2010 to \$431.3 billion in the fourth quarter of 2010. Corporate bonds increased 2.7 percent from \$420.0 billion in the same quarter 1 year ago (2009:4). Corporate bonds comprised just under a sixth (16.4 percent) of the total cash and security holdings of major public-employee retirement systems.

International Securities

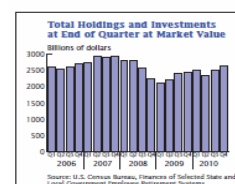
International securities reached the highest level since the beginning of this investment category's data collection 8 years ago (2002:4), increasing 6.8 percent from \$452.0 billion in the third quarter of 2010 to \$482.8 billion in the fourth quarter of 2010. International securities showed a year-to-year increase for the fifth consecutive quarter, rising 13.7 percent from \$424.8 billion in the same quarter 1 year ago (2009:4). International securities comprised 18.3 percent of the total cash and security holdings of major public-employee retirement systems for the fourth quarter of 2010, the highest percent distribution for international securities since the beginning of this investment category's data collection 8 years ago (2002:4).

Federal Government Securities

Federal government securities fell 3.2 percent from \$164.1 billion in the third quarter of 2010 to \$158.8 billion in the fourth quarter of 2010. Federal government securities continued a year-to-year increase for the third consecutive quarter, rising 6.3 percent from \$148.4 billion in the fourth quarter of 2009. Federal government securities comprised 6.0 percent of the total cash and security holdings for the fourth quarter of 2010.

Total Contributions

Employee and government combined contributions totaled \$22.0 billion in the fourth quarter of 2010, an increase of 18.1 percent from \$27.1 billion last year (2009:4). While both employee and government contributions increased, government contributions grew at the faster rate of 22.3 percent compared to employee contributions, which grew at a rate of 9.2 percent. This resulted in a 2.4 point shift in the composition of contributions toward higher government contributions and



Source: U.S. Census Bureau, Finances of Selected State and Local Government Employee Retirement Systems.

For further information on public-employee retirement systems, please visit our Web site at www.census.gov/govs-oe or contact Governments Division, U.S. Census Bureau, at 1-888-525-1963 or by e-mail at govs.retire@cen.gov.

United States
Census
Bureau

The data and technical documentation for this release can be found at www.census.gov/govs/ogp/.

Accessing the Data

www.census.gov/govs

U.S. Census Bureau

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Federal, State, & Local Governments

You are here: [Census.gov](#) > [Business & Industry](#) > Federal, State, & Local Governments

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- Press Releases
- Build-a-Table
- Program Overview
- Census of Governments
- Modernization & Re-engineering
- Summary Reports

Reference Documents

- Government Finance & Employment Classification Manual
- Reports & References

Census of Governments

- 2007
- 2002
- 1997
- 1992

Respondent Tools

- Single Audit Submission
- Get Forms

Contact Information

Government Employment & Payroll

Statistics on the number of federal, state, and local government civilian employees and their gross payrolls by functional category. Data are available online from 1992 and on:

- Annual: [Government Employment & Payroll](#)
- Customize a data table with [Build-a-Table](#)

Government Finance Statistics

Financial activity of governments including revenues, expenditures, debt and assets. Data are available online from 1992 and on:

- Annual: [State Government Finances](#)
- Annual: [State & Local Government Finances](#)

Financial statistics of public school systems, including data on revenues, expenditures, debt, and assets. Data are available online from 1992 and on:

- Annual: [Public Elementary – Secondary Education Finances](#)

Financial statistics on state and local government employee retirement systems. Annual data are available online from 1993 and on. Quarterly data for the last five years are available online.

- Annual:
 - [State Public-Employee Retirement Systems](#)
 - [State & Local Public-Employee Retirement Systems](#)
- Quarterly: [Finances of Selected Public Employee Retirement Systems](#)

Federal Spending

Federal spending on selected programs:

- Annual: [Consolidated Federal Funds Report \(CFFR\)](#)
- Quarterly: [Federal Assistance Award Data System \(FAADS\)](#)
- [Federal Audit Clearinghouse](#)

Tax Statistics

Annual survey of state government tax revenue and quarterly survey of tax revenue for state & local governments. Annual data are available online from 1992 and on. Quarterly data are available online from 1993 and on:

- Annual: [State Government Tax Collections](#)
- Quarterly: [State & Local Government Tax Revenue](#)

Lists & Structure of Governments

Information about state & local governments, including the number of governments in the U.S.

- [2007 edition](#) of Governments Integrated Directory
- [Descriptions by state](#) of how governments are organized [PDF, 2.94MB]

Special Topics

The Census Bureau also conducts surveys about special topics related to government activity for other federal agencies.

- [Criminal Justice Statistics](#)
- [Elementary – Secondary Education Statistics](#)
- [Library Statistics](#)

[PDF] or  denotes a file in Adobe's [Portable Document Format](#). To view the file, you will need the [Adobe® Reader®](#)  available free from Adobe.

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Source: U.S. Census Bureau | Governments Division | (800) 242-2184 | govs.cms.inquiry@census.gov | Last Revised: May 12, 2011

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Data Releases

Over the Next 12 Months

Census of Governments Component	Tentative Release Date
2009 Education Finance	May 2011
1 st Quarter 2011 – Taxes and Retirement	June 2011
2010 Public Employment and Payroll	August 2011
2009 State and Local Government Finance	September 2011
2 nd Quarter 2011 – Taxes and Retirement	September 2011
2010 State Government Finance	December 2011
3 rd Quarter 2011 – Taxes and Retirement	December 2011
2010 State Government Retirement Systems	January 2012
2011 State Government Tax Collections	March 2012
4 th Quarter 2011 – Taxes and Retirement	March 2012

Government Statistics in the News

REUTERS

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Assets of U.S. public pension funds up 6.2 pct in Q3

Wed, Dec 29 2010

SAN FRANCISCO, Dec 29 (Reuters) - The value of assets held by the 100 largest U.S. public pension funds rose 6.2 percent in the third quarter from the prior quarter, reaching their highest level in two years, a report by the U.S. Census Bureau said on Wednesday.

The value of the assets held by the state and local pension funds also rose 5.2 percent from the same period a year earlier, marking their fourth consecutive year-over-year quarterly increase, the report said.

The report said the value of the investments, whose returns help pay for the pension benefits of millions of retired public-sector workers, was more than \$2.5 trillion last quarter.

Public-sector retirement systems across the nation have been clawing their way out of deep financial holes created by the recession and turbulent financial markets, and at the same time have been facing increased scrutiny about their current and future costs.

The California Public Employees' Retirement System, the biggest U.S. public pension fund, for instance, saw the value of its assets fall to as low as \$160 billion during the financial meltdown from a peak of \$260 billion. The pension fund's assets currently stand at about \$221 billion. The recent losses by public pension funds and the size of their projected liabilities are fueling debates in statehouses and local government chambers across the nation over requiring public employees to contribute more to their pensions and reducing benefits for future public-sector workers.

Some officials are also calling for doing away with traditional defined-benefit pensions altogether for government workers and offering government employees retirement accounts similar to 401(k)s common in the private sector.

The New York Times

U.S.

WORLD U.S. N.Y. / REGION BUSINESS TECHNOLOGY SCIENCE HEALTH SPORTS OPINION

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Pension Fund Losses Hit States Hard, Data Show

By MICHAEL COOPER

Published: January 5, 2011

When total state government revenues across the nation plummeted

by a record

losses of

offers the

data released

The Washington Post

NEWS | LOCAL | POLITICS | SPORTS | OPINIONS | BUSINESS | ARTS & LIVING | GOING OUT GUIDE | JOBS | CARS | REAL ESTATE | SHOPPING

CLARIFICATION TO THIS ARTICLE

States reported

trillion a

This article about the impact of the recession on state finances between 2008 and 2009 included a D.C. revenue figure that is not directly comparable to the Maryland and Virginia numbers cited. As the article said, the Census Bureau reported that revenue fell 28.4 percent in Virginia and 15.9 percent in Maryland from fiscal 2008 to fiscal 2009, and the District said that its revenue fell 5.2 percent. The two states' figures include losses in pension investments. Because of a 1997 federal takeover of some D.C. pension liabilities, the city's investment performance is not comparable.

Recession-bruised states' revenue sank 30 percent in 2009, Census Bureau report

By Michael A. Fletcher

Washington Post Staff Writer

Wednesday, January 5, 2011, 11:09 PM

Pensions & Investments

Top 100 public funds up 6.2% in Q3

By Doug Halonen

Source: Pensions & Investments

Date: January 10, 2011



Total assets of the 100 largest public pension funds were \$2.495 trillion in the third quarter, up 6.2% from three months earlier and up 5.2% from a year earlier, according to a report issued by the U.S. Census Bureau.

The third-quarter asset amount is the highest level in two years, since the third quarter of 2008, the report said.

Investments in corporate stocks among the 100 funds totaled \$798.3 billion for the quarter ended Sept. 30, up 9.8%, while corporate bonds investments were \$427.3 billion, a 3.2% gain, the report said.

THE WALL STREET JOURNAL
WSJ.com

U.S. NEWS | DECEMBER 30, 2010

Local Revenues Climb as Economy Recovers

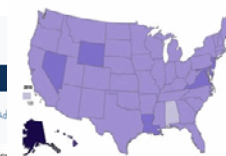
By CONOR DOUGHERTY

State and local tax revenues continue to recover as the economy improves, but remain below pre-recession peaks and are likely to face continued pressure in 2011.

Combined state and local tax revenues rose 5.2% to \$284.3 billion in the third quarter of 2010 from the same period a year ago, the Census Bureau reported Wednesday. That was a big reversal from the third quarter of 2009, when tax revenues fell by 5.4% from the year-earlier period.

States in the Red

See state-by-state details on tax revenue shortfalls and budget gaps.



"Revenue wise they're turning the corner," said William Fox, an economics professor at the University of Tennessee who specializes in state and local taxes. But, he said, "fiscal stress is likely to continue in many states because spending is still out of line with lower revenues."

This gain in third-quarter revenues was driven in part by increases in income- and sales-tax receipts, which have rebounded along with Americans' salaries and spending. Many cities and states have also passed income- and sales-tax increases to battle falling receipts during the recession. Personal income tax receipts rose 4.8% in the third quarter while sales taxes rose 4%, according to the Census. Corporate income tax collections, which

U.S. schools spent more than \$10,000 per student in 2008: How about MD.?

By Richard Webster, Hartford County Education Headlines Blogger

The next time your local politician starts talking to get up for school, consider this: how much we spent in their education. In 2008-09, public school districts spent an average of \$10,209 per student, a 6.1 percent increase over 2007-08. Eighteen states and the District of Columbia spent above this amount; 32 states spent less.

This according to Public Education Finance 2008, which provides broken down by revenues, expenditures, debt and assets of elementary and secondary public school systems with data for the nation, states and school districts.

States more detailed data on spending, such as instruction, school facilities, transportation and other categories.

By school spending almost on how far they're moving to bring back on education," said Linda Hershberger, executive director of the U.S. Census Bureau. "Public education is the largest budget category of all state and local expenditures. Their decisions are a direct reflection of how available resources are spent within the state."

MD received \$202.1 billion in funding in 2008, up 4.9 percent from 2007. Central revenue was \$140.9 billion, followed by local revenues, which were \$100.9 billion.

MD's spending was up 4.0 percent in 2008, making it the 2nd highest. Total revenue was \$140.9 billion (95.4 percent), of which \$100.9 billion went to instruction, followed by \$17.5 billion to support services, such as transportation and school maintenance.

\$100.9 billion by 7.9 percent in 2009 to \$107.4 billion.

The report includes:

equivalents that spent the most: New York (\$17,733), New Jersey (\$16,431), Alaska (\$14,033), the District of

Columbia (\$14,033) and Connecticut (\$13,945).

MD is 18th in this category, spending a per-student \$12,260 per student.

MD's lowest per-student were Utah (\$5,703), Iowa (\$5,901), Arizona (\$7,826), Oklahoma (\$7,855) and Tennessee (\$7,759).

MD made up the largest spending category for public elementary and secondary education at \$202.1 billion (95.4 percent) in

of public school funding from the federal government was highest in Louisiana (16.8 percent), Mississippi (16.0 percent) and

3 percent) and lowest in New Jersey (3.9 percent), Connecticut (4.2 percent) and Massachusetts (4.3 percent).

collected more than 5 percent of our public school funding from the federal government in 2008.





Thank You

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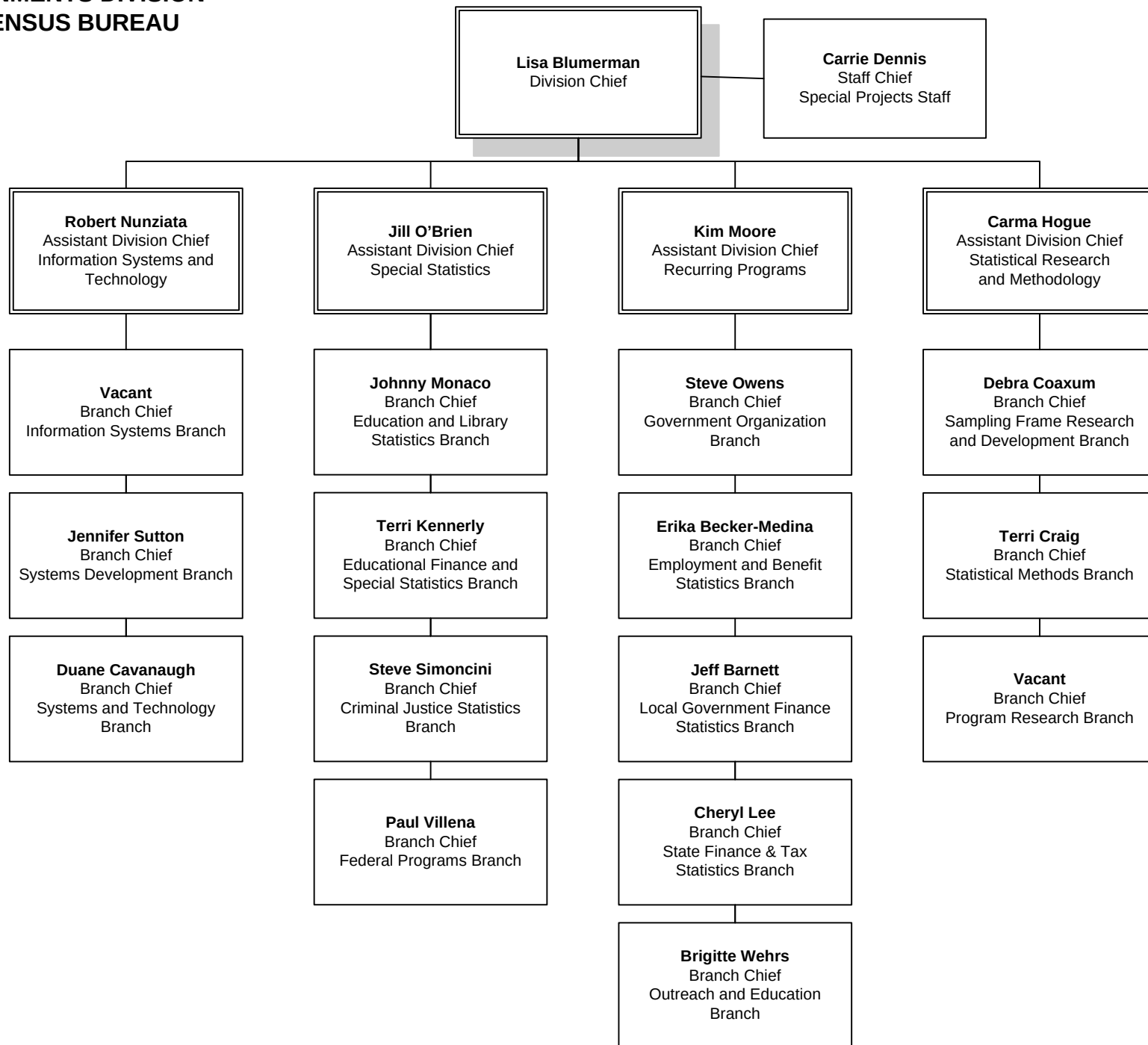
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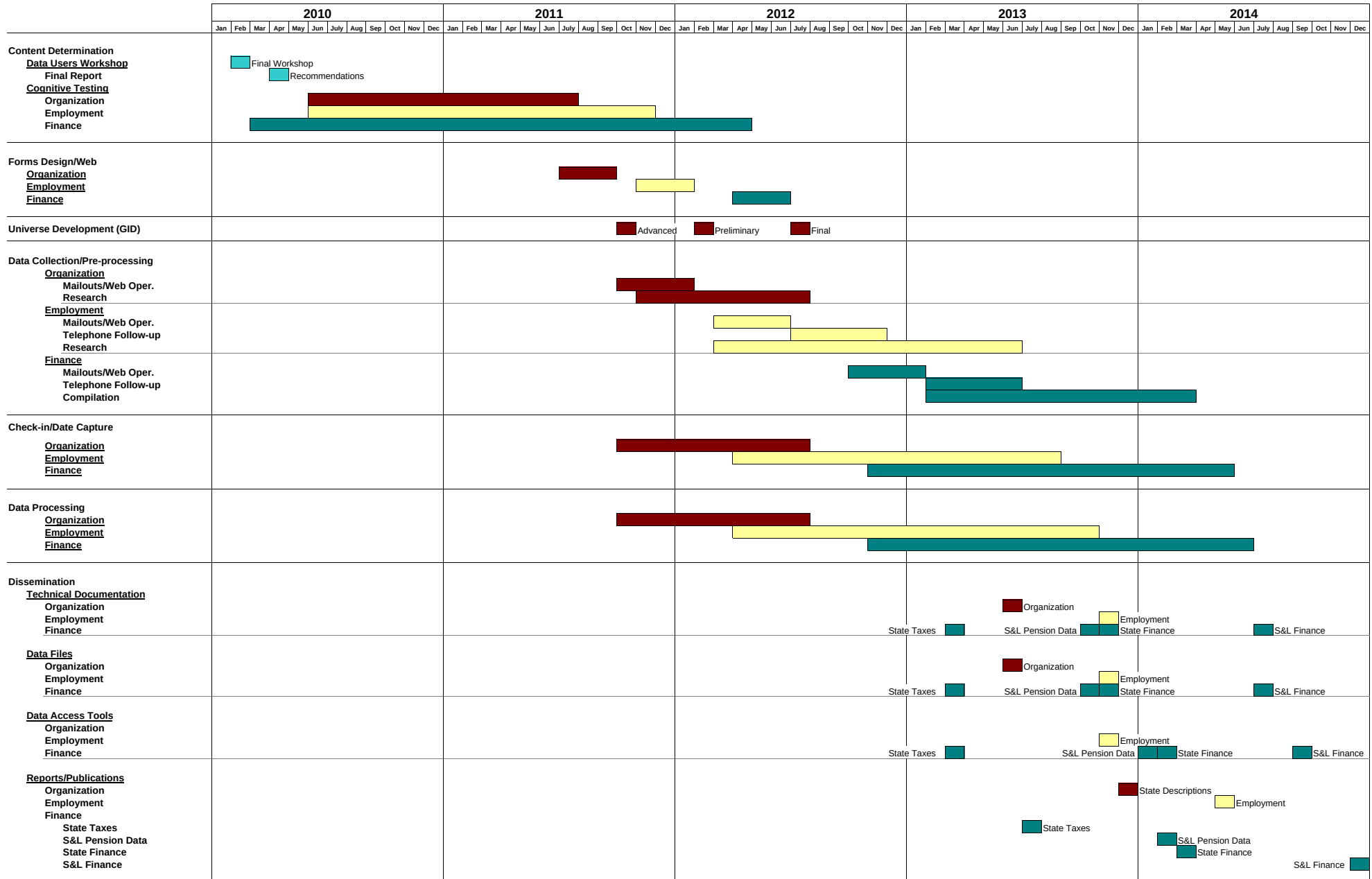
Census of Governments Illustrative Lifecycle

June 23, 2009

Note: The following presents a typical lifecycle for the Census of Governments (CoG). The dates presented are illustrations and are subject to change.

Performance measures for FY 2010 include the baselined project plan for the 2012 CoG.

Census of Governments Lifecycle Chart



KEY
Data Users Workshop
Organization
Employment
Finance
State Taxes
S&L Pension Data
State Finance
S&L Finance

The Governments Division (GOVS) provides for the collection, review, tabulation, and dissemination of financial statistics on nearly 90,000 state and local governments in the United States. The Census of Governments (CoG) is conducted every 5 years, in years ending in "2" and "7," while annual and quarterly surveys are conducted between census years. The census and survey collections capture fundamental statistics on Federal, state, and local governments. These data are collected under Title 13, United States Code, Sections 161 and 182 respectively.

The CoG is the only source of comprehensive and uniformly classified data on economic activities of state and local governments. The CoG programs are divided into three phases: organization, employment, and finance.

The Government Organization Phase establishes the universe of state and local government entities and identifies the disparate nature of intergovernmental relationships within each state-area. It is within this phase that the definition, structure, and number of governmental entities are determined.

The Employment Phase provides data on the number of full-time and part-time employees with corresponding full-time and part-time pay by governmental function.

The Finance Phase data describes how much money governments take in and spend, and quantify debt and asset characteristics. The Finance data consist of various deliverables on taxes, assets of public pension systems, and comprehensive statistics on state and local government finances. These data cover revenues by type, expenditures by character and function, indebtedness, and cash and securities holdings.

CoG Lifecycle

The following descriptions provide insight into the typical lifecycle for the CoG. The dates presented in the accompanying *Gantt Chart* are approximate and are subject to change once the 2012 planning is baselined.

Content Determination

The CoG has had no significant changes to its content since the 1950s. In planning for 2012, input and discussion from a broad array of data users and perspectives is necessary in order to ensure that any substantial changes do not disrupt or damage the nature of these data or the value they provide as the only source on state and local governmental activities.

GOVS will hold a series of focus group meetings with data users from other federal agencies (i.e., BEA and FRB), public interest groups, academia, and public policy experts. GOVS will also hold additional focus groups with data providers in state and local government to determine any barriers to reporting new and/or revised content. The results from these meetings will be summarized in a final report and presented at a Data User Workshop in early 2010. The final result is the content determination for the 2012 CoG.

Forms Design/Web

GOVS will need to develop survey instruments that have been cognitively tested and meet Census Bureau standards for survey questionnaires. These include the development of web applications to encourage state and local governments to report on-line.

Universe Development

The Organization Phase of the CoG provides a universe of governments through a combination of a mail-out census and a continuous process of legal research. This universe is frozen prior to the CoG for the purposes of both the Employment and Finance phases.

Data Collection/Pre-processing

Mail-out and web collection operations for each phase of the CoG consist of initial mail-outs with two subsequent follow-up notices. This is followed by several months of telephone follow-up for nonresponding governments. For the Finance Phase data collection includes the compilation of financial statements from those governments that do not report on the survey form, or from administrative records obtained from state and local government accounting systems.

Check-in/Data Capture

Responses in the form of returned survey forms, faxes, or financial statements are collected through the National Processing Center (NPC) where they are checked-in to indicate a response was received. Data are then keyed into the respective processing systems. Internet collections are loaded to the respective databases and processing systems on a weekly basis. This also includes monitoring of coverage, response rates, and item response rates.

Data Processing

Consists of data review, coverage evaluations, editing (micro and macro), imputation, estimation, and final data analysis prior to data release.

Dissemination

Product dissemination consists of a variety of products. From technical documentation and survey methodology, to data tables by state and type of government as well as national aggregates, to downloadable Public Use Files with finer levels of detail, to data access tools allowing users to query specific information, and to descriptive reports. The data user workshops will include a discussion of plans for the dissemination strategy for the 2012 CoG.

The statistics collected by the CoG are essential to calculations of key U.S. Government measures of national economic performance, namely, Gross Domestic Product and the Flow of Funds Accounts. The data products also provide federal agencies, state and local legislators, researchers, businesses, academia, policy makers, and individuals with data that accounts for, and resolves, problems associated with disparate governmental structures so that comparison among state and local government activities can be made.

**U.S. Census Bureau: Statistics on Governments
Recurring Programs - Censuses and Surveys**

Frequency	Survey/Program	Data Available For:				Universe	Data Items Included	Sponsoring Agency
		US	State*	County*	Place			
Every 5 Years	Census of Governments	X	X	X	X	All state and local governments	Number of Units, Employment, Finance, etc.	Census Bureau
	Government Units Survey	X				Counties, cities, towns/townships, and special districts governments	Functions performed, authorizing legislation, etc.	Census Bureau
Annual	Annual Survey of Public Employment and Payroll	X	X	X	X	All state and local governments	Employment, wages, etc.	Census Bureau
	Annual Survey of State Government Finances	X	X			All state governments	Revenue, expenditures, etc.	Census Bureau
	Annual Survey of School System Finances	X	X	X	X	All state governments and DC	Revenue, expenditures, etc.	Census Bureau/NCES
	Survey of Government Research and Development Expenditures	X	X	X	X	All state and local government retirement systems	Contributions, assets, etc.	Census Bureau
	Annual Survey of Local Government Finances ₂	X	X	X	X	All local governments	Revenue, expenditures, debt, assets	Census Bureau
	Annual Survey of State Government Tax Collections	X	X			All state governments	Tax revenue	Census Bureau
Quarterly	Quarterly Survey of Public Pensions ₃	X				100 largest public-employee retirement systems	Contributions, assets, etc.	Census Bureau
	Quarterly Summary of State and Local Government Tax Revenues	X	X			All state and local governments	Tax revenue	Census Bureau



₁Formerly the Annual Survey of Public-Employee Retirement Systems

₂Data included in the Annual Summary of State and Local Government Finances

₃Formerly the Finances of Selected State and Local Government Employee Retirement Systems

* State or county may refer to data on the state/county government or a state/county-area which includes state government, county government, local government and any special district governments.

Updated: 11/16/11

**U.S. Census Bureau: Statistics on Governments
Reimbursable Programs - Censuses and Surveys**

Frequency	Survey/Program	Data Available For:				Universe	Data Items Included	Sponsoring Agency
		US	State*	County*	Place			
Every 5 Years	Census of State and Federal Adult Correctional Facilities (Prison Census)	X	X			All state, Federal and private adult prison facilities in the United State	Staffing, facility size, capacity, programs offered, basic <u>prisoner information</u>	BJS Dept. of Justice
	Census of Jail Inmates	X	X	X	X	All jails in the United States	Staffing, facility size, capacity, programs offered, inmate <u>characteristics</u>	BJS Dept. of Justice
Biennial	Academic Libraries Survey	X	X			Degree-granting post-secondary institutions in all states, DC and territories	Expenditures, staffing, circulation, etc.	NCES Dept. of Education
	Census of Juveniles in Residential Placement	X	X			Public and private juvenile facilities	Demographic, offense, etc.	OJJDP Dept. of Justice
	Juvenile Residential Facility Survey	X	X			Public and private juvenile facilities	Facility characteristics	OJJDP Dept. of Justice
	Survey of Government Research and Development Expenditures	X	X			All states, DC, and PR	Type of R&D, funding, etc.	National Science Foundation
Annual	Annual Survey of Jails	X		X	X	Sample of local and regional jails	Jails and inmates	BJS Dept. of Justice
	Criminal Justice Expenditure and Employment Survey	X				All state and local governments	Finance and employment	BJS Dept. of Justice
	Annual Survey of School System Finances	X	X	X	X	50 state and DC	Revenue, expenditures, etc.	Census Bureau/NCES
	Federal Audit Clearinghouse					State and local governments and non-profits	Finance	Office of Management and Budget
	Medical Expenditure Panel Survey - Public	X	X	X	X	All state and local governments	Health plans, premiums, <u>benefits, and enrollment</u>	AHRQ
	National Public Education Financial Survey	X	X			All states, DC, and insular areas	Revenue, expenditures	NCES Dept. of Education
	Common Core of Data - Non-fiscal	X	X			Public elementary & secondary schools and school districts in all states, DC and territories, DOD and BIE	Directory, membership, teachers, staff, dropouts, graduates	NCES Dept. of Education
	Public Libraries Survey	X	X			Public Libraries in all states, DC and 4 outlying areas	Circulation, visits, staffing, etc.	Institute of Museum and Library Services
	Surveys on Sexual Violence	X	X	X		Correctional Facilities	Allegations, demographics	BJS Dept. of Justice
	National Prisoner Statistics 8	X	X			All states and Federal Bureau of Prisons	Characteristics of persons under sentence of death and of <u>execution</u>	BJS Dept. of Justice
	Teacher Compensation Survey	X	X			All states and DC	Salaries, expenditures, degree <u>earned, etc.</u>	NCES Dept. of Education
Biannual	National Prisoner Statistics 1B	X	X			All states and the Federal Bureau of Prisons	Characteristics of population	BJS Dept. of Justice

* State or county may refer to data on the state/county government or a state/county-area which includes state government, county government, local government and any special district governments.

Updated: 11/16/11

State Government Finances Summary: 2009

Governments Division Briefs

Issued January 2011

G09-SGF

INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of our nation's nearly 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments (CoG) in years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercensal period from data collected in sample surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

For Census Bureau statistical purposes, a government is defined as an organized entity subject to public accountability, whose officials are popularly elected or are appointed by public officials, and which has sufficient discretion in the management of its affairs to distinguish it as separate from the administrative structure of any other government unit.

This report presents data on state government finances based on information collected from the 2009 Annual Survey of State Government Finances. This survey covers the following government finance activities: revenues by source, expenditures by characteristic and function, indebtedness by term, and cash and security holdings by purpose.

Data in this report refer to state government fiscal years that ended between July 1, 2008 and June 30, 2009. In fact, 46 of the 50 state governments have a

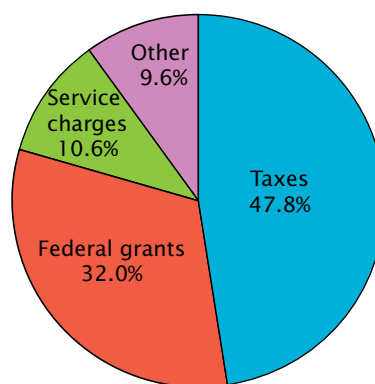
DID YOU KNOW?

State government general revenue was composed of 47.8 percent from taxes, 32.0 percent from federal grants, 10.6 percent from service charges, and 9.6 percent from other revenue in 2009.

Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

fiscal year that runs from July 1 to June 30. However, four state governments are exceptions to the June 30 fiscal year end date: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Not all dependent agencies of a government necessarily share a fiscal period that coincides with the central state government. Totals for an individual government, in those instances, are the

Figure 1.
**Source of State Government
Revenue: 2009**



Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

By
Christopher Pece
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U S C E N S U S B U R E A U

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Economics and Statistics Administration
U.S. CENSUS BUREAU

summation of finances for all agencies with a fiscal period ending between July 1, 2008 and June 30, 2009 (FY 2009).¹

Government financial data are presented within four broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. The general government sector includes all government revenue and expenditure activities that are consistent with government functions, such as public protection, education, health, and welfare. These activities are distinct from business-like activities presented in the remaining three sectors. The utility sector includes water supply, electric power, gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm, while the government maintains day-to-day financial oversight. The liquor store sector includes dispensaries operated by 17 state governments.² The insurance trust sector includes publicly-funded contributory retirement systems for public employees and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, federal social security (Old Age, Survivors, and Disability Insurance [OASDI]), state medical and disability funds, and public pensions systems for state government employees.³

STATE GOVERNMENT FINANCE SUMMARY

Finances of state governments are closely tied to prevailing economic conditions. The economic recession that began in fourth quarter 2007 and lasted through the second quarter of 2009 created great fiscal stress for all levels of government and produced a strong climate for re-examining the roles played by every level—federal, state, and local. State governments play several roles in this intergovernmental fiscal system, including creator and financier of some local government services; conduit for, and redistributor of federal funds; and providing direct public services such as health and hospitals, public safety, and highways.

General revenue and general expenditure comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), excluding government-operated enterprises, utilities, and public trust funds. Transactions excluded as general revenue or general expenditure,

include debt issuance and debt retirement; loans and investments; agency- and private-trust transactions; and internal transfers between funds of a government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

- State government general revenue totaled \$1,495 billion in fiscal year 2009, a decrease of 1.2 percent from fiscal year 2008. Recent year-to-year percent changes in general revenue have shown slower increases in growth since 2006. General revenue increased 7.7 percent from 2005 to 2006; 4.8 percent from 2006 to 2007; and 3.9 percent from 2007 to 2008. The major revenue sources and share of general revenue in 2009 were taxes (47.8 percent), federal grants (32.0 percent), and current charges (10.6 percent).
- State government general expenditure in 2009 totaled \$1,554 billion. The 3.3 percent increase in general expenditure from 2008 to 2009 was in contrast with the 1.2 percent decline in general revenues, noted above. By contrast, from 2007 to 2008, general revenue rose 3.9 percent and general expenditure rose 5.6 percent. During 2009, 31.3 percent of state government general expenditure was in the form of grants and aid to local governments (including independent school district governments), thereby underlining the states' role as a financial resource for their subordinate governments. Capital outlay accounted for 7.5 percent of general expenditure. Expenditure for education and public welfare, together, comprised 64.6 percent of all state government general expenditure, accounting for 36.5 percent and 28.2 percent, respectively. Expenditure on health and hospitals was the next most financially significant activity, with 7.7 percent of general expenditure.
- State government long-term debt was \$1,038 billion at the end of 2009, an increase of 4.8 percent from 2008. This aspect of state finances, however, does not have nearly the prominence of the local (or federal) government debt burdens. The state government total, for example, was less than 68.5 percent of the local government total (\$1,516 billion in government debt for 2008).
- Cash and investment holdings totaled \$3,090 billion in 2009. However, the states dedicated most of this money to specific purposes, such as redemption of long-term debt (15.8 percent of total cash and security holdings). Only 1.7 percent was held for capital improvements. The single largest portion of these assets, \$1,928 billion, or 62.4 percent, was

¹ Throughout this report, all references to years (i.e., 2008 or 2009) refer to fiscal years.

² The state governments with liquor store operations are Alabama, Idaho, Iowa, Michigan, Mississippi, Montana, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming.

³ For more information, please refer to the Government Finance and Employment Classification Manual at <http://www.census.gov/govs/www/06classificationmanual/06_gfe_classmanual_toc.html>.

held in state government-employee retirement trust systems, making this accumulation of funds a major source of investment capital.

STATE GOVERNMENT REVENUE

Taxes

Taxes consist of compulsory contributions exacted by governments for public purposes, including general revenue and/or regulation. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classified as insurance trust revenue) and special assessments, which are classified as nontax general revenue.

Taxes are the single largest source of general revenues for state governments (Figure 1). In 2009, taxes comprised 47.8 percent of general revenues. Taxes in 2009 for the 50 state governments amounted to \$715 billion; a decline of 8.5 percent from 2008.

- Sales and gross receipt taxes were the predominant tax sources for state governments, totaling \$342 billion and 47.9 percent of total taxes in 2009. This was the first decline in the last 5 fiscal years. Taxes totaled \$359 billion in 2008, \$353 billion in 2007, \$338 billion in 2006, and \$314 billion in 2005.
- Selective sales taxes were down 2.5 percent from 2008, with the steepest declines in other selective sales taxes, down 6.7 percent from 2008. Motor vehicle fuel sales taxes were down 3.0 percent, while tobacco product sales taxes posted a 3.8 percent increase.
- Income taxes, both personal and corporate, totaled \$286 billion in 2009, a decrease of 13.0 percent from 2008. This was the first decline in the last 5 years which totaled \$329 billion in 2008, \$319 billion in 2007, \$293 billion in 2006, and \$262 billion in 2005.
- License taxes for 2009 increased only 0.4 percent, compared to 2008, at \$50 billion. License taxes constituted only 7.0 percent of total tax revenues in 2009.
- Although tax revenues provide information on the ability of state governments to raise revenues, some types of taxes are more reflective of economic conditions than others. For example, the corporation net income tax and documentary and stock transfer tax showed declines of 20.3 percent in 2008 and 36.4 percent in 2009. These two taxes comprise only 6.3 percent of total state government tax revenues.

DID YOU KNOW?

State government total taxes collected fell 8.5 percent, while federal grants increased by 13.0 percent in 2009.

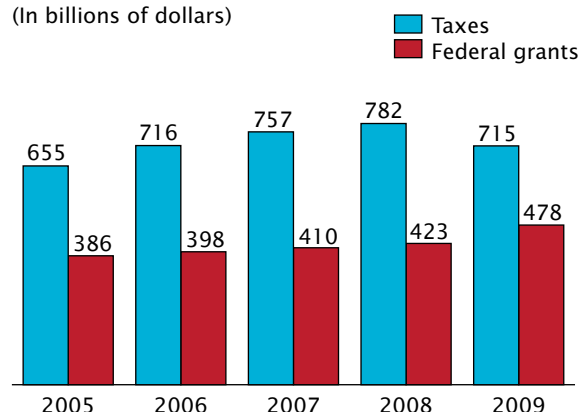
Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

- Severance taxes declined 26.5 percent to \$13 billion; death and gift taxes fell 8.2 percent to \$5 billion; while property tax increased 2.1 percent to \$13 billion.

Federal Intergovernmental Revenues

The primary source of direct revenue from the federal government to the states was in the public welfare category, which increased 16.3 percent compared to 2008 (Appendix Table A-1). The 2009 total was \$283 billion compared to \$244 billion in 2008, \$233 billion in 2007, \$224 billion in 2006, and \$223 billion in 2005. These include the two most prominent public assistance programs, Temporary Assistance to Needy Families (TANF) and Medicaid. Without the federal monies for public welfare programs, federal grants rose only 8.5 percent from 2008 (Figure 2).

Figure 2.
State Government Taxes Collected and Federal Grants Received: 2005 to 2009
(In billions of dollars)

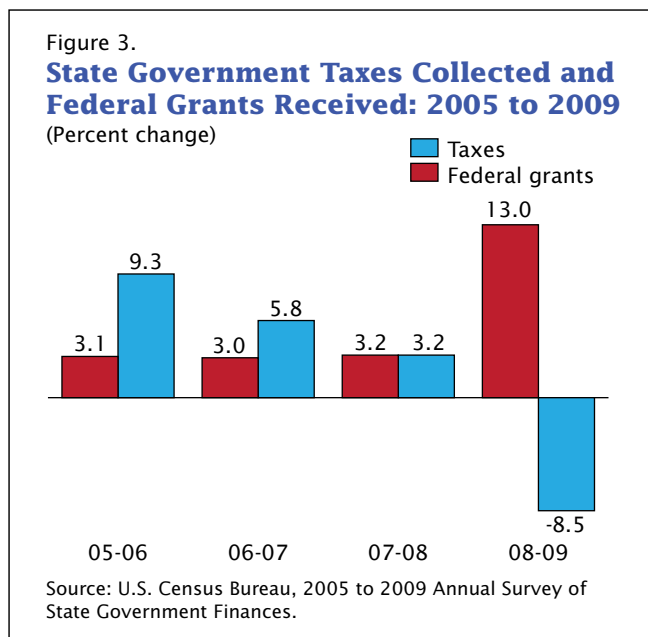


Source: U.S. Census Bureau, 2005 to 2009 Annual Survey of State Government Finances.

- Federal grants to state governments for highways totaled \$37 billion in 2009, an increase of 2.4 percent from 2008. These grants amounted to 7.6 percent of total federal grants to state governments in 2009.

- Federal grants to state governments for education increased 11.0 percent from the previous year to a total of \$82 billion, compared to \$74 billion in 2008, \$73 billion in 2007, \$72 billion in 2006, and \$69 billion in 2005. Federal education grants amounted to 17.2 percent of total federal grants to state governments in 2009.
- Federal grants to state governments for health and hospital related functional activities totaled \$23 billion in 2009, an increase of 3.7 percent from 2008, compared to \$23 billion in 2008, \$22 billion in 2007, \$21 billion in 2006, and \$20 billion in 2005. These grants amounted to 4.9 percent of total federal grants to state governments in 2009.

In February 2009, the U.S. Congress passed the American Recovery and Reinvestment Act (ARRA). Although federal funds from the ARRA program only began to be distributed to the states in the second calendar quarter of 2009, it was enough to make some contribution to the increases in federal funds distributed to the states in 2009. For example, federal grants accounted for 32.0 percent of all state government general revenue in 2009, compared to 28.0 percent of state government general revenues in 2008. Total federal grants to states were up 13.0 percent from 2008 (Figure 3).



Other Revenues

Current charges present an opportunity to assess changes in the structure of state revenues. For state governments, there are two key areas; current charges for education (primarily tuition from public

post-secondary education institutions) and state hospitals. More than 80 percent of current charges received by states are derived from these two sources.

- Service charges for education totaled \$90 billion in 2009, compared to \$86 billion in 2008. This constituted 56.7 percent of all current charges for state governments in 2009.
- Service charges for hospital related services totaled \$39 billion in 2009, an increase of 8.2 percent from the 2008 level of \$36 billion. These revenues constituted 24.7 percent of total service charges in 2009, compared to 24.0 percent in 2008.

In addition, state governments saw declines in interest revenue in 2009, compared to previous fiscal years. For example, in 2009, interest revenue totaled \$38 billion dollars, a decline of 19.0 percent from 2008, when it was \$47 billion.

STATE GOVERNMENT EXPENDITURE

Government expenditures are measured by two criteria: characteristic and function. The characteristic classification of general expenditures is measured according to the time element involved (such as current operation, capital outlay, interest on debt, grants and subsidies, or payments to other governments). The functional classification is the arrangement of expenditure data according to purpose or type of service rendered (such as health, hospitals, education, airports, parks, police protection, and the like).

State government general expenditure totaled \$1,554 billion in 2009, an increase of 3.3 percent from 2008.

- Expenditure associated with current operations, including salaries and wages, increased 3.5 percent from the prior year to \$895 billion, compared to 2008 when the increase was 7.7 percent; and an 11.5 percent increase from 2007 to 2009.
- Expenditures for assistance and subsidies for 2009 totaled \$36 billion, an increase of 9.6 percent over 2008.
- Total intergovernmental expenditures (payments and grants to local governments) showed an increase of 2.8 percent from 2008, totaling \$487 billion in 2009, compared to \$473 billion in 2008.
- Expenditures for capital outlay increased 3.1 percent from 2008 to \$117 billion, compared to the trend over the last few years of an increase of 2.8 percent in 2008, an increase of 6.6 percent in 2007, and an increase of 8.5 percent in 2006.

Expenditure for education is the single largest functional activity of state governments, totaling \$567 billion in 2009 (Appendix Table A-2).

- The largest character of education spending is found in transfers to local governments and independent school district governments which totaled \$324 billion in 2009, compared to \$315 billion in 2008, an increase of 3.1 percent.
- Assistance and subsidies to individuals for education related activities totaled \$23 billion in 2009, a 6.5 percent increase since 2008.

Other than the education function, several other areas continue to dominate general expenditure for state governments—namely, public welfare, health, hospitals, highway, and interest on debt. Combined, these activities account for an additional 45.6 percent—expenditures for public welfare (28.2 percent), health and hospitals (7.7 percent), highways (6.9 percent), and interest on general debt (2.9 percent).

DID YOU KNOW?

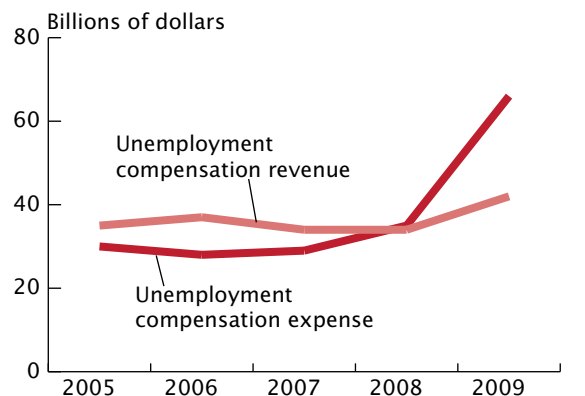
State governments spent \$567 billion on education and \$437 billion on welfare (36.5 percent and 28.2 percent of general expenditures, respectively).

Source: U.S. Census Bureau, 2009 Annual Survey of State Government Finances.

- Total public welfare expenditure rose 6.1 percent in 2009 to \$437 billion, from \$412 billion in 2008. Of this, \$365 billion was for current operations (including payments to vendors) and \$13 billion was for assistance and subsidies to individuals.
- Total health and hospital spending rose 7.7 percent in 2009 to \$119 billion, up from \$115 billion in 2008 and \$92 billion in 2005.
- Total expenditure on highways remained unchanged from the previous year at \$107 billion.
- Total interest payments on long-term debt increased 1.5 percent from the previous year at \$47 billion, compared to \$44 billion in 2007, \$40 billion in 2006, and \$36 billion in 2005.
- Unemployment compensation expenditures increased from \$35 billion to \$66 billion, an increase of 86.0 percent between 2008 and 2009. Expenditure now exceeds revenue by 57.2 percent (Figure 4).

Figure 4.

State Unemployment Compensation Systems Revenue and Expense: 2005 to 2009



Source: U.S. Census Bureau, 2005 to 2009 Annual Survey of State Government Finances.

Although expenditures for capital outlay on highways were virtually unchanged in 2009 from 2008 at \$62 billion, highways fully accounted for 53.0 percent of total state government spending on all capital outlay.

STATE GOVERNMENT CASH AND INVESTMENTS

State government cash and investments amounted to \$3,090 billion in 2009, including \$1,928 billion in employee retirement trust funds; \$488 billion in funds held as offsets to long-term debt; and \$674 billion in miscellaneous insurance trust funds, bond funds, and other cash and securities.

Of the total cash and investments, 16.5 percent of these funds remained available for financing general government activities; 62.4 percent were dedicated for public-employee retirement systems; 15.8 percent were for the redemption of long-term debt; 3.7 percent were for insurance trust purposes, such as unemployment or workers' compensation; and 1.7 percent were unspent proceeds of bond issues. Total cash and investment decreased by 19.2 percent between 2008 and 2009.

STATE GOVERNMENT DEBT

State government long-term debt at the end of fiscal year 2009 totaled \$1,038 billion, up 4.8 percent over 2008. When it comes to the state and local government sectors together, total long-term debt was \$2.5 trillion in fiscal year 2008: 39.5 percent belonging to state governments and 60.5 percent to local governments.

Local government data for 2009 will be available summer 2011.

- The Census Bureau identifies two main types of long-term debt for state and local governments: general government debt and public debt for private purposes. During 2009, state government's public debt for private purposes was \$393 billion, an increase of 3.8 percent from 2008. Debt for general purpose was \$645 billion in the same year, an increase of 5.5 percent.
- Debt issues in 2009 totaled \$152 billion, with \$58 billion in issues of public debt for private purposes and \$94 billion in issues for general purpose debt. Although the total debt issues in 2009 were virtually unchanged from 2008, there was a change in the distribution of the issues. In 2008, \$66 billion in new issues was for public debt for private purposes and \$86 billion was for general purpose debt.
- Fiscal year 2009 also posted an increase in the amount of debt retired, which was 16.7 percent. Total debt retirements in 2009 were \$109 billion, with \$46 billion in retirements of public debt for private purposes, and \$62 billion in retirements of general purpose debt. This compared to 2008 total debt retirements of \$93 billion, with \$41 billion in the retirement of public debt for private purposes and \$53 billion in the retirement of general purpose debt.

SOURCE AND ACCURACY OF THE DATA

The Annual Survey of State Government Finances is a census of all 50 state governments. For the purpose of Census Bureau statistics, the term "state government" refers not only to the executive, legislative, and judicial branches of a given state, but also includes agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government, but where the state government maintains administrative or fiscal control over their activities, as defined by the Census Bureau.

As such, these data are not subject to sampling error or any sampling variability. However, users should exercise caution in attempting to draw conclusions from direct comparisons of financial amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments, with or without state fiscal aid. The share of government sector financial totals contributed by

a state government, therefore, differs materially from one state to another. The U.S. Census Bureau collects these data by law under Title 13, United States Code, Sections 161 and 182.

NONSAMPLING ERROR

Although every effort is made in all phases of collection, processing, and tabulation to minimize errors, the survey is subject to nonsampling error, such as the inability to obtain data for every variable for all units, inaccuracies in classification, mistakes in keying and coding, and coverage errors.

While the data records are ultimately from state government sources, the classification of finances among the different categories is entirely the responsibility of the Census Bureau. Therefore, classification might not reflect the actual classification or presentation as provided by the various state government respondents or what is presented in a state's own financial statements.

Although the original sources for finance statistics are accounting records of governments, the data derived from them are purely statistical in nature. For instance, the difference between a government's total revenue and total expenditure cannot be construed to be a "surplus" or "deficit."⁴

The Census Bureau program develops these data to measure the economic activity of state and local governments in general. The definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.

OVERALL UNIT RESPONSE RATE

The unit response rate of the 2009 Annual Survey of State Government Finances was 98.0 percent. The state of Tennessee was unable to report this year and as such, data for the major component of that state were imputed using recently reported historical data from the prior year's annual survey, the trend of the historical data, or the current year's budget information.⁵ Although the state government as a unit did not respond, data from many component units in Tennessee were supplied to the Census Bureau.

⁴ For more information, see <<http://www.census.gov/govs/www/06classificationmanual/chapter03.html#p2c312>>.

⁵ For more information, see <<http://www.census.gov/govs/www/surveymethodology09.html>>.

TOTAL QUANTITY RESPONSE RATE

The total quantity response rate (TQRR) was calculated for certain key variables for the nation as a whole. This response rate is computed separately for each key variable by summing the data provided by the respondents for the key variable and dividing this sum by the sum of the respondent data and the imputed data for the key variable; the result is multiplied by 100 (Table 1).

Table 1.

Annual Survey of State Government Finances: 2009 U.S. Summary Total Quantity Response Rates

(Dollars in billions. TQRR in percent)

Item	Total	Reported	TQRR
Debt at end of fiscal year.	1,045	1,043	99.8
Cash and security holdings ¹ . . .	1,048	1,045	99.7
General revenue	1,495	1,462	97.8
General expense	1,554	1,316	84.7

¹ Excludes insurance trust assets.

CONTACT INFORMATION

For additional information on State Government Finance data, please visit us at <<http://www.census.gov/govs/state/>>. Please contact the Outreach and Education Branch at 1-800-242-2184 (toll free) or e-mail <govs.cms.inquiry@census.gov> with any inquiries about the data.

Appendix Table A-1.

**Total Federal Revenue and Federal Welfare Grants of State Governments:
2009 and 2008**

(Dollars in thousands)

State	2009			2008			2008 to 2009	
	Federal revenue	Federal welfare grants	Percent federal revenue to federal welfare grants	Federal revenue	Federal welfare grants	Percent federal revenue to federal welfare grants	Percent change in federal revenue	Percent change in federal welfare grants
United States . . .	478,241,224	283,319,087	59.2	423,178,152	243,512,900	57.5	13.0	16.3
Alabama	8,072,420	4,888,904	60.6	7,146,041	3,893,543	54.5	13.0	25.6
Alaska	2,386,407	819,317	34.3	2,185,635	740,854	33.9	9.2	10.6
Arizona	10,141,747	7,144,006	70.4	8,667,343	5,878,502	67.8	17.0	21.5
Arkansas	4,920,921	2,850,696	57.9	4,511,363	2,632,511	58.4	9.1	8.3
California	57,647,315	32,525,430	56.4	49,366,359	28,383,679	57.5	16.8	14.6
Colorado	5,490,899	2,361,092	43.0	4,869,013	2,064,846	42.4	12.8	14.3
Connecticut	5,504,832	3,780,167	68.7	4,332,927	2,754,662	63.6	27.0	37.2
Delaware	1,518,574	880,857	58.0	1,283,662	702,144	54.7	18.3	25.5
Florida	20,645,860	11,952,592	57.9	19,387,198	10,492,035	54.1	6.5	13.9
Georgia	12,571,429	6,354,783	50.5	12,871,216	5,987,550	46.5	-2.3	6.1
Hawaii	2,219,831	1,125,845	50.7	2,088,753	970,726	46.5	6.3	16.0
Idaho	2,137,366	1,121,966	52.5	1,985,776	957,937	48.2	7.6	17.1
Illinois	16,988,372	9,678,661	57.0	14,277,716	8,526,228	59.7	19.0	13.5
Indiana	9,248,437	5,090,940	55.0	8,162,834	4,976,673	61.0	13.3	2.3
Iowa	5,450,231	3,017,959	55.4	4,395,789	2,581,778	58.7	24.0	16.9
Kansas	3,779,181	1,976,515	52.3	3,460,261	1,734,154	50.1	9.2	14.0
Kentucky	7,463,529	4,744,879	63.6	6,609,307	3,900,253	59.0	12.9	21.7
Louisiana	12,448,789	5,612,775	45.1	14,111,261	4,957,784	35.1	-11.8	13.2
Maine	3,084,903	2,131,074	69.1	2,415,700	1,628,993	67.4	27.7	30.8
Maryland	8,437,353	4,580,878	54.3	7,166,989	3,488,662	48.7	17.7	31.3
Massachusetts	11,725,229	7,642,710	65.2	9,594,053	6,137,827	64.0	22.2	24.5
Michigan	16,263,761	9,147,380	56.2	13,142,736	7,237,114	55.1	23.7	26.4
Minnesota	7,903,210	5,293,354	67.0	7,114,416	4,325,163	60.8	11.1	22.4
Mississippi	7,993,969	4,591,812	57.4	7,623,193	3,775,889	49.5	4.9	21.6
Missouri	9,252,249	5,470,847	59.1	8,302,647	4,609,445	55.5	11.4	18.7
Montana	2,089,158	866,021	41.5	1,908,960	810,343	42.4	9.4	6.9
Nebraska	2,717,648	1,970,102	72.5	2,496,652	1,743,127	69.8	8.9	13.0
Nevada	2,357,013	1,171,620	49.7	1,718,931	862,858	50.2	37.1	35.8
New Hampshire	1,715,443	876,659	51.1	1,602,822	734,351	45.8	7.0	19.4
New Jersey	11,797,142	7,179,434	60.9	10,624,679	5,926,335	55.8	11.0	21.1
New Mexico	4,940,092	3,362,840	68.1	4,202,334	2,673,126	63.6	17.6	25.8
New York	42,146,116	30,249,149	71.8	39,341,842	28,573,153	72.6	7.1	5.9
North Carolina	15,581,818	9,954,952	63.9	12,965,582	8,872,528	68.4	20.2	12.2
North Dakota	1,303,719	546,581	41.9	1,195,028	487,261	40.8	9.1	12.2
Ohio	18,674,608	13,111,612	70.2	16,550,923	11,241,184	67.9	12.8	16.6
Oklahoma	6,413,876	3,167,101	49.4	5,581,072	2,709,208	48.5	14.9	16.9
Oregon	5,849,212	3,162,329	54.1	4,820,434	2,116,762	43.9	21.3	49.4
Pennsylvania	18,102,178	11,986,050	66.2	15,968,390	10,031,067	62.8	13.4	19.5
Rhode Island	2,308,253	1,231,862	53.4	1,933,110	1,113,416	57.6	19.4	10.6
South Carolina	7,718,470	5,162,824	66.9	6,603,842	4,189,462	63.4	16.9	23.2

Appendix Table A-1.

**Total Federal Revenue and Federal Welfare Grants of State Governments:
2009 and 2008—Con.**

(Dollars in thousands)

State	2009			2008			2008 to 2009	
	Federal revenue	Federal welfare grants	Percent federal revenue to federal welfare grants	Federal revenue	Federal welfare grants	Percent federal revenue to federal welfare grants	Percent change in federal revenue	Percent change in federal welfare grants
South Dakota	1,516,956	638,195	42.1	1,239,864	516,783	41.7	22.3	23.5
Tennessee	8,420,749	5,325,513	63.2	8,187,338	5,370,270	65.6	2.9	-0.8
Texas	34,432,850	19,420,006	56.4	29,497,973	16,201,433	54.9	16.7	19.9
Utah	3,849,281	1,947,086	50.6	3,360,193	1,660,915	49.4	14.6	17.2
Vermont	1,572,776	941,464	59.9	1,418,148	811,773	57.2	10.9	16.0
Virginia	7,497,291	4,174,574	55.7	6,860,300	3,480,786	50.7	9.3	19.9
Washington	9,512,449	4,600,842	48.4	7,997,933	3,717,053	46.5	18.9	23.8
West Virginia	3,707,941	2,235,653	60.3	3,194,227	1,930,313	60.4	16.1	15.8
Wisconsin	8,619,099	4,873,706	56.5	6,837,933	4,044,248	59.1	26.0	20.5
Wyoming	2,100,272	377,473	18.0	1,997,454	356,193	17.8	5.1	6.0

Source: U.S. Census Bureau, Governments Division, 2009 Survey of State Government Finances. Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of state governmental units and are not subject to sampling error, the census results may contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <<http://www.census.gov/govs/www/surveymethodology09.html>>.

Appendix Table A-2.

**General Expenditures and Education Expenditures of State Governments:
2009 and 2008**

(Dollars in thousands)

State	2009			2008			2008 to 2009	
	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	Percent change in general expenditure	Percent change in education expenditures
United States . . .	1,554,050,002	567,107,398	36.5	1,504,222,922	546,825,678	36.4	3.3	3.7
Alabama	23,335,185	10,562,134	45.3	22,170,605	10,658,472	48.1	5.3	-0.9
Alaska	9,896,330	2,200,202	22.2	9,148,545	2,165,387	23.7	8.2	1.6
Arizona	27,819,006	8,859,323	31.8	27,568,891	9,408,525	34.1	0.9	-5.8
Arkansas	14,553,098	6,524,569	44.8	14,354,874	6,311,833	44.0	1.4	3.4
California	211,083,320	73,248,498	34.7	208,782,657	73,276,865	35.1	1.1	0.0
Colorado	20,817,538	8,634,021	41.5	19,341,732	7,985,963	41.3	7.6	8.1
Connecticut	21,376,500	6,118,111	28.6	20,057,158	5,850,358	29.2	6.6	4.6
Delaware	6,634,392	2,302,154	34.7	6,561,474	2,263,320	34.5	1.1	1.7
Florida	66,056,700	22,131,046	33.5	69,155,854	23,192,406	33.5	-4.5	-4.6
Georgia	35,954,127	16,570,989	46.1	36,164,925	16,179,676	44.7	-0.6	2.4
Hawaii	10,051,242	3,556,817	35.4	9,567,007	3,393,565	35.5	5.1	4.8
Idaho	7,118,726	2,864,001	40.2	6,806,589	2,774,669	40.8	4.6	3.2
Illinois	57,159,617	16,732,763	29.3	54,310,201	16,342,627	30.1	5.2	2.4
Indiana	28,855,900	12,646,914	43.8	28,417,734	10,616,678	37.4	1.5	19.1
Iowa	16,172,418	6,147,569	38.0	14,830,301	5,790,799	39.0	9.0	6.2
Kansas	14,155,854	6,013,798	42.5	13,645,502	5,750,358	42.1	3.7	4.6
Kentucky	23,019,129	8,866,268	38.5	22,363,033	8,718,692	39.0	2.9	1.7
Louisiana	27,649,319	9,239,286	33.4	29,983,212	9,083,468	30.3	-7.8	1.7
Maine	7,891,060	2,067,434	26.2	7,449,178	2,018,539	27.1	5.9	2.4
Maryland	31,665,036	11,190,257	35.3	30,327,598	10,991,254	36.2	4.4	1.8
Massachusetts	40,908,513	11,275,401	27.6	40,398,126	10,714,000	26.5	1.3	5.2
Michigan	50,584,008	21,926,048	43.3	49,825,040	21,962,651	44.1	1.5	-0.2
Minnesota	31,550,435	12,889,957	40.9	30,255,260	12,424,773	41.1	4.3	3.7
Mississippi	17,162,353	5,442,830	31.7	16,776,820	5,471,275	32.6	2.3	-0.5
Missouri	24,819,363	8,742,798	35.2	23,621,358	8,604,958	36.4	5.1	1.6
Montana	5,419,044	1,786,990	33.0	5,423,506	1,839,799	33.9	-0.1	-2.9
Nebraska	8,548,494	3,130,952	36.6	8,024,395	2,909,668	36.3	6.5	7.6
Nevada	9,869,734	4,100,694	41.5	9,319,965	4,069,362	43.7	5.9	0.8
New Hampshire	5,846,814	1,998,981	34.2	5,672,446	2,019,883	35.6	3.1	-1.0
New Jersey	48,208,101	16,423,092	34.1	46,810,441	15,432,044	33.0	3.0	6.4
New Mexico	15,512,488	5,223,404	33.7	14,412,908	5,024,928	34.9	7.6	3.9
New York	133,940,570	42,273,865	31.6	128,221,439	39,764,174	31.0	4.5	6.3
North Carolina	42,305,934	18,029,629	42.6	42,107,047	17,438,492	41.4	0.5	3.4
North Dakota	4,069,320	1,371,414	33.7	3,789,886	1,325,310	35.0	7.4	3.5
Ohio	56,354,660	21,396,588	38.0	54,580,967	20,120,162	36.9	3.2	6.3
Oklahoma	18,158,484	7,390,486	40.7	17,208,905	7,046,621	40.9	5.5	4.9
Oregon	19,385,969	7,133,379	36.8	18,076,039	6,768,386	37.4	7.2	5.4
Pennsylvania	64,612,112	21,050,374	32.6	60,486,297	19,199,292	31.7	6.8	9.6
Rhode Island	5,960,934	1,670,031	28.0	6,228,442	1,702,825	27.3	-4.3	-1.9
South Carolina	22,931,853	7,834,782	34.2	22,988,332	8,151,202	35.5	-0.2	-3.9

See footnotes at end of table.

Appendix Table A-2.

**General Expenditures and Education Expenditures of State Governments:
2009 and 2008—Con.**

(Dollars in thousands)

State	2009			2008			2008 to 2009	
	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	Percent change in general expenditure	Percent change in education expenditures
South Dakota	3,732,321	1,211,838	32.5	3,400,145	1,103,636	32.5	9.8	9.8
Tennessee	25,869,928	8,957,181	34.6	24,565,001	8,479,938	34.5	5.3	5.6
Texas	98,106,405	44,354,519	45.2	90,576,681	40,672,485	44.9	8.3	9.1
Utah	13,961,465	6,370,956	45.6	12,966,773	6,036,050	46.6	7.7	5.5
Vermont	5,035,486	2,269,224	45.1	4,707,087	2,062,824	43.8	7.0	10.0
Virginia	37,871,467	14,755,276	39.0	36,415,455	14,053,415	38.6	4.0	5.0
Washington	36,537,140	15,295,072	41.9	34,091,777	14,109,473	41.4	7.2	8.4
West Virginia	10,398,477	3,892,978	37.4	9,681,035	3,676,900	38.0	7.4	5.9
Wisconsin	30,176,862	10,717,030	35.5	28,019,994	10,329,906	36.9	7.7	3.7
Wyoming	4,946,771	1,715,475	34.7	4,564,285	1,537,792	33.7	8.4	11.6

¹ Excludes utilities, liquor stores, and social insurance trust expenditure.² Includes transfers to local governments.

Source: U.S. Census Bureau, Governments Division, 2009 Survey of State Government Finances. Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of state governmental units and are not subject to sampling error, the census results may contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <<http://www.census.gov/govs/survey methodology09.html>>.

State and Local Government Finances Summary: 2009

Issued October 2011

Governments Division Briefs

G09-ALFIN

INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, finances, and employment of our nation's nearly 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments for years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercensal period from data collected in sample surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

For Census Bureau statistical purposes, a government is defined as an organized entity subject to public accountability, whose officials are popularly elected or are appointed by public officials, and which has sufficient discretion in the management of its affairs to distinguish it as separate from the administrative structure of any other government unit.

This report presents data on state and local government finances based on information collected from the 2008 and 2009 Annual Surveys of State and Local Government Finances. The 2008 and 2009 surveys cover the following government finance activities: revenue by source, expenditures by character and function, indebtedness by term, and cash and security holdings by purpose.

Data in this report refer to government fiscal years that ended between July 1, 2007 and June 30, 2008 (FY 2008), and July 1, 2008 and June 30, 2009 (FY 2009). In fact, 46 of the 50 state governments have a fiscal year that runs from July 1 until June 30.

DID YOU KNOW?

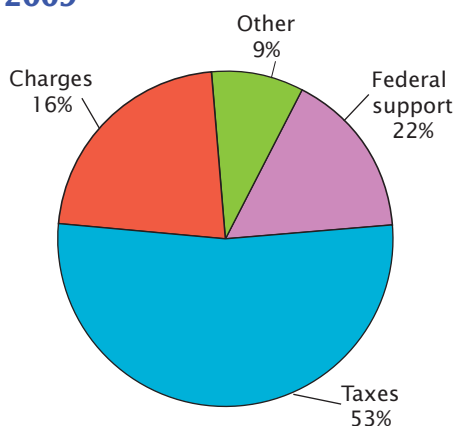
State and local governments received 2.4 trillion in general revenues in 2009.

Source: 2009 Annual Surveys of State and Local Government Finances.

However, four state governments are exceptions: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Not all dependent agencies of a government necessarily share a fiscal period that coincides with the central state government. Totals for an individual government, in those instances, are the summation of finances for all agencies with a fiscal period ending between July 1, 2007 and June 30, 2008 (FY 2008), and July 1, 2008 and June 30, 2009 (FY 2009).¹

Figure 1.

Source of State and Local Government General Revenue: 2009



Source: U.S. Census Bureau, 2009 Annual Surveys of State and Local Government Finances.

¹ Throughout this report, all references to years (i.e., 2008 or 2009) refer to fiscal years.

By
Jeffrey L. Barnett

Government financial data are presented in four broad activity sectors: general government, utilities, liquor stores, and insurance trust activities. The general government sector includes all government revenue and expenditure activities that are consistent with government functions, such as public safety, education, health, and welfare. These activities are distinct from business-like activities presented in the remaining three sectors. The utility sector includes water supply, electric power, gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm, while the government maintains day-to-day financial oversight. The liquor store sector includes dispensaries operated by 16 state governments and by local governments in five states.² The insurance trust sector includes publicly-funded retirement systems for public employees and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, federal social security (Old Age, Survivors, and Disability Insurance [OASDI]), and state medical and disability funds.³

DID YOU KNOW?

State and local governments collected \$1.3 trillion in taxes in 2009, a decline of 4.5 percent from 2008.

Source: 2009 Annual Surveys of State and Local Government Finances.

STATE AND LOCAL GOVERNMENT FINANCES SUMMARY

State and local governments are facing significant financial stress from the most recent recession.⁴ The impact of economic conditions on state and local finances is most notable in insurance trust revenue and individual and corporate income tax revenue collection. Furthermore, economic stress is showcased in the dramatic increase in unemployment compensation. The market declines in 2009 had a direct impact in not only insurance trust revenues, but also cash and securities holdings, which declined sharply for employee retirement and unemployment trust funds.

Revenues and expenditures comprise actual receipts and payments of a government and its agencies (net

of correcting transactions and recoveries or refunds), including government-operated enterprises, utilities, and public trust funds. Transactions excluded as revenue or expenditure are debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of a government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

- State and local government revenues declined 22.1 percent from 2008 to \$2.1 trillion in 2009. The decline, similar to last year, was driven in large part by insurance trust revenue, which declined 683.5 percent in 2009 from \$85.3 billion to -\$498.0 billion. State and local general revenues totaled \$2.4 trillion in 2009. The major shares of general revenue for state and local governments were taxes (52.7 percent), federal support (22.2 percent), charges (16.1 percent), and other revenue (9.0 percent) as shown in Figure 1. State and local government general revenue from own sources declined 3.5 percent in 2009 to \$1.9 trillion.
- In contrast to revenues, expenditures increased 4.6 percent to \$3.0 trillion for state and local governments in 2009. Education and public welfare comprised 43.2 percent of total state and local government expenditures, accounting for 28.7 percent and 14.5 percent, respectively.
- During the same time period, state and local indebtedness increased 5.1 percent to \$2.7 trillion, with local governments accounting for 61.0 percent of the total amount of state and local debt outstanding. Outstanding state indebtedness in 2009 was 39.0 percent of the combined total state and local indebtedness.
- Cash and security holdings of state and local governments fell 15.0 percent to \$4.6 trillion in 2009, with state governments accounting for 67.9 percent of the total and local governments accounting for the remainder at 32.1 percent. Employee retirement funds comprised the largest source of cash and security holdings at \$2.4 trillion.

STATE AND LOCAL GOVERNMENT REVENUE

Taxes

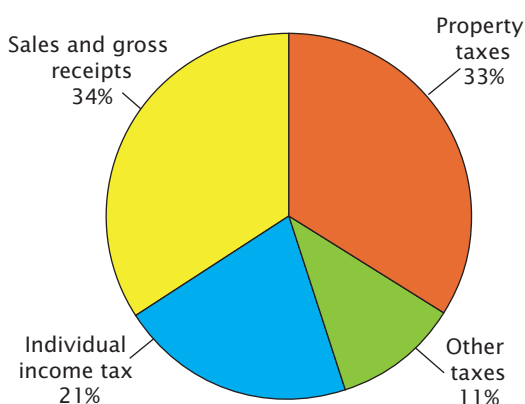
Taxes consist of compulsory contributions exacted by governments for public purposes, including general revenue and/or regulation. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classified as

² The state governments with liquor store operations are Alabama, Idaho, Iowa, Michigan, Mississippi, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming. The local governments with liquor store operations are in Alaska, Maryland, Minnesota, North Carolina, and South Dakota.

³ For more information, please refer to the Government Finance and Employment Classification Manual at <www.census.gov/govs/www/06classificationmanual/06_gfe_classmanual_toc.html>.

⁴ Ronald Fisher, "The State of State and Local Government Finance," 2010.

Figure 2.
**State and Local Government
Tax Revenue: 2009**



Source: U.S. Census Bureau, 2009 Annual Surveys of State and Local Government Finances.

insurance trust revenue) and special assessments, which are classified as nontax general revenue.

Overall, tax revenue declined 4.5 percent in 2009 to \$1.3 trillion. Individual and corporate income taxes saw the largest declines in 2009 at 11.3 percent and 19.2 percent, respectively.

The majority of tax receipts collected for state and local governments are sales and gross receipts taxes (34.1 percent), property taxes (33.4 percent), and individual income taxes (21.3 percent) as shown in Figure 2.

Taxes represented the largest source of general revenue for both state and local governments in 2009, representing 47.8 percent of general revenue at the state level and 39.5 percent of general revenue for local governments.

- Among local governments, property taxes were most prominent, accounting for \$411.0 billion (73.9 percent) of the \$555.9 billion in tax revenue received.
- Property tax receipts increased 3.7 percent in 2009. Property tax receipts generally lag real estate assessments from one to several years.⁵ Thus, the recent declines in property tax assessments may not be reflected for several data cycles.
- State governments were most dependent on sales and gross receipts taxes and individual income taxes, which accounted for 82.5 percent of total state government tax revenue.
- As part of selective sales taxes, motor fuel, alcoholic beverage, and tobacco products taxes were

⁵ Byron Lutz, "The Connection Between House Price Appreciation and Property Tax Revenues," 2008.

overwhelmingly collected by state governments, with state government making up 96.2 percent of the state and local total.

- Similarly, motor vehicle license and corporate income taxes were largely a state function, with state governments accounting for 92.2 percent and 85.4 percent of the respective state and local total.

Federal Intergovernmental Revenues

State and local governments also differ in dependence on federal government revenue. In 2009, local governments received 4.3 percent of their general revenue directly from the federal government. In contrast, state governments received 31.8 percent of their general revenue directly from the federal government. Additionally, a portion of federal support is passed through to the local governments; these pass-through funds are not measured separately in our statistics, and are instead classified as revenue from the state government.

DID YOU KNOW?

State and local governments received \$536.8 billion in federal support in 2009.

Source: 2009 Annual Surveys of State and Local Government Finances.

Other Revenues

The balance of state and local revenue included revenue from current charges, miscellaneous revenue, utility revenue, liquor store revenue, and insurance trust revenue, with current charges being the largest of these other revenues for state and local governments at \$388.8 billion.

Typically, insurance trust revenue⁶ is the largest revenue generator in this category for state governments. However, in 2009 the largest component of this category for state governments was current charges at \$161.2 billion. Insurance trust revenue includes: public-employee retirement systems, unemployment compensation systems, state government workers compensation systems, if needed, and other state government social insurance trusts. Current charges include revenue from entities such as higher education institutions and hospitals.

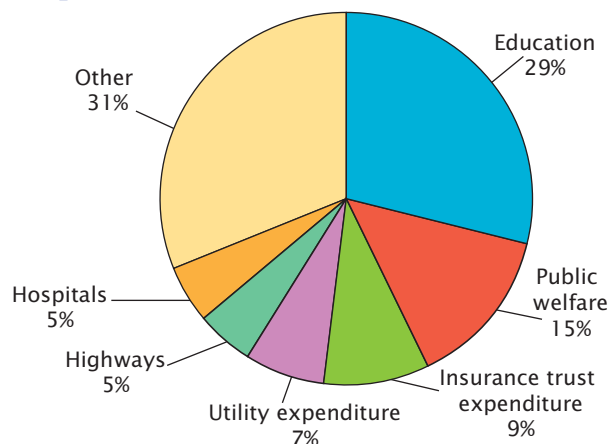
STATE AND LOCAL GOVERNMENT EXPENDITURES

The expenditure reporting categories comprise all amounts of money paid out by a government and its

⁶ Data users should note that unrealized gains or losses on cash and security holdings are included as revenue for public-employee retirement systems in Census Bureau statistics. As such, data users should consider market variation when examining insurance trust revenue and total revenues.

Figure 3.

State and Local Government Expenditures: 2009



Source: U.S. Census Bureau, 2009 Annual Surveys of State and Local Government Finances.

agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions.

- State and local government spending increased by 4.6 percent from 2008 to \$3.0 trillion in 2009. Education topped government spending (\$850.7 billion), followed by public welfare (\$431.1 billion), insurance trust expenditures (\$275.5 billion), utilities (\$205.1 billion), and highways (\$152.1 billion) as shown in Figure 3.

DID YOU KNOW?

State and local governments spent \$66.2 billion in unemployment compensation, representing an 86.0 percent increase from 2008.

Source: 2009 Annual Surveys of State and Local Government Finances.

- Public welfare and education were the greatest expenditures for state governments in 2009 at \$379.2 billion and \$242.6 billion, respectively. Public welfare includes support of and assistance to needy persons and the administration of such assistance. Vendor payments comprised the largest source of state public welfare spending at \$317.3 billion, or 83.7 percent of the total.
- Insurance trust expenditures are comprised mostly of state government expenditures. Unemployment expenditures saw the largest increase in this category, surging 86.0 percent from \$35.5 billion to \$66.0 billion.

- For local governments, education and utility expenditures topped their spending at \$608.1 billion and \$178.6 billion, respectively. The percentage of spending on education differed for state and local governments, with education comprising 13.3 percent of state spending and 37.0 percent of local government spending.
- In 2009, states spent 20.8 percent of expenditures for public welfare, compared with local government expenditures at 3.2 percent.
- Public safety spending was dominated by local governments, with the exception of spending on corrections. Local governments comprised 86.9 percent of the state and local total spending on police protection. Spending on fire protection was an entirely local government function.
- Utility spending was also dominated by local governments, with spending on water supply and gas supply almost entirely conducted by local governments.

STATE AND LOCAL GOVERNMENT DEBT

State and local debt comprises all interest-bearing short-term credit obligations and all long-term obligations incurred in the name of the government and all its dependent agencies, whether used for public or private purposes.

DID YOU KNOW?

Local governments spent \$569.3 billion on elementary and secondary education in 2009.

Source: 2009 Annual Surveys of State and Local Government Finances.

- State and local governments combined had total debt outstanding of \$2.7 trillion in 2009, with the local share of the debt total at 61.0 percent, compared with the state share at 39.0 percent.

STATE AND LOCAL GOVERNMENT CASH AND SECURITY HOLDINGS

Cash and security holdings is dominated generally by public-employee retirement trust funds which comprise 51.7 percent of the total category. It includes only the cash or security holdings of governments, excluding nonfinancial assets such as real or personal property.

- State and local government cash and security holdings declined 15.0 percent to \$4.6 trillion, with state governments representing 67.9 percent of the total and local governments with 32.1 percent of the total in 2009.

- Insurance trust funds posted a sharp decline driven by declines in unemployment compensation and employee retirement trust funds, which declined 73.7 percent and 23.8 percent, respectively.
- In 2009, the largest share of all state government cash and security holdings was in public-employee retirement trust funds, which accounted for 62.5 percent of state government cash and investments at \$1.9 trillion. For local governments, public-employee retirement trust funds made up 29.0 percent of the local government total assets.

DID YOU KNOW?

In 2009, the largest share of all state government cash and security holdings was in public-employee retirement funds, which accounted for 62.5 percent of all state investments.

Source: 2009 Annual Surveys of State and Local Government Finances.

SOURCE AND ACCURACY OF THE DATA

The 2009 local government statistics in this survey are developed from a sample survey. Therefore, the local government totals, as well as national or state and local aggregates, are estimated amounts subject to sampling error.

The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average results of all possible samples. The coefficient of variation is the estimated standard error expressed as a percentage of the estimated total or proportion.

State government finance data are not subject to sampling. Consequently, aggregates of state and local estimates displayed in this report are more reliable (on a relative standard error basis) than the local government estimates they include. Estimates of major national totals for local governments are subject to a computed sampling variability of generally less than one-half of 1 percent. State and local government totals are generally subject to sampling variability of less than 3 percent for each state.

The U.S. Census Bureau collects state and local government finance data by law under Title 13, U.S. Code, Sections 161 and 182.

NONSAMPLING ERROR

Although every effort is made in all phases of collection, processing, and tabulation to minimize errors,

the data are subject to nonsampling errors such as the inability to obtain data for every variable from all units in the population of interest, inaccuracies in classification, response errors, misinterpretation of questions, mistakes in keying and coding, and coverage errors. Response to the sample survey is an important consideration in evaluating the quality of the estimates.

Although the original sources for finance statistics are accounting records of governments, the data derived from them are purely statistical in nature. For instance, the difference between a government's total revenue and total expenditure cannot be construed to be a "surplus" or "deficit."⁷

The Census Bureau develops these data to measure the economic activity of state and local governments in general. The definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.

OVERALL UNIT RESPONSE RATE

The unit response rate of the 2009 Annual Survey of Local Government Finances was 93.6 percent. The overall unit response rate of the Annual Survey of State Government Finances was 98.0 percent for 2009.

TOTAL QUANTITY RESPONSE RATE

The total quantity response rate (TQRR) was calculated for certain key variables for the nation as a whole. This response rate is computed separately for each key variable by calculating an estimate for the respondents for the key variable and dividing this estimated total by the estimate of the key variables for all units in the sample; the result is multiplied by 100.

The state and local government total quantity response rates for 2008 and 2009 are available in downloadable Excel files at <www.census.gov/govs/estimate/>.

CONTACT INFORMATION

For additional information on state government finances data, please visit <www.census.gov/govs/state/>.

For additional information on local government finances data, please visit <www.census.gov/govs/estimate/>.

Please contact the Outreach and Education Branch at 1-800-242-2184 (toll free) or e-mail at <govs.cms.inquiry@census.gov> with any inquiries about these data.

⁷ For more information, see <www.census.gov/govs/www/06classificationmanual/chapter03.html#p2c312>.

Appendix Table A-1.

State and Local Government Finances by Level of Government: 2009

(Dollars in thousands. Coefficients of variation in percentages)

Description	United States				
	State and local government amount ¹	State and local government coefficient of variation	State government amount	Local government amount ¹	Local government coefficient of variation
Revenue¹	2,066,665,708	0.09	1,123,226,058	1,433,817,792	0.14
General revenue ¹	2,413,384,189	0.07	1,495,730,319	1,408,032,013	0.13
Intergovernmental revenue ¹	536,760,320	0.10	495,623,675	531,514,788	0.16
From federal government	536,760,320	0.10	475,952,532	60,807,788	0.89
From state government ¹	(¹)	(X)	—	470,706,999	0.14
From local governments ¹	(¹)	(X)	19,671,143	(¹)	(X)
General revenue from own sources	1,876,623,869	0.09	1,000,106,644	876,517,225	0.19
Taxes	1,271,355,992	0.10	715,496,219	555,859,773	0.24
Property	424,014,170	0.28	12,964,188	411,049,982	0.29
Sales and gross receipts	433,556,015	0.12	344,567,991	88,988,024	0.57
General sales	291,045,219	0.16	228,728,864	62,316,355	0.73
Selective sales	142,510,796	0.16	115,839,127	26,671,669	0.87
Motor fuel	37,815,730	0.11	36,471,286	1,344,444	3.02
Alcoholic beverage	5,865,179	0.45	5,347,705	517,474	5.08
Tobacco products	17,157,014	0.02	16,689,547	467,467	0.55
Public utilities	28,376,118	0.61	14,898,003	13,478,115	1.29
Other selective sales	53,296,755	0.27	42,432,586	10,864,169	1.32
Individual income	270,517,726	0.06	245,880,786	24,636,940	0.64
Corporate income	45,979,954	0.02	39,277,558	6,702,396	0.13
Motor vehicle license	21,296,295	0.12	19,626,624	1,669,671	1.51
Other taxes	75,991,833	0.30	53,179,072	22,812,761	0.99
Charges and miscellaneous general revenue	605,267,877	0.16	284,610,425	320,657,452	0.31
Current charges	388,766,090	0.24	161,238,746	227,527,344	0.41
Education	115,641,628	0.03	89,846,450	25,795,178	0.12
Institutions of higher education	99,739,656	0.02	88,603,712	11,135,944	0.21
School lunch sales (gross)	6,963,350	0.14	35,283	6,928,067	0.14
Hospitals	103,974,544	0.40	39,235,615	64,738,929	0.64
Highways	11,842,647	0.50	6,770,119	5,072,528	1.18
Air transportation (airports)	18,073,666	0.39	1,276,602	16,797,064	0.42
Parking facilities	2,023,611	2.36	13,987	2,009,624	2.37
Sea and inland port facilities	3,921,136	1.86	1,079,691	2,841,445	2.57
Natural resources	3,985,839	5.24	2,496,535	1,489,304	14.03
Parks and recreation	9,016,744	1.54	1,516,742	7,500,002	1.85
Housing and community development	5,852,741	1.86	799,389	5,053,352	2.15
Sewerage	39,453,377	1.55	506,688	38,946,689	1.57
Solid waste management	15,015,161	1.40	486,068	14,529,093	1.44
Other charges	59,964,997	0.71	17,210,860	42,754,137	0.99
Miscellaneous general revenue	216,501,787	0.16	123,371,679	93,130,108	0.36
Interest earnings	72,937,765	0.21	38,310,811	34,626,954	0.45
Special assessments	7,794,965	1.96	595,494	7,199,471	2.12
Sale of property	3,576,005	3.46	959,563	2,616,442	4.73
Other general revenue	132,193,052	0.17	83,505,811	48,687,241	0.47
Utility revenue	143,803,377	0.56	16,471,341	127,332,036	0.63
Water supply	45,489,426	1.26	249,758	45,239,668	1.27
Electric power	76,016,089	0.61	13,677,375	62,338,714	0.74
Gas supply	9,303,540	3.35	13,935	9,289,605	3.35
Transit	12,994,322	0.35	2,530,273	10,464,049	0.44
Liquor store revenue	7,456,586	1.75	6,376,562	1,080,024	12.09
Insurance trust revenue	-497,978,445	0.00	-395,352,164	-102,626,281	0.00
Unemployment compensation	42,114,692	0.00	41,976,470	138,222	0.00
Employee retirement	-563,836,346	0.00	-461,071,843	-102,764,503	0.00
Workers' compensation	16,458,342	0.00	16,458,342	—	0.00
Other insurance trust revenue	7,284,867	0.00	7,284,867	—	0.00

See footnotes at end of table.

Appendix Table A-1.

State and Local Government Finances by Level of Government: 2009—Con.

(Dollars in thousands. Coefficients of variation in percentages)

Description	United States				
	State and local government amount ¹	State and local government coefficient of variation	State government amount	Local government amount ¹	Local government coefficient of variation
Expenditure¹	2,966,613,957	0.07	1,827,126,359	1,641,392,302	0.12
By character and object:					
Intergovernmental expenditure ¹	4,819,716	0.00	491,321,871	15,402,549	0.57
Direct expenditure	2,961,794,241	0.07	1,335,804,488	1,625,989,753	0.13
Current operations	2,166,532,542	0.08	896,785,732	1,269,746,810	0.14
Capital outlay	357,273,896	0.27	116,577,726	240,696,170	0.40
Construction	280,209,506	0.29	97,526,425	182,683,081	0.45
Other capital outlay	77,064,391	0.65	19,051,301	58,013,090	0.87
Assistance and subsidies	45,351,654	0.10	35,702,856	9,648,798	0.45
Interest on debt	117,156,860	0.15	47,243,967	69,912,893	0.26
Insurance benefits and repayments	275,479,289	0.03	239,494,207	35,985,082	0.21
Exhibit: Salaries and wages	827,815,619	0.16	237,797,263	590,018,356	0.22
Direct expenditure by function	2,961,794,241	0.07	1,335,804,488	1,625,989,753	0.13
Direct general expenditure	2,475,075,607	0.08	1,064,596,166	1,410,479,441	0.13
Capital outlay	309,013,110	0.29	110,396,100	198,617,010	0.45
Other direct general expenditure	2,166,062,497	0.08	954,200,066	1,211,862,431	0.13
Education services:					
Education	850,674,377	0.05	242,607,892	608,066,485	0.07
Capital outlay	101,205,883	0.07	28,104,615	73,101,268	0.10
Higher education	234,386,659	0.03	195,633,507	38,753,152	0.18
Capital outlay	31,292,107	0.02	25,939,518	5,352,589	0.11
Elementary and secondary education	577,597,092	0.07	8,283,759	569,313,333	0.07
Capital outlay	69,341,219	0.10	1,592,540	67,748,679	0.11
Other education	38,690,626	0.00	38,690,626	—	0.00
Libraries	11,377,581	2.68	481,579	10,896,002	2.80
Social services and income maintenance:					
Public welfare	431,097,521	0.05	379,211,050	51,886,471	0.40
Cash assistance payments	22,568,519	0.19	12,919,721	9,648,798	0.45
Vendor payments	323,569,756	0.01	317,283,626	6,286,130	0.32
Other public welfare	84,959,245	0.24	49,007,703	35,951,542	0.56
Hospitals	136,460,866	0.32	55,773,578	80,687,288	0.54
Capital outlay	9,228,389	0.64	3,015,276	6,213,113	0.95
Health	81,938,818	0.47	41,325,884	40,612,934	0.96
Social insurance administration	4,583,572	0.00	4,533,861	49,711	0.00
Veterans' services	933,222	0.00	933,222	—	0.00
Transportation:					
Highways	152,066,895	0.37	90,623,397	61,443,498	0.91
Capital outlay	85,739,767	0.49	61,820,964	23,918,803	1.76
Air transportation (airports)	22,860,816	0.55	1,651,338	21,209,478	0.59
Parking facilities	1,729,745	2.90	8,654	1,721,091	2.92
Sea and inland port facilities	5,218,804	1.87	1,485,907	3,732,897	2.61
Public safety:					
Police protection	92,999,194	0.50	12,185,571	80,813,623	0.57
Fire protection	40,312,308	1.04	—	40,312,308	1.04
Correction	74,503,180	0.27	47,840,054	26,663,126	0.75
Capital outlay	3,799,668	3.11	2,083,788	1,715,880	6.88
Protective inspection and regulation	14,846,343	0.69	9,231,785	5,614,558	1.82
Environment and housing:					
Natural resources	30,562,668	1.23	20,225,379	10,337,289	3.65
Capital outlay	7,045,569	1.01	3,208,167	3,837,402	1.86
Parks and recreation	40,578,257	0.94	5,276,957	35,301,300	1.09
Capital outlay	11,345,860	2.31	1,075,965	10,269,895	2.55
Housing and community development	47,488,864	1.00	8,430,948	39,057,916	1.22

See footnotes at end of table.

Appendix Table A-1.

State and Local Government Finances by Level of Government: 2009—Con.

(Dollars in thousands. Coefficients of variation in percentages)

Description	United States				
	State and local government amount ¹	State and local government coefficient of variation	State government amount	Local government amount ¹	Local government coefficient of variation
Environment and housing:—Con.					
Sewerage	47,618,502	1.49	1,188,241	46,430,261	1.53
Capital outlay	19,179,048	2.61	516,134	18,662,914	2.68
Solid waste management	24,390,408	0.89	2,639,330	21,751,078	1.00
Capital outlay	2,456,896	3.02	328,332	2,128,564	3.49
Governmental administration:					
Financial administration	40,318,521	0.34	22,069,238	18,249,283	0.75
Judicial and legal	42,853,957	0.26	20,887,445	21,966,512	0.50
General public buildings	15,308,460	0.82	3,825,168	11,483,292	1.09
Other governmental administration	28,943,136	1.02	5,148,449	23,794,687	1.24
Interest on general debt	103,477,883	0.17	45,201,558	58,276,325	0.30
General expenditure, not elsewhere classified:					
Miscellaneous commercial activities	7,519,997	2.30	2,613,629	4,906,368	3.53
Other and unallocable	124,411,711	0.70	39,196,052	85,215,659	1.03
Utility expenditure	205,117,059	0.41	26,539,464	178,577,595	0.47
Capital outlay	48,217,249	0.77	6,150,952	42,066,297	0.88
Water supply	57,366,171	1.07	342,949	57,023,222	1.08
Electric power	79,497,632	0.61	15,236,699	64,260,933	0.75
Gas supply	9,762,392	2.84	23,917	9,738,475	2.84
Transit	58,490,864	0.30	10,935,899	47,554,965	0.37
Liquor store expenditure	6,122,286	1.90	5,174,651	947,635	12.28
Insurance trust expenditure	275,479,289	0.03	239,494,207	35,985,082	0.21
Unemployment compensation	66,159,396	0.00	65,974,092	185,304	0.00
Employee retirement	190,964,465	0.04	155,164,687	35,799,778	0.21
Workers' compensation	11,624,126	0.00	11,624,126	—	0.00
Other insurance trust	6,731,302	0.00	6,731,302	—	0.00
Debt outstanding	2,683,668,133	0.15	1,045,339,855	1,638,328,278	0.25
Short-term debt outstanding	35,022,715	1.10	7,168,683	27,854,032	1.39
Long-term debt outstanding	2,648,645,418	0.15	1,038,171,172	1,610,474,246	0.25
Public debt for private purposes	610,755,494	0.23	393,501,832	217,253,662	0.64
Long-term debt issued	368,561,876	0.43	152,349,886	216,211,990	0.73
Long-term debt retired	258,111,924	0.30	108,837,935	149,273,989	0.52
Cash and security holdings	4,568,432,817	0.09	3,100,371,672	1,468,061,145	0.29
Insurance trust funds	2,469,646,178	0.02	2,043,411,893	426,234,285	0.11
Unemployment compensation	10,234,254	0.00	9,820,731	413,523	0.00
Employee retirement	2,362,601,272	0.02	1,936,780,510	425,820,762	0.11
Workers' compensation	91,075,026	0.00	91,075,026	—	0.00
Miscellaneous	5,735,626	0.00	5,735,626	—	0.00
Other than insurance trust funds	2,098,786,639	0.20	1,056,959,779	1,041,826,860	0.40
By purpose:					
Offsets to debt	786,715,031	0.20	489,510,744	297,204,287	0.54
Bond funds	210,128,152	0.48	51,171,274	158,956,878	0.63
Other	1,101,943,456	0.34	516,277,761	585,665,695	0.64

— Represents zero or rounds to zero.

(X) Not applicable.

¹ Duplicative intergovernmental transactions are excluded.

Note: These data may not be comparable with statistics previously released under the State Government Finance Summary Report due to differences in the data collection and revision cycle.

Source: U.S. Census Bureau, Governments Division, 2009 and 2008 Annual Surveys of State and Local Government Finances.

Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. The state government data in this table comes from a survey of all state governments and are not subject to sampling error. The 2009 and 2008 local government data in this table are from a sample of local governments, and as such, are subject to sampling variability. Additional information on sampling and nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/estimate/2009_Local_Finance_Methodology.pdf> and <www2.census.gov/govs/state/09_methodology.pdf>.

Appendix Table A-2.

State and Local Government Finances: 2009 and 2008

(Dollars in thousands)

Description	2009 Amount ¹	2008 Amount ¹	Change	
			Amount	Percent
Revenue²	2,066,665,708	2,654,133,539	-587,467,831	-22.1
General revenue ²	2,413,384,189	2,423,024,115	-9,639,926	-0.4
Intergovernmental revenue ²	536,760,320	477,982,594	58,777,726	12.3
From federal government	536,760,320	477,982,594	58,777,726	12.3
General revenue from own sources	1,876,623,869	1,945,041,521	-68,417,652	-3.5
Taxes	1,271,355,992	1,331,011,512	-59,655,520	-4.5
Property	424,014,170	408,972,175	15,041,995	3.7
Sales and gross receipts	433,556,015	451,776,081	-18,220,066	-4.0
General sales	291,045,219	306,580,975	-15,535,756	-5.1
Selective sales	142,510,796	145,195,106	-2,684,310	-1.8
Motor fuel	37,815,730	38,961,124	-1,145,394	-2.9
Alcoholic beverage	5,865,179	5,748,461	116,718	2.0
Tobacco products	17,157,014	16,570,640	586,374	3.5
Public utilities	28,376,118	28,104,370	271,748	1.0
Other selective sales	53,296,755	55,810,511	-2,513,756	-4.5
Individual income	270,517,726	304,901,395	-34,383,669	-11.3
Corporate income	45,979,954	56,931,671	-10,951,717	-19.2
Motor vehicle license	21,296,295	21,199,336	96,959	0.5
Other taxes	75,991,833	87,230,854	-11,239,021	-12.9
Charges and miscellaneous general revenue	605,267,877	614,030,009	-8,762,132	-1.4
Current charges	388,766,090	374,754,234	14,011,856	3.7
Education	115,641,628	108,791,813	6,849,815	6.3
Institutions of higher education	99,739,656	92,977,211	6,762,445	7.3
School lunch sales (gross)	6,963,350	6,999,023	-35,673	-0.5
Hospitals	103,974,544	97,211,938	6,762,606	7.0
Highways	11,842,647	11,205,699	636,948	5.7
Air transportation (airports)	18,073,666	17,786,888	286,778	1.6
Parking facilities	2,023,611	1,953,262	70,349	3.6
Sea and inland port facilities	3,921,136	4,133,169	-212,033	-5.1
Natural resources	3,985,839	3,952,876	32,963	0.8
Parks and recreation	9,016,744	9,611,008	-594,264	-6.2
Housing and community development	5,852,741	5,826,436	26,305	0.5
Sewerage	39,453,377	38,172,049	1,281,328	3.4
Solid waste management	15,015,161	15,238,869	-223,708	-1.5
Other charges	59,964,997	60,870,227	-905,230	-1.5
Miscellaneous general revenue	216,501,787	239,275,775	-22,773,988	-9.5
Interest earnings	72,937,765	94,073,007	-21,135,242	-22.5
Special assessments	7,794,965	7,477,627	317,338	4.2
Sale of property	3,576,005	4,340,505	-764,500	-17.6
Other general revenue	132,193,052	133,384,636	-1,191,584	-0.9
Utility revenue	143,803,377	138,525,614	5,277,763	3.8
Water supply	45,489,426	44,840,460	648,966	1.4
Electric power	76,016,089	72,677,156	3,338,933	4.6
Gas supply	9,303,540	8,878,417	425,123	4.8
Transit	12,994,322	12,129,581	864,741	7.1
Liquor store revenue	7,456,586	7,242,295	214,291	3.0
Insurance trust revenue	-497,978,445	85,341,515	-583,319,960	-683.5
Unemployment compensation	42,114,692	34,488,513	7,626,179	22.1
Employee retirement	-563,836,346	26,874,860	-590,711,206	-2,198.0
Workers' compensation	16,458,342	18,574,527	-2,116,185	-11.4
Other insurance trust revenue	7,284,867	5,403,615	1,881,252	34.8

See footnotes at end of table.

Appendix Table A-2.

State and Local Government Finances: 2009 and 2008—Con.

(Dollars in thousands)

Description	2009 Amount ¹	2008 Amount ¹	Change	
			Amount	Percent
Expenditure²	2,966,613,957	2,836,851,538	129,762,419	4.6
Intergovernmental expenditure ²	4,819,716	4,761,135	58,581	1.2
Direct expenditure	2,961,794,241	2,832,090,403	129,703,838	4.6
Current operations	2,166,532,542	2,094,167,222	72,365,320	3.5
Capital outlay	357,273,896	349,169,649	8,104,247	2.3
Construction	280,209,506	269,873,012	10,336,494	3.8
Other capital outlay	77,064,391	79,296,637	-2,232,246	-2.8
Assistance and subsidies	45,351,654	42,024,307	3,327,347	7.9
Interest on debt	117,156,860	113,099,795	4,057,065	3.6
Insurance benefits and repayments	275,479,289	233,629,430	41,849,859	17.9
Exhibit: Salaries and wages	827,815,619	801,543,427	26,272,192	3.3
Direct expenditure by function	2,961,794,241	2,832,090,403	129,703,838	4.6
Direct general expenditure	2,475,075,607	2,399,788,140	75,287,467	3.1
Capital outlay	309,013,110	308,072,096	941,014	0.3
Other direct general expenditure	2,166,062,497	2,091,716,044	74,346,453	3.6
Education	850,674,377	825,485,796	25,188,581	3.1
Capital outlay	101,205,883	97,974,415	3,231,468	3.3
Higher education	234,386,659	222,631,020	11,755,639	5.3
Capital outlay	31,292,107	27,069,418	4,222,689	15.6
Elementary and secondary education	577,597,092	565,716,709	11,880,383	2.1
Capital outlay	69,341,219	70,285,475	-944,256	-1.3
Other education	38,690,626	37,138,067	1,552,559	4.2
Libraries	11,377,581	11,543,351	-165,770	-1.4
Public welfare	431,097,521	403,696,748	27,400,773	6.8
Cash assistance payments	22,568,519	20,632,648	1,935,871	9.4
Vendor payments	323,569,756	301,757,018	21,812,738	7.2
Other public welfare	84,959,245	81,307,082	3,652,163	4.5
Hospitals	136,460,866	129,369,875	7,090,991	5.5
Capital outlay	9,228,389	9,084,317	144,072	1.6
Health	81,938,818	79,820,342	2,118,476	2.7
Social insurance administration	4,583,572	4,070,552	513,020	12.6
Veterans' services	933,222	1,080,399	-147,177	-13.6
Highways	152,066,895	153,733,702	-1,666,807	-1.1
Capital outlay	85,739,767	88,520,578	-2,780,811	-3.1
Air transportation (airports)	22,860,816	21,340,295	1,520,521	7.1
Parking facilities	1,729,745	1,598,110	131,635	8.2
Sea and inland port facilities	5,218,804	4,929,648	289,156	5.9
Police protection	92,999,194	89,266,692	3,732,502	4.2
Fire protection	40,312,308	39,499,521	812,787	2.1
Correction	74,503,180	72,943,174	1,560,006	2.1
Capital outlay	3,799,668	3,553,365	246,303	6.9
Protective inspection and regulation	14,846,343	14,951,476	-105,133	-0.7
Natural resources	30,562,668	29,875,764	686,904	2.3
Capital outlay	7,045,569	6,778,180	267,389	3.9
Parks and recreation	40,578,257	40,651,880	-73,623	-0.2
Capital outlay	11,345,860	11,683,116	-337,256	-2.9
Housing and community development	47,488,864	50,964,977	-3,476,113	-6.8
Sewerage	47,618,502	46,741,068	877,434	1.9
Capital outlay	19,179,048	18,903,863	275,185	1.5

See footnotes at end of table.

Appendix Table A-2.

State and Local Government Finances: 2009 and 2008—Con.

(Dollars in thousands)

Description	2009 Amount ¹	2008 Amount ¹	Change	
			Amount	Percent
Solid waste management	24,390,408	23,702,426	687,982	2.9
Capital outlay	2,456,896	2,358,022	98,874	4.2
Financial administration	40,318,521	40,461,529	-143,008	-0.4
Judicial and legal	42,853,957	41,432,571	1,421,386	3.4
General public buildings	15,308,460	15,106,939	201,521	1.3
Other governmental administration	28,943,136	29,341,275	-398,139	-1.4
Interest on general debt	103,477,883	100,241,846	3,236,037	3.2
Miscellaneous commercial activities	7,519,997	7,276,796	243,201	3.3
Other and unallocable	124,411,711	120,661,388	3,750,323	3.1
Utility expenditure	205,117,059	192,742,215	12,374,844	6.4
Capital outlay	48,217,249	41,066,205	7,151,044	17.4
Water supply	57,366,171	54,949,832	2,416,339	4.4
Electric power	79,497,632	75,184,034	4,313,598	5.7
Gas supply	9,762,392	10,536,704	-774,312	-7.3
Transit	58,490,864	52,071,645	6,419,219	12.3
Liquor store expenditure	6,122,286	5,930,618	191,668	3.2
Insurance trust expenditure	275,479,289	233,629,430	41,849,859	17.9
Unemployment compensation	66,159,396	35,567,964	30,591,432	86.0
Employee retirement	190,964,465	180,007,072	10,957,393	6.1
Workers' compensation	11,624,126	11,981,157	-357,031	-3.0
Other insurance trust	6,731,302	6,073,237	658,065	10.8
Debt outstanding	2,683,668,133	2,552,521,543	131,146,590	5.1
Short-term debt outstanding	35,022,715	44,608,977	-9,586,262	-21.5
Long-term debt outstanding	2,648,645,418	2,507,912,566	140,732,852	5.6
Public debt for private purposes	610,755,494	593,830,985	16,924,509	2.9
Long-term debt issued	368,561,876	372,610,234	-4,048,358	-1.1
Long-term debt retired	258,111,924	243,450,080	14,661,844	6.0
Cash and security holdings	4,568,432,817	5,376,144,052	-807,711,235	-15.0
Insurance trust funds	2,469,646,178	3,238,549,130	-768,902,952	-23.7
Unemployment compensation	10,234,254	38,930,737	-28,696,483	-73.7
Employee retirement	2,362,601,272	3,100,574,975	-737,973,703	-23.8
Workers' compensation	91,075,026	93,114,445	-2,039,419	-2.2
Miscellaneous	5,735,626	5,928,973	-193,347	-3.3
Other than insurance trust funds	2,098,786,639	2,137,594,922	-38,808,283	-1.8
Offsets to debt	786,715,031	751,965,621	34,749,410	4.6
Bond funds	210,128,152	228,735,816	-18,607,664	-8.1
Other	1,101,943,456	1,156,893,485	-54,950,029	-4.7

¹ Coefficients of variation may be found at <www.census.gov/govs/estimate/>.² Duplicative intergovernmental transactions are excluded.

Note: These data may not be comparable with statistics previously released under the State Government Finance Summary Report due to differences in the data collection and revision cycle.

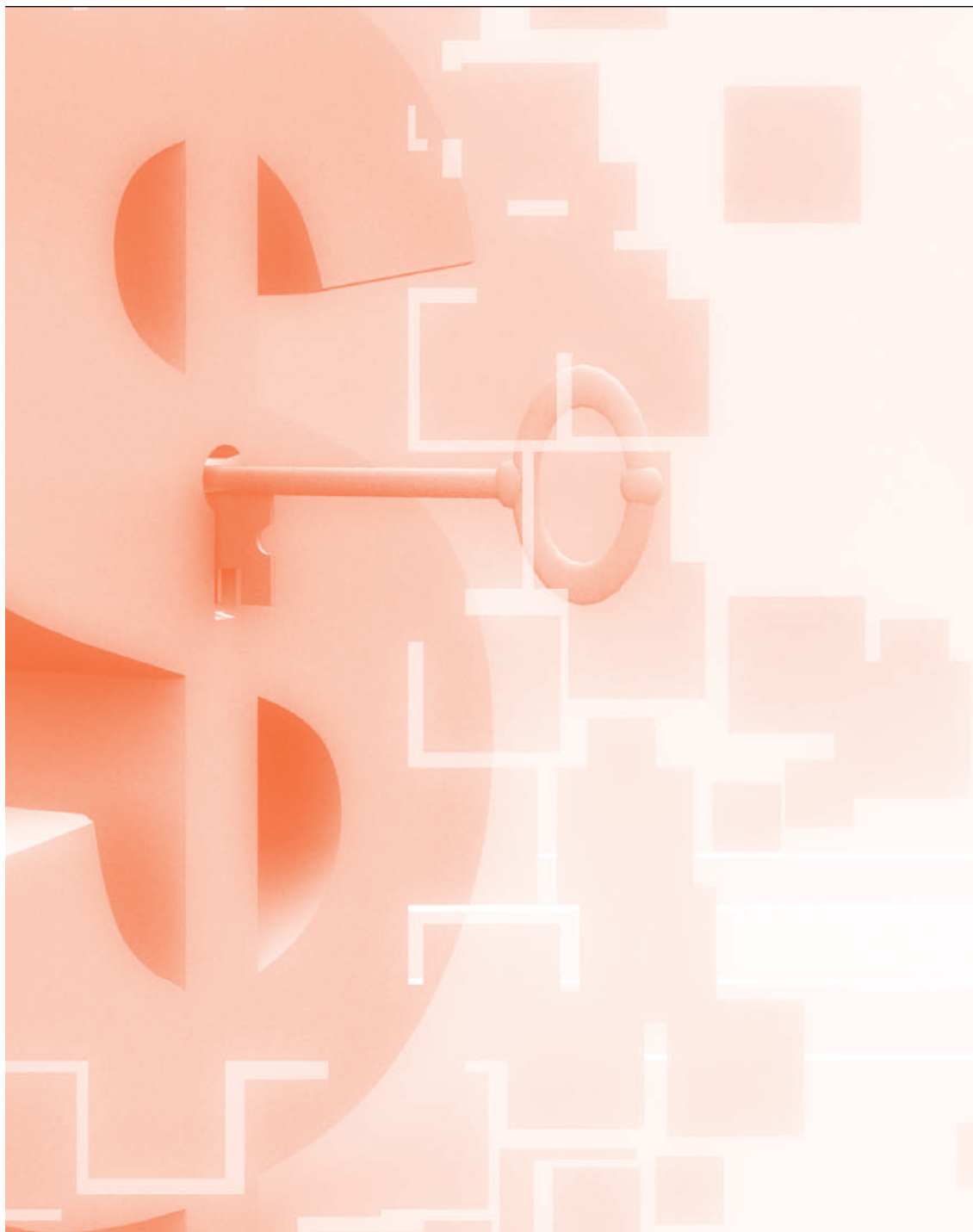
Source: U.S. Census Bureau, Governments Division, 2009 and 2008 Annual Surveys of State and Local Government Finances.

Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. The state government data in this table come from a survey of all state governments and are not subject to sampling error. The 2009 and 2008 local government data in this table are from a sample of local governments, and as such, are subject to sampling variability. Additional information on sampling and nonsampling error, response rates, and definitions may be found at <http://www2.census.gov/govs/state/09_methodology.pdf> and <http://www2.census.gov/govs/estimate/2009_Local_Finance_Methodology.pdf>.

Public Education Finances: 2009

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INTRODUCTION

The U.S. Census Bureau conducts a Census of Government Finances and an Annual Survey of Government Finances as authorized by law under Title 13, U.S. Code, Sections 161 and 182. The Census of Government Finances has been conducted every 5 years since 1957, while the Annual Survey of Government Finances has been conducted annually since 1977 in years when the Census of Government Finances is not conducted. The 2009 Annual Survey of Government Finances, similar to previous annual surveys and censuses of governments, covers the entire range of government finance activities—revenue, expenditure, debt, and assets (cash and security holdings).

This report contains financial statistics relating to public elementary-secondary education. It includes national and state financial aggregates and display data for each public school system with an enrollment of 10,000 or more.

ORGANIZATION OF THIS REPORT

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

The tabular section contains 18 tables. Summaries as well as state-level detail are presented in Tables 1 through 10. Table 1 contains data for all major financial categories for public school systems. Revenue summaries and supporting detail are shown in Tables 2 through 5, expenditure in Tables 6 through 9, and indebtedness in Table 10.

State rankings based on revenue and expenditure per pupil appears in Table 11. State rankings based on the relation of revenue and expenditure to state personal income (as reported by the Bureau of Economic Analysis' 2008 Survey of Current Business) are shown in Table 12. National summaries and enrollment size-group data for elementary-secondary education systems appear in Tables 13 and 14.

Finance data for individual public school systems with enrollments of 10,000 or more are displayed in Tables 15 through 17. Data are presented in thousands of dollars in Table 15 for revenue, expenditure, and indebtedness items. Table 16 displays percentage distributions of federal, state, and local revenue for these same school systems. Per pupil expenditure data appear in Table 17. Supplementary data on state-level populations, enrollments, and personal income are shown in Table 18.

SCOPE

This 2009 report presents data on the financial activity of public elementary and secondary school systems. Related data on public school system employment are available

in the Census Bureau's Annual Survey of Public Employment and Payroll Information for higher and other education systems can be found in separate annual and census of governments reports that focus on the finances of states, counties, cities and towns, and government finances in general. The universe consists of 15,331 public school systems (as counted for the 2008–2009 survey cycle in a December 2010 listing of school systems in the Governments Integrated Directory).

GENERAL CONCEPTS

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

Public School Systems

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

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

Charter Schools

The data in this report include only those charter schools established and administratively controlled by another government entity (e.g., universities, cities, counties, or public school systems). The data for these “public charter schools” are collected as separate, individual units, or are included with the data for their chartering government. Charter schools that do not meet Census Bureau criteria for classification as a government entity are considered “private charter schools” and are not included in this report.

In order for a charter school to be classified as a “public charter school” it must meet the same requirements as any other government. It must be an organized entity, with substantial autonomy, and governmental character. Typically if the school board is appointed by public officials then the charter school would be classified as governmental. A few “public charter schools” are run by public universities and municipalities. However, most charter schools are run by private nonprofit organizations and are therefore classified as private.

Current Dollars

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

Fiscal Years

With the exception of school systems in Alabama, Nebraska, and Texas, the 2009 fiscal year for school systems in all states began on July 1, 2008, and ended on June 30, 2009. The fiscal year for school systems in Alabama ran from October 1, 2008, through September 30, 2009, while the fiscal year for school systems in Nebraska and Texas ran from September 1, 2008, through August 31, 2009. Survey data are not adjusted to conform school systems to a uniform fiscal year.

Elementary-Secondary Education

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

Public school systems also offer non-elementary-secondary programs. Adult education and community services are two types of programs operated in many public school systems that are not related to the education of prekindergarten through twelfth grade children. Expenditure for these types of programs is excluded from the per pupil amounts for current spending in Tables 8, 11, 14, and 17. Expenditure made by public school systems for these non-elementary-secondary programs continues to be included in the expenditure data presented in the other tables.

Educational Revenue From Federal, State, and Local Sources

In this report the tables containing revenue data refer to revenue from federal, state, and local government sources. “Revenue From Federal Sources” includes monies passed through state governments, as well as federal outlays directly received. “State Source Revenue” consists only of amounts originating from state governments.

“Revenue from Local Sources” is comprised of revenue raised locally—including taxes, charges, and miscellaneous revenues. These terms and corresponding methodology are different from the Census of Governments taxonomy for “intergovernmental revenue.”

For the Census of Governments and the corresponding annual surveys, intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions or for general financial support. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities).

Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public employee retirement or other insurance trust funds of the recipient government, which are treated as insurance trust revenue.

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

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

Tax Revenue of Dependent School Systems

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

Current Operation and Current Spending

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

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

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

Instruction Expenditure

This item relates to the instruction function (Function 1000) defined in the National Center for Education Statistics (NCES) publication “Financial Accounting for Local and State School Systems, 2009.” Instruction expenditure covers expenditure for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support, student support, and other support activities, as well as adult education, community services, and student enterprise activities.

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

compensation in “instruction.” Refer to Appendix B for descriptions of how the Census Bureau has dealt with these differences.

Capital Outlay

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

Indebtedness

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

Cash and Security Holdings

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

American Recovery and Reinvestment Act of 2009 (ARRA)

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

Data Collection Methodology

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

Data compiled or reformatted by Census Bureau staff from state education agency electronic data files (23 states).

Data reformatted by state education agency staff into survey categories before electronically transmitting or mailing data to the Census Bureau (27 states and the District of Columbia).

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

Enrollment, Population, and Personal Income Data

Unless otherwise noted in Appendix B, the enrollments used to calculate the per pupil amounts in Tables 8, 11, 14, and 17 represent Fall 2008 memberships collected by the NCES in its nonfiscal Common Core of Data survey. Enrollments for “private charter schools,” state educational facilities, and federal school systems have been excluded.

The population data contained in Table 18 were obtained from the Census Bureau’s State Population Estimates. The personal income data in Table 18, which were used to calculate the data for Table 12, were taken from the U.S. Department of Commerce, Bureau of Economic Analysis’ Survey of Current Business, Volume 90, Number 9.

Notable Survey Cycle Dates

January 2010	Initial mailout
February 2010	Follow-up mailout
March 2010	Begin data processing
April 2011	Data editing complete
May 2011	Data released to Census Bureau Internet

SURVEY METHODOLOGY

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

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

The collection arrangements have a number of distinct advantages. First, because the Census Bureau is able to use data from state government data systems, the response burden on local school system administrators is lessened. Second, the close relationship between local school systems and state departments of education minimizes nonresponse. Although there are advantages, there are also risks of systematic errors from the respondent that would affect all data submissions. This nonsampling error is mitigated by extensive training of the respondents.

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

Financial data for school systems are summed to create state aggregates. Census Bureau staff review the state aggregates for consistency with prior year information. The state aggregates are also compared with the financial data collected in the National Public Education Financial Survey (NPEFS) by the NCES, and state totals are released by state education agencies. During the review of state aggregates, Census Bureau technical staff request assistance from state officials and the NCES to resolve differences. Most of these differences involve the inclusion of state payments on behalf of local education agencies in state education agency and the NCES totals. The state education agencies and the NCES furnish information about these payments that enable the Census Bureau to provide state source revenue and current spending categories shown in Tables 1 through 8 and 11 through 17.

Data Quality

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

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

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

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

LIMITATIONS OF DATA

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

In spite of efforts to identify and resolve errors, some mistakes and inconsistencies in official reporting and processing have undoubtedly escaped detection. Other inconsistencies have been detected and are published with the caveats shown in Appendix B. They arise from the fact that each state education agency collects at a different level of detail. Although states generally collect in much greater detail than what the Census Bureau collects, there are instances when certain states cannot provide some of the items requested. The use of different financial accounting handbooks by the state education agencies also causes inconsistencies in the data.

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

states. For example, state monies for special education and compensatory education may be in specific categorical aid programs in one state but be part of general formula assistance in another state.

Note on Derived Statistics

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

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

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

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

ACKNOWLEDGMENTS

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

MEANING OF ABBREVIATIONS AND SYMBOLS

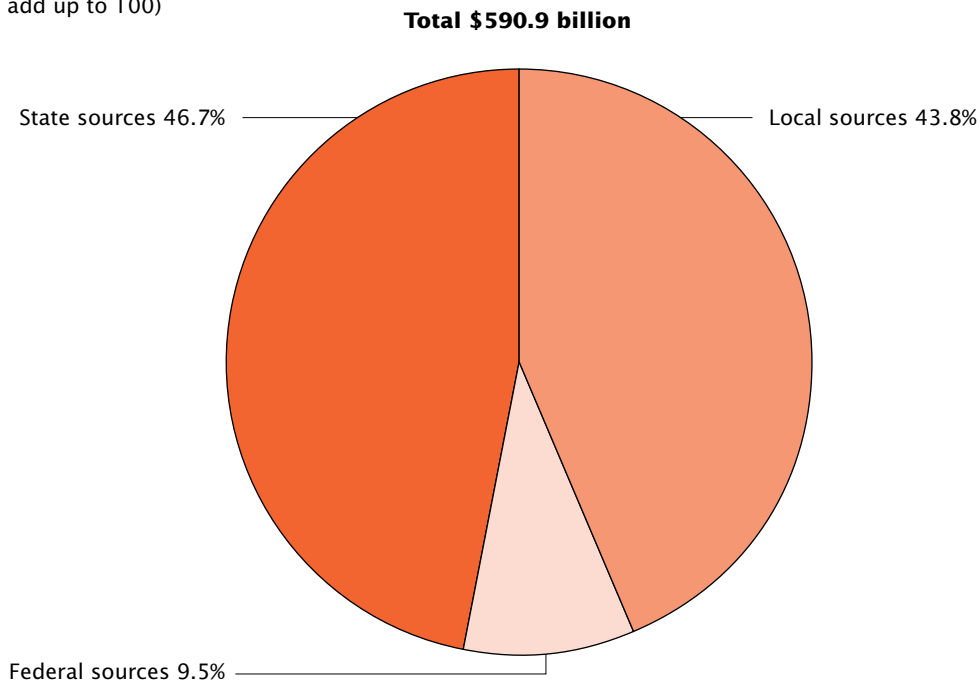
The abbreviations and symbols in the tables have the following meanings:

- Represents zero or rounds to zero.
- LEA Local Education Agency.

Figure 1a.

Percentage Distribution of Total Public Elementary-Secondary School System Revenue: 2008–2009

(Percentages may not add up to 100)

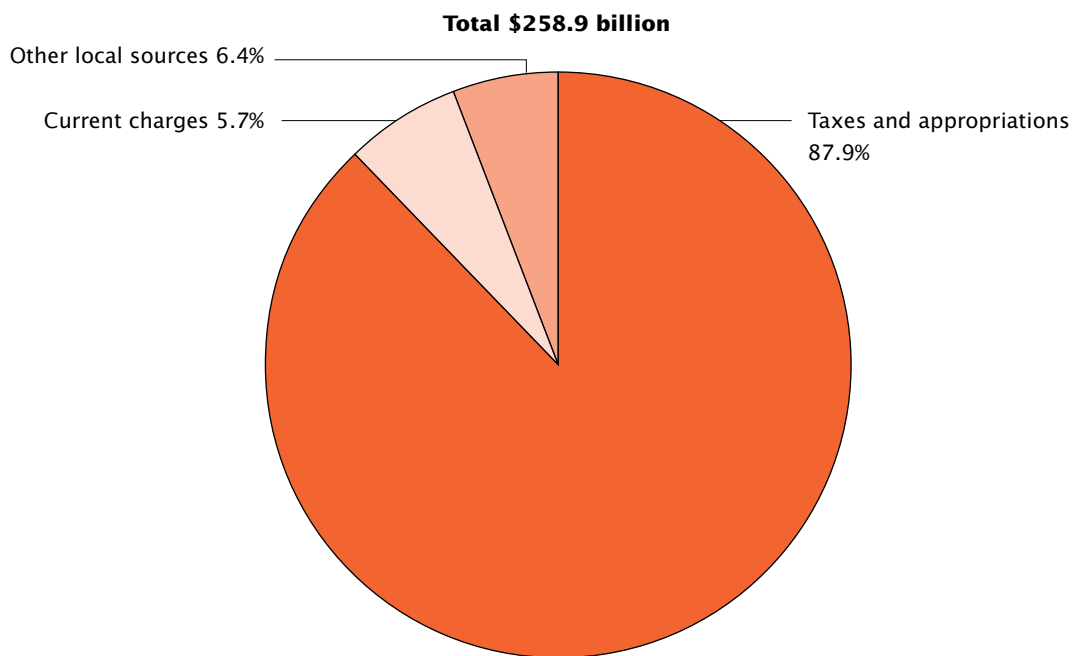


Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Figure 1b.

Percentage Distribution of Total Public Elementary-Secondary School System Local Revenue: 2008–2009

(Percentages may not add up to 100)

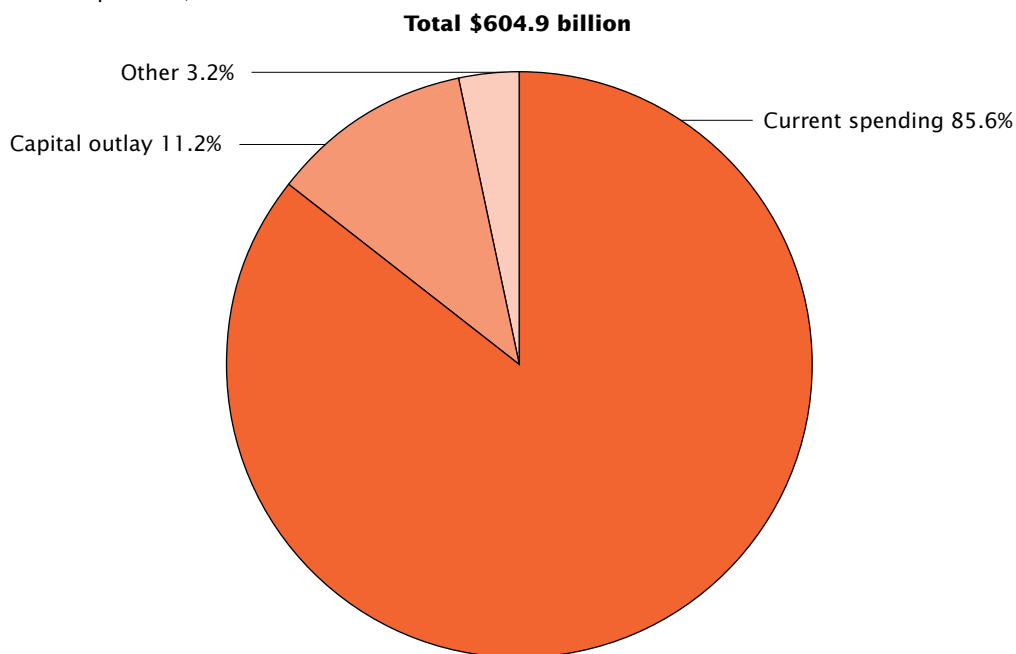


Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Figure 2.

Percentage Distribution of Total Public Elementary-Secondary School System Expenditure: 2008–2009

(Percentages may not add up to 100)

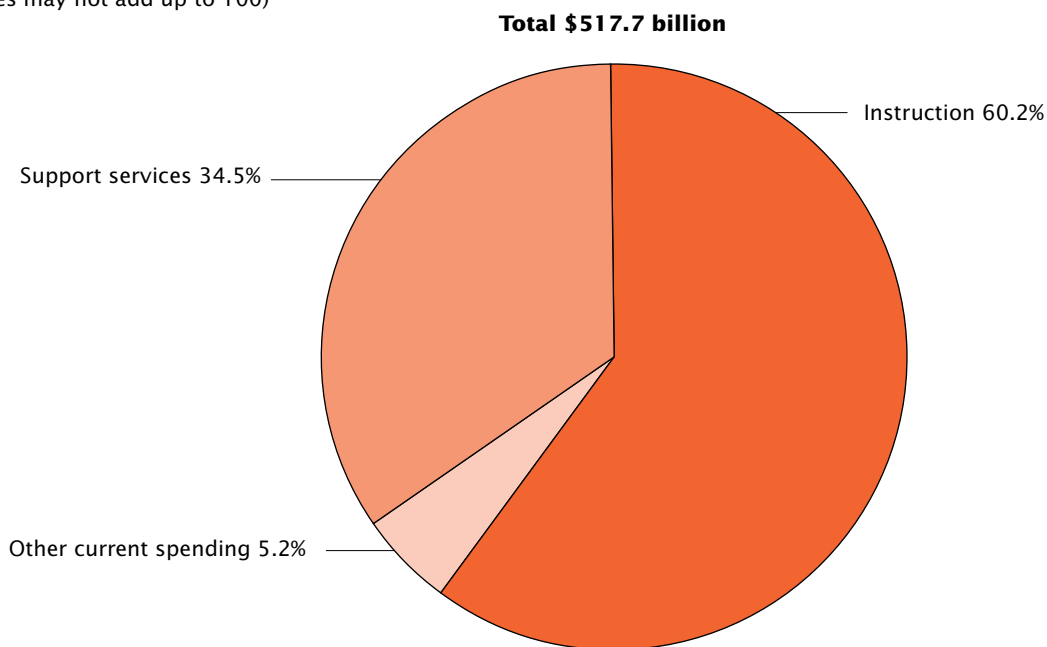


Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School System. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Figure 3.

Percentage Distribution of Public Elementary-Secondary School System Current Spending by Function: 2008–2009

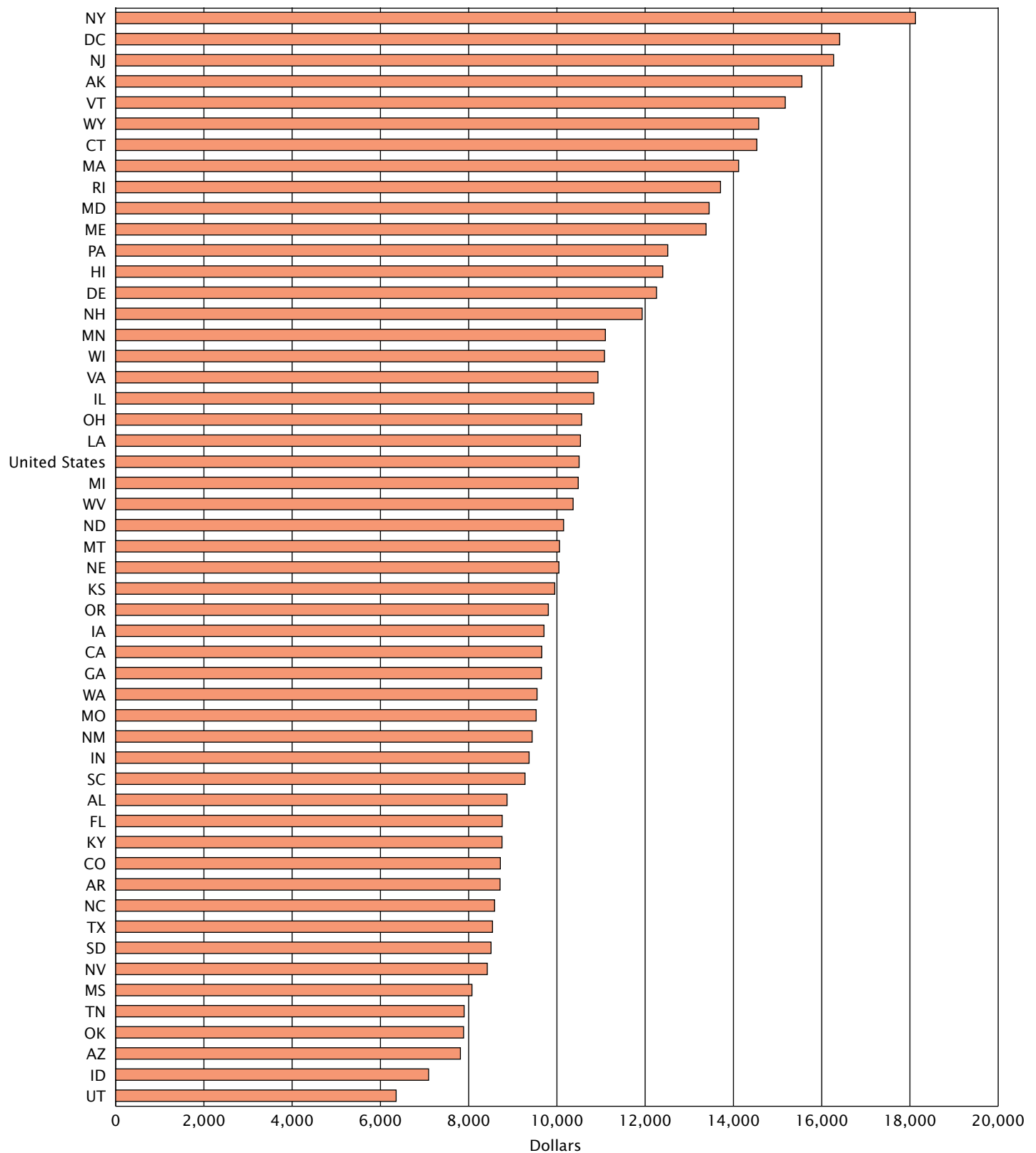
(Percentages may not add up to 100)



Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Figure 4.

Elementary-Secondary Per Pupil Current Spending Amounts by State: 2008–2009



Note: Enrollments used to calculate per pupil amounts represent fall 2008 memberships collected by the National Center for Education Statistics on the Common Core of Data Agency file—"Local Education Agency (School District) Universe Survey: 2008–09."

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School System. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

Table 1.

Summary of Public School System Finances for Elementary-Secondary Education by State: 2008–2009

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

Geographic area	Elementary-secondary revenue ¹				Elementary-secondary expenditure ¹				Debt outstanding at end of fiscal year	Cash and securities
	Total	From federal sources	From state sources	From local sources	Total	Current spending	Capital outlay	Other ²		
United States	590,947,579	55,900,112	276,153,850	258,893,617	604,856,342	517,708,299	68,044,563	19,103,480	399,118,054	173,967,955
Alabama	7,184,885	728,795	4,161,103	2,294,987	7,806,113	6,728,969	924,956	152,188	4,104,383	2,079,041
Alaska	2,158,835	312,667	1,357,747	488,421	2,396,412	2,033,374	303,165	59,873	1,438,407	—
Arizona	8,719,722	1,044,140	3,806,064	3,869,518	9,580,393	7,735,635	1,312,659	532,099	5,331,063	2,763,714
Arkansas	4,732,685	534,510	3,530,487	667,688	4,980,644	4,443,722	409,763	127,159	3,060,600	1,218,408
California	71,453,144	9,745,250	40,084,244	21,623,650	71,850,888	61,071,012	8,881,265	1,898,611	46,579,660	30,757,706
Colorado	8,262,667	560,538	3,634,018	4,068,111	8,633,794	7,146,967	1,035,058	451,769	7,384,931	3,937,758
Connecticut	9,501,924	403,017	3,606,594	5,492,313	9,107,330	8,190,255	763,075	154,000	2,572,329	66,887
Delaware	1,674,367	109,682	1,047,418	517,267	1,732,081	1,454,873	254,460	22,748	510,716	92,953
District of Columbia	801,008	75,856	—	725,152	805,362	739,339	66,023	—	—	—
Florida	26,487,591	2,694,566	9,047,586	14,745,439	28,867,429	23,498,048	4,533,913	835,468	17,342,891	8,699,226
Georgia	17,968,445	1,644,548	7,739,086	8,584,811	19,011,396	16,036,166	2,712,073	263,157	6,044,176	6,011,592
Hawaii	2,689,758	392,837	2,205,032	91,889	2,318,671	2,250,087	68,584	—	—	—
Idaho	2,181,398	218,777	1,459,554	503,067	2,078,446	1,904,422	111,190	62,834	1,415,273	730,788
Illinois	26,371,090	3,346,509	7,879,160	15,145,421	26,867,583	23,218,026	2,884,993	764,564	18,387,179	13,096,714
Indiana	12,710,067	1,403,839	5,804,809	5,501,419	10,948,807	9,706,715	899,628	342,464	13,286,582	2,643,458
Iowa	5,527,244	431,142	2,545,353	2,550,749	5,513,550	4,755,348	672,339	85,863	2,174,435	1,939,292
Kansas	5,613,161	378,810	3,291,485	1,942,866	5,816,078	4,685,472	958,961	171,645	4,377,774	2,402,533
Kentucky	6,705,234	719,997	3,870,440	2,114,797	6,829,740	5,930,403	720,114	179,223	4,739,605	1,551,011
Louisiana	7,931,699	1,238,259	3,568,903	3,124,537	7,935,780	7,003,000	824,390	108,390	3,190,290	3,226,896
Maine	2,551,991	245,063	1,107,152	1,199,776	2,545,450	2,389,734	108,016	47,700	801,538	173,006
Maryland	13,141,453	694,846	5,697,257	6,749,350	12,482,460	11,373,754	961,161	147,545	3,309,837	—
Massachusetts	15,170,426	1,181,681	5,974,489	8,014,256	14,837,791	13,968,798	589,413	279,580	5,117,910	224,943
Michigan	18,647,707	2,094,714	10,130,740	6,422,253	18,788,035	16,642,564	1,280,455	865,016	21,471,935	3,208,277
Minnesota	10,170,640	575,703	6,590,788	3,004,149	11,005,880	9,331,434	1,187,008	487,438	9,619,319	4,563,811
Mississippi	4,380,745	675,576	2,334,363	1,370,806	4,552,756	3,985,744	493,773	73,239	1,677,337	1,446,895
Missouri	9,396,217	758,650	3,927,189	4,710,378	10,134,666	8,734,145	1,120,105	280,416	6,064,403	4,164,278
Montana	1,595,318	195,705	765,177	634,436	1,607,907	1,432,675	158,151	17,081	375,522	724,634
Nebraska	3,446,377	297,732	1,182,776	1,965,869	3,500,576	2,938,103	488,293	74,180	1,990,982	1,370,034
Nevada	4,441,108	425,133	2,272,415	1,743,560	4,574,369	3,652,056	633,545	288,768	5,629,327	2,611,695
New Hampshire	2,716,562	146,867	1,002,239	1,567,456	2,595,350	2,443,217	112,359	39,774	897,327	179,217
New Jersey	25,651,702	1,014,556	10,401,527	14,235,619	25,391,366	23,440,277	1,499,241	451,848	8,373,417	2,786,092
New Mexico	3,703,462	519,973	2,615,320	568,169	3,940,618	3,107,149	784,529	48,940	1,509,824	1,218,521
New York	55,677,184	3,197,833	25,768,345	26,711,006	57,346,173	50,690,599	5,463,718	1,191,856	30,528,777	9,017,355
North Carolina	15,410,562	1,377,661	8,229,140	5,803,761	14,836,575	12,543,171	1,647,148	646,256	10,200,562	—
North Dakota	1,104,033	160,294	407,374	536,365	1,079,302	968,881	95,977	14,444	283,566	362,197
Ohio	22,150,278	1,531,263	10,226,228	10,392,787	22,255,659	19,011,682	2,552,105	691,872	11,318,000	9,495,812
Oklahoma	6,028,778	768,972	3,014,993	2,244,813	5,934,574	5,310,369	568,720	55,485	1,546,658	1,494,663
Oregon	6,104,185	656,298	3,117,315	2,330,572	6,699,599	5,627,387	803,096	269,116	7,012,144	2,376,778
Pennsylvania	25,473,158	1,811,141	9,858,461	13,803,556	25,004,158	21,596,546	2,411,908	995,704	25,456,185	8,721,487
Rhode Island	2,166,937	206,225	765,069	1,195,643	2,148,881	2,087,690	24,161	37,030	935,888	25,000
South Carolina	7,656,698	734,602	3,654,658	3,267,438	8,413,203	6,716,042	1,318,784	378,377	9,819,057	2,973,460
South Dakota	1,255,234	201,889	412,798	640,547	1,261,764	1,082,630	154,459	24,675	615,365	612,844
Tennessee	8,081,576	870,374	3,800,870	3,410,332	8,581,791	7,751,563	652,210	178,018	4,668,194	93,718
Texas	47,930,801	4,913,841	19,708,771	23,308,189	53,423,805	39,984,644	9,297,597	4,141,564	62,190,190	25,732,498
Utah	4,234,810	535,223	2,224,007	1,475,580	4,417,005	3,488,395	821,593	107,017	2,528,724	1,827,300
Vermont	1,507,266	102,453	1,336,424	68,389	1,475,296	1,397,548	64,170	13,578	299,112	70,215
Virginia	15,000,778	914,507	6,317,714	7,768,557	15,291,282	13,582,801	1,418,914	289,567	7,724,612	—
Washington	11,925,646	1,385,421	7,146,416	3,393,809	12,201,225	9,958,400	1,818,982	423,843	9,070,245	4,057,825
West Virginia	3,096,506	355,325	1,793,917	947,264	3,119,908	2,950,686	157,049	12,173	331,750	506,042
Wisconsin	10,781,347	1,258,519	4,785,070	4,737,758	10,678,772	9,713,099	648,807	316,866	5,762,380	2,183,785
Wyoming	1,673,170	108,333	945,765	619,072	1,649,649	1,274,683	372,507	2,459	47,673	527,596

¹ Duplicative interschool system transactions are excluded.

² Includes payments to state and local governments, and interest on school system indebtedness.

Note: This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public no school entities. See Appendix B for a description of state-specific reporting anomalies. Cash and security holdings of dependent school systems are excluded as these holdings cannot be separated from the assets of their parent governments. Expenditure for adult education, community services, and other non-elementary-secondary programs are included under "Current spending" but are excluded from the per pupil data displayed in Tables 8, 11, 14, and 17.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 2.

Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: 2008–2009

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

Geographic area	Total	Distributed through state						Direct federal aid	
		Total	Compensatory (Title I)	Special education	Child nutrition	Vocational	Other and nonspecified	Total ¹	Impact aid only
United States	55,900,112	51,997,354	12,369,968	10,660,170	10,687,460	641,094	17,638,662	3,902,758	1,269,283
Alabama	728,795	706,941	225,992	166,625	215,581	16,040	82,703	21,854	4,375
Alaska	312,667	142,710	46,541	31,526	30,813	2,785	31,045	169,957	134,610
Arizona	1,044,140	878,342	284,306	150,734	234,527	20,812	187,963	165,798	153,536
Arkansas	534,510	510,297	140,696	106,213	154,456	9,557	99,375	24,213	211
California	9,745,250	9,247,172	1,897,719	1,936,707	1,525,463	64,202	3,823,081	498,078	85,773
Colorado	560,538	499,998	145,457	141,939	120,748	6,789	85,065	60,540	18,216
Connecticut	403,017	367,633	118,348	112,934	81,857	6,969	47,525	35,384	—
Delaware	109,682	109,682	32,575	27,231	24,587	4,028	21,261	—	—
District of Columbia	75,856	74,345	29,518	12,297	14,633	2,296	15,601	1,511	1,511
Florida	2,694,566	2,490,342	693,962	606,098	626,434	42,286	521,562	204,224	11,197
Georgia	1,644,548	1,576,888	580	(2)	490,526	(2)	1,085,782	67,660	24,682
Hawaii	392,837	283,665	54,851	57,331	34,123	3,660	133,700	109,172	68,359
Idaho	218,777	204,498	49,977	45,294	59,392	3,571	46,264	14,279	7,217
Illinois	3,346,509	3,224,086	685,974	544,310	382,803	28,924	1,582,075	122,423	23,525
Indiana	1,403,839	1,389,056	231,772	255,350	214,585	12,048	675,301	14,783	1,088
Iowa	431,142	407,058	72,986	126,267	88,407	5,594	113,804	24,084	765
Kansas	378,810	356,742	100,193	(2)	106,801	1,684	148,064	22,068	22,068
Kentucky	719,997	676,858	1,829	(2)	194,242	(2)	480,787	43,139	—
Louisiana	1,238,259	1,106,280	310,526	176,151	210,070	9,730	399,803	131,979	8,429
Maine	245,063	224,516	51,326	47,977	40,231	2,219	82,763	20,547	3,239
Maryland	694,846	661,861	186,107	179,847	139,848	13,215	142,844	32,985	9,821
Massachusetts	1,181,681	1,137,836	230,607	238,835	151,942	10,806	505,646	43,845	—
Michigan	2,094,714	1,904,247	417,159	391,554	230,303	21,606	843,625	190,467	7,489
Minnesota	575,703	523,593	112,236	174,775	128,484	314	107,784	52,110	17,838
Mississippi	675,576	626,154	185,973	106,557	185,579	6,681	141,364	49,422	1,309
Missouri	758,650	701,696	202,797	181,662	192,166	13,136	111,935	56,954	23,151
Montana	195,705	134,753	46,795	35,882	24,434	2,925	24,717	60,952	50,924
Nebraska	297,732	253,928	58,135	68,664	57,027	3,042	67,060	43,804	15,791
Nevada	425,133	411,507	86,217	61,507	71,803	4,704	187,276	13,626	4,881
New Hampshire	146,867	142,671	35,035	29,977	21,245	3,831	52,583	4,196	—
New Jersey	1,014,556	995,923	263,197	318,637	214,063	9,146	190,880	18,633	18,633
New Mexico	519,973	366,345	125,348	72,983	775	7,667	159,572	153,628	90,085
New York	3,197,833	3,151,121	1,194,992	673,299	547,631	33,866	701,333	46,712	45,942
North Carolina	1,377,661	1,233,758	369,743	324,877	375,162	21,605	142,371	143,903	16,890
North Dakota	160,294	115,147	37,707	26,550	15,078	2,395	33,417	45,147	31,262
Ohio	1,531,263	1,434,797	(2)	388,161	296,344	36,369	713,923	96,466	26
Oklahoma	768,972	689,131	196,953	202,150	169,334	30,072	90,622	79,841	43,915
Oregon	656,298	620,026	147,450	131,406	111,397	8,044	221,729	36,272	3,008
Pennsylvania	1,811,141	1,697,260	524,765	428,999	338,883	30,545	374,068	113,881	4,288
Rhode Island	206,225	201,592	54,307	36,608	27,277	3,596	79,804	4,633	4,021
South Carolina	734,602	731,069	205,034	179,122	205,480	13,038	128,395	3,533	2,712
South Dakota	201,889	142,853	44,597	29,397	21,617	962	46,280	59,036	47,719
Tennessee	870,374	834,384	227,557	213,779	251,895	19,178	121,975	35,990	5,237
Texas	4,913,841	4,530,442	1,356,940	815,748	1,335,402	56,696	965,656	383,399	109,661
Utah	535,223	493,245	58,998	97,098	95,097	7,641	234,411	41,978	6,477
Vermont	102,453	95,210	32,600	21,922	13,751	2,757	24,180	7,243	605
Virginia	914,507	800,865	225,772	250,377	211,757	18,669	94,290	113,642	46,332
Washington	1,385,421	1,237,347	216,535	215,188	179,980	7,682	617,962	148,074	64,177
West Virginia	355,325	345,649	103,263	(2)	71,088	(2)	171,298	9,676	—
Wisconsin	1,258,519	1,210,673	217,610	198,015	139,227	5,483	650,338	47,846	15,424
Wyoming	108,333	95,162	30,411	21,610	13,112	2,229	27,800	13,171	12,864

¹ Includes amounts not shown separately.

² Amounts are combined in "Other and nonspecified" federal aid distributed through the state.

Note: See Appendix B for a description of state-specific reporting anomalies. State and national totals in this table are lower than the actual totals for these federal programs. This information includes only the revenue received by public school systems and excludes monies received by nonpublic school system organizations such as state agencies and private entities. The value of school lunch commodities is also excluded.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 3.

Revenue From State Sources for Public Elementary-Secondary School Systems by State: 2008–2009

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

Geographic area	Total	Formula assistance	Compensatory programs	Special education	Vocational programs	Transportation programs	Other and nonspecified state aid	State payments on behalf of LEA
United States	276,153,850	187,040,174	6,223,719	16,470,528	875,618	4,587,770	49,502,112	11,453,929
Alabama	4,161,103	3,212,334	85,866	1,925	—	299,660	561,318	—
Alaska	1,357,747	950,712	—	—	—	58,442	121,966	226,627
Arizona	3,806,064	3,480,659	22,239	470	10,383	—	292,313	—
Arkansas	3,530,487	1,889,039	196,498	219,709	19,641	—	1,099,374	106,226
California	40,084,244	22,210,994	1,317,966	3,005,934	4,512	620,119	11,880,887	1,043,832
Colorado	3,634,018	3,361,980	—	126,818	20,401	44,836	79,983	—
Connecticut	3,606,594	1,499,346	12,602	516,669	4,776	59,639	866,348	647,214
Delaware	1,047,418	781,384	—	512	—	71,486	194,036	—
District of Columbia	—	—	—	—	—	—	—	—
Florida	9,047,586	2,972,138	—	934,889	121,886	460,902	4,557,771	—
Georgia	7,739,086	6,581,518	—	—	—	—	1,029,089	128,479
Hawaii	2,205,032	952,649	4,278	274,246	7,390	47,205	919,264	—
Idaho	1,459,554	1,140,822	—	3,846	8,552	73,225	231,926	1,183
Illinois	7,879,160	4,202,459	271,921	645,667	44,232	493,629	850,536	1,370,716
Indiana	5,804,809	4,785,468	26,514	34,957	2,814	14	141,425	813,617
Iowa	2,545,353	2,154,623	10,311	3,383	2,962	8,120	365,954	—
Kansas	3,291,485	2,532,973	—	419,679	—	—	125,776	213,057
Kentucky	3,870,440	2,404,689	—	—	3,375	690	550,562	911,124
Louisiana	3,568,903	3,240,916	—	26,176	—	—	301,811	—
Maine	1,107,152	881,295	—	11,322	—	—	13,123	201,412
Maryland	5,697,257	2,846,746	938,937	391,583	—	224,828	673,395	621,768
Massachusetts	5,974,489	3,533,120	—	—	287	264,706	691,995	1,484,381
Michigan	10,130,740	8,558,665	277,966	979,114	35,488	—	279,507	—
Minnesota	6,590,788	4,955,773	215,330	784,204	1,105	64,164	570,212	—
Mississippi	2,334,363	2,208,243	27,202	3,251	49,763	—	45,904	—
Missouri	3,927,189	2,427,088	—	114,456	27,424	157,755	1,200,466	—
Montana	765,177	555,236	8,241	4,698	895	12,475	183,632	—
Nebraska	1,182,776	878,495	374	183,542	—	1	120,364	—
Nevada	2,272,415	1,019,521	13,635	116,805	139	121	1,122,194	—
New Hampshire	1,002,239	890,363	—	—	6,772	—	81,994	23,110
New Jersey	10,401,527	5,605,986	1,535,587	875,486	—	283,924	755,725	1,344,819
New Mexico	2,615,320	2,323,256	93	—	—	106,021	185,950	—
New York	25,768,345	16,093,222	—	3,511,335	—	—	6,163,788	—
North Carolina	8,229,140	7,894,666	86,639	57	—	11,856	169,570	66,352
North Dakota	407,374	366,444	—	9,378	5,995	17,763	7,794	—
Ohio	10,226,228	8,237,453	437,611	—	3,213	—	1,547,951	—
Oklahoma	3,014,993	2,140,900	21,003	—	27,424	—	794,582	31,084
Oregon	3,117,315	2,803,884	—	—	—	11,908	301,523	—
Pennsylvania	9,858,461	5,236,733	59,932	1,031,782	61,922	710,688	2,757,404	—
Rhode Island	765,069	633,763	—	—	—	—	59,797	71,509
South Carolina	3,654,658	942,152	158,211	210,526	240,373	39,149	1,968,788	95,459
South Dakota	412,798	347,697	1,576	47,796	822	—	6,036	8,871
Tennessee	3,800,870	3,540,885	—	—	982	—	259,003	—
Texas	19,708,771	16,449,267	—	—	—	—	1,461,091	1,798,413
Utah	2,224,007	886,235	31,550	199,645	69,467	75,306	961,804	—
Vermont	1,336,424	1,123,669	—	141,996	10,907	1,211	23,193	35,448
Virginia	6,317,714	4,870,242	269,766	473,709	76,729	—	627,268	—
Washington	7,146,416	4,648,474	190,432	791,649	979	321,482	1,193,400	—
West Virginia	1,793,917	1,088,996	1,439	6,418	4,008	21,710	462,118	209,228
Wisconsin	4,785,070	4,087,830	—	366,896	—	24,735	305,609	—
Wyoming	945,765	609,172	—	—	—	—	336,593	—

Note: See Appendix B for a description of state-specific reporting anomalies. Due to the varying content of individual state aid programs, this information should not be used to compare the fiscal commitments of the states to the objectives of the specific programs shown in this table.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 4.

Revenue From Local Sources for Public Elementary-Secondary School Systems by State: 2008–2009

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

Geographic area	Total	Property taxes	Other taxes	Parent government contribution	Nonschool local government	School lunch charges	Tuition and transportation charges	Other charges	Other local revenue
United States	258,893,617	168,767,677	7,134,268	45,826,172	5,923,935	6,968,057	1,224,456	6,473,678	16,575,374
Alabama	2,294,987	1,043,592	36,747	—	634,846	128,944	4,023	185,625	261,210
Alaska	488,421	—	—	420,634	—	12,869	299	19,437	35,182
Arizona	3,869,518	3,169,024	—	3,354	27,262	115,724	1,177	123,986	428,991
Arkansas	667,688	405,905	1,251	—	8,067	57,171	8,833	82,427	104,034
California	21,623,650	16,038,031	401,423	854,000	341,736	505,643	58,773	535,874	2,888,170
Colorado	4,068,111	3,323,314	22,775	—	13,697	98,646	81,326	233,476	294,877
Connecticut	5,492,313	—	—	4,950,734	389,053	123,728	4,398	4,552	19,848
Delaware	517,267	435,191	—	—	—	17,413	—	816	63,847
District of Columbia	725,152	—	—	711,856	—	865	598	5,054	6,779
Florida	14,745,439	12,452,512	—	—	—	355,543	12,553	807,429	1,117,402
Georgia	8,584,811	5,941,223	1,578,031	—	186,276	224,068	30,137	265,204	359,872
Hawaii	91,889	—	—	—	—	22,094	—	1,324	68,471
Idaho	503,067	414,072	—	—	140	30,751	4,662	4,220	49,222
Illinois	15,145,421	13,799,888	27,046	—	—	276,516	48,029	251,656	742,286
Indiana	5,501,419	4,186,392	910	636	502,089	206,310	10,738	135,353	458,991
Iowa	2,550,749	1,686,808	545,855	—	5,977	115,869	15,651	42,570	138,019
Kansas	1,942,866	1,506,567	—	—	105,022	92,386	9,703	22,681	206,507
Kentucky	2,114,797	1,473,780	381,100	—	32,551	111,211	9,168	11,032	95,955
Louisiana	3,124,537	1,173,329	1,604,626	—	35,130	50,622	10,362	8,043	242,425
Maine	1,199,776	504,809	11	628,339	9,916	27,431	6,426	3,325	19,519
Maryland	6,749,350	—	—	6,293,112	—	126,939	20,486	177,406	131,407
Massachusetts	8,014,256	—	—	6,356,428	993,333	151,201	104,960	37,076	371,258
Michigan	6,422,253	5,492,955	—	—	22,995	215,114	43,290	304,867	343,032
Minnesota	3,004,149	1,801,162	—	—	153,617	198,029	94,401	190,983	565,957
Mississippi	1,370,806	1,050,314	17,793	2,905	20,887	58,407	5,782	119,294	95,424
Missouri	4,710,378	3,645,315	202,120	—	156,331	158,238	24,185	230,796	293,393
Montana	634,436	390,430	—	—	132,311	20,657	3,350	37,561	50,127
Nebraska	1,965,869	1,580,047	144,658	—	22,330	64,255	1,547	73,939	79,093
Nevada	1,743,560	1,469,207	3,395	—	2,616	36,465	9,769	86,698	135,410
New Hampshire	1,567,456	1,256,778	—	226,517	296	43,231	8,488	3,678	28,468
New Jersey	14,235,619	11,678,659	—	880,389	234,151	307,668	106,919	237,202	790,631
New Mexico	568,169	442,388	—	—	—	26,486	2,959	23,441	72,895
New York	26,711,006	15,434,453	50,430	8,815,469	234,869	308,718	41,538	110,274	1,715,255
North Carolina	5,803,761	—	—	5,125,672	—	276,445	—	86,133	315,511
North Dakota	536,365	432,925	—	—	20,868	23,620	1,076	22,879	34,997
Ohio	10,392,787	8,411,117	364,401	—	112,538	304,632	84,042	575,134	540,923
Oklahoma	2,244,813	1,642,175	—	—	173,499	82,496	47,448	185,437	113,758
Oregon	2,330,572	1,833,322	—	—	75,360	55,536	21,615	100,272	244,467
Pennsylvania	13,803,556	11,014,689	1,676,021	—	144,333	326,878	52,354	62,129	527,152
Rhode Island	1,195,643	101,069	—	1,062,505	—	18,680	1,047	3,993	8,349
South Carolina	3,267,438	2,506,295	48,816	—	177,708	95,259	10,926	143,471	284,963
South Dakota	640,547	525,199	19,549	—	2,299	27,637	2,362	18,101	45,400
Tennessee	3,410,332	—	—	2,195,077	648,779	136,265	7,081	288,562	134,568
Texas	23,308,189	20,950,962	—	—	64,811	655,676	68,227	320,351	1,248,162
Utah	1,475,580	1,264,881	—	—	299	63,559	14,090	8,108	124,643
Vermont	68,389	1,853	2,329	—	1,043	19,167	2,206	5,219	36,572
Virginia	7,768,557	—	—	7,287,119	—	253,145	49,520	18,284	160,489
Washington	3,393,809	2,723,516	654	—	9,916	119,875	72,050	152,514	315,284
West Virginia	947,264	867,339	115	—	5,337	26,160	2,579	6,846	38,888
Wisconsin	4,737,758	4,284,208	—	11,426	60,905	175,898	3,079	96,147	106,095
Wyoming	619,072	411,982	4,212	—	160,742	17,917	224	2,799	21,196

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from other school systems are excluded to avoid double counting. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Refer to the introductory text for an explanation concerning tax revenue for dependent school systems.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 5.

Percentage Distribution of Elementary-Secondary Public School System Revenue by Source and State: 2008–2009

(For meaning of abbreviations and symbols, see introductory text)

Geographic area	Total	Federal sources		State sources		Local sources			
		Total ¹	Compensatory (Title I)	Total ¹	Formula assistance	Total ¹	Taxes and parent government contribution	Other local governments	Charges
United States	100.0	9.5	2.1	46.7	31.7	43.8	37.5	1.0	2.5
Alabama	100.0	10.1	3.1	57.9	44.7	31.9	15.0	8.8	4.4
Alaska	100.0	14.5	2.2	62.9	44.0	22.6	19.5	0.0	1.5
Arizona	100.0	12.0	3.3	43.6	39.9	44.4	36.4	0.3	2.8
Arkansas	100.0	11.3	3.0	74.6	39.9	14.1	8.6	0.2	3.1
California	100.0	13.6	2.7	56.1	31.1	30.3	24.2	0.5	1.5
Colorado	100.0	6.8	1.8	44.0	40.7	49.2	40.5	0.2	5.0
Connecticut	100.0	4.2	1.2	38.0	15.8	57.8	52.1	4.1	1.4
Delaware	100.0	6.6	1.9	62.6	46.7	30.9	26.0	0.0	1.1
District of Columbia	100.0	9.5	3.7	0.0	0.0	90.5	88.9	0.0	0.8
Florida	100.0	10.2	2.6	34.2	11.2	55.7	47.0	0.0	4.4
Georgia	100.0	9.2	0.0	43.1	36.6	47.8	41.8	1.0	2.9
Hawaii	100.0	14.6	2.0	82.0	35.4	3.4	0.0	0.0	0.9
Idaho	100.0	10.0	2.3	66.9	52.3	23.1	19.0	0.0	1.8
Illinois	100.0	12.7	2.6	29.9	15.9	57.4	52.4	0.0	2.2
Indiana	100.0	11.0	1.8	45.7	37.7	43.3	32.9	4.0	2.8
Iowa	100.0	7.8	1.3	46.1	39.0	46.1	40.4	0.1	3.1
Kansas	100.0	6.7	1.8	58.6	45.1	34.6	26.8	1.9	2.2
Kentucky	100.0	10.7	0.0	57.7	35.9	31.5	27.7	0.5	2.0
Louisiana	100.0	15.6	3.9	45.0	40.9	39.4	35.0	0.4	0.9
Maine	100.0	9.6	2.0	43.4	34.5	47.0	44.4	0.4	1.5
Maryland	100.0	5.3	1.4	43.4	21.7	51.4	47.9	0.0	2.5
Massachusetts	100.0	7.8	1.5	39.4	23.3	52.8	41.9	6.5	1.9
Michigan	100.0	11.2	2.2	54.3	45.9	34.4	29.5	0.1	3.0
Minnesota	100.0	5.7	1.1	64.8	48.7	29.5	17.7	1.5	4.8
Mississippi	100.0	15.4	4.2	53.3	50.4	31.3	24.4	0.5	4.2
Missouri	100.0	8.1	2.2	41.8	25.8	50.1	40.9	1.7	4.4
Montana	100.0	12.3	2.9	48.0	34.8	39.8	24.5	8.3	3.9
Nebraska	100.0	8.6	1.7	34.3	25.5	57.0	50.0	0.6	4.1
Nevada	100.0	9.6	1.9	51.2	23.0	39.3	33.2	0.1	3.0
New Hampshire	100.0	5.4	1.3	36.9	32.8	57.7	54.6	0.0	2.0
New Jersey	100.0	4.0	1.0	40.5	21.9	55.5	49.0	0.9	2.5
New Mexico	100.0	14.0	3.4	70.6	62.7	15.3	11.9	0.0	1.4
New York	100.0	5.7	2.1	46.3	28.9	48.0	43.6	0.4	0.8
North Carolina	100.0	8.9	2.4	53.4	51.2	37.7	33.3	0.0	2.4
North Dakota	100.0	14.5	3.4	36.9	33.2	48.6	39.2	1.9	4.3
Ohio	100.0	6.9	0.0	46.2	37.2	46.9	39.6	0.5	4.4
Oklahoma	100.0	12.8	3.3	50.0	35.5	37.2	27.2	2.9	5.2
Oregon	100.0	10.8	2.4	51.1	45.9	38.2	30.0	1.2	2.9
Pennsylvania	100.0	7.1	2.1	38.7	20.6	54.2	49.8	0.6	1.7
Rhode Island	100.0	9.5	2.5	35.3	29.2	55.2	53.7	0.0	1.1
South Carolina	100.0	9.6	2.7	47.7	12.3	42.7	33.4	2.3	3.3
South Dakota	100.0	16.1	3.6	32.9	27.7	51.0	43.4	0.2	3.8
Tennessee	100.0	10.8	2.8	47.0	43.8	42.2	27.2	8.0	5.3
Texas	100.0	10.3	2.8	41.1	34.3	48.6	43.7	0.1	2.2
Utah	100.0	12.6	1.4	52.5	20.9	34.8	29.9	0.0	2.0
Vermont	100.0	6.8	2.2	88.7	74.6	4.5	0.3	0.1	1.8
Virginia	100.0	6.1	1.5	42.1	32.5	51.8	48.6	0.0	2.1
Washington	100.0	11.6	1.8	59.9	39.0	28.5	22.8	0.1	2.9
West Virginia	100.0	11.5	3.3	57.9	35.2	30.6	28.0	0.2	1.1
Wisconsin	100.0	11.7	2.0	44.4	37.9	43.9	39.8	0.6	2.6
Wyoming	100.0	6.5	1.8	56.5	36.4	37.0	24.9	9.6	1.3

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from other school systems are excluded to avoid double counting. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 6.

Current Spending of Public Elementary-Secondary School Systems by State: 2008–2009

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

Geographic area	Total	All functions		Instruction			Support services			All other functions
		Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	Total ¹	Salaries and wages	Employee benefits	
United States . . .	517,708,299	310,334,051	109,187,793	311,891,097	209,007,145	70,058,805	178,693,645	90,999,666	31,901,000	27,123,557
Alabama	6,728,969	3,809,370	1,597,199	3,836,398	2,479,840	995,732	2,331,552	1,148,375	497,017	561,019
Alaska	2,033,374	945,159	645,792	1,129,756	603,938	394,058	832,783	319,126	210,902	70,835
Arizona	7,735,635	4,678,519	1,348,233	4,296,503	3,047,829	863,802	2,983,729	1,512,183	448,120	455,403
Arkansas	4,443,722	2,557,025	669,976	2,417,974	1,668,196	437,095	1,492,691	800,788	207,812	533,057
California	61,071,012	37,561,531	12,185,577	35,617,964	24,304,934	7,407,481	21,693,675	11,582,876	4,197,815	3,759,373
Colorado	7,146,967	4,592,653	1,077,341	4,108,304	2,957,851	683,331	2,708,535	1,490,262	356,364	330,128
Connecticut	8,190,255	4,700,781	1,849,274	5,054,397	3,290,580	1,273,457	2,805,173	1,268,687	525,533	330,685
Delaware	1,454,873	808,034	352,867	877,678	565,689	250,483	496,383	217,220	95,462	80,812
District of Columbia	739,339	474,713	57,153	330,698	280,208	30,349	370,127	183,576	25,939	38,514
Florida	23,498,048	13,804,733	4,326,513	13,884,278	8,805,125	2,651,099	8,067,350	4,430,629	1,453,560	1,546,420
Georgia	16,036,166	10,422,791	2,769,048	10,063,924	7,129,481	2,041,514	5,135,180	2,979,825	662,133	837,062
Hawaii	2,250,087	1,268,293	498,895	1,402,305	868,444	342,919	718,309	340,860	134,908	129,473
Idaho	1,904,422	1,175,778	392,821	1,157,633	808,824	262,990	646,213	333,647	115,618	100,576
Illinois	23,218,026	13,580,369	8,431,943	13,520,105	9,183,424	3,008,958	8,764,971	4,156,074	1,540,067	932,950
Indiana	9,706,715	5,581,282	2,638,131	5,548,292	3,729,754	1,640,315	3,681,825	1,646,724	943,164	476,598
Iowa	4,755,348	3,074,306	930,877	2,914,176	2,085,545	624,642	1,615,189	899,280	280,196	225,983
Kansas	4,685,472	2,867,777	753,763	2,883,104	1,901,202	495,837	1,578,417	882,120	227,714	223,951
Kentucky	5,930,403	3,806,572	1,253,020	3,468,191	2,498,430	789,558	2,050,683	1,143,534	405,704	411,529
Louisiana	7,003,000	4,167,267	1,433,487	4,051,985	2,772,414	925,618	2,542,723	1,226,864	438,600	408,292
Maine	2,389,734	1,342,120	545,911	1,383,650	896,809	369,613	857,706	394,886	156,465	148,378
Maryland	11,373,754	7,013,377	2,630,382	6,899,346	4,715,495	1,787,291	3,984,072	2,183,709	795,133	490,336
Massachusetts	13,968,798	7,571,711	3,451,838	8,885,949	4,680,805	2,547,318	4,626,112	2,056,905	853,293	456,737
Michigan	16,642,564	9,267,692	4,365,901	9,422,685	6,027,815	2,790,185	6,354,021	3,099,185	1,510,036	865,858
Minnesota	9,331,434	5,326,075	2,178,738	5,815,987	3,749,532	1,574,355	2,712,430	1,184,210	475,358	803,017
Mississippi	3,985,744	2,397,815	757,282	2,317,710	1,592,833	486,107	1,392,119	697,568	225,220	275,915
Missouri	8,734,145	5,467,499	1,507,381	5,175,127	3,668,343	983,422	3,023,041	1,577,709	441,473	535,977
Montana	1,432,675	829,685	242,922	855,803	568,330	161,920	509,899	243,104	73,933	66,973
Nebraska	2,938,103	1,747,173	553,717	1,887,427	1,238,895	403,325	905,681	455,439	136,489	144,995
Nevada	3,652,056	2,212,218	826,106	2,145,779	1,423,181	523,471	1,364,083	749,967	286,998	142,194
New Hampshire	2,443,217	1,374,939	523,810	1,546,316	1,001,600	383,581	822,081	346,042	132,649	74,820
New Jersey	23,440,277	13,455,477	4,852,444	13,800,343	8,839,737	2,979,558	8,687,138	4,326,856	1,636,096	952,796
New Mexico	3,107,149	1,880,079	593,402	1,807,514	1,244,507	386,705	1,167,618	595,714	190,514	132,017
New York	50,690,599	28,868,481	11,985,026	35,195,372	21,764,757	9,370,029	14,079,990	6,443,512	2,540,371	1,415,237
North Carolina	12,543,171	8,350,984	2,073,861	7,943,541	5,773,635	1,413,505	3,848,021	2,274,166	571,462	751,609
North Dakota	968,881	592,357	171,192	579,830	412,387	120,754	310,316	155,332	45,304	78,735
Ohio	19,011,682	11,202,314	3,976,984	10,734,314	7,138,973	2,371,672	7,347,959	3,721,901	1,460,225	929,409
Oklahoma	5,310,369	2,924,128	873,041	2,836,912	1,926,770	584,829	1,895,590	886,310	255,277	577,867
Oregon	5,627,387	3,008,542	1,485,750	3,291,310	1,948,926	938,122	2,121,378	995,622	511,324	214,699
Pennsylvania	21,596,546	12,261,616	4,291,481	12,803,821	8,537,511	2,933,868	7,637,090	3,418,848	1,246,535	1,155,635
Rhode Island	2,087,690	1,161,789	507,326	1,224,158	782,563	322,351	773,039	375,878	183,354	90,493
South Carolina	6,716,042	4,166,600	1,237,023	3,854,229	2,736,712	783,159	2,463,391	1,302,220	399,893	398,422
South Dakota	1,082,630	645,345	177,099	645,912	443,088	119,052	379,946	181,775	51,856	56,772
Tennessee	7,751,563	4,803,518	1,398,301	4,809,809	3,321,803	956,997	2,480,290	1,279,999	381,074	461,464
Texas	39,984,644	27,264,612	4,671,081	23,895,853	18,535,835	3,041,168	13,799,383	7,910,456	1,405,271	2,289,408
Utah	3,488,395	2,051,962	848,595	2,169,434	1,428,096	590,243	1,008,636	561,857	231,039	310,325
Vermont	1,397,548	793,675	280,001	859,433	545,339	191,929	489,015	231,006	82,578	49,100
Virginia	13,582,801	8,686,523	3,027,959	8,194,237	5,737,099	1,973,696	4,813,706	2,700,707	963,805	574,858
Washington	9,958,400	6,191,751	2,109,043	5,984,072	4,056,734	1,341,994	3,464,921	1,965,640	694,543	509,407
West Virginia	2,950,686	1,649,211	828,403	1,759,397	1,084,586	534,774	994,305	481,430	253,420	196,984
Wisconsin	9,713,099	5,164,944	2,722,573	5,857,285	3,698,415	1,797,902	3,382,519	1,376,627	845,798	473,295
Wyoming	1,274,683	782,886	281,310	744,877	504,326	176,772	482,641	262,436	97,586	47,165

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditure for adult education, community services, and other non-elementary-secondary programs are included under "Total" current spending and "All other functions," but are excluded in the per pupil data displayed in Tables 8, 11, 14, and 17.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 7.

Support Services Expenditure for Public Elementary-Secondary School Systems by Function and State: 2008–2009

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

Geographic area	Total	Pupil support services	Instructional staff support services	General administration	School administration	Operation and maintenance of plant	Pupil transportation	Other and nonspecified support services
United States	178,693,645	27,574,807	24,696,411	9,647,865	27,914,800	49,438,271	22,048,971	17,372,520
Alabama	2,331,552	373,885	311,990	172,998	416,154	610,804	314,694	131,027
Alaska	832,783	164,629	114,604	31,139	122,462	264,068	60,158	75,723
Arizona	2,983,729	542,272	244,871	101,852	377,272	935,993	353,305	428,164
Arkansas	1,492,691	206,128	330,309	93,645	218,073	394,953	151,034	98,549
California	21,693,675	2,992,661	3,753,972	563,797	3,966,831	5,930,549	1,532,426	2,953,439
Colorado	2,708,535	330,672	392,190	114,320	482,658	699,187	212,841	476,667
Connecticut	2,805,173	507,084	258,006	183,626	464,977	800,307	412,162	179,011
Delaware	496,383	72,398	16,373	15,975	85,469	146,468	89,849	69,851
District of Columbia	370,127	83,551	57,957	12,953	76,680	93,176	85	45,725
Florida	8,067,350	1,070,743	1,489,251	207,579	1,311,982	2,461,851	932,856	593,088
Georgia	5,135,180	768,126	811,828	235,318	939,217	1,188,791	663,852	528,048
Hawaii	718,309	211,127	73,175	11,688	137,433	163,588	47,397	73,901
Idaho	646,213	108,152	80,191	40,542	108,137	179,727	92,327	37,137
Illinois	8,764,971	1,465,478	1,062,952	958,299	1,157,531	2,175,914	1,122,676	822,121
Indiana	3,681,825	444,810	354,949	192,240	543,699	1,143,057	559,459	443,611
Iowa	1,615,189	269,678	214,087	124,574	274,483	424,485	168,254	139,628
Kansas	1,578,417	220,589	208,828	124,161	274,686	455,581	180,105	114,467
Kentucky	2,050,683	262,459	312,353	139,339	329,357	538,384	335,705	133,086
Louisiana	2,542,723	321,363	380,132	174,629	379,843	700,231	384,493	202,032
Maine	857,706	145,972	106,632	105,778	125,946	246,272	107,573	19,533
Maryland	3,984,072	531,227	593,667	97,091	804,519	1,077,933	570,853	308,782
Massachusetts	4,626,112	963,279	800,065	170,458	574,497	1,258,099	556,196	303,518
Michigan	6,354,021	1,277,487	792,089	260,020	912,993	1,641,993	734,507	734,932
Minnesota	2,712,430	240,177	413,282	348,499	355,617	658,705	463,915	232,235
Mississippi	1,392,119	185,928	181,412	116,839	228,488	412,107	179,704	87,641
Missouri	3,023,041	408,361	399,191	264,926	488,656	843,693	404,469	213,745
Montana	509,899	79,866	55,322	40,218	77,546	155,028	67,305	34,614
Nebraska	905,681	126,927	98,242	91,104	152,725	273,655	84,154	78,874
Nevada	1,364,083	173,298	190,062	58,863	259,942	388,345	163,268	130,305
New Hampshire	822,081	173,945	78,606	83,925	134,347	220,204	105,721	25,333
New Jersey	8,687,138	2,150,375	772,837	494,990	1,086,420	2,383,351	1,257,000	542,165
New Mexico	1,167,618	307,708	90,265	64,399	191,954	314,969	110,205	88,118
New York	14,079,990	1,477,360	1,358,844	814,642	1,975,174	4,094,933	2,929,091	1,429,946
North Carolina	3,848,021	621,983	446,437	136,885	756,100	1,014,619	515,692	356,305
North Dakota	310,316	38,034	28,722	41,489	46,843	90,198	40,265	24,765
Ohio	7,347,959	1,135,884	1,233,890	496,650	996,970	1,754,204	852,198	878,163
Oklahoma	1,895,590	350,275	200,243	153,523	277,417	593,434	167,589	153,109
Oregon	2,121,378	397,978	239,091	75,707	351,415	460,990	241,630	354,567
Pennsylvania	7,637,090	1,103,373	839,483	618,349	879,581	2,196,363	1,264,691	735,250
Rhode Island	773,039	253,892	65,639	50,349	98,731	172,943	93,513	37,972
South Carolina	2,463,391	517,305	435,618	77,522	392,094	617,109	216,096	207,647
South Dakota	379,946	58,701	44,645	36,348	51,763	113,928	37,075	37,486
Tennessee	2,480,290	330,166	442,245	151,445	440,561	694,776	280,350	140,747
Texas	13,799,383	1,963,251	2,104,130	567,066	2,202,798	4,498,329	1,096,490	1,367,319
Utah	1,008,636	119,776	150,976	39,788	201,662	305,576	115,544	75,314
Vermont	489,015	102,870	55,340	32,899	95,150	120,265	46,837	35,654
Virginia	4,813,706	655,443	906,448	214,383	799,234	1,324,730	691,336	222,132
Washington	3,464,921	660,137	450,212	110,754	579,765	883,225	390,894	389,934
West Virginia	994,305	106,102	108,232	63,009	155,775	304,174	210,604	46,409
Wisconsin	3,382,519	428,865	462,865	246,748	484,501	891,946	382,046	485,548
Wyoming	482,641	73,057	83,661	24,525	68,672	125,061	58,482	49,183

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditure for adult education, community services, and other non-elementary-secondary programs are also excluded.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 8.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: 2008–2009

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

Geographic area	Total ¹	Salaries and wages	Employee benefits	Instruction			Support services				
				Total ¹	Salaries and wages	Employee benefits	Total ¹	Pupil support	Staff support	General administration	School administration
United States	10,499	6,433	2,263	6,369	4,333	1,452	3,704	572	512	200	579
Alabama	8,870	5,109	2,142	5,142	3,326	1,335	3,127	501	418	232	558
Alaska	15,552	7,257	4,959	8,675	4,637	3,026	6,394	1,264	880	239	940
Arizona	7,813	4,766	1,373	4,376	3,105	880	3,039	552	249	104	384
Arkansas	8,712	5,390	1,412	5,089	3,516	921	3,146	434	696	197	460
California	9,657	6,092	1,976	5,776	3,942	1,201	3,518	485	609	91	643
Colorado	8,718	5,653	1,326	5,047	3,641	841	3,334	407	483	141	594
Connecticut	14,531	8,595	3,381	8,872	6,017	2,328	5,129	927	472	336	850
Delaware	12,257	6,918	3,021	7,475	4,843	2,144	4,250	620	140	137	732
District of Columbia	16,408	10,708	1,289	7,460	6,321	685	8,349	1,885	1,307	292	1,730
Florida	8,760	5,263	1,649	5,293	3,357	1,011	3,076	408	568	79	500
Georgia	9,650	6,318	1,679	6,052	4,322	1,238	3,113	466	492	143	569
Hawaii	12,399	7,067	2,780	7,813	4,839	1,911	4,002	1,176	408	65	766
Idaho	7,092	4,388	1,466	4,320	3,019	981	2,412	404	299	151	404
Illinois	10,835	6,415	3,983	6,330	4,338	1,421	4,140	692	502	453	547
Indiana	9,369	5,428	2,565	5,389	3,627	1,595	3,580	433	345	187	529
Iowa	9,707	6,306	1,909	5,977	4,278	1,281	3,313	553	439	256	563
Kansas	9,951	6,100	1,603	6,128	4,044	1,055	3,357	469	444	264	584
Kentucky	8,756	5,683	1,871	5,178	3,730	1,179	3,061	392	466	208	492
Louisiana	10,533	6,288	2,163	6,114	4,183	1,397	3,836	485	574	263	573
Maine	12,304	7,187	2,923	7,059	4,802	1,979	4,593	782	571	566	674
Maryland	13,449	8,312	3,117	8,177	5,589	2,118	4,722	630	704	115	953
Massachusetts	14,118	8,120	3,702	8,737	5,020	2,732	4,961	1,033	858	183	616
Michigan	10,483	5,958	2,807	6,057	3,875	1,794	4,085	821	509	167	587
Minnesota	11,098	6,632	2,713	7,242	4,669	1,960	3,377	299	515	434	443
Mississippi	8,075	4,882	1,542	4,719	3,243	990	2,834	379	369	238	465
Missouri	9,529	6,085	1,678	5,759	4,082	1,094	3,364	454	444	295	544
Montana	10,059	5,859	1,715	6,043	4,013	1,143	3,601	564	391	284	548
Nebraska	10,045	5,980	1,895	6,460	4,240	1,380	3,100	434	336	312	523
Nevada	8,422	5,133	1,917	4,979	3,302	1,215	3,165	402	441	137	603
New Hampshire	11,932	6,946	2,646	7,434	5,060	1,938	4,153	879	397	424	679
New Jersey	16,271	9,900	3,570	9,337	6,504	2,192	6,392	1,582	569	364	799
New Mexico	9,439	5,719	1,805	5,498	3,786	1,176	3,552	936	275	196	584
New York	18,126	10,704	4,444	12,524	8,070	3,474	5,221	548	504	302	732
North Carolina	8,587	5,751	1,428	5,470	3,976	973	2,650	428	307	94	521
North Dakota	10,151	6,258	1,809	6,126	4,357	1,276	3,278	402	303	438	495
Ohio	10,560	6,479	2,300	5,940	4,129	1,372	4,250	657	714	287	577
Oklahoma	7,885	4,537	1,354	4,401	2,989	907	2,941	543	311	238	430
Oregon	9,805	5,354	2,644	5,690	3,468	1,669	3,775	708	425	135	625
Pennsylvania	12,512	7,232	2,531	7,516	5,035	1,730	4,504	651	495	365	519
Rhode Island	13,707	8,209	3,585	7,906	5,530	2,278	5,462	1,794	464	356	698
South Carolina	9,277	5,833	1,732	5,330	3,831	1,096	3,449	724	610	109	549
South Dakota	8,507	5,097	1,399	5,097	3,499	940	3,001	464	353	287	409
Tennessee	7,897	4,947	1,440	4,954	3,421	986	2,555	340	455	156	454
Texas	8,540	5,867	1,005	5,142	3,989	654	2,969	422	453	122	474
Utah	6,356	3,854	1,594	4,075	2,682	1,109	1,894	225	284	75	379
Vermont	15,175	9,009	3,178	9,184	6,190	2,179	5,551	1,168	628	373	1,080
Virginia	10,930	7,033	2,452	6,630	4,645	1,598	3,898	531	734	174	647
Washington	9,550	5,976	2,036	5,775	3,915	1,295	3,344	637	435	107	560
West Virginia	10,367	5,850	2,939	6,241	3,847	1,897	3,527	376	384	224	553
Wisconsin	11,078	5,957	3,140	6,756	4,266	2,074	3,901	495	534	285	559
Wyoming	14,573	9,002	3,235	8,565	5,799	2,033	5,549	840	962	282	790

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table. Expenditure for adult education, community services, and other non-elementary-secondary programs are also excluded. Enrollments used to calculate per pupil amounts represent fall 2008 memberships collected by the National Center for Education Statistics on the Common Core of Data Agency file—"Local Education Agency (School District) Universe Survey: 2008–2009." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 9.

Capital Outlay and Other Expenditure of Public School Systems by State: 2008–2009

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

Geographic area	Capital outlay					Interest on debt	Payments to other governments
	Total	Construction	Land and existing structures ¹	Equipment			
				Instructional	Other		
United States	68,044,563	54,653,349	4,188,206	2,225,407	6,977,601	17,140,633	1,962,847
Alabama	924,956	857,281	16,640	9,873	41,162	152,188	—
Alaska	303,165	200,985	71,699	8,304	22,177	59,873	—
Arizona	1,312,659	1,005,890	(1)	153,806	152,963	532,099	—
Arkansas	409,763	222,375	115,127	21,050	51,211	119,964	7,195
California	8,881,265	7,902,686	817,459	26,914	134,206	1,895,036	3,575
Colorado	1,035,058	739,001	98,783	51,062	146,212	437,932	13,837
Connecticut	763,075	673,622	(1)	32,698	56,755	154,000	—
Delaware	254,460	248,466	(1)	1,991	4,003	22,748	—
District of Columbia	66,023	55,852	(1)	3,898	6,273	—	—
Florida	4,533,913	3,481,102	290,265	19,090	743,456	835,468	—
Georgia	2,712,073	2,334,126	97,211	43,182	237,554	263,157	—
Hawaii	68,584	21,606	35,182	6,318	5,478	—	—
Idaho	111,190	76,327	(1)	9,735	25,128	62,834	—
Illinois	2,884,993	2,320,911	(1)	129,126	434,956	764,564	—
Indiana	899,628	365,699	179,942	21,834	332,153	342,464	—
Iowa	672,339	533,255	9,985	26,658	102,441	85,863	—
Kansas	958,961	643,708	34,918	113,198	167,137	168,144	3,501
Kentucky	720,114	575,788	38,050	36,611	69,665	179,223	—
Louisiana	824,390	676,696	63,339	31,453	52,902	108,390	—
Maine	108,016	65,071	13,951	5,840	23,154	47,183	517
Maryland	961,161	703,381	13,579	47,715	196,486	147,545	—
Massachusetts	589,413	281,231	199,431	65,886	42,865	279,580	—
Michigan	1,280,455	898,831	116,314	46,928	218,382	865,016	—
Minnesota	1,187,008	945,487	(1)	56,703	184,818	424,555	62,883
Mississippi	493,773	360,041	(1)	49,822	83,910	73,239	—
Missouri	1,120,105	811,663	100,601	57,580	150,261	280,416	—
Montana	158,151	118,799	9,480	4,089	25,783	17,081	—
Nebraska	488,293	296,550	26,805	28,053	136,885	73,721	459
Nevada	633,545	559,377	40,428	2,396	31,344	288,768	—
New Hampshire	112,359	66,613	14,217	14,569	16,960	39,774	—
New Jersey	1,499,241	1,284,022	80,636	26,162	108,421	400,476	51,372
New Mexico	784,529	553,692	50,362	4,301	176,174	48,940	—
New York	5,463,718	4,843,455	109,039	158,968	352,256	1,191,856	—
North Carolina	1,647,148	1,336,565	85,419	37,342	187,822	646,256	—
North Dakota	95,977	52,128	8,173	11,300	24,376	11,854	2,590
Ohio	2,552,105	2,093,898	33,174	140,055	284,978	470,669	221,203
Oklahoma	568,720	397,633	30,852	31,091	109,144	55,485	—
Oregon	803,096	727,740	12,316	6,228	56,812	268,742	374
Pennsylvania	2,411,908	2,090,915	7,643	140,863	172,487	949,444	46,260
Rhode Island	24,161	11,287	—	8,929	3,945	37,030	—
South Carolina	1,318,784	1,004,848	131,731	37,232	144,973	358,719	19,658
South Dakota	154,459	135,560	(1)	17,703	1,196	24,675	—
Tennessee	652,210	447,836	18,689	63,495	122,190	178,018	—
Texas	9,297,597	8,152,954	368,605	173,794	602,244	2,710,120	1,431,444
Utah	821,593	490,119	186,794	46,756	97,924	107,017	—
Vermont	64,170	34,892	1,847	11,426	16,005	13,578	—
Virginia	1,418,914	682,793	465,973	88,292	181,856	289,567	—
Washington	1,818,982	1,448,939	129,113	15,742	225,188	423,843	—
West Virginia	157,049	100,098	16,138	4,958	35,855	12,147	26
Wisconsin	648,807	430,469	20,792	59,260	138,286	218,913	97,953
Wyoming	372,507	291,086	27,504	15,128	38,789	2,459	—

¹ Amounts are included in construction.

Note: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded from this table.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 10.

Indebtedness and Debt Transactions of Public Elementary-Secondary School Systems by State: 2008–2009

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

Geographic area	Debt outstanding at end of fiscal year ¹			Debt transactions	
	Total	Long-term	Short-term	Long-term debt issued	Long-term debt retired
United States	399,118,054	390,651,616	8,466,438	42,395,543	28,521,268
Alabama	4,104,383	4,104,383	—	454,142	292,431
Alaska	1,438,407	1,438,407	—	131,380	96,451
Arizona	5,331,063	5,331,063	—	780,074	237,065
Arkansas	3,060,600	3,060,600	—	685,626	470,727
California	46,579,660	46,579,660	—	5,286,633	2,091,651
Colorado	7,384,931	7,384,931	—	798,212	387,962
Connecticut	2,572,329	2,572,329	—	504,996	391,377
Delaware	510,716	510,716	—	30,258	34,400
District of Columbia	—	—	—	—	—
Florida	17,342,891	17,342,891	—	953,248	938,662
Georgia	6,044,176	5,895,538	148,638	382,930	527,335
Hawaii	—	—	—	—	—
Idaho	1,415,273	1,414,666	607	140,270	92,473
Illinois	18,387,179	18,285,885	101,294	1,706,216	1,606,031
Indiana	13,286,582	12,367,193	919,389	793,686	843,230
Iowa	2,174,435	2,170,056	4,379	524,437	338,163
Kansas	4,377,774	4,359,174	18,600	935,111	336,101
Kentucky	4,739,605	4,739,605	—	619,413	268,774
Louisiana	3,190,290	3,190,290	—	386,103	223,582
Maine	801,538	801,538	—	100,069	117,736
Maryland	3,309,837	3,262,952	46,885	400,925	226,299
Massachusetts	5,117,910	5,096,186	21,724	360,195	548,070
Michigan	21,471,935	20,577,925	894,010	922,067	1,107,806
Minnesota	9,619,319	9,482,428	136,891	693,190	622,503
Mississippi	1,677,337	1,677,337	—	380,369	207,350
Missouri	6,064,403	6,064,388	15	642,262	645,138
Montana	375,522	375,522	—	19,842	31,933
Nebraska	1,990,982	1,943,711	47,271	348,538	142,478
Nevada	5,629,327	5,628,885	442	189,614	565,743
New Hampshire	897,327	897,327	—	17,367	95,917
New Jersey	8,373,417	8,287,642	85,775	187,610	490,073
New Mexico	1,509,824	1,509,824	—	493,172	224,095
New York	30,528,777	28,266,770	2,262,007	2,224,288	1,669,699
North Carolina	10,200,562	10,200,562	—	1,943,408	1,685,191
North Dakota	283,566	283,566	—	6,641	17,985
Ohio	11,318,000	10,781,761	536,239	906,543	538,221
Oklahoma	1,546,658	1,546,658	—	382,160	330,449
Oregon	7,012,144	7,012,144	—	906,431	347,925
Pennsylvania	25,456,185	25,372,187	83,998	4,568,382	3,590,870
Rhode Island	935,888	935,888	—	60,625	54,035
South Carolina	9,819,057	9,819,057	—	759,058	401,457
South Dakota	615,365	615,365	—	91,559	61,720
Tennessee	4,668,194	4,668,194	—	506,883	449,720
Texas	62,190,190	59,765,952	2,424,238	7,280,102	2,819,746
Utah	2,528,724	2,528,724	—	237,902	198,858
Vermont	299,112	299,112	—	15,834	29,450
Virginia	7,724,612	7,705,840	18,772	1,087,136	591,285
Washington	9,070,245	9,070,245	—	809,770	759,914
West Virginia	331,750	331,750	—	53,845	27,380
Wisconsin	5,762,380	5,047,116	715,264	668,562	726,731
Wyoming	47,673	47,673	—	18,459	19,076

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

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 11.

States Ranked According to Per Pupil Elementary-Secondary Public School System Finance Amounts: 2008–2009

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

Rank	Elementary-secondary revenue				Current spending				General administration		School administration	
	From federal sources		From state sources		From local sources		Instruction		Benefits		State	
	State	Total	State	Total	State	Total	State	Total ¹	State	only	State	only
1.....	U.S.	12,250	U.S.	5,725	U.S.	10,499	U.S.	6,369	U.S.	4,333	U.S.	1,452
2.....	NY	20,645	AK	2,401	DC	16,358	NY	18,126	NY	8,070	ME	3,474
3.....	WY	19,238	HI	12,286	NJ	10,474	DC	16,408	NJ	6,504	IL	3,026
4.....	NJ	18,874	LA	1,868	CT	10,042	NJ	16,271	VT	9,337	MA	2,732
5.....	DC	18,069	DC	1,711	NY	9,904	AK	15,552	CT	8,872	MN	2,328
6.....	CT	17,373	ND	1,693	MA	8,595	MA	15,175	MA	8,737	RI	2,278
7.....	VT	17,108	SD	1,594	RI	8,449	WY	14,573	AK	6,755	NJ	2,192
8.....	AK	16,576	NM	1,582	PA	8,141	CT	14,531	WY	5,799	VT	2,179
9.....	MA	16,270	IL	1,581	MD	7,999	MA	14,118	RI	5,530	PA	2,144
10.....	MD	15,574	CA	1,581	NH	7,919	RI	13,707	HI	7,906	DE	2,118
11.....	RI	15,312	RI	1,457	IL	7,154	MD	13,449	PA	5,035	WI	2,074
12.....	PA	15,023	WI	1,452	WY	7,118	PA	12,512	MA	5,020	WY	2,033
13.....	HI	14,987	MT	1,382	NE	6,897	HI	12,399	DE	4,843	ME	1,979
14.....	DE	14,335	MS	1,375	ME	6,425	ME	12,304	DC	4,839	NY	302
15.....	NH	13,725	IN	1,365	VA	6,290	DE	12,257	NH	4,802	MO	295
16.....	ME	13,666	MI	1,347	OH	6,011	NH	11,932	ME	4,669	DC	292
17.....	OH	12,811	WA	1,337	ND	5,667	ME	7,059	WV	4,645	HI	1,911
18.....	MN	12,664	ME	1,312	FL	5,621	WI	11,078	AK	4,637	SD	287
19.....	IL	12,457	MA	1,267	WI	5,464	VA	10,930	ND	4,357	WI	285
20.....	WI	12,435	WV	1,260	IN	5,350	IL	10,835	IL	4,338	PA	284
21.....	IN	12,360	WY	1,246	MO	5,242	OH	10,560	GA	4,322	OR	282
22.....	VA	12,146	OK	1,193	IA	5,232	LA	10,533	IA	4,278	VA	264
23.....	MI	11,987	NY	1,186	GA	5,204	MI	10,483	WI	4,266	IN	263
24.....	LA	11,967	OR	1,168	SD	5,059	WV	10,367	NE	4,240	LA	256
25.....	KS	11,939	VT	1,163	TX	5,016	LA	10,151	LA	4,183	AK	239
26.....	NE	11,796	AR	1,127	CO	5,007	MT	10,059	NE	4,180	OK	238
27.....	ND	11,664	KY	1,075	LA	4,714	NE	10,045	OH	4,129	MS	238
28.....	CA	11,588	PA	1,068	SC	4,574	OR	9,951	MO	4,082	AL	232
29.....	WA	11,510	AZ	1,064	MT	4,480	KS	9,905	KS	4,044	WA	224
30.....	IA	11,337	TX	1,057	DE	4,429	IA	9,707	TX	4,013	WV	208
31.....	NM	11,266	SC	1,028	OR	4,147	CA	9,657	NC	3,989	AR	197
32.....	MT	11,266	FL	1,027	KS	4,132	GA	9,650	NC	3,976	GA	196
33.....	WV	10,984	NE	1,019	MI	4,128	WA	9,550	CA	3,942	NV	187
34.....	GA	10,893	UT	1,005	NV	4,046	MO	9,529	WA	3,915	CA	183
35.....	OR	10,862	GA	997	NC	3,997	MO	9,439	OR	3,875	MA	174
36.....	SC	10,719	NV	986	AZ	3,942	NM	9,369	WV	3,847	MI	174
37.....	NC	10,613	AL	977	AK	3,750	IN	9,277	SC	3,831	MT	167
38.....	MO	10,457	NC	949	MN	3,741	AL	8,870	IN	3,786	UT	151
39.....	TX	10,314	DE	939	TN	3,513	FL	8,760	SC	3,730	ID	143
40.....	NV	10,305	TN	896	CA	3,507	KY	8,756	CO	3,641	GA	141
41.....	CO	10,171	OH	886	OK	3,483	CO	8,718	IN	3,627	DE	137
42.....	FL	10,098	IA	884	WV	3,360	AR	8,712	FL	3,516	NV	137
43.....	KY	10,010	MO	844	WA	3,275	NC	8,587	SD	3,490	OR	135
44.....	AR	9,976	MD	823	KY	3,157	TX	8,540	OR	3,468	TX	122
45.....	SD	9,913	ID	816	AL	3,177	AR	8,507	TN	3,421	MD	115
46.....	AL	9,636	KS	806	MS	2,791	SD	8,422	FL	3,357	NC	973
47.....	OK	9,353	NJ	747	UT	2,771	NV	8,422	NV	3,326	WA	107
48.....	MS	8,919	NH	742	TN	3,915	MS	8,075	AR	3,302	AZ	921
49.....	AZ	8,882	VA	740	IL	3,722	OK	7,885	MS	3,243	OK	907
50.....	TN	8,324	CT	737	FL	1,728	OK	7,885	OK	3,105	CA	91
51.....	ID	8,141	MN	717	VT	1,407	AZ	7,813	CO	3,019	FL	79
	UT	7,954	CO	690	HI	512	ID	7,092	OK	2,989	DC	685
							UT	6,356	UT	2,682	TX	654

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditure for adult education, community services, and other non-elementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Enrollments used to calculate per pupil amounts represent fall 2008 memberships collected by the National Center for Education Statistics on the Common Core of Data Agency file—"Local Education Agency (School District) Universe Survey, 2008–2009." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 12.
States Ranked According to Relation of Elementary-Secondary Public School System Finance Amounts to \$1,000 of Personal Income: 2008-2009

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

Rank	Elementary-secondary revenue					Current spending					General adminis- tration		School adminis- tration	
	From federal sources		From state sources		From local sources	Instruction		Salaries only		Benefits only	State		State	
	State	Total	State	Total		State	Total ¹	State	Total ¹		State	Total ¹	State	Total ¹
1.....	U.S.	47.74	U.S.	4.52	U.S.	22.31	U.S.	20.91	U.S.	41.29	U.S.	25.19	U.S.	16.88
2.....	AK	70.67	AK	10.23	NJ	54.84	NJ	31.86	NY	66.30	NY	37.58	AK	23.24
3.....	WY	62.05	NM	7.79	NY	44.44	NY	28.52	VT	56.93	AK	36.98	VT	22.38
4.....	VT	61.85	MS	7.48	NE	41.85	NE	27.39	VT	53.71	VT	35.27	ND	20.88
5.....	NY	59.45	LA	7.30	CT	39.20	CT	27.33	GA	51.97	NJ	30.88	WI	19.78
6.....	NJ	57.40	HI	7.19	IL	37.65	IL	27.33	WV	51.10	WV	30.76	MI	19.77
7.....	IN	56.94	SD	6.39	NH	35.08	NH	27.20	TX	49.03	GA	29.47	TX	19.16
8.....	WV	55.50	IN	6.29	RI	31.37	RI	27.19	WV	47.01	ME	28.71	WV	18.96
9.....	WV	54.14	WV	6.21	PA	29.32	PA	27.18	WY	46.85	RI	27.84	WY	18.70
10.....	OH	53.21	CA	6.05	DE	29.29	DE	25.14	WY	46.51	WY	27.63	ME	18.65
11.....	ME	52.95	IL	6.04	OH	29.14	OH	24.96	WI	46.51	RI	27.45	MO	18.61
12.....	MI	52.78	ND	6.02	ME	28.97	ME	24.89	NM	46.16	DE	27.09	OH	18.45
13.....	GA	52.61	UT	6.02	IN	28.67	IN	24.65	IA	45.02	OR	26.84	MT	18.22
14.....	SC	51.61	MI	5.93	KY	27.89	KY	24.64	MI	44.98	OR	26.67	WI	18.00
15.....	WI	50.53	WI	5.90	NY	27.51	TX	24.09	MA	44.97	NJ	26.61	SD	17.80
16.....	AR	50.48	MT	5.74	AL	26.24	MA	24.00	NE	44.12	RI	26.40	RI	17.79
17.....	PA	50.15	OK	5.72	IN	26.01	WY	22.96	MS	43.90	SC	25.98	MS	17.63
18.....	KS	50.00	AR	5.70	IA	25.84	IA	22.29	NC	43.20	AR	25.79	WY	17.57
19.....	TX	49.54	KY	5.19	VA	25.04	VA	22.27	OH	42.29	OH	25.78	NH	17.38
20.....	RI	49.28	ME	5.08	WI	25.02	WI	22.20	KY	42.26	MN	25.72	WI	17.33
21.....	HI	49.25	TX	5.08	WA	24.89	SC	22.02	PA	41.88	KS	25.68	NE	17.33
22.....	MS	48.48	SC	4.95	CA	24.88	MO	21.51	MT	41.76	HI	25.68	MD	17.21
23.....	KY	48.31	WA	4.82	SC	24.63	SD	20.29	AL	41.73	MS	25.65	OH	17.15
24.....	IA	48.30	GA	4.82	OH	24.63	ND	20.15	KS	41.69	IA	25.67	MI	17.06
25.....	NE	48.21	OR	4.71	NJ	23.28	FL	19.98	MA	41.64	PA	25.21	KS	16.93
26.....	MD	47.97	RI	4.69	ME	22.97	CO	18.95	IL	41.60	CT	25.20	PA	16.81
27.....	UT	47.64	AZ	4.66	GA	22.66	MT	18.60	MD	41.43	MD	25.19	MO	16.75
28.....	IL	47.58	AL	4.60	MT	22.43	LA	18.43	IN	41.36	IN	25.09	IN	16.71
29.....	CT	47.38	ID	4.34	WI	22.43	MI	18.18	KY	41.17	MT	24.96	MT	16.66
30.....	NH	47.15	NC	4.20	OK	22.41	DC	17.97	NE	41.05	IN	24.89	LA	16.58
31.....	NC	46.90	NC	4.19	OR	22.39	NC	17.66	TX	41.02	TX	24.70	IL	16.57
32.....	DE	46.83	NE	4.16	IA	22.24	KS	17.31	HI	40.75	DE	24.55	VA	16.44
33.....	LA	46.78	WY	4.06	NV	21.68	AZ	17.26	CT	40.64	UT	24.40	CT	16.41
34.....	MT	46.77	WY	4.02	LA	21.05	OR	16.74	OR	40.26	IL	24.39	LA	16.35
35.....	MA	45.43	TN	3.97	MD	20.80	OK	16.69	DE	40.17	AL	24.19	UT	16.06
36.....	AL	45.31	IA	3.77	TX	20.37	NV	16.63	MN	39.41	NC	24.18	ID	16.06
37.....	MN	44.97	OH	3.68	PA	19.41	UT	16.60	MO	39.10	LA	23.90	HI	15.90
38.....	OK	44.81	FL	3.65	VA	18.11	WV	16.56	VA	38.71	OR	23.64	DE	15.82
39.....	CA	44.36	PA	3.57	CT	17.98	AK	15.99	MO	38.07	MO	23.63	AL	15.64
40.....	OR	43.85	MA	3.54	MO	17.93	TN	15.57	NC	37.95	VA	23.49	ND	15.49
41.....	ID	43.30	MO	3.46	MA	17.89	KY	15.24	OK	37.78	ID	22.98	TX	15.17
42.....	VA	43.00	NY	3.41	RI	17.40	MS	15.17	ID	37.72	CA	22.11	CA	15.09
43.....	MO	42.91	KS	3.37	NH	17.39	AL	14.47	CA	36.97	TN	21.96	OK	14.32
44.....	NV	42.37	DE	3.07	TN	17.35	DE	14.47	ND	36.10	ND	21.79	WA	14.13
45.....	WA	41.53	VA	2.62	AZ	16.97	CA	13.42	OK	35.01	OK	21.09	SD	14.03
46.....	ND	41.48	CO	2.61	CO	16.92	MN	13.28	NV	34.63	WA	20.84	MA	14.02
47.....	SD	39.75	NH	2.55	NE	16.55	WA	11.82	WA	34.46	OR	20.47	OR	14.00
48.....	AZ	38.89	MN	2.55	ND	15.31	ID	9.99	AZ	34.21	CO	20.46	CO	13.77
49.....	CO	38.48	MD	2.54	IL	14.22	NM	8.52	SD	34.13	AZ	19.16	AZ	13.59
50.....	TN	36.90	NJ	2.27	FL	12.26	AR	7.12	CO	33.02	CO	19.13	NV	13.58
51.....	FL	35.89	CT	2.01	VT	12.26	VT	2.81	FL	31.14	FL	18.81	FL	11.93
52.....	DC	19.85	DC	1.88	HI	0.00	HI	1.68	DC	18.03	DC	8.20	DC	6.94

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditure for adult education, community services, and other non-elementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Data used to calculate rankings from U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates): September 20, 2010 (2008 data).

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 13.

Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 2008–2009

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

Item	All school systems	School systems with enrollment of:						
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall Enrollment, 2008	48,238,962	10,055,241	6,610,633	4,879,572	7,271,601	4,255,825	5,625,378	9,540,712
Elementary-secondary revenue	590,947,579	124,376,567	73,578,861	53,837,374	84,808,434	52,690,335	70,586,129	131,069,879
From federal sources	55,900,112	13,217,330	7,259,870	5,136,007	7,815,054	4,018,788	5,475,627	12,977,436
Through state	51,997,354	12,473,400	6,873,010	4,908,015	7,171,562	3,757,731	5,142,900	11,670,736
Child nutrition programs	10,687,460	2,566,585	1,576,078	1,110,714	1,520,793	826,585	1,108,050	1,978,655
Other and nonspecified	41,309,894	9,906,815	5,296,932	3,797,301	5,650,769	2,931,146	4,034,850	9,692,081
Direct	3,902,758	743,930	386,860	227,992	643,492	261,057	332,727	1,306,700
From state sources	276,153,850	55,189,642	36,080,119	27,980,065	41,017,683	23,261,777	30,976,833	61,647,731
General formula assistance	187,040,174	33,746,886	25,453,723	19,676,508	28,670,977	16,100,782	21,030,965	42,360,333
Compensatory programs	6,223,719	1,339,713	1,044,504	679,810	1,033,928	491,283	568,407	1,066,074
Special education	16,470,528	3,951,358	1,705,098	1,281,057	2,089,880	1,380,735	1,999,599	4,062,801
Staff improvement programs	4,058,129	873,429	470,682	447,871	678,656	338,935	460,601	787,955
Vocational programs	875,618	173,561	87,196	98,219	119,378	59,292	84,444	253,528
Capital outlay/debt service	8,482,212	2,048,571	1,187,866	920,759	1,327,628	574,065	906,263	1,517,060
Transportation	4,587,770	771,532	514,594	385,686	644,640	414,039	584,023	1,273,256
Other	34,544,092	10,444,846	3,986,241	3,341,697	4,398,127	2,446,139	3,343,359	6,583,683
Payments on behalf of LEA	11,453,929	1,458,078	1,298,931	975,087	1,823,826	1,290,877	1,699,787	2,907,343
Nonspecified	2,417,679	381,668	331,284	173,371	230,643	169,630	299,385	835,698
From local sources	258,893,617	55,969,595	30,238,872	20,721,302	35,975,697	25,409,770	34,133,669	56,444,712
Taxes ¹	175,901,945	29,473,695	21,068,724	14,743,766	25,921,559	18,709,799	25,026,623	40,957,779
Property taxes	168,767,677	28,623,812	19,596,546	14,057,197	24,762,393	18,124,154	24,041,362	39,562,213
Contribution from parent government	45,826,172	19,519,025	4,868,002	2,816,960	5,073,131	3,594,717	4,762,204	5,192,133
From other local governments	5,923,935	501,134	696,348	397,984	625,835	526,749	836,718	2,339,167
Current charges ¹	14,666,191	2,473,707	1,700,459	1,282,172	2,128,856	1,311,340	1,798,086	3,971,571
Tuition and transportation	1,224,456	151,659	119,718	122,309	157,887	98,534	149,331	425,018
School lunch	6,968,057	1,052,476	814,516	662,635	1,106,762	707,407	952,284	1,671,977
Other	16,575,374	4,002,034	1,905,339	1,480,420	2,226,316	1,267,165	1,710,038	3,984,062
Elementary-secondary expenditure	604,856,342	129,806,988	76,570,306	55,800,488	86,336,096	53,811,480	70,577,615	131,953,369
Current spending	517,708,299	109,271,011	64,047,128	47,150,323	74,088,005	46,358,058	61,489,481	115,304,293
By function:								
Instruction	311,891,097	68,224,121	38,282,930	28,421,982	44,745,752	28,169,512	37,111,853	66,934,947
Support services	178,693,645	35,357,479	22,314,780	16,142,299	25,508,832	15,933,140	21,327,706	42,109,409
Pupil support services	27,574,807	4,601,493	3,523,459	2,630,349	4,255,784	2,572,564	3,408,190	6,582,968
Instructional staff support	24,696,411	5,558,485	3,389,282	2,221,508	3,377,714	2,009,598	2,720,766	5,419,058
General administration	9,647,865	1,003,283	767,471	486,925	1,089,486	843,726	1,351,778	4,105,196
School administration	27,914,800	6,031,077	3,739,768	2,747,367	4,073,597	2,451,657	3,171,641	5,699,693
Operation and maintenance of plant	49,438,271	10,324,514	6,210,930	4,549,519	7,131,768	4,498,351	5,962,961	10,760,228
Pupil transportation	22,048,971	4,261,134	2,404,997	1,813,848	3,116,383	2,090,196	2,821,939	5,540,474
Other and nonspecified	17,372,520	3,577,493	2,278,873	1,692,783	2,464,100	1,467,048	1,890,431	4,001,792
Other current spending	27,123,557	5,689,411	3,449,418	2,586,042	3,833,421	2,255,406	3,049,922	6,259,937
By selected objects:								
Total salaries and wages ¹	310,334,051	65,516,407	39,817,509	29,189,187	45,011,108	27,824,941	36,658,323	66,316,576
Instructional salaries only	209,007,145	44,654,775	26,405,541	19,558,993	30,361,740	18,931,041	24,950,323	44,144,732
Support services salaries only	90,999,666	18,647,416	12,001,015	8,619,128	13,124,655	7,991,585	10,586,069	20,029,798
Total employee benefits ¹	109,187,793	23,833,586	12,304,828	9,837,807	16,050,587	10,397,017	13,137,834	23,626,134
Instructional benefits only	70,058,805	15,225,403	7,875,148	6,247,625	10,185,460	6,583,541	8,656,975	15,284,653
Support services benefits only	31,901,000	6,174,761	3,850,804	2,969,576	4,840,079	2,930,433	3,889,587	7,245,760
Capital outlay	68,044,563	16,147,455	9,958,531	6,918,792	9,543,338	5,612,768	6,942,780	12,920,899
Construction	54,653,349	13,419,829	8,233,318	5,683,579	7,693,827	4,410,512	5,406,682	9,805,602
Equipment	9,203,008	1,528,102	1,177,876	853,471	1,236,596	810,586	1,134,756	2,461,621
Instructional equipment only	2,225,407	304,855	281,958	186,342	276,884	220,661	290,959	663,748
Land & existing structures	4,188,206	1,199,524	547,337	381,742	612,915	391,670	401,342	653,676
Interest on debt	17,140,633	4,090,418	2,468,477	1,693,024	2,476,156	1,594,100	1,914,493	2,903,965
Payments to other governments	1,962,847	298,104	96,170	38,349	228,597	246,554	230,861	824,212
Debt outstanding	399,118,054	91,379,126	55,309,841	40,490,915	58,439,794	36,693,961	46,664,182	70,140,235
Long-term	390,651,616	90,049,715	54,583,856	39,895,703	57,347,319	35,814,530	45,562,810	67,397,683
Short-term	8,466,438	1,329,411	725,985	595,212	1,092,475	879,431	1,101,372	2,742,552
Long-term debt issued	42,395,543	9,484,983	5,606,316	4,121,063	6,520,506	3,684,776	5,132,112	7,845,787
Long-term debt retired	28,521,268	5,918,901	3,297,780	2,498,181	4,260,400	2,774,518	3,816,573	5,954,915

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditure for adult education, community services, and other non-elementary-secondary programs are included under "Current spending" and "Other current spending" but are excluded from these categories in the per pupil data displayed in Table 14. Enrollments represent fall 2008 memberships collected by the National Center for Education Statistics on the Common Core of Data Agency file—"Local Education Agency (School District) Universe Survey: 2008–2009." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 14.

Per Pupil Amounts of Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 2008–2009

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

Item	All school systems	School systems with enrollment of:						
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall Enrollment, 2008	48,238,962	10,055,241	6,610,633	4,879,572	7,271,601	4,255,825	5,625,378	9,540,712
Elementary-secondary revenue	12,250.42	12,369.33	11,130.38	11,033.22	11,662.97	12,380.76	12,547.80	13,737.96
From federal sources	1,158.82	1,314.47	1,098.21	1,052.55	1,074.74	944.30	973.38	1,360.22
Through state	1,077.91	1,240.49	1,039.69	1,005.83	986.24	882.96	914.23	1,223.26
Child nutrition programs	221.55	255.25	238.42	227.63	209.14	194.22	196.97	207.39
Other and nonspecified	856.36	985.24	801.27	778.20	777.10	688.74	717.26	1,015.87
Direct	80.90	73.98	58.52	46.72	88.49	61.34	59.15	136.96
From state sources	5,724.71	5,488.64	5,457.89	5,734.12	5,640.80	5,465.87	5,506.62	6,461.54
General formula assistance	3,877.37	3,356.15	3,850.42	4,032.42	3,942.87	3,783.23	3,738.59	4,439.96
Compensatory programs	129.02	133.24	158.00	139.32	142.19	115.44	101.04	111.74
Special education	341.44	392.97	257.93	262.53	287.40	324.43	355.46	425.84
Staff improvement programs	84.13	86.86	71.20	91.78	93.33	79.64	81.88	82.59
Vocational programs	18.15	17.26	13.19	20.13	16.42	13.93	15.01	26.57
Capital outlay/debt service	175.84	203.73	179.69	188.70	182.58	134.89	161.10	159.01
Transportation	95.11	76.73	77.84	79.04	88.65	97.29	103.82	133.46
Other	716.10	1,038.75	603.00	684.83	604.84	574.77	594.33	690.06
Payments on behalf of LEA	237.44	145.01	196.49	199.83	250.81	303.32	302.16	304.73
Nonspecified	50.12	37.96	50.11	35.53	31.72	38.92	53.22	87.59
From local sources	5,366.90	5,566.21	4,574.28	4,246.54	4,947.42	5,970.59	6,067.80	5,916.19
Taxes ¹	3,646.47	2,931.18	3,187.10	3,021.53	3,564.77	4,396.28	4,448.88	4,292.95
Property taxes	3,498.58	2,846.66	2,964.40	2,880.83	3,405.36	4,258.67	4,273.73	4,146.67
Contribution from parent government	949.98	1,941.18	736.39	577.30	697.66	844.66	846.56	544.21
From other local governments	122.80	49.84	105.34	81.56	86.07	123.77	148.74	245.18
Current charges ¹	304.03	246.01	257.23	262.76	292.76	308.13	319.64	416.28
Tuition and transportation	25.38	15.08	18.11	25.07	21.71	23.15	26.55	44.55
School lunch	144.45	104.67	123.21	135.80	152.20	166.22	169.28	175.25
Other	343.61	398.00	288.22	303.39	306.17	297.75	303.99	417.59
Elementary-secondary expenditure	12,305.25	12,650.22	11,369.37	11,251.26	11,671.19	12,390.80	12,311.24	13,570.79
Current spending	10,498.66	10,607.90	9,474.97	9,478.53	9,986.82	10,639.45	10,695.68	11,825.74
By function:								
Instruction	6,368.76	6,668.81	5,697.78	5,766.13	6,071.46	6,486.59	6,489.55	6,928.49
Support services	3,704.34	3,516.32	3,375.59	3,308.14	3,508.01	3,743.84	3,791.34	4,413.65
Pupil support services	571.63	457.62	533.00	539.05	585.26	604.48	605.86	689.99
Instructional staff support	511.96	552.79	512.70	455.27	464.51	472.20	483.66	567.99
General administration	200.00	99.78	116.10	99.79	149.83	198.25	240.30	430.28
School administration	578.68	599.79	565.72	563.03	560.21	576.07	563.81	597.41
Operation and maintenance of plant	1,024.86	1,026.78	939.54	932.36	980.77	1,056.99	1,060.01	1,127.82
Pupil transportation	457.08	423.77	363.81	371.72	428.57	491.14	501.64	580.72
Other and nonspecified	360.13	355.78	344.73	346.91	338.87	344.72	336.05	419.44
Other current spending	425.56	422.77	401.60	404.26	407.35	409.02	414.79	483.60
By selected objects:								
Total salaries and wages ¹	6,433.27	6,515.65	6,023.25	5,981.92	6,189.99	6,538.08	6,516.60	6,950.90
Instructional salaries only	4,332.75	4,440.95	3,994.40	4,008.34	4,175.39	4,448.27	4,435.31	4,626.99
Support services salaries only	1,886.43	1,854.50	1,815.41	1,766.37	1,804.92	1,877.80	1,881.84	2,099.40
Total employee benefits ¹	2,263.48	2,370.27	1,861.37	2,016.12	2,207.30	2,443.01	2,335.46	2,476.35
Instructional benefits only	1,452.33	1,514.18	1,191.29	1,280.36	1,400.72	1,546.95	1,538.91	1,602.05
Support services benefits only	661.31	614.08	582.52	608.57	665.61	688.57	691.44	759.46
Capital outlay	1,410.57	1,605.87	1,506.44	1,417.91	1,312.41	1,318.84	1,234.19	1,354.29
Construction	1,132.97	1,334.61	1,245.47	1,164.77	1,058.07	1,036.35	961.12	1,027.76
Equipment	190.78	151.97	178.18	174.91	170.06	190.47	201.72	258.01
Instructional equipment only	46.13	30.32	42.65	38.19	38.08	51.85	51.72	69.57
Land & existing structures	86.82	119.29	82.80	78.23	84.29	92.03	71.34	68.51
Interest on debt	355.33	406.79	373.41	346.96	340.52	374.57	340.33	304.38
Payments to other governments	40.69	29.65	14.55	7.86	31.44	57.93	41.04	86.39
Debt outstanding	8,273.77	9,087.71	8,366.80	8,298.05	8,036.72	8,622.06	8,295.30	7,351.68
Long-term	8,098.26	8,955.50	8,256.98	8,176.07	7,886.48	8,415.41	8,099.51	7,064.22
Short-term	175.51	132.21	109.82	121.98	150.24	206.64	195.79	287.46
Long-term debt issued	878.87	943.29	848.08	844.55	896.71	865.82	912.31	822.35
Long-term debt retired	591.25	588.64	498.86	511.97	585.90	651.93	678.46	624.16

¹ Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. This information represents financial data for public independent and dependent school systems. It includes state payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. Expenditure for adult education, community services, and other non-elementary-secondary programs are excluded from the current spending categories in this table. Enrollments represent fall 2008 memberships collected by the National Center for Education Statistics on the Common Core of Data Agency file—"Local Education Agency (School District) Universe Survey: 2008–2009." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources				State sources			
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
ALABAMA										
Independent Schools:										
Baldwin County	27,120	260,391	18,910	5,090	5,286	5,482	3,052	121,636	91,749	—
Birmingham	27,440	293,784	44,729	19,899	7,200	10,634	6,996	149,042	116,810	—
Elmore County	10,817	94,108	9,838	2,282	3,691	2,491	1,374	60,903	47,640	—
Hoover	12,607	154,406	4,554	676	2,045	1,299	534	63,374	46,829	—
Huntsville	23,205	233,767	19,408	6,269	4,746	5,377	3,016	118,663	95,578	—
Jefferson County	36,174	347,809	30,624	7,366	11,854	8,845	2,559	200,519	153,210	15
Madison County	19,785	169,448	11,284	1,947	3,386	3,225	2,726	101,284	83,970	—
Mobile County	62,531	580,220	76,629	29,748	16,092	21,636	9,153	346,746	264,535	1,550
Montgomery County	31,307	331,136	39,455	14,498	7,811	11,468	5,678	180,670	135,387	—
Shelby County	27,194	269,297	14,329	2,928	5,013	4,412	1,976	139,869	109,455	—
Tuscaloosa	10,274	127,093	12,294	4,626	2,320	3,537	1,811	57,356	41,391	—
Tuscaloosa County	17,535	164,951	13,606	3,850	3,294	4,619	1,843	99,065	73,980	144
ALASKA										
Dependent Schools:										
Anchorage	48,837	649,717	65,775	14,330	11,665	10,503	29,277	384,905	282,142	—
Fairbanks North Star Borough	14,328	207,543	26,636	3,829	3,054	2,672	17,081	131,385	97,823	—
Matanuska-Susitna Borough	16,468	213,660	14,959	3,748	4,296	3,426	3,489	151,045	114,039	—
ARIZONA										
Independent Schools:										
Alhambra Elementary	14,980	110,360	20,887	8,265	2,776	6,774	3,072	63,945	62,584	14
Amphitheater Unified	15,923	154,826	20,937	3,758	2,884	2,879	11,416	49,780	47,837	—
Cartwright Elementary	18,979	145,343	23,227	9,385	2,135	7,522	4,185	96,055	85,692	—
Chandler Unified	37,223	278,519	15,869	3,651	4,837	3,869	3,512	134,170	127,519	—
Deer Valley Unified	36,870	287,209	17,255	3,305	5,216	3,928	4,806	113,970	109,166	46
Dysart Unified	24,373	211,045	13,099	1,501	2,439	5,590	3,569	113,938	88,081	—
Flagstaff Unified	10,937	102,052	11,234	2,907	2,007	1,589	4,731	32,950	30,991	—
Gilbert Unified	38,796	281,331	10,873	968	4,135	3,568	2,202	138,211	134,161	—
Glendale Elementary	13,751	109,570	16,791	5,453	2,286	5,850	3,202	59,724	57,908	—
Glendale Union High	14,962	136,388	12,183	3,375	1,969	2,794	4,045	55,817	53,709	—
Kyrene Elementary	18,131	168,007	6,845	1,057	2,801	1,666	1,321	61,568	58,487	8
Litchfield Elementary	10,058	73,987	4,141	433	1,013	2,172	523	45,991	38,157	—
Marana Unified	12,839	105,526	6,871	1,038	2,006	1,733	2,094	52,027	49,777	—
Mesa Unified	70,346	611,366	56,657	16,803	10,637	17,163	12,054	288,647	279,452	28
Paradise Valley Unified	33,942	299,415	19,661	4,454	6,488	4,894	3,825	88,276	84,572	—
Pendergast Elementary	10,557	82,399	7,946	1,216	1,715	3,497	1,518	49,165	47,165	—
Peoria Unified	38,162	294,880	18,347	3,660	5,228	5,172	4,287	151,284	143,979	77
Phoenix Union High	25,305	293,127	32,617	13,646	4,524	5,782	8,665	62,164	58,844	—
Roosevelt Elementary	11,812	101,062	31,302	16,009	2,033	7,147	6,113	42,232	39,874	—
Scottsdale Unified	27,082	274,916	13,080	2,633	3,867	3,044	3,536	35,708	32,796	66
Sunnyside Unified	17,813	139,718	21,600	8,642	2,244	6,497	4,217	78,217	76,397	—
Tempe Elementary	13,054	125,734	16,532	4,766	2,525	4,529	4,712	39,493	38,123	—
Tempe Union High	13,207	131,461	5,651	1,384	2,160	99	2,008	18,950	16,926	15
Tucson Unified	57,391	504,272	60,749	21,587	10,450	15,234	13,478	229,125	222,243	—
Washington Elementary	23,814	221,797	29,235	8,310	4,014	10,833	6,078	96,194	93,561	34
Yuma Elementary	10,131	81,412	14,142	5,395	1,683	3,991	3,073	42,285	39,809	—
Yuma Union High	10,969	84,309	9,370	3,207	709	3,155	2,299	39,130	37,332	—
ARKANSAS										
Independent Schools:										
Bentonville	12,555	118,885	5,833	885	2,050	1,863	1,035	86,047	38,376	2,813
Fort Smith	13,958	137,833	19,619	5,176	3,575	4,652	6,216	95,603	50,364	6,133
Little Rock	26,146	325,597	30,493	9,880	4,827	8,232	7,554	241,971	67,836	14,550
Pulaski County Special	18,063	202,481	18,483	5,190	4,237	6,016	3,040	149,769	52,179	7,450
Rogers	13,967	133,506	10,908	2,032	2,307	4,750	1,819	98,870	44,671	5,035
Springdale	17,869	161,466	14,127	2,860	3,050	5,931	2,286	123,445	68,218	6,425
CALIFORNIA										
Independent Schools:										
ABC Unified	20,789	203,445	21,390	2,661	3,165	3,941	11,623	152,993	99,938	10,303
Alameda Unified	10,271	108,023	10,556	1,496	1,758	1,083	6,219	54,721	36,617	345
Alhambra	18,749	219,957	25,626	5,484	3,812	5,938	10,392	152,466	96,682	86
Alum Rock Union Elementary	13,816	138,085	20,594	4,697	2,520	5,655	7,722	75,219	44,187	40
Alvord Unified	20,057	187,227	23,760	4,671	3,639	5,846	9,604	120,376	86,813	99
Anaheim Elementary	19,278	209,055	28,875	10,416	3,770	333	14,356	113,863	45,376	9,220

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
ALABAMA—Con.										
Independent Schools:—Con.										
Baldwin County	9,536	20,351	119,845	54,269	54,089	—	43,890	32	12,250	9,404
Birmingham	6,317	25,915	100,013	76,905	76,904	—	5,189	—	4,134	13,785
Elmore County	5,238	8,025	23,367	9,074	9,041	—	6,937	57	5,423	1,876
Hoover	6,196	10,349	86,478	65,497	65,493	—	3,312	—	11,162	6,507
Huntsville	3,489	19,596	95,696	42,206	42,174	—	39,010	—	6,417	8,063
Jefferson County	16,235	31,059	116,666	81,076	81,032	—	899	—	15,535	19,156
Madison County	9,181	8,133	56,880	18,076	18,046	—	21,056	149	11,930	5,669
Mobile County	25,793	54,868	156,845	105,947	83,466	—	18,975	—	13,506	18,417
Montgomery County	10,440	34,843	111,011	29,635	29,569	—	70,498	—	5,096	5,782
Shelby County	11,788	18,626	115,099	75,806	75,759	—	11,035	203	18,675	9,380
Tuscaloosa	3,675	12,290	57,443	28,796	19,463	—	12,586	33	2,360	13,668
Tuscaloosa County	8,026	16,915	52,280	12,654	12,571	—	24,740	—	9,901	4,985
ALASKA—Con.										
Dependent Schools:—Con.										
Anchorage	18,176	84,587	199,037	—	—	178,556	—	—	12,075	8,406
Fairbanks North Star Borough	9,242	24,320	49,522	—	—	44,223	—	—	4,616	683
Matanuska-Susitna Borough	10,888	26,118	47,656	—	—	44,012	—	—	1,592	2,052
ARIZONA—Con.										
Independent Schools:—Con.										
Alhambra Elementary	—	1,347	25,528	19,027	19,027	—	5	—	1,147	5,349
Amphitheater Unified	—	1,943	84,109	64,615	64,615	—	111	2,679	5,316	11,388
Cartwright Elementary	—	10,363	26,061	21,957	21,957	—	65	—	809	3,230
Chandler Unified	—	6,651	128,480	100,839	100,839	—	128	2,924	12,639	11,950
Deer Valley Unified	—	4,758	155,984	132,017	132,017	—	—	1,925	14,002	8,040
Dysart Unified	—	25,857	84,008	71,794	71,794	—	49	1,531	5,237	5,397
Flagstaff Unified	—	1,959	57,868	50,530	50,530	—	398	1,166	2,669	3,105
Gilbert Unified	—	4,050	132,247	98,582	98,582	—	422	4,983	15,401	12,859
Glendale Elementary	—	1,816	33,055	20,579	20,579	—	55	—	1,106	11,315
Glendale Union High	—	2,108	68,388	56,608	56,608	—	384	3,423	6,487	1,486
Kyrene Elementary	—	3,073	99,594	67,730	67,730	—	239	—	6,210	25,415
Litchfield Elementary	—	7,834	23,855	18,914	18,914	—	—	—	2,291	2,650
Marana Unified	—	2,250	46,628	37,755	37,755	—	35	1,416	3,820	3,602
Mesa Unified	—	9,167	266,062	175,716	175,716	—	1,205	2,353	19,462	67,326
Paradise Valley Unified	—	3,704	191,478	170,689	170,689	—	104	2,651	9,419	8,615
Pendergast Elementary	—	2,000	25,288	22,161	22,161	—	264	326	1,032	1,505
Peoria Unified	—	7,228	125,249	103,225	103,225	—	799	4,664	10,627	5,934
Phoenix Union High	—	3,320	198,346	183,807	183,807	—	568	22	5,771	8,178
Roosevelt Elementary	—	2,358	27,528	25,441	25,441	—	—	—	523	1,564
Scottsdale Unified	—	2,846	226,128	197,983	197,983	—	722	1,817	13,252	12,354
Sunnyside Unified	—	1,820	39,901	32,592	32,592	—	64	1,833	2,696	2,716
Tempe Elementary	—	1,370	69,709	62,642	62,642	—	87	—	1,870	5,110
Tempe Union High	—	2,009	106,860	86,278	86,278	—	150	4,596	8,253	7,583
Tucson Unified	—	6,882	214,398	189,663	189,663	—	808	6,238	9,663	8,026
Washington Elementary	—	2,599	96,368	65,448	65,448	—	2,839	—	2,702	25,379
Yuma Elementary	—	2,476	24,985	13,614	13,614	—	8,948	76	1,318	1,029
Yuma Union High	—	1,798	35,809	27,313	27,313	—	3,335	5	2,972	2,184
ARKANSAS—Con.										
Independent Schools:—Con.										
Bentonville	—	44,858	27,005	17,780	17,780	—	42	1	6,819	2,363
Fort Smith	—	39,106	22,611	13,540	13,540	—	16	7	2,973	6,075
Little Rock	—	159,585	53,133	40,970	40,624	—	383	119	6,156	5,505
Pulaski County Special	—	90,140	34,229	25,510	25,510	—	444	2	6,297	1,976
Rogers	—	49,164	23,728	17,427	17,427	—	108	—	5,803	390
Springdale	—	48,802	23,894	16,384	16,384	—	27	38	6,536	909
CALIFORNIA—Con.										
Independent Schools:—Con.										
ABC Unified	1,467	41,285	29,062	17,121	17,121	—	999	2,493	3,509	4,940
Alameda Unified	315	17,444	42,746	31,343	23,680	—	1,302	5,374	1,024	3,703
Alhambra	1,623	54,075	41,865	22,490	22,490	—	735	12,200	1,521	4,919
Alum Rock Union Elementary	1,754	29,238	42,272	35,410	33,090	—	—	2,506	1,142	3,214
Alvord Unified	1,174	32,290	43,091	29,830	29,830	—	1,677	5,579	1,442	4,563
Anaheim Elementary	1,233	58,034	66,317	60,268	60,268	—	759	106	167	5,017

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
ALABAMA—Con.										
Independent Schools:—Con.										
Baldwin County	323,015	258,815	150,365	60,588	148,773	97,159	37,956	93,635	15,194	13,806
Birmingham	327,114	264,748	146,116	62,262	126,087	75,905	35,765	116,186	17,268	25,063
Elmore County	107,330	90,254	49,642	21,625	53,677	33,507	13,746	28,640	3,956	4,601
Hoover	160,574	144,852	79,739	34,239	80,427	50,535	20,357	51,505	8,321	6,517
Huntsville	263,427	235,313	137,975	54,134	136,525	91,856	34,655	85,282	10,463	13,822
Jefferson County	461,866	316,903	180,833	78,862	181,504	115,248	48,736	109,271	18,244	13,352
Madison County	191,169	166,451	96,327	39,715	96,089	64,044	24,931	56,301	8,341	7,958
Mobile County	595,423	556,278	304,374	130,489	309,044	194,528	78,186	206,921	28,387	28,768
Montgomery County	354,042	280,886	162,153	68,425	156,911	101,661	40,861	101,477	17,956	17,634
Shelby County	264,700	239,039	135,737	60,257	136,959	86,054	38,155	80,970	12,442	13,910
Tuscaloosa	115,557	95,698	54,490	22,603	52,995	34,682	13,711	35,814	6,498	4,303
Tuscaloosa County	157,873	142,463	78,674	33,488	80,298	51,513	20,725	48,106	9,357	5,173
ALASKA—Con.										
Dependent Schools:—Con.										
Anchorage	737,118	639,843	328,315	219,564	361,875	205,865	131,324	262,186	79,656	29,324
Fairbanks North Star Borough	217,719	206,758	100,698	67,438	119,444	64,584	43,370	82,485	16,624	11,246
Matanuska-Susitna Borough	254,710	215,501	102,184	69,389	124,831	68,416	45,453	84,904	18,782	9,632
ARIZONA—Con.										
Independent Schools:—Con.										
Alhambra Elementary	115,127	108,611	72,788	16,517	62,191	48,508	10,495	36,794	7,042	3,850
Amphitheater Unified	164,128	130,858	87,741	22,317	74,246	56,726	13,728	49,122	8,659	5,456
Cartwright Elementary	155,972	141,456	92,759	24,941	85,989	62,759	16,273	47,702	10,027	5,633
Chandler Unified	312,696	272,579	170,431	45,044	159,402	116,445	29,823	93,435	15,171	9,461
Deer Valley Unified	302,272	254,786	159,509	50,473	156,092	108,751	34,944	86,311	17,748	4,966
Dysart Unified	237,143	177,380	100,453	27,923	97,054	68,552	18,482	68,302	12,930	6,071
Flagstaff Unified	111,651	92,446	54,550	17,443	51,535	36,273	11,263	37,172	7,362	3,330
Gilbert Unified	357,954	272,921	176,150	48,095	163,032	122,977	32,631	91,951	20,286	5,720
Glendale Elementary	104,605	94,984	60,294	19,373	54,031	37,603	12,180	34,518	4,960	3,260
Glendale Union High	134,792	118,963	74,235	22,295	68,544	48,099	14,195	44,180	8,526	4,408
Kyrene Elementary	173,069	133,489	83,586	23,526	79,957	60,938	16,727	42,540	7,958	4,101
Litchfield Elementary	79,403	61,053	38,220	10,588	34,259	25,832	6,804	22,042	3,537	1,709
Marana Unified	110,435	98,494	64,114	16,623	55,199	41,284	10,328	36,330	6,633	2,459
Mesa Unified	624,717	560,628	355,999	91,118	312,014	238,943	60,225	215,699	29,606	17,438
Paradise Valley Unified	327,410	261,460	145,261	42,793	145,093	101,877	31,264	97,857	20,109	7,987
Pendergast Elementary	96,073	75,223	46,038	12,982	41,667	30,557	8,356	28,415	6,064	4,361
Peoria Unified	339,401	269,994	173,985	50,789	160,946	117,698	34,572	96,323	22,688	10,473
Phoenix Union High	304,805	257,756	156,504	53,045	140,764	100,501	30,239	107,051	28,432	8,248
Roosevelt Elementary	111,190	101,476	63,586	18,073	55,208	39,704	10,692	40,476	7,801	4,004
Scottsdale Unified	297,897	231,318	141,006	39,767	129,369	90,267	25,906	87,031	17,160	10,757
Sunnyside Unified	140,858	135,173	88,562	21,629	71,843	54,070	13,150	54,458	13,426	5,162
Tempe Elementary	148,159	112,052	70,721	22,636	61,743	42,793	14,030	44,874	9,722	5,614
Tempe Union High	132,576	94,463	57,608	16,973	50,630	36,079	11,048	36,864	6,680	3,846
Tucson Unified	544,681	457,121	299,062	84,313	239,361	179,536	48,714	196,467	43,243	16,087
Washington Elementary	223,778	190,051	112,706	32,911	105,616	72,615	21,235	67,946	16,134	5,025
Yuma Elementary	77,699	71,121	40,521	13,189	38,992	28,369	8,900	27,464	3,444	753
Yuma Union High	108,122	80,840	41,642	12,479	38,649	28,707	8,129	37,233	5,984	4,478
ARKANSAS—Con.										
Independent Schools:—Con.										
Bentonville	113,552	106,158	66,071	16,926	62,785	45,660	11,404	36,198	6,559	4,754
Fort Smith	141,128	123,275	77,412	22,272	69,136	47,224	13,565	45,635	8,504	11,389
Little Rock	341,579	291,579	173,793	53,101	165,329	113,137	34,181	109,241	13,547	25,251
Pulaski County Special	198,843	184,587	112,120	30,173	98,972	69,477	18,153	66,675	9,994	12,236
Rogers	137,927	117,974	75,986	19,359	72,846	52,177	13,285	36,062	5,444	7,674
Springdale	157,957	144,706	93,232	24,237	86,763	62,300	16,344	45,611	5,344	10,238
CALIFORNIA—Con.										
Independent Schools:—Con.										
ABC Unified	201,149	189,706	126,819	37,953	110,676	80,123	22,509	60,190	7,009	8,253
Alameda Unified	101,747	91,366	60,468	14,165	59,091	41,404	9,187	27,319	3,152	4,474
Alhambra	212,084	177,534	104,495	45,679	98,422	64,206	24,884	64,836	12,114	9,348
Alum Rock Union Elementary	141,824	127,774	78,172	24,117	82,655	54,195	15,598	38,998	3,463	4,957
Alvord Unified	236,259	172,763	108,360	33,980	112,537	79,269	21,160	52,563	7,292	5,808
Anaheim Elementary	199,872	175,897	117,766	36,702	105,085	73,898	21,300	65,213	11,566	12,213

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008-2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
	General administration	School administration	Other and non-specified							
ALABAMA—Con.										
Independent Schools:—Con.										
Baldwin County	4,049	17,893	42,693	16,407	52,672	344	11,184	322,547	—	6,531
Birmingham	7,074	19,306	47,475	22,475	59,139	188	3,039	464,014	—	2,073
Elmore County	1,996	5,001	13,086	7,937	14,617	59	2,400	32,655	—	1,800
Hoover	1,332	9,105	26,230	12,920	6,488	114	9,120	303,768	—	6,805
Huntsville	4,300	15,991	40,706	13,506	26,871	9	1,234	110,261	60,614	949
Jefferson County	5,580	23,568	48,527	26,128	138,830	401	5,732	528,182	—	7,186
Madison County	2,752	10,890	26,360	14,061	19,577	119	5,022	167,301	38,955	4,194
Mobile County	10,077	31,448	108,241	40,313	12,986	1,069	25,090	216,159	99,060	101,534
Montgomery County	5,999	15,830	44,058	22,498	70,511	106	2,539	40,184	5,742	3,675
Shelby County	3,407	15,437	35,774	21,110	15,544	275	9,842	243,408	69,709	13,828
Tuscaloosa	3,779	6,400	14,834	6,889	17,049	144	2,666	28,358	—	13,760
Tuscaloosa County	3,113	9,352	21,111	14,059	13,140	190	2,080	37,886	—	14,277
ALASKA—Con.										
Dependent Schools:—Con.										
Anchorage	5,101	37,031	111,074	15,782	68,107	—	29,168	772,585	29,840	46,630
Fairbanks North Star Borough	2,310	11,559	40,746	4,829	4,678	—	6,283	116,565	—	9,094
Matanuska-Susitna Borough	1,500	15,242	39,748	5,766	31,935	—	7,274	155,249	21,015	11,238
ARIZONA—Con.										
Independent Schools:—Con.										
Alhambra Elementary	947	5,655	19,300	9,626	4,471	—	2,045	25,250	—	2,090
Amphitheater Unified	786	5,573	28,648	7,490	17,985	—	15,285	58,946	—	3,044
Cartwright Elementary	983	9,239	21,820	7,765	14,516	—	—	—	—	—
Chandler Unified	880	12,928	54,995	19,742	22,409	—	17,708	203,418	54,032	10,139
Deer Valley Unified	2,304	11,991	49,302	12,383	19,981	—	27,505	201,145	17,016	3,501
Dysart Unified	1,103	9,190	39,008	12,024	53,605	—	6,158	187,715	40,190	7,498
Flagstaff Unified	517	4,374	21,589	3,739	17,235	—	1,970	33,185	19,886	679
Gilbert Unified	1,490	11,300	53,155	17,938	68,361	—	16,672	218,359	10,072	10,728
Glendale Elementary	783	6,048	19,467	6,435	4,615	—	5,006	21,615	—	840
Glendale Union High	1,090	4,792	25,364	6,239	6,570	—	9,259	111,329	—	4,761
Kyrene Elementary	961	6,139	23,381	10,992	34,515	—	5,065	54,382	25,000	17,933
Litchfield Elementary	551	2,565	13,680	4,752	14,990	—	3,360	40,891	10,695	1,329
Marana Unified	587	4,763	21,888	6,965	4,266	—	7,675	57,627	—	2,458
Mesa Unified	2,560	28,178	137,917	32,915	58,377	—	5,712	311,367	50,720	6,123
Paradise Valley Unified	2,047	11,176	56,538	18,510	29,605	—	36,345	366,671	16,379	15,278
Pendergast Elementary	910	4,238	12,842	5,141	13,233	—	7,617	34,181	11,100	2,339
Peoria Unified	836	13,525	48,801	12,725	46,307	—	23,100	251,834	1,221	11,142
Phoenix Union High	1,260	10,329	58,782	9,941	29,044	—	18,005	286,790	15	13,405
Roosevelt Elementary	2,862	5,080	20,729	5,792	8,094	—	1,620	37,118	—	1,192
Scottsdale Unified	830	10,975	47,309	14,918	20,867	—	45,712	359,649	—	15,811
Sunnyside Unified	1,064	7,470	27,336	8,872	4,282	—	1,403	29,447	—	7,068
Tempe Elementary	1,149	5,729	22,660	5,435	31,697	—	4,410	103,431	—	7,544
Tempe Union High	990	4,875	20,473	6,969	17,578	—	20,535	124,030	30,099	3,869
Tucson Unified	4,814	26,905	105,418	21,293	55,064	—	32,496	311,805	58,066	15,216
Washington Elementary	1,368	9,145	36,274	16,489	22,008	—	11,719	102,206	—	5,129
Yuma Elementary	927	4,440	17,900	4,665	2,698	—	3,880	17,332	—	853
Yuma Union High	861	2,751	23,159	4,958	21,044	—	6,238	57,316	8,059	2,718
ARKANSAS—Con.										
Independent Schools:—Con.										
Bentonville	1,412	6,264	17,209	7,175	1,280	184	5,930	136,036	—	4,901
Fort Smith	782	6,902	18,058	8,504	16,426	165	1,262	45,375	9,500	3,185
Little Rock	3,500	16,350	50,593	17,009	16,555	24,777	8,668	183,977	13,853	8,341
Pulaski County Special	2,618	10,823	31,004	18,940	5,872	4,826	3,558	156,832	81,365	2,285
Rogers	799	6,788	15,357	9,066	12,596	234	7,123	156,030	76,835	79,155
Springdale	2,055	8,087	19,887	12,332	7,318	397	5,536	131,905	8,000	4,370
CALIFORNIA—Con.										
Independent Schools:—Con.										
ABC Unified	882	12,864	31,182	18,840	5,860	4,044	1,539	65,660	2,034	1,345
Alameda Unified	782	5,651	13,260	4,956	7,469	1,427	1,485	90,534	—	3,215
Alhambra	1,482	11,405	30,487	14,276	27,943	3,653	2,954	142,921	60,307	5,652
Alum Rock Union Elementary	1,590	7,790	21,198	6,121	11,389	38	2,623	40,728	—	2,448
Alvord Unified	602	10,651	28,210	7,663	58,777	—	4,719	161,766	60,000	4,710
Anaheim Elementary	1,346	13,016	27,072	5,599	14,258	6,616	3,101	106,377	—	2,355

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Elementary-secondary revenue								
		Total	Federal sources				State sources			
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
CALIFORNIA—Con.										
Independent Schools—Con.										
Anaheim Union High	880	53,651	74,651	62,251	62,251	—	1,385	812	5,748	4,455
Antelope Valley Union High	—	26,097	50,666	26,585	26,585	—	3,461	12,189	1,806	6,625
Antioch Unified	356	27,395	43,989	33,029	32,580	—	612	5,653	2,679	2,016
Apple Valley Unified.	1,712	17,388	27,376	20,051	20,051	—	1,661	2,753	83	2,828
Azusa Unified	614	23,919	13,068	9,989	9,989	—	223	106	1,136	1,614
Bakersfield Elementary	2,979	61,805	35,032	26,079	26,079	—	870	11	1,163	6,909
Baldwin Park Unified	20,015	179,833	22,134	4,923	2,839	6,034	8,338	131,359	84,133	4,073
Bellflower Unified.	14,650	137,193	17,787	3,581	4,446	3,744	6,016	100,225	68,425	7,107
Burbank Unified.	16,593	161,656	14,073	2,589	2,940	1,538	7,006	99,135	64,631	8,033
Cajon Valley Union Elementary	16,092	165,973	20,338	6,155	3,208	4,229	6,746	86,079	59,201	888
Capistrano Unified.	52,681	455,566	43,032	3,405	10,586	4,043	24,998	126,215	31,599	25,774
Carlsbad Unified	10,695	106,455	5,201	728	1,550	1,035	1,888	14,047	576	54
Central Unified.	14,266	131,276	14,129	2,060	1,971	3,690	6,408	87,943	67,980	465
Ceres Unified.	12,468	115,724	14,521	1,837	2,057	4,318	6,309	75,175	54,777	—
Chaffey Union High	25,370	263,418	25,007	3,214	4,336	2,982	14,475	161,842	128,574	126
Chico Unified	13,468	136,730	14,867	2,250	1,590	2,425	8,602	71,928	49,456	4,063
Chino Unified.	32,428	311,324	27,867	3,097	4,883	3,952	15,935	187,572	143,413	163
Chula Vista Elementary	27,156	273,635	28,010	5,204	4,835	5,823	12,148	114,484	68,398	137
Clovis Unified.	37,461	407,762	30,415	3,519	5,902	5,441	15,553	240,154	161,613	19,720
Coachella Valley Unified	18,256	211,709	35,953	8,938	2,467	8,075	16,473	127,045	78,556	98
Colton Joint Unified	24,337	282,853	31,314	6,810	3,845	7,296	13,363	211,540	119,162	122
Compton Unified	27,369	299,750	47,792	21,926	3,747	8,001	14,118	221,016	126,736	10,834
Conejo Valley Unified.	21,655	200,042	13,506	1,249	4,085	1,525	6,647	75,361	45,541	295
Corona-Norco Unified	52,138	477,608	43,869	3,804	8,225	10,259	21,581	283,970	196,879	25,258
Covina-Valley Unified.	14,391	141,968	15,507	1,965	2,890	3,461	7,191	102,047	68,311	6,455
Cupertino Union Elementary	17,581	154,037	10,144	917	2,861	465	5,901	44,270	21,504	90
Desert Sands Unified	28,976	313,108	30,597	6,586	4,037	6,621	13,353	142,230	104,400	146
Downey Unified	22,464	219,898	26,383	3,696	4,340	6,856	11,491	148,379	104,254	—
East Side Union High	26,259	290,047	23,864	3,801	4,742	3,028	12,293	123,872	69,103	76
El Monte Elementary	10,144	113,988	19,281	4,611	2,007	6,161	6,502	69,725	48,060	—
El Monte Union High	10,476	126,630	18,906	—	1,554	3,523	13,829	80,560	53,920	—
El Rancho Unified	11,014	107,640	13,231	2,299	1,918	2,824	6,190	75,272	53,728	—
Elk Grove Unified.	62,172	585,025	66,400	9,951	9,812	13,497	33,140	377,154	266,653	32,858
Escondido Union Elementary	19,319	178,768	23,111	4,942	3,471	6,157	8,541	94,708	63,425	—
Etiwanda Elementary.	12,476	114,546	7,677	291	2,131	965	4,290	73,001	60,656	63
Evergreen Elementary.	13,380	119,575	10,452	1,170	2,028	1,574	5,680	45,973	26,742	39
Fairfield-Suisun Unified	22,496	203,146	21,320	2,990	3,752	4,856	9,722	130,995	97,251	114
Folsom-Cordova Unified	19,119	179,683	15,599	2,701	3,597	2,796	6,505	94,997	60,570	9,342
Fontana Unified	41,077	413,532	54,612	14,570	6,881	12,602	20,559	302,638	211,100	20,467
Franklin-McKinley Elementary.	10,044	96,365	14,016	3,835	1,642	3,848	4,691	48,132	27,705	29
Fremont Unified	32,135	326,527	30,072	2,220	9,706	2,004	16,142	194,200	104,915	24,666
Fremont Union High.	10,339	133,255	5,368	546	2,218	377	2,227	14,292	518	53
Fresno Unified	76,621	835,948	144,700	55,165	14,433	27,397	47,705	587,359	354,646	40,853
Fullerton Elementary	13,458	125,076	14,033	1,794	2,378	2,807	7,054	61,871	39,895	—
Fullerton Joint Union High.	16,343	152,658	10,746	1,245	1,801	949	6,751	77,640	52,249	41
Garden Grove Unified	48,574	457,636	61,519	13,552	8,484	14,861	24,622	302,886	189,778	30,741
Gilroy Unified.	10,732	143,309	12,134	1,558	1,577	3,429	5,570	68,120	12,197	132
Glendale Unified	26,744	281,416	29,891	9,475	9,616	5,494	5,306	171,707	103,360	14,209
Grossmont Union High	24,768	267,500	26,368	2,341	5,296	2,813	15,918	107,849	68,768	120
Hacienda La Puente Unified	21,965	253,785	32,907	5,293	4,395	7,908	15,311	176,915	103,103	11,014
Hayward Unified	22,098	231,211	25,833	4,729	4,054	5,394	11,656	133,306	77,603	237
Hemet Unified	22,908	235,957	28,696	6,347	4,495	7,417	10,437	130,852	97,914	117
Hesperia Unified	22,345	203,751	20,504	3,423	2,466	5,710	8,905	147,722	107,390	—
Huntington Beach Union High	16,125	208,303	22,571	1,441	9,576	1,223	10,331	88,487	25,305	27,637
Inglewood Unified	14,934	149,568	24,270	10,115	2,330	3,504	8,321	99,433	64,510	5,323
Irvine Unified	26,522	280,741	15,185	1,441	4,501	962	8,281	79,367	1,352	15,102
Jurupa Unified	20,385	189,400	23,680	4,485	2,826	5,972	10,397	128,273	93,495	104
Kern Union High	37,783	441,712	54,397	11,570	6,116	7,023	29,688	239,094	144,858	17,818
La Mesa-Spring Valley.	12,760	121,900	13,105	1,896	2,549	3,185	5,475	64,643	43,893	841
Lake Elsinore Unified.	21,756	198,719	21,038	2,452	3,828	5,147	9,611	119,187	89,593	112
Lancaster Elementary	15,102	152,277	18,579	6,409	2,767	4,661	4,742	107,262	72,961	76
Las Virgenes Unified	11,664	123,666	8,172	407	2,146	181	5,438	52,385	27,781	5,811
Livermore Valley Joint Unified	13,089	135,307	10,958	988	2,384	1,284	6,302	59,266	35,384	77
Lodi Unified	31,216	322,934	35,746	7,152	5,597	9,427	13,570	217,447	121,205	16,862
Lompoc Unified	10,327	92,944	13,401	2,086	1,297	2,210	7,808	58,457	42,237	2,278
Long Beach Unified.	87,509	906,642	163,484	45,366	14,872	25,791	77,455	605,399	403,323	44,390

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
CALIFORNIA—Con.										
Independent Schools—Con.										
Anaheim Union High	880	53,651	74,651	62,251	62,251	—	1,385	812	5,748	4,455
Antelope Valley Union High	—	26,097	50,666	26,585	26,585	—	3,461	12,189	1,806	6,625
Antioch Unified	356	27,395	43,989	33,029	32,580	—	612	5,653	2,679	2,016
Apple Valley Unified	1,712	17,388	27,376	20,051	20,051	—	1,661	2,753	83	2,828
Azusa Unified	614	23,919	13,068	9,989	9,989	—	223	106	1,136	1,614
Bakersfield Elementary	2,979	61,805	35,032	26,079	26,079	—	870	11	1,163	6,909
Baldwin Park Unified	121	43,032	26,340	12,735	12,735	—	219	8,089	1,496	3,801
Bellflower Unified	509	24,184	19,181	10,587	10,587	—	14	2,479	1,805	4,296
Burbank Unified	361	26,110	48,448	34,643	34,643	—	286	2,398	2,163	8,958
Cajon Valley Union Elementary	1,151	24,839	59,556	35,005	35,005	—	1,095	11,817	2,968	8,671
Capistrano Unified	3,067	65,775	286,319	259,315	259,315	—	2,866	301	9,832	14,005
Carlsbad Unified	168	13,249	87,207	70,223	70,223	—	—	5,053	1,835	10,096
Central Unified	2,270	17,228	29,204	16,533	16,533	—	26	4,802	1,157	6,686
Ceres Unified	551	19,847	26,028	13,735	13,734	—	942	7,857	1,056	2,438
Chaffey Union High	955	32,187	76,569	53,136	53,136	—	2,455	11,241	3,689	6,048
Chico Unified	765	17,644	49,935	38,005	38,005	—	2,182	3,523	570	5,655
Chino Unified	961	43,035	95,885	64,586	64,586	—	1,245	11,035	5,074	13,945
Chula Vista Elementary	1,292	44,657	131,141	90,600	90,600	—	888	16,704	3,317	19,632
Clovis Unified	2,958	55,863	137,193	98,693	98,693	—	202	3,044	11,567	23,687
Coachella Valley Unified	3,676	44,715	48,711	28,944	28,944	—	3,680	8,805	2,554	4,728
Colton Joint Unified	1,074	91,182	39,999	20,855	20,354	—	1,528	10,887	2,080	4,649
Compton Unified	3,524	79,922	30,942	23,155	23,155	—	6	—	1,033	6,748
Conejo Valley Unified	960	28,565	111,175	82,067	82,067	—	—	9,592	6,310	13,206
Corona-Norco Unified	2,090	59,743	149,769	113,119	113,119	—	9,628	—	7,630	19,392
Covina-Valley Unified	664	26,617	24,414	16,276	16,276	—	329	2,352	2,942	2,515
Cupertino Union Elementary	1,668	21,008	99,623	80,265	80,265	—	38	4,822	6,098	8,400
Desert Sands Unified	2,203	35,481	140,281	91,823	91,823	—	19,865	16,801	2,768	9,024
Downey Unified	1,203	42,922	45,136	25,865	25,865	—	133	10,624	3,986	4,528
East Side Union High	1,958	52,735	142,311	124,341	124,341	—	192	3,902	3,499	10,377
El Monte Elementary	1,063	20,602	24,982	11,504	11,504	—	103	10,740	1,031	1,604
El Monte Union High	—	26,640	27,164	15,677	15,677	—	205	5,750	1,081	4,451
El Rancho Unified	695	20,849	19,137	9,875	9,875	—	—	5,076	1,086	3,100
Elk Grove Unified	3,840	73,803	141,471	97,692	97,132	—	18,191	2,490	6,004	17,094
Escondido Union Elementary	375	30,908	60,949	41,381	41,381	—	—	13,562	1,555	4,451
Etiwanda Elementary	131	12,151	33,868	19,025	7,524	—	2,476	3,218	1,721	7,428
Evergreen Elementary	377	18,815	63,150	52,353	52,353	—	1,059	2,986	2,109	4,643
Fairfield-Suisun Unified	785	32,845	50,831	35,437	30,580	—	876	4,738	4,425	5,355
Folsom-Cordova Unified	1,188	23,897	69,087	51,619	51,619	—	602	901	5,214	10,751
Fontana Unified	1,814	69,257	56,282	31,454	31,454	—	5,325	3,259	3,535	12,709
Franklin-McKinley Elementary	702	19,696	34,217	29,528	29,528	—	89	1,542	992	2,066
Fremont Unified	2,717	61,902	102,255	86,009	86,009	—	202	740	5,938	9,366
Fremont Union High	492	13,229	113,595	96,617	91,406	—	940	4,684	6,670	4,684
Fresno Unified	5,112	186,748	103,889	79,803	79,803	—	616	3,177	2,609	17,684
Fullerton Elementary	1,245	20,731	49,172	35,238	35,238	—	509	7,209	1,767	4,449
Fullerton Joint Union High	800	24,550	64,272	46,737	46,737	—	1,112	8,658	3,731	4,034
Garden Grove Unified	4,310	78,057	93,231	72,863	72,863	—	1,794	5,474	4,662	8,438
Gilroy Unified	1,408	54,383	63,055	48,583	48,583	—	5,888	4,501	1,187	2,896
Glendale Unified	971	53,167	79,818	55,351	55,351	—	107	2,761	7,968	13,631
Grossmont Union High	1,935	37,026	133,283	96,507	96,507	—	1,388	20,546	5,238	9,604
Hacienda La Puente Unified	2,138	60,660	43,963	21,472	21,472	—	—	3,767	3,199	15,525
Hayward Unified	1,422	54,044	72,072	48,876	47,633	—	322	11,077	2,259	9,538
Hemet Unified	1,873	30,948	76,409	46,526	46,526	—	3,539	17,262	2,140	6,942
Hesperia Unified	2,495	37,837	35,525	10,834	10,834	—	8,471	8,187	1,819	6,214
Huntington Beach Union High	622	34,923	97,245	84,487	84,487	—	1,884	2,506	3,227	5,141
Inglewood Unified	365	29,235	25,865	22,203	22,203	—	57	—	610	2,995
Irvine Unified	1,427	61,486	186,189	159,310	147,500	—	1,167	293	6,858	18,561
Jurupa Unified	2,133	32,541	37,447	22,463	22,463	—	2,527	7,567	1,904	2,986
Kern Union High	2,674	73,744	148,221	130,880	130,880	—	380	102	2,974	13,885
La Mesa-Spring Valley	1,164	18,745	44,152	27,637	27,637	—	32	9,536	5,314	1,633
Lake Elsinore Unified	2,616	26,866	58,494	37,872	37,872	—	943	8,561	3,984	7,134
Lancaster Elementary	—	34,225	26,436	8,060	8,060	—	1,293	10,421	766	5,896
Las Virgenes Unified	979	17,814	63,109	48,869	46,364	—	—	1,503	3,350	9,387
Livermore Valley Joint Unified	560	23,245	65,083	51,579	48,158	—	74	6,420	2,493	4,517
Lodi Unified	5,134	74,246	69,741	52,371	52,371	—	119	1,637	3,769	11,845
Lompoc Unified	933	13,009	21,086	16,503	16,503	—	222	857	804	2,700
Long Beach Unified	8,417	149,269	137,759	89,487	89,487	—	2,880	375	8,997	36,020

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
CALIFORNIA—Con.										
Independent Schools—Con.										
Anaheim Union High	880	53,651	74,651	62,251	62,251	—	1,385	812	5,748	4,455
Antelope Valley Union High	—	26,097	50,666	26,585	26,585	—	3,461	12,189	1,806	6,625
Antioch Unified	356	27,395	43,989	33,029	32,580	—	612	5,653	2,679	2,016
Apple Valley Unified	1,712	17,388	27,376	20,051	20,051	—	1,661	2,753	83	2,828
Azusa Unified	614	23,919	13,068	9,989	9,989	—	223	106	1,136	1,614
Bakersfield Elementary	2,979	61,805	35,032	26,079	26,079	—	870	11	1,163	6,909
Baldwin Park Unified	182,504	167,215	105,406	32,761	93,784	63,152	19,007	53,564	5,259	12,868
Bellflower Unified	136,192	128,263	81,471	28,352	80,424	55,049	18,160	38,963	5,665	4,780
Burbank Unified	158,534	144,389	92,195	28,949	94,618	64,478	19,298	43,925	5,911	6,320
Cajon Valley Union Elementary	159,916	145,252	92,415	29,177	95,181	66,526	20,296	43,533	6,226	5,790
Capistrano Unified	433,476	408,563	278,220	83,084	273,269	201,581	56,755	121,054	19,785	14,969
Carlsbad Unified	119,590	88,531	54,894	17,772	54,738	38,127	11,673	31,214	5,181	3,565
Central Unified	122,241	110,511	70,381	22,702	61,884	44,394	13,356	41,401	6,020	4,419
Ceres Unified	117,898	104,369	68,257	18,288	63,859	45,110	11,673	35,207	4,959	5,494
Chaffey Union High	232,198	210,620	140,343	43,947	129,201	94,805	27,743	70,990	16,113	8,907
Chico Unified	115,412	107,714	69,053	27,156	74,411	50,902	19,141	29,788	5,666	2,039
Chino Unified	296,535	262,565	174,038	46,986	164,902	119,897	28,860	85,452	13,083	11,677
Chula Vista Elementary	251,814	230,764	152,402	39,965	145,493	104,157	26,150	72,501	15,199	9,882
Clovis Unified	393,683	324,960	198,113	80,689	190,185	129,313	47,116	118,824	17,720	21,767
Coachella Valley Unified	219,759	181,601	112,423	39,372	106,301	71,449	22,406	65,481	6,564	3,901
Colton Joint Unified	229,929	206,292	133,514	41,475	120,583	85,426	24,929	75,197	13,319	11,401
Compton Unified	324,737	284,908	169,602	53,734	162,319	107,034	32,278	104,261	13,319	7,664
Conejo Valley Unified	197,582	182,709	118,232	38,808	114,593	81,501	24,876	54,878	7,979	4,468
Corona-Norco Unified	484,118	403,485	275,399	67,758	259,391	198,328	43,315	125,836	20,342	13,453
Covina-Valley Unified	143,631	124,498	80,401	25,219	71,302	51,413	15,162	39,925	4,942	4,058
Cupertino Union Elementary	148,945	140,209	94,401	26,815	95,210	66,847	18,140	41,120	3,110	6,128
Desert Sands Unified	352,828	242,747	156,274	55,260	151,001	106,759	34,225	81,977	12,633	13,102
Downey Unified	216,975	189,403	124,309	38,386	123,162	87,579	25,767	52,413	9,391	3,495
East Side Union High	323,174	244,227	155,257	57,679	137,454	95,882	33,183	90,422	18,609	15,965
El Monte Elementary	120,703	101,316	62,781	18,507	61,688	43,278	12,150	33,617	4,076	7,883
El Monte Union High	139,089	113,599	71,309	19,296	54,009	38,178	10,074	41,318	8,447	4,423
El Rancho Unified	105,452	97,268	61,315	20,548	60,176	40,950	13,054	31,658	4,494	3,216
Elk Grove Unified	586,467	540,721	336,687	122,907	342,595	234,145	78,781	173,756	23,137	19,068
Escondido Union Elementary	162,944	157,071	97,043	34,841	100,517	68,802	23,156	48,776	4,557	10,985
Etiwanda Elementary	99,462	88,885	59,885	15,776	59,600	45,114	11,566	24,925	4,058	2,479
Evergreen Elementary	118,682	101,839	66,030	24,116	73,407	51,141	17,663	24,885	1,947	3,954
Fairfield-Suisun Unified	197,127	178,744	119,888	35,874	106,951	77,360	21,462	62,498	7,748	8,530
Folsom-Cordova Unified	185,570	156,042	105,680	28,753	97,219	69,925	17,909	50,736	7,618	5,743
Fontana Unified	440,316	362,078	227,015	79,260	215,807	150,336	47,546	128,725	18,524	17,677
Franklin-McKinley Elementary	101,427	88,183	56,095	15,398	57,618	39,910	9,919	26,099	1,654	3,850
Fremont Unified	326,238	267,148	194,348	36,427	174,550	137,992	23,969	80,480	8,052	11,645
Fremont Union High	121,553	107,425	68,871	21,287	55,954	38,466	11,945	45,158	6,105	5,743
Fresno Unified	788,286	741,486	454,062	168,008	425,436	291,270	101,546	259,406	36,291	64,760
Fullerton Elementary	123,482	113,899	75,277	22,867	76,279	53,127	14,901	33,297	3,539	6,196
Fullerton Joint Union High	171,655	137,493	89,568	30,029	81,875	59,511	17,401	51,287	9,674	4,943
Garden Grove Unified	455,707	448,848	290,252	101,597	285,192	194,582	65,310	138,700	20,734	17,971
Gilroy Unified	164,471	86,769	55,895	17,247	51,431	36,290	10,874	30,281	5,209	4,939
Glendale Unified	294,409	240,249	149,004	51,282	156,833	105,587	34,115	69,392	9,168	7,893
Grossmont Union High	306,671	227,711	146,107	44,156	123,888	86,239	24,273	84,406	11,741	9,527
Hacienda La Puente Unified	253,905	222,999	138,575	45,935	112,576	77,551	24,789	76,771	8,646	15,255
Hayward Unified	236,992	221,334	151,167	27,511	138,216	102,126	17,938	68,317	8,189	8,020
Hemet Unified	240,763	200,909	127,306	40,297	119,105	82,617	25,212	73,115	9,987	9,102
Hesperia Unified	229,382	168,598	100,843	33,438	99,093	68,815	22,423	61,338	6,259	4,227
Huntington Beach Union High	262,046	151,182	97,012	34,052	83,918	58,451	19,435	56,165	9,247	6,278
Inglewood Unified	171,968	134,569	76,225	28,519	76,799	47,599	16,656	47,522	4,541	10,229
Irvine Unified	268,709	222,198	148,214	40,142	139,288	100,010	25,579	75,499	14,914	10,109
Jurupa Unified	184,578	178,302	116,867	32,437	111,567	82,790	20,838	57,837	7,840	8,239
Kern Union High	434,506	361,029	225,180	83,831	190,514	133,270	45,644	146,933	23,902	19,863
La Mesa-Spring Valley	123,079	118,285	81,637	22,751	72,718	54,016	13,948	37,107	6,076	5,327
Lake Elsinore Unified	189,810	180,197	110,705	37,602	110,281	77,217	22,068	59,045	7,288	4,985
Lancaster Elementary	141,687	125,868	76,021	30,747	77,214	52,944	19,248	40,844	5,495	6,973
Las Virgenes Unified	116,030	99,537	64,673	20,483	62,824	45,608	13,804	34,888	5,288	4,401
Livermore Valley Joint Unified	136,142	112,927	70,938	23,260	71,125	49,200	15,200	37,766	5,357	5,875
Lodi Unified	313,697	266,452	177,808	48,287	164,526	118,783	31,083	89,003	11,004	13,848
Lompoc Unified	97,741	84,328	56,892	16,284	49,474	36,532	9,715	31,613	4,652	2,996
Long Beach Unified	872,344	843,404	535,242	184,419	490,406	333,765	109,657	280,457	44,886	34,683

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General administration	School administration	Other and non-specified	Other current spending						
CALIFORNIA—Con.										
Independent Schools—Con.										
Anaheim Union High	1,202	18,719	49,582	22,894	23,081	29,461	6,836	163,825	—	4,394
Antelope Valley Union High	793	16,604	34,646	8,736	32,398	1,562	4,182	97,397	—	1,800
Antioch Unified	844	11,465	26,098	7,540	10,882	392	1,114	41,580	20,000	6,585
Apple Valley Unified	539	6,647	19,951	6,158	2,852	13	1,676	39,857	—	810
Azusa Unified	747	6,856	14,851	6,522	652	3,723	3,606	93,937	—	850
Bakersfield Elementary	3,321	15,105	39,817	14,469	14,895	525	2,328	52,801	361	4,641
Baldwin Park Unified	798	9,073	25,566	19,867	8,651	3,953	2,685	106,954	1,587	3,530
Bellflower Unified	909	8,285	19,324	8,876	6,951	473	505	10,975	—	1,000
Burbank Unified	615	10,793	20,286	5,846	12,095	586	1,464	107,816	3,721	5,625
Cajon Valley Union Elementary	704	8,353	22,460	6,538	9,995	30	4,639	119,505	35,000	2,325
Capistrano Unified	1,876	29,483	54,941	14,240	11,681	10,901	2,331	79,760	—	3,015
Carlsbad Unified	667	5,418	16,383	2,579	25,676	6	5,377	185,963	79,998	5,244
Central Unified	581	8,399	21,982	7,226	7,057	636	4,037	120,762	36,000	2,432
Ceres Unified	1,075	9,109	14,570	5,303	10,265	1,810	1,454	36,629	—	815
Chaffey Union High	762	9,686	35,522	10,429	10,695	5,765	5,118	101,360	—	4,305
Chico Unified	864	6,951	14,268	3,515	4,890	426	2,382	57,510	—	1,655
Chino Unified	1,723	18,189	40,780	12,211	23,197	2,830	7,943	187,350	—	3,120
Chula Vista Elementary	652	13,309	33,459	12,770	10,388	443	10,219	232,985	—	5,770
Clovis Unified	1,743	19,740	57,854	15,951	46,837	684	21,202	333,706	64,715	55,051
Coachella Valley Unified	798	20,581	33,637	9,819	31,196	632	6,330	149,991	—	2,570
Colton Joint Unified	1,096	11,887	37,494	10,512	15,732	3,263	4,642	108,774	—	3,145
Compton Unified	2,125	20,700	60,453	18,328	22,894	13,114	3,821	109,449	—	4,768
Conejo Valley Unified	654	13,399	28,378	13,238	11,844	1,646	1,383	69,610	—	5,190
Corona-Norco Unified	1,887	27,387	62,767	18,258	64,496	6,132	10,005	289,498	128,005	84,006
Covina-Valley Unified	539	8,091	22,295	13,271	13,846	2,134	3,153	111,570	—	2,645
Cupertino Union Elementary	1,202	8,763	21,917	3,879	5,161	17	3,558	136,308	48	5,135
Desert Sands Unified	1,105	15,202	39,935	9,769	97,888	82	12,111	374,176	155,029	26,495
Downey Unified	1,417	11,935	26,175	13,828	23,042	655	3,875	85,875	41	2,715
East Side Union High	1,204	13,879	40,765	16,351	55,778	3,804	19,365	549,397	107,335	—
El Monte Elementary	622	5,229	15,807	6,011	15,455	961	2,971	71,973	5,998	2,960
El Monte Union High	464	6,211	21,773	18,272	19,377	2,014	4,099	134,391	54,001	2,563
El Rancho Unified	938	6,867	16,143	5,434	5,303	584	2,297	55,398	—	1,300
Elk Grove Unified	2,592	35,909	93,050	24,370	20,286	20,491	4,969	139,374	3,221	—
Escondido Union Elementary	674	9,300	23,260	7,778	2,251	—	3,622	79,920	—	2,940
Etiwanda Elementary	501	5,178	12,709	4,360	2,652	607	7,318	79,235	—	—
Evergreen Elementary	532	6,204	12,248	3,547	12,121	355	4,367	130,498	29,999	5,595
Fairfield-Suisun Unified	1,528	14,050	30,642	9,295	9,043	2,609	6,731	90,888	—	1,543
Folsom-Cordova Unified	1,040	10,827	25,508	8,087	22,711	1,045	5,772	196,283	—	7,775
Fontana Unified	948	23,851	67,725	17,546	66,201	44	11,993	280,145	21,503	26,773
Franklin-McKinley Elementary	659	5,898	14,038	4,466	9,839	471	2,934	72,090	462	3,399
Fremont Unified	1,121	17,584	42,078	12,118	30,230	18,176	10,684	205,231	—	5,555
Fremont Union High	1,277	9,711	22,322	6,313	6,326	82	7,720	208,080	80,000	3,920
Fresno Unified	3,492	36,011	118,852	56,644	29,274	2,029	15,497	290,121	—	19,010
Fullerton Elementary	1,029	7,658	14,875	4,323	5,889	686	3,008	52,510	—	1,370
Fullerton Joint Union High	1,009	9,949	25,712	4,331	20,974	9,171	4,017	82,738	—	3,050
Garden Grove Unified	1,601	27,126	71,268	24,956	4,934	1,916	9	—	—	—
Gilroy Unified	895	5,445	13,793	5,057	69,173	2,722	5,807	168,777	49,987	12,236
Glendale Unified	2,167	15,582	34,582	14,024	41,209	5,434	7,517	148,475	—	5,725
Grossmont Union High	1,748	16,309	45,081	19,417	70,411	1,477	7,072	330,277	153,910	4,187
Hacienda La Puente Unified	702	13,053	39,115	33,652	21,840	4,625	4,441	102,192	—	895
Hayward Unified	930	14,181	36,997	14,801	11,320	3,173	1,165	121,205	100,000	1,355
Hemet Unified	1,090	14,167	38,769	8,689	29,945	7	9,902	216,498	—	3,306
Hesperia Unified	1,815	15,319	33,718	8,167	58,351	742	1,691	106,303	—	40
Huntington Beach Union High	1,801	11,253	27,586	11,099	72,853	26,806	11,205	297,205	2,813	1,441
Inglewood Unified	2,600	7,747	22,405	10,248	23,893	7,544	5,962	130,394	—	2,555
Irvine Unified	1,051	13,807	35,618	7,411	34,971	4,629	6,911	374,656	—	6,100
Jurupa Unified	695	9,234	31,829	8,898	3,182	74	3,020	66,155	416	1,112
Kern Union High	1,474	25,557	76,137	23,582	58,345	1,337	13,795	232,335	—	8,405
La Mesa-Spring Valley	495	6,365	18,844	8,460	3,468	—	1,326	44,135	1,978	1,070
Lake Elsinore Unified	1,029	11,127	34,616	10,871	8,922	—	691	7,320	1	—
Lancaster Elementary	528	8,186	19,662	7,810	13,995	680	1,144	37,037	—	1,270
Las Virgenes Unified	1,577	7,565	16,057	1,825	12,380	279	3,834	152,590	—	5,497
Livermore Valley Joint Unified	1,123	7,889	17,522	4,036	15,274	2,488	5,453	111,545	—	5,510
Lodi Unified	1,318	16,806	46,027	12,923	37,035	682	9,528	196,688	—	4,519
Lompoc Unified	600	6,252	17,113	3,241	12,022	3	1,388	34,725	—	940
Long Beach Unified	3,547	49,056	148,285	72,541	14,565	238	14,137	525,071	356,781	124,300

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
CALIFORNIA—Con.										
Independent Schools—Con.										
Los Angeles Unified	687,534	9,695,990	1,427,027	441,998	139,423	253,986	591,620	6,407,786	2,847,516	415,824
Lucia Mar Unified	10,772	94,488	11,440	1,515	2,127	2,269	5,529	27,279	12,591	54
Lynwood Unified	17,034	166,068	27,284	8,236	3,227	6,201	9,620	121,040	84,958	463
Madera Unified	19,153	177,474	24,593	6,961	1,208	7,165	9,259	119,171	81,866	39
Manteca Unified	23,077	211,015	21,177	2,714	2,960	5,428	10,075	128,875	96,083	—
Marysville Unified	10,087	107,768	15,216	3,426	1,195	4,031	6,564	68,426	39,928	221
Merced Elementary	10,876	107,563	18,739	6,651	1,551	4,377	6,160	74,581	50,095	3,271
Merced Union High	10,600	105,975	13,824	2,680	2,242	2,891	6,011	71,114	54,707	3,075
Modesto	31,067	333,772	42,816	10,727	7,286	8,288	16,515	216,928	131,852	11,029
Montebello Unified	33,099	357,837	49,339	13,967	5,802	12,080	17,490	249,222	159,172	—
Monterey Peninsula Unified	11,704	117,267	17,725	1,751	1,969	2,596	11,409	52,242	28,698	328
Moreno Valley Unified	36,092	345,151	45,118	7,417	7,660	11,436	18,605	246,580	169,750	19,573
Mount Diablo Unified	34,953	363,533	35,711	4,131	7,244	5,892	18,444	186,333	89,002	21,645
Murrieta Valley Unified	21,372	226,101	13,993	627	3,673	1,687	8,006	119,955	74,484	103
Napa Valley Unified	17,771	175,403	17,959	2,053	2,793	3,156	9,957	47,270	13,160	6,543
Natomas Unified	12,188	117,981	9,158	581	1,563	2,020	4,994	64,643	48,913	60
New Haven Unified	12,925	129,847	10,603	1,794	2,031	1,688	5,090	75,892	51,489	51
Newport-Mesa Unified	21,507	283,268	22,265	3,400	4,186	5,586	9,093	63,755	1,449	11,090
Norwalk-La Mirada Unified	21,512	236,179	25,699	3,165	8,153	5,300	9,081	172,921	102,185	21,374
Oak Grove Elementary	11,759	129,986	11,159	1,216	2,492	2,467	4,984	59,053	37,774	34
Oakland Unified	46,516	552,600	93,453	27,906	9,622	12,756	43,169	297,500	144,776	24,067
Oceanside Unified	21,517	207,157	28,681	5,638	3,543	4,917	14,583	102,599	68,444	106
Ontario-Montclair Elementary	22,931	228,186	34,100	13,751	3,237	9,567	7,545	156,574	109,302	105
Orange Unified	30,170	287,343	28,523	4,614	5,593	4,889	13,427	115,838	43,670	17,435
Oxnard Elementary	15,400	157,467	18,157	3,999	2,650	5,071	6,437	98,405	62,559	821
Oxnard Union High	16,885	159,830	16,441	2,137	2,696	2,203	9,405	83,111	61,630	—
Pajaro Valley Joint Unified	19,477	218,801	45,525	11,119	5,034	5,721	23,651	113,121	54,130	12,379
Palm Springs Unified	24,347	256,564	29,473	7,977	3,177	6,904	11,415	132,216	93,389	121
Palmdale Elementary	21,498	245,044	48,761	7,762	16,202	7,324	17,473	172,356	106,673	35,642
Palo Alto Unified	11,430	177,229	5,765	482	2,617	319	2,347	19,061	702	55
Palos Verdes Peninsula Unified	12,033	119,837	7,108	335	2,386	198	4,189	52,505	34,307	4,909
Panama Buena Vista Union Elementary	16,385	153,099	14,211	1,948	2,717	4,005	5,541	114,861	84,673	9,556
Paramount Unified	15,913	156,055	18,600	6,172	2,774	7,093	2,561	110,653	78,761	796
Pasadena Unified	20,526	240,554	36,318	7,984	5,822	6,985	15,527	120,008	58,504	17,459
Perris Union High	10,115	101,542	7,904	2,068	933	—	4,903	42,324	31,746	50
Placentia-Yorba Linda Unified	26,094	250,042	23,605	2,516	5,338	3,898	11,853	113,309	69,923	12,956
Pleasanton Unified	14,847	177,973	16,780	267	9,506	423	6,584	82,754	42,067	16,825
Pomona Unified	30,032	361,984	66,489	13,291	5,465	11,494	36,239	242,314	149,325	13,992
Porterville Unified	13,392	144,673	20,755	6,095	1,917	4,278	8,465	99,804	69,271	—
Poway Unified	33,305	416,265	21,810	1,225	5,132	1,870	13,583	188,695	74,893	15,660
Redlands Unified	21,427	207,829	21,382	3,560	4,116	4,075	9,631	126,915	95,074	166
Rialto Unified	27,452	295,324	41,615	12,145	3,773	10,459	15,238	213,018	141,497	134
Riverside Unified	43,336	427,205	52,109	12,141	7,719	11,694	20,555	269,093	159,303	23,905
Rocklin Unified	11,079	118,752	6,844	256	1,891	718	3,979	54,246	30,024	53
Rowland Unified	16,485	206,752	32,314	4,384	12,587	4,920	10,423	143,956	78,591	8,836
Sacramento Unified	48,155	542,503	91,696	23,701	9,687	14,477	43,831	326,280	185,463	24,713
Saddleback Valley Unified	32,936	341,967	24,024	1,283	6,402	2,205	14,134	147,565	47,034	18,665
Salinas Union High	13,455	144,219	14,792	4,731	1,839	2,414	5,808	76,602	54,312	—
San Bernardino Unified	54,727	647,553	102,481	35,607	10,427	20,807	35,640	478,476	269,367	26,466
San Diego Unified	132,256	1,511,821	200,987	42,639	25,043	35,775	97,530	529,738	178,686	81,654
San Dieguito Union High	12,606	122,497	7,996	465	1,607	355	5,569	12,573	750	63
San Francisco Unified	55,183	723,906	97,792	16,819	—	12,670	68,303	196,568	39,903	—
San Jose Unified	31,918	389,287	47,685	7,757	8,772	6,700	24,456	110,423	9,211	173
San Juan Unified	47,230	470,538	61,039	11,256	9,403	8,451	31,929	277,669	171,663	28,204
San Lorenzo Unified	11,996	118,119	13,685	2,070	2,035	2,878	6,702	70,965	47,701	94
San Marcos Unified	17,852	178,888	15,856	1,621	3,214	3,643	7,378	83,689	63,553	89
San Mateo-Foster City Elementary	10,342	126,716	10,615	979	2,390	1,148	6,098	39,342	22,562	492
San Ramon Valley Unified	26,975	302,795	13,951	322	3,810	396	9,423	118,471	31,298	15,828
Sanger Unified	10,368	106,411	13,478	1,884	1,461	3,884	6,249	72,116	49,688	—
Santa Ana Unified	57,439	608,210	93,784	23,321	10,921	22,895	36,647	389,998	210,842	27,861
Santa Barbara	15,696	153,031	17,221	3,157	3,118	2,694	8,252	38,075	11,292	2,826
Santa Clara Unified	14,729	191,903	12,352	1,645	3,188	2,688	4,831	32,080	890	73
Santa Maria-Bonita Elementary	13,226	118,631	21,534	6,791	1,535	5,546	7,662	76,152	51,134	2,890
Santa Monica-Malibu Unified	11,591	157,727	10,297	930	3,651	1,404	4,312	36,226	17,905	—
Santa Rosa	16,750	168,174	16,895	2,956	3,010	3,190	7,739	51,595	28,518	284
Sauquig Union Elementary	10,404	128,437	14,521	439	9,223	—	4,859	63,037	39,209	7,371

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.			Local sources						
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
CALIFORNIA—Con.										
Independent Schools—Con.										
Los Angeles Unified	98,394	3,046,052	1,861,177	1,498,799	1,498,799	—	10,601	370	64,422	286,985
Lucia Mar Unified	1,468	13,166	55,769	49,339	49,339	—	252	1,853	1,785	2,540
Lynwood Unified	770	34,849	17,744	6,696	6,696	—	59	7,201	539	3,249
Madera Unified	3,611	33,655	33,710	21,979	21,979	—	573	4,905	1,534	4,719
Manteca Unified	1,452	31,340	60,963	41,464	33,750	—	1,050	9,457	2,849	6,143
Marysville Unified	1,674	26,603	24,126	16,199	16,199	—	260	4,139	808	2,720
Merced Elementary	1,507	19,708	14,243	9,444	9,444	—	89	351	781	3,578
Merced Union High	654	12,678	21,037	16,034	16,034	—	171	594	902	3,336
Modesto	960	73,087	74,028	50,301	50,301	—	1,464	7,563	3,309	11,391
Montebello Unified	1,910	88,140	59,276	31,550	31,550	—	296	20,693	1,363	5,374
Monterey Peninsula Unified	1,055	22,161	47,300	33,649	33,649	—	2,035	4,475	2,184	4,957
Moreno Valley Unified	1,325	55,932	53,453	44,104	34,382	—	2	13	2,164	7,170
Mount Diablo Unified	2,818	72,868	141,489	122,635	122,635	—	882	683	6,350	10,939
Murrieta Valley Unified	108	45,260	92,153	65,472	65,472	—	804	10,660	4,252	10,965
Napa Valley Unified	1,668	25,899	110,174	99,146	99,146	—	236	951	531	9,310
Natomas Unified	172	15,498	44,180	33,471	33,471	—	3	3,725	1,904	5,077
New Haven Unified	1,461	22,891	43,352	30,350	30,350	—	15	7,143	2,273	3,571
Newport-Mesa Unified	1,562	49,654	197,248	179,540	179,540	—	376	625	3,881	12,826
Norwalk-La Mirada Unified	1,380	47,982	37,559	21,499	21,499	—	592	6,940	4,273	4,255
Oak Grove Elementary	1,548	19,697	59,774	31,490	29,766	—	1,110	2,590	2,735	21,849
Oakland Unified	6,960	121,697	161,647	131,214	110,601	—	4,473	489	1,156	24,315
Oceanside Unified	3,203	30,846	75,877	55,743	55,743	—	451	12,441	2,143	5,099
Ontario-Montclair Elementary	1,285	45,882	37,512	20,717	20,717	—	193	10,554	879	5,169
Orange Unified	2,672	52,061	142,982	121,654	119,058	—	290	5,056	3,929	12,053
Oxnard Elementary	1,565	33,460	40,905	29,614	29,614	—	345	5,948	897	4,101
Oxnard Union High	708	20,773	60,278	43,902	43,902	—	477	8,355	2,297	5,247
Pajaro Valley Joint Unified	3,217	43,395	60,155	53,718	53,718	—	451	—	1,615	4,371
Palm Springs Unified	2,707	35,999	94,875	59,382	59,382	—	10,067	14,653	1,901	8,872
Palmdale Elementary	400	29,641	23,927	13,745	13,745	—	—	2,209	2,355	5,618
Palo Alto Unified	591	17,713	152,403	124,988	115,642	—	282	2,514	11,268	13,351
Palos Verdes Peninsula Unified	400	12,889	60,224	41,533	37,364	—	—	110	7,325	11,256
Panama Buena Vista Union Elementary	528	20,104	24,027	14,836	14,836	—	4	—	1,721	7,466
Paramount Unified	1,575	29,521	26,802	12,662	12,662	—	538	6,989	611	6,002
Pasadena Unified	4,463	39,582	84,228	69,617	69,617	—	209	403	3,822	10,177
Perris Union High	865	9,663	51,314	40,635	40,517	—	1,064	3,773	445	5,397
Placentia-Yorba Linda Unified	1,809	28,621	113,128	87,133	87,133	—	5,610	240	2,999	17,146
Pleasanton Unified	844	23,018	78,439	60,892	60,892	—	—	7,146	4,168	6,233
Pomona Unified	1,629	77,368	53,181	30,437	30,437	—	989	515	13,542	7,698
Porterville Unified	1,479	29,054	24,114	12,649	12,649	—	97	6,519	1,705	3,144
Poway Unified	2,271	95,871	205,760	163,295	163,295	—	—	5,320	8,481	28,664
Redlands Unified	1,236	30,439	59,532	37,952	37,952	—	695	11,140	2,197	7,548
Rialto Unified	983	70,404	40,691	21,358	21,358	—	345	12,725	2,158	4,105
Riverside Unified	2,361	83,524	106,003	82,513	82,513	—	2,527	1,031	5,305	14,627
Rocklin Unified	272	23,897	57,662	43,470	43,099	—	2,222	4,970	2,838	4,162
Rowland Unified	1,593	54,936	30,482	20,690	20,690	—	229	—	2,158	7,405
Sacramento Unified	5,440	110,664	124,527	97,331	95,271	—	1,326	2,466	2,356	21,048
Saddleback Valley Unified	1,767	80,099	170,378	145,513	145,513	—	1,826	435	14,869	7,735
Salinas Union High	463	21,827	52,825	35,241	35,241	—	310	9,431	3,022	4,821
San Bernardino Unified	4,442	178,201	66,596	41,605	41,605	—	—	2,687	3,551	18,753
San Diego Unified	11,622	257,776	781,096	639,064	639,064	—	8,446	20,634	19,021	93,931
San Diego Union High	676	11,084	101,928	86,638	80,572	—	11	6,022	4,367	4,890
San Francisco Unified	3,373	153,292	429,546	348,964	289,784	—	465	—	10,402	69,715
San Jose Unified	3,103	97,936	231,179	199,154	199,154	—	218	6,232	8,226	17,349
San Juan Unified	6,572	71,230	131,830	104,980	104,980	—	308	3,111	6,248	17,183
San Lorenzo Unified	803	22,367	33,469	18,025	18,025	—	445	6,248	3,832	4,919
San Marcos Unified	673	19,374	79,343	42,948	36,874	—	18,316	8,504	2,403	7,172
San Mateo-Foster City Elementary	281	16,007	76,759	66,376	60,617	—	58	58	1,608	8,659
San Ramon Valley Unified	722	70,623	170,373	139,501	135,342	—	775	1,716	5,338	23,043
Sanger Unified	1,332	21,096	20,817	12,480	12,480	—	8	3,543	727	4,059
Santa Ana Unified	2,380	148,915	124,428	104,965	104,965	—	430	4,947	5,189	8,897
Santa Barbara	944	23,013	97,735	87,464	87,464	—	212	721	1,912	7,426
Santa Clara Unified	1,355	29,762	147,471	117,272	117,272	—	925	3,594	6,194	19,486
Santa Maria-Bonita Elementary	723	21,405	20,945	16,606	16,606	—	6	535	104	3,694
Santa Monica-Malibu Unified	962	17,359	111,204	73,197	62,912	—	2,722	9,184	5,019	21,082
Santa Rosa	913	21,880	99,684	83,398	83,398	—	556	9,145	3,942	2,643
Saugus Union Elementary	476	15,981	50,879	23,796	23,796	—	1	19,704	4	7,374

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction Salaries and wages	Employee benefits	Support services Total	Pupil support	Staff support
CALIFORNIA—Con.										
Independent Schools—Con.										
Los Angeles Unified	10,541,504	7,846,126	4,795,882	1,591,518	4,403,066	2,949,217	939,212	2,902,137	362,146	649,961
Lucia Mar Unified	99,660	87,626	55,592	16,859	55,188	38,667	10,692	27,724	4,280	2,110
Lynwood Unified	172,313	162,874	103,787	28,985	90,491	66,080	15,819	61,928	7,108	9,964
Madera Unified	167,278	156,353	96,047	35,898	89,425	60,889	21,360	55,387	7,091	5,599
Manteca Unified	208,026	182,376	119,403	34,210	111,111	78,296	22,247	63,043	10,455	6,336
Marysville Unified	133,840	92,122	56,279	19,999	52,216	35,834	11,958	34,366	4,267	4,463
Merced Elementary	100,392	95,795	62,053	23,163	61,434	42,990	14,918	28,749	3,355	5,659
Merced Union High	108,186	97,546	59,957	22,226	54,032	36,577	13,374	37,049	6,928	4,131
Modesto	380,521	281,750	200,408	42,050	167,373	130,714	23,142	98,115	15,679	18,418
Montebello Unified	344,871	321,132	205,931	66,460	185,611	127,029	39,041	107,436	18,698	21,196
Monterey Peninsula Unified	112,214	105,273	61,742	24,455	58,247	38,680	13,634	38,370	4,092	5,984
Moreno Valley Unified	314,532	294,864	198,554	55,796	183,931	136,557	35,136	97,560	17,235	11,908
Mount Diablo Unified	348,714	308,725	191,692	60,520	190,205	128,174	34,168	102,502	10,342	14,945
Murrieta Valley Unified	252,465	167,025	111,412	33,125	104,399	77,366	20,756	53,906	10,243	3,977
Napa Valley Unified	242,966	150,131	102,972	23,773	91,432	66,559	14,501	49,050	8,402	6,139
Natomas Unified	119,422	97,407	61,258	18,444	59,696	41,097	11,527	33,447	3,919	3,019
New Haven Unified	160,212	116,878	81,090	19,385	75,419	57,734	11,372	34,781	4,015	4,862
Newport-Mesa Unified	293,416	243,944	152,240	58,153	138,103	93,537	33,815	94,678	12,946	15,426
Norwalk-La Mirada Unified	228,570	192,692	127,216	40,999	112,720	81,793	24,747	68,313	8,172	12,257
Oak Grove Elementary	113,320	98,179	63,791	20,138	63,088	44,401	14,350	31,379	4,016	4,185
Oakland Unified	596,942	477,567	256,135	96,230	239,706	131,461	48,847	194,228	18,792	58,857
Oceanside Unified	216,905	183,956	121,161	35,054	115,695	81,850	21,696	60,840	8,484	5,893
Ontario-Montclair Elementary	251,108	221,134	138,462	36,097	142,424	94,229	23,934	70,180	9,957	8,068
Orange Unified	277,478	245,304	158,914	53,098	151,953	106,585	31,836	85,333	10,549	16,173
Oxnard Elementary	181,243	138,806	84,115	28,383	90,920	59,567	19,000	40,268	3,852	5,282
Oxnard Union High	153,692	147,880	91,783	33,761	88,277	59,778	20,655	50,835	10,509	4,660
Pajaro Valley Joint Unified	210,316	202,416	113,271	52,528	116,213	71,684	29,966	75,826	10,031	20,602
Palm Springs Unified	265,336	215,286	129,894	47,075	131,669	88,716	29,653	74,749	9,809	11,299
Palmdale Elementary	241,196	184,986	107,720	42,904	107,226	72,693	27,322	67,071	9,946	11,138
Palo Alto Unified	186,016	159,362	104,911	32,697	105,779	73,496	22,146	49,549	6,968	6,784
Palos Verdes Peninsula Unified	124,414	104,323	71,202	17,496	69,147	50,588	12,010	27,992	5,275	2,127
Panama Buena Vista Union Elementary	169,139	138,222	85,744	30,385	86,345	59,336	19,821	44,154	6,801	5,423
Paramount Unified	170,667	148,181	90,878	30,341	82,847	58,351	18,105	49,517	5,906	8,106
Pasadena Unified	243,737	213,184	123,141	44,943	122,247	77,111	28,267	78,692	13,978	13,801
Perris Union High	92,720	83,167	50,778	15,403	47,228	33,415	8,581	35,462	4,693	3,057
Placentia-Yorba Linda Unified	312,537	220,186	146,431	42,949	138,778	100,733	26,849	73,053	8,354	13,216
Pleasanton Unified	169,332	133,265	94,374	19,077	89,198	69,115	11,430	37,408	6,394	6,275
Pomona Unified	369,972	349,621	199,404	61,575	170,878	118,985	32,490	124,551	26,055	22,677
Porterville Unified	134,888	123,797	74,309	31,048	75,539	50,538	19,706	36,156	6,721	6,005
Poway Unified	500,797	306,978	197,278	54,213	177,840	129,347	32,912	108,193	12,538	14,112
Redlands Unified	227,257	169,500	112,526	35,507	104,646	75,664	22,148	56,481	9,158	5,156
Rialto Unified	273,535	240,330	151,111	46,849	135,157	94,910	26,701	93,539	11,283	19,502
Riverside Unified	407,578	365,415	227,273	75,835	221,549	152,146	47,094	121,472	14,003	20,353
Rocklin Unified	124,758	80,702	53,979	15,344	50,245	37,869	9,706	28,327	3,364	2,991
Rowland Unified	191,768	145,620	98,322	27,091	84,757	62,985	15,905	51,750	6,953	9,659
Sacramento Unified	550,265	483,671	274,266	118,463	279,451	169,108	72,649	175,808	24,799	30,166
Saddleback Valley Unified	343,042	274,652	182,667	59,864	181,342	131,478	41,196	72,048	10,742	7,274
Salinas Union High	133,061	123,683	73,632	30,846	64,906	43,828	16,098	49,771	10,459	7,287
San Bernardino Unified	678,966	560,371	344,533	101,034	309,407	213,136	57,944	209,983	33,110	34,016
San Diego Unified	1,482,522	1,335,195	819,119	288,817	759,065	517,852	172,677	527,111	93,637	96,279
San Diego County Unified	114,520	109,130	71,991	21,421	62,285	44,987	12,187	43,063	5,761	5,177
San Francisco Unified	777,869	551,270	326,189	121,433	273,905	196,799	67,942	253,224	34,851	87,382
San Jose Unified	397,058	304,888	181,131	64,538	179,541	115,493	39,769	115,910	14,869	31,278
San Juan Unified	484,232	441,882	276,513	90,869	265,193	179,792	57,109	153,121	14,250	30,030
San Lorenzo Unified	133,219	102,029	66,550	18,180	61,559	43,935	10,916	34,179	3,706	4,796
San Marcos Unified	168,579	143,923	90,057	32,732	90,881	61,717	21,797	45,049	6,624	5,081
San Mateo-Foster City Elementary	102,854	92,255	57,219	17,305	61,353	40,123	11,228	24,153	1,603	3,043
San Ramon Valley Unified	292,816	223,637	143,625	45,857	145,151	100,878	30,032	72,942	9,300	9,345
Sanger Unified	102,983	90,418	55,558	18,470	50,211	34,486	10,653	34,498	5,131	4,477
Santa Ana Unified	587,956	510,670	315,794	107,374	322,048	220,894	71,989	164,001	20,103	32,315
Santa Barbara	149,115	137,161	90,663	23,732	80,676	60,402	14,768	45,915	7,517	5,866
Santa Clara Unified	203,327	155,591	102,006	29,025	93,065	66,758	18,237	49,735	5,427	8,443
Santa Maria-Bonita Elementary	119,067	114,080	70,244	23,623	69,730	49,002	15,696	38,553	5,016	8,027
Santa Monica-Malibu Unified	163,658	133,241	85,526	25,583	76,397	53,132	14,829	45,240	6,931	5,999
Santa Rosa	160,596	146,809	92,023	20,339	90,581	62,751	11,838	50,009	6,362	5,871
Saugus Union Elementary	124,611	87,726	60,355	15,029	58,095	42,771	10,106	25,212	3,806	1,866

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General administration	School administration	Other and non-specified	Other current spending						
CALIFORNIA—Con.										
Independent Schools—Con.										
Los Angeles Unified.	59,976	547,365	1,282,689	540,923	2,330,098	240	365,040	8,481,497	1,070,950	407,830
Lucia Mar Unified.	827	5,602	14,905	4,714	5,976	3,703	2,355	50,127	—	1,992
Lynwood Unified	2,257	11,326	31,273	10,455	3,212	4,355	1,872	42,749	—	740
Madera Unified	1,318	13,474	27,905	11,541	7,093	604	3,228	91,233	—	1,390
Manteca Unified.	464	15,702	30,086	8,222	19,235	1,089	5,326	73,303	—	1,865
Marysville Unified	1,119	6,312	18,205	5,540	37,518	2,643	1,557	55,140	19,000	2,100
Merced Elementary	593	6,534	12,608	5,612	3,601	388	608	1,918	—	240
Merced Union High	1,135	8,368	16,487	6,465	9,580	690	370	21,876	—	1,400
Modesto.	955	19,479	43,584	16,262	93,126	4,713	932	90,089	—	9,191
Montebello Unified.	1,462	17,345	48,735	28,085	18,106	1,467	4,166	170,855	39,828	7,556
Monterey Peninsula Unified.	835	8,371	19,088	8,656	3,038	3,505	398	7,485	—	345
Moreno Valley Unified	949	18,743	48,725	13,373	9,839	51	9,778	156,449	—	4,050
Mount Diablo Unified	1,230	24,169	51,816	16,018	27,239	1,591	11,159	282,621	—	8,913
Murrieta Valley Unified.	1,171	10,068	28,447	8,720	78,113	—	7,327	269,837	83,217	40,333
Napa Valley Unified	735	9,501	24,273	9,649	84,005	43	8,787	191,915	—	2,215
Natomas Unified	783	7,137	18,589	4,264	9,114	676	12,225	268,132	21,453	27,829
New Haven Unified	1,318	6,339	18,247	6,678	34,087	1,317	7,930	189,214	—	3,024
Newport-Mesa Unified.	1,184	17,081	48,041	11,163	40,177	3,557	5,738	166,476	—	2,879
Norwalk-La Mirada Unified	839	10,714	36,331	11,659	13,808	17,497	4,573	167,684	3,238	5,690
Oak Grove Elementary	680	5,203	17,295	3,712	8,001	3,793	3,347	68,289	—	—
Oakland Unified.	3,908	31,057	81,614	43,633	80,994	9,378	29,003	559,554	—	23,751
Oceanside Unified	1,922	12,779	31,762	7,421	27,090	98	5,761	167,795	50,855	2,700
Ontario-Montclair Elementary	733	16,947	34,475	8,530	27,800	873	1,301	32,345	—	714
Orange Unified	1,190	18,384	39,037	8,018	24,318	1,741	6,115	50,500	—	370
Oxnard Elementary	1,561	8,895	20,678	7,618	35,172	1,393	5,872	102,306	—	3,735
Oxnard Union High	1,611	11,251	22,804	8,768	2,303	601	2,908	68,149	11,735	14,544
Pajaro Valley Joint Unified	1,167	11,516	32,510	10,377	5,573	47	2,280	60,806	—	1,466
Palm Springs Unified.	1,407	13,397	38,837	8,868	38,615	6	11,429	231,840	—	5,845
Palmdale Elementary	689	11,775	33,523	10,689	8,627	44,184	3,399	79,440	16,303	16,495
Palo Alto Unified	685	10,519	24,593	4,034	21,752	7	4,895	215,619	119,999	5,040
Palos Verdes Peninsula Unified.	565	5,652	14,373	7,184	16,780	1,194	2,117	68,711	—	1,240
Panama Buena Vista Union Elementary	621	7,460	23,849	7,723	18,770	10,369	1,778	3,040	—	690
Paramount Unified.	922	10,712	23,871	15,817	19,053	7	3,426	93,904	—	2,790
Pasadena Unified	1,366	11,858	37,689	12,245	20,624	724	9,205	192,135	2,500	8,935
Perris Union High	972	7,912	18,828	477	6,402	10	3,141	90,123	—	1,960
Placentia-Yorba Linda Unified	1,715	13,355	36,413	8,355	79,221	3,143	9,987	257,836	—	8,444
Pleasanton Unified	391	6,076	18,272	6,659	5,220	25,530	5,317	133,914	—	—
Pomona Unified.	1,182	17,424	57,213	54,192	9,486	1,628	9,237	211,111	35,000	6,828
Porterville Unified	706	5,941	16,783	12,102	8,724	1,277	1,090	27,860	—	935
Poway Unified	941	16,190	64,412	20,945	160,353	523	32,943	303,086	92,681	1,065
Redlands Unified.	876	12,876	28,415	8,373	50,208	3,544	4,005	119,884	46,096	2,130
Rialto Unified.	1,286	16,791	44,677	11,634	29,833	684	2,688	67,671	710	2,979
Riverside Unified	3,437	23,479	60,200	22,394	33,233	85	8,845	178,780	8,605	17,845
Rocklin Unified.	756	6,208	15,008	2,130	32,159	4,981	6,916	165,672	4,716	6,178
Rowland Unified	574	10,322	24,242	9,113	10,845	30,752	4,551	109,880	—	3,019
Sacramento Unified.	3,023	42,129	75,691	28,412	46,885	28	19,681	447,783	—	13,435
Saddleback Valley Unified	1,025	15,023	37,984	21,262	54,839	6,849	6,702	140,200	—	2,280
Salinas Union High	838	8,407	22,780	9,006	1,870	5,828	1,680	66,607	—	4,846
San Bernardino Unified	2,972	45,979	93,906	40,981	111,614	184	6,797	173,011	—	3,195
San Diego Unified	7,351	93,083	236,761	49,019	72,184	371	74,772	1,631,766	183,052	36,480
San Dieguito Union High.	948	9,367	21,810	3,782	2,360	86	2,944	—	—	—
San Francisco Unified	7,879	38,314	84,798	24,141	160,523	48,032	18,044	493,465	107,220	1,110
San Jose Unified	1,150	21,668	46,945	9,437	63,334	3,368	25,468	660,043	5,912	20,614
San Juan Unified.	3,176	33,676	71,989	23,568	31,734	140	10,476	273,716	—	16,953
San Lorenzo Unified	619	6,790	18,268	6,291	25,891	2,233	3,066	94,850	26,000	2,120
San Marcos Unified	730	9,732	22,882	7,993	18,564	91	6,001	24,645	514	1,500
San Mateo-Foster City Elementary	400	7,230	11,877	6,749	3,335	2,594	4,670	98,777	—	—
San Ramon Valley Unified.	1,157	16,538	36,602	5,544	52,613	1,614	14,952	325,324	—	1,715
Sanger Unified.	550	6,757	17,583	5,709	8,604	978	2,983	53,810	—	1,091
Santa Ana Unified	1,471	30,736	79,376	24,621	65,245	3,206	8,835	296,661	99,998	7,134
Santa Barbara	756	9,177	22,599	10,570	7,462	109	4,383	89,790	—	2,705
Santa Clara Unified	1,039	10,592	24,234	12,791	38,014	1,327	8,395	296,732	121,024	5,551
Santa Maria-Bonita Elementary	1,498	6,762	17,250	5,797	3,949	—	1,038	23,005	—	635
Santa Monica-Malibu Unified.	923	9,058	22,329	11,604	24,450	—	5,967	143,057	—	13,545
Santa Rosa	1,324	12,633	23,819	6,219	5,102	417	8,268	182,773	164	9,030
Saukus Union Elementary.	630	6,012	12,898	4,419	3,062	28,678	5,145	53,806	2,642	2,211

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
CALIFORNIA—Con.										
Independent Schools—Con.										
Simi Valley Unified	20,855	196,987	17,693	1,505	4,356	2,134	9,698	105,460	72,672	489
Stockton Unified	37,831	422,640	65,600	19,412	6,908	13,864	25,416	287,304	162,199	19,995
Sweetwater Union High	42,804	477,898	54,956	7,255	7,346	8,817	31,538	264,570	195,256	349
Temecula Valley Unified	29,492	256,629	18,456	996	5,477	1,657	10,326	128,835	101,517	151
Torrance Unified	24,758	228,840	20,717	1,562	5,142	1,860	12,153	144,103	91,086	11,856
Tracy Joint Unified	17,342	158,141	14,035	1,358	2,355	2,434	7,888	95,630	69,763	—
Turlock	13,900	136,218	14,067	2,315	2,282	3,614	5,856	77,296	58,484	—
Tustin Unified	21,682	250,832	17,112	1,780	3,280	3,522	8,530	122,537	36,862	11,369
Twin Rivers Unified	30,927	334,442	45,987	11,087	4,918	9,787	20,195	207,022	140,450	138
Upland Unified	14,307	110,830	10,666	1,752	1,711	2,121	5,082	67,847	53,856	70
Vacaville Unified	13,166	115,189	10,478	1,159	2,060	1,706	5,553	72,514	56,071	63
Val Verde Unified	19,183	353,805	76,717	2,500	59,940	6,479	7,798	110,001	88,533	1,565
Vallejo Unified	16,672	176,760	21,557	4,308	3,810	4,175	9,264	112,913	63,496	10,272
Ventura Unified	17,371	167,521	18,686	2,262	3,288	3,894	9,242	78,345	48,563	374
Victor Elementary	11,525	97,456	11,475	2,695	946	3,293	4,541	66,484	55,159	—
Victor Valley Union High	13,594	110,424	12,929	2,768	1,959	2,905	5,297	67,428	56,534	—
Visalia Unified	27,024	253,767	31,829	7,841	3,797	6,302	13,889	160,841	120,175	—
Vista Unified	26,726	243,606	29,254	4,233	5,428	6,579	13,014	119,658	81,473	132
Walnut Valley Unified	14,973	138,033	8,524	997	1,798	705	5,024	94,674	68,952	4,007
West Contra Costa Unified	30,769	372,613	43,371	8,115	6,871	9,184	19,201	199,533	95,872	18,174
West Covina Unified	13,929	99,672	10,533	1,002	1,376	2,954	5,201	71,658	51,438	4,250
Whittier Union High	13,670	181,430	22,832	1,022	11,888	1,973	7,949	124,168	70,444	21,552
William S Hart Union High	25,629	218,487	14,974	11	3,325	722	10,916	148,779	115,869	10,772
Woodland Joint Unified	10,578	102,511	13,124	1,645	1,852	2,663	6,964	57,573	38,900	46
Yuba City Unified	13,286	124,904	16,275	2,757	1,934	3,980	7,604	69,243	48,654	—
Dependent Schools: Los Angeles County Office of Education	10,762	986,677	381,085	16,881	104,065	1,345	258,794	405,952	97,126	215,503
COLORADO										
Independent Schools:										
Academy	21,917	217,153	7,548	459	2,643	854	3,592	102,259	96,338	2,543
Adams-Arapahoe	35,523	351,140	33,577	10,115	7,491	8,503	7,468	195,409	183,294	5,678
Boulder Valley	28,875	310,621	13,546	2,656	5,869	1,815	3,206	70,648	61,928	4,449
Brighton	13,742	123,224	5,993	818	2,114	1,971	1,090	66,570	62,794	1,868
Cherry Creek	51,199	517,942	19,570	3,228	7,910	5,776	2,656	216,648	203,163	7,778
Colorado Springs	29,323	295,724	25,443	7,939	5,808	5,613	6,083	135,286	128,226	3,820
Denver	74,189	879,654	88,281	29,633	12,280	20,175	26,193	260,721	227,270	14,190
Douglas County	58,723	568,232	14,609	1,096	9,274	1,821	2,418	247,282	234,872	6,571
Falcon	13,616	118,462	5,482	419	2,148	877	2,038	70,359	66,906	1,943
Greeley	18,920	165,503	16,746	5,030	2,993	4,672	4,051	97,453	90,949	3,298
Harrison	10,921	107,430	11,983	3,519	2,456	3,359	2,649	63,872	60,602	1,883
Jefferson County	85,946	853,041	40,579	11,310	13,728	8,394	7,147	361,080	338,358	12,013
Littleton	15,869	154,989	6,239	1,009	2,554	1,138	1,538	70,113	65,601	2,804
Mesa County Valley	22,171	194,497	14,873	4,395	4,779	3,439	2,260	97,857	90,739	3,923
Northglenn-Thornton	40,818	398,465	17,928	3,677	5,589	4,055	4,607	218,502	208,759	5,254
Poudre	25,960	251,347	15,613	3,066	4,769	2,728	5,050	99,906	92,374	4,170
Pueblo	18,524	163,430	23,441	7,356	3,237	5,688	7,160	99,789	94,796	3,377
St Vrain Valley	25,751	247,617	11,767	2,397	3,783	3,180	2,407	108,020	100,658	3,384
Thompson	15,332	142,631	7,793	1,499	2,669	1,694	1,931	66,616	62,255	2,731
CONNECTICUT										
Dependent Schools:										
Bridgeport	20,451	388,955	36,182	13,457	4,906	10,334	7,485	255,500	139,905	26,775
Danbury	10,041	150,764	8,264	1,609	2,090	1,945	2,620	53,498	17,780	6,124
Hartford	21,598	492,080	44,779	22,463	6,033	10,293	5,990	352,542	149,558	45,815
New Britain	10,405	168,734	14,660	6,820	2,202	3,684	1,954	109,402	57,712	18,454
New Haven	19,736	490,708	44,604	14,634	5,173	8,394	16,403	326,816	112,673	32,105
Norwalk	10,745	205,480	6,812	2,139	1,974	1,477	1,222	40,004	6,821	4,990
Stamford	14,866	318,039	9,734	2,268	3,213	2,293	1,960	68,919	4,931	4,792
Waterbury	18,319	271,016	26,060	10,775	4,743	6,119	4,423	161,721	89,400	25,800
West Hartford	10,084	151,852	4,390	662	2,154	779	795	33,558	9,227	8,851
DELAWARE										
Independent Schools:										
Brandywine	10,217	153,554	8,661	2,241	2,646	1,785	1,989	80,284	71,802	—
Christina	17,200	246,625	18,657	6,671	4,633	3,905	3,448	127,329	96,517	—
Colonial	10,465	141,610	9,796	2,624	2,599	2,877	1,696	84,862	60,928	—
Red Clay	15,709	223,787	14,686	4,293	3,218	3,286	3,889	107,382	91,326	222
Tracy Joint Unified	17,342	158,140	14,034	7,584	2,355	2,434	1,661	95,630	69,763	—

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–09—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
CALIFORNIA—Con.										
Independent Schools—Con.										
Simi Valley Unified	1,225	31,074	73,834	49,007	49,007	—	1,638	10,408	5,909	6,872
Stockton Unified	5,432	99,678	69,736	54,012	54,012	—	2,333	2,055	1,448	9,888
Sweetwater Union High	1,620	67,345	158,372	113,337	113,337	—	1,687	26,583	4,363	12,402
Temecula Valley Unified	510	26,657	109,338	75,832	75,288	—	2,416	14,782	8,359	7,949
Torrance Unified	1,530	39,631	64,020	49,681	49,681	—	—	201	6,939	7,199
Tracy Joint Unified	762	25,105	48,476	32,087	32,087	—	555	5,597	2,077	8,160
Turlock	544	18,268	44,855	25,972	25,972	—	1,143	9,519	1,411	6,810
Tustin Unified	626	73,680	111,183	98,125	85,101	—	367	—	4,399	8,292
Twin Rivers Unified	2,760	63,674	81,433	55,539	55,539	—	1,632	12,263	3,135	8,864
Upland Unified	399	13,522	32,317	24,541	24,153	—	205	1,967	3,160	2,444
Vacaville Unified	651	15,729	32,197	21,688	21,688	—	804	2,528	1,855	5,322
Val Verde Unified	998	18,905	167,087	25,753	25,753	—	696	123,370	1,736	15,532
Vallejo Unified	972	38,173	42,290	36,274	32,137	—	—	880	1,602	3,534
Ventura Unified	1,647	27,761	70,490	52,623	52,623	—	34	8,415	3,633	5,785
Victor Elementary	394	10,931	19,497	13,768	13,768	—	2,012	573	562	2,582
Victor Valley Union High	1,230	9,664	30,067	16,307	16,307	—	278	5,125	1,017	7,340
Visalia Unified	1,431	39,235	61,097	35,800	35,800	—	769	12,636	2,723	9,169
Vista Unified	1,791	36,262	94,694	64,704	64,704	—	1,993	18,757	3,299	5,941
Walnut Valley Unified	759	20,956	34,835	24,950	24,950	—	118	172	3,978	5,617
West Contra Costa Unified	2,479	83,008	129,709	115,121	99,858	—	2,993	—	1,906	9,689
West Covina Unified	300	15,670	17,481	9,913	9,913	—	528	506	1,145	5,389
Whittier Union High	821	31,351	34,430	22,061	22,061	—	434	6,027	2,485	3,423
William S Hart Union High	1,574	20,564	54,734	44,625	44,625	—	271	540	3,408	5,890
Woodland Joint Unified	1,335	17,292	31,814	22,781	22,781	—	294	4,077	1,377	3,285
Yuba City Unified	948	19,641	39,386	30,816	25,865	—	239	3,520	2,121	2,690
Dependent Schools:—Con.										
Los Angeles County Office of Education	3,387	89,936	199,640	—	—	80,704	860	84,759	22,205	11,112
COLORADO—Con.										
Independent Schools:—Con.										
Academy	1,477	1,901	107,346	86,093	86,093	—	108	51	14,934	6,160
Adams-Arapahoe	1,306	5,131	122,154	105,467	105,467	—	31	148	8,987	7,521
Boulder Valley	2,245	2,026	226,427	191,262	191,262	—	—	16	10,274	24,875
Brighton	784	1,124	50,661	38,497	38,497	—	36	728	8,058	3,342
Cherry Creek	3,577	2,130	281,724	236,037	236,037	—	131	941	36,424	8,191
Colorado Springs	858	2,382	134,995	113,776	113,776	—	144	1,710	5,047	14,318
Denver	4,053	15,208	530,652	423,911	423,911	—	3,061	7,076	45,670	50,934
Douglas County	3,970	1,869	306,341	235,594	235,480	—	72	302	42,920	27,453
Falcon	694	816	42,621	32,819	32,819	—	71	—	7,010	2,721
Greeley	765	2,441	51,304	40,520	40,520	—	—	381	6,984	3,419
Harrison	362	1,025	31,575	26,566	26,566	—	14	11	2,971	2,013
Jefferson County	4,463	6,246	451,382	375,893	375,893	—	386	817	59,513	14,773
Littleton	773	935	78,637	65,216	65,216	—	—	3	7,179	6,239
Mesa County Valley	1,113	2,082	81,767	70,125	69,975	—	196	10	3,417	8,019
Northglenn-Thornton	1,443	3,046	162,035	132,465	132,465	—	170	—	24,513	4,887
Poudre	1,600	1,762	135,828	118,356	118,356	—	487	596	13,500	2,889
Pueblo	304	1,312	40,200	31,306	31,306	—	2	229	5,581	3,082
St Vrain Valley	1,097	2,881	127,830	108,001	92,076	—	200	261	15,445	3,923
Thompson	753	877	68,222	57,546	57,546	—	306	16	6,413	3,941
CONNECTICUT—Con.										
Dependent Schools:—Con.										
Bridgeport	2,497	86,323	97,273	—	—	94,525	—	1,031	523	1,194
Danbury	786	28,808	89,002	—	—	86,444	—	459	1,813	286
Hartford	5,879	151,290	94,759	—	—	91,436	—	118	1,200	2,005
New Britain	2,603	30,633	44,672	—	—	38,743	—	552	4,950	427
New Haven	6,503	175,535	119,288	—	—	111,841	—	2,965	2,579	1,903
Norwalk	553	27,640	158,664	—	—	156,240	—	—	2,208	216
Stamford	193	59,003	239,386	—	—	231,892	—	80	1,969	5,445
Waterbury	2,083	44,438	83,235	—	—	81,250	—	665	1,207	113
West Hartford	412	15,068	113,904	—	—	109,757	—	599	3,548	—
DELAWARE—Con.										
Independent Schools:—Con.										
Brandywine	2,574	5,908	64,609	58,854	58,854	—	—	46	1,751	3,958
Christina	14,198	16,614	100,639	78,929	78,929	—	—	6,274	1,734	13,702
Colonial	4,621	19,313	46,952	39,817	39,817	—	—	4,019	1,458	1,658
Red Clay	7,557	8,277	101,719	77,039	77,039	—	—	12,640	2,347	9,693
Tracy Joint Unified	762	70,175	55,289	34,572	34,572	—	497	6,580	2,201	11,439

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008-2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction Salaries and wages	Employee benefits	Support services		
								Total	Pupil support	Staff support
CALIFORNIA—Con.										
Independent Schools—Con.										
Simi Valley Unified	204,400	169,545	108,982	40,089	107,248	75,427	26,925	51,614	7,561	4,993
Stockton Unified	419,073	363,609	223,735	76,015	217,890	143,505	46,702	128,854	18,493	30,047
Sweetwater Union High	461,613	407,136	274,305	71,253	234,865	171,683	42,363	144,418	26,706	18,774
Temecula Valley Unified.	225,789	222,343	151,621	42,881	151,111	114,006	29,110	63,278	11,546	7,318
Torrance Unified	211,783	196,027	126,119	39,672	125,912	85,981	25,971	55,405	8,199	5,313
Tracy Joint Unified	210,999	135,136	86,691	27,106	86,585	61,015	18,138	42,675	4,887	6,817
Turlock	131,041	117,427	81,329	19,694	79,141	58,088	13,715	32,313	4,092	3,647
Tustin Unified	216,098	169,360	109,300	35,285	108,365	78,187	23,317	52,977	7,266	5,497
Twin Rivers Unified	360,858	293,212	185,774	55,513	159,407	112,277	30,985	113,124	13,459	15,930
Upland Unified	111,630	95,342	61,723	20,018	63,283	44,998	13,567	27,218	3,672	2,576
Vacaville Unified	140,447	100,552	68,635	20,303	59,911	44,773	12,178	37,001	7,035	5,106
Val Verde Unified	378,990	165,744	96,082	28,310	105,026	66,542	17,521	53,209	8,671	5,555
Vallejo Unified	173,479	158,157	93,076	38,062	90,307	58,850	20,802	59,462	5,584	8,898
Ventura Unified	164,850	152,168	96,632	33,978	85,300	60,689	18,771	52,657	8,000	6,506
Victor Elementary	104,001	85,130	51,142	18,717	54,231	36,953	12,496	27,359	2,891	2,016
Victor Valley Union High	131,809	93,613	53,496	22,777	52,182	32,347	13,263	37,494	6,017	3,743
Visalia Unified	229,261	217,512	137,159	48,335	133,078	91,532	30,808	71,225	6,319	8,042
Vista Unified	251,604	208,732	129,100	47,249	136,418	89,539	30,399	60,537	7,586	8,672
Walnut Valley Unified	145,456	119,827	78,662	25,393	73,422	53,112	16,221	40,323	8,399	4,642
West Contra Costa Unified	412,540	302,486	170,654	76,299	182,159	112,489	49,739	105,521	12,791	23,290
West Covina Unified	96,846	86,391	51,308	15,480	48,970	33,852	9,736	33,682	3,572	5,444
Whittier Union High	175,621	127,858	80,443	25,991	74,265	51,635	15,973	44,614	9,333	6,804
William S Hart Union High.	219,818	190,944	119,631	44,222	105,894	76,090	23,988	80,109	16,105	8,263
Woodland Joint Unified	101,299	94,266	61,175	15,309	51,341	38,000	8,802	37,676	6,091	7,011
Yuba City Unified	115,273	107,421	66,754	23,201	65,908	43,203	15,719	36,869	4,405	4,742
Dependent Schools:—Con.										
Los Angeles County Office of Education	973,520	671,161	250,196	85,451	320,801	122,686	41,418	341,116	79,613	94,565
COLORADO—Con.										
Independent Schools:—Con.										
Academy	203,712	175,158	113,837	24,660	104,653	73,311	15,837	66,215	6,928	6,823
Adams-Arapahoe.	351,457	303,556	203,835	45,780	177,335	133,053	29,886	112,083	17,085	12,368
Boulder Valley	402,438	287,083	186,897	44,244	166,775	118,699	27,583	109,396	11,656	12,860
Brighton	154,128	111,662	66,613	17,392	63,306	43,793	11,410	42,807	5,628	4,122
Cherry Creek.	491,672	454,512	312,786	71,013	300,215	227,930	50,224	140,114	22,476	16,304
Colorado Springs.	324,893	281,090	175,866	43,219	157,130	110,836	27,351	113,599	11,126	18,222
Denver	880,900	743,855	461,646	88,313	371,858	277,224	51,659	315,965	30,620	59,348
Douglas County	606,533	488,256	312,580	76,453	283,540	206,071	49,788	177,731	17,991	20,905
Falcon	116,040	98,778	62,361	14,036	56,563	39,695	8,941	39,438	4,805	6,896
Greeley	156,261	145,941	92,550	23,156	87,180	62,176	15,017	52,065	7,049	9,028
Harrison.	105,201	95,745	63,614	14,093	55,720	39,555	8,877	35,959	5,355	6,002
Jefferson County	873,381	739,112	509,715	117,534	432,195	320,052	73,828	272,768	30,685	50,145
Littleton	153,524	144,231	99,641	23,250	86,981	65,102	14,819	49,019	5,493	6,552
Mesa County Valley	192,407	174,506	114,850	28,318	106,375	77,012	17,351	60,823	10,012	8,593
Northglenn-Thornton	402,525	339,122	216,512	53,371	207,811	140,419	33,589	116,098	13,769	17,143
Poudre	244,784	225,130	142,113	37,165	126,485	90,023	22,926	91,862	13,159	13,988
Pueblo	160,616	148,943	94,130	23,527	83,701	59,899	14,499	58,286	8,105	11,560
St Vrain Valley	224,130	188,971	124,150	28,185	114,570	81,601	18,471	64,432	8,668	7,040
Thompson	154,572	128,136	81,860	19,924	70,210	50,591	12,033	52,951	8,663	9,706
CONNECTICUT—Con.										
Dependent Schools:—Con.										
Bridgeport	383,597	306,226	163,117	68,108	198,078	113,068	47,437	92,484	18,129	5,514
Danbury	149,432	134,795	81,788	35,156	91,478	60,199	25,994	38,255	8,327	5,085
Hartford	489,852	397,346	204,697	90,354	222,675	131,492	58,141	158,928	29,270	9,443
New Britain	158,237	145,479	87,116	28,841	95,207	65,715	22,607	43,785	4,988	3,436
New Haven	469,802	351,980	181,249	84,996	213,953	124,208	58,890	117,142	10,236	11,768
Norwalk	209,374	184,951	107,145	47,151	115,895	73,200	30,839	63,544	16,477	3,824
Stamford	303,703	268,307	154,819	59,045	163,691	104,071	39,756	98,059	17,438	16,448
Waterbury	293,304	265,880	141,452	76,315	150,017	86,558	48,547	96,575	12,959	24,319
West Hartford	148,327	140,363	88,098	33,604	81,799	56,880	21,840	52,446	9,251	6,727
DELAWARE—Con.										
Independent Schools:—Con.										
Brandywine	188,233	145,669	84,465	35,810	84,300	55,722	23,889	54,547	8,323	2,517
Christina	289,817	240,010	135,360	60,714	146,100	95,475	42,339	84,531	13,954	1,274
Colonial	146,739	115,331	68,484	29,953	71,453	46,437	20,630	37,851	5,346	2,424
Red Clay	229,344	187,079	102,603	45,014	116,015	73,962	32,892	62,355	7,212	1,577
Tracy Joint Unified	177,593	137,194	87,561	27,829	87,962	61,536	18,778	43,337	4,909	7,656

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General administration	School administration	Other and non-specified	Other current spending						
CALIFORNIA—Con.										
Independent Schools—Con.										
Simi Valley Unified	1,144	11,346	26,570	10,683	28,027	572	6,256	272,254	—	3,783
Stockton Unified	2,429	19,698	58,187	16,865	42,537	116	12,811	304,943	10,440	15,977
Sweetwater Union High	1,865	32,806	64,267	27,853	29,764	292	24,421	369,019	—	11,005
Temecula Valley Unified	876	11,079	32,459	7,954	1,410	7	2,029	41,588	—	3,440
Torrance Unified	1,060	10,972	29,861	14,710	6,702	8,329	725	128,823	98,748	3,298
Tracy Joint Unified	602	9,484	20,885	5,876	72,703	976	2,184	60,790	29,000	1,230
Turlock	568	8,511	15,495	5,973	8,387	2,380	2,847	63,140	—	2,195
Tustin Unified	1,065	11,048	28,101	8,018	33,576	2,780	10,382	54,505	733	4,508
Twin Rivers Unified	3,764	19,554	60,417	20,681	52,236	820	14,590	372,395	—	74,034
Upland Unified	406	5,746	14,818	4,841	12,581	1,405	2,302	59,267	—	945
Vacaville Unified	734	7,689	16,437	3,640	33,348	2,018	4,529	103,848	12,832	1,615
Val Verde Unified	621	10,683	27,679	7,509	8,378	200,629	4,239	116,825	30,000	8,120
Vallejo Unified	1,026	10,876	33,078	8,388	6,739	51	8,532	115,941	—	4,765
Ventura Unified	580	11,415	26,156	14,211	6,310	2,823	3,549	75,945	—	10,725
Victor Elementary	900	5,840	15,712	3,540	15,936	8	2,927	62,394	2,076	2,273
Victor Valley Union High	916	6,574	20,244	3,937	36,595	11	1,590	42,352	—	2,239
Visalia Unified	1,481	18,426	36,957	13,209	8,547	1,576	1,626	33,390	—	3,390
Vista Unified	567	13,825	29,887	11,777	36,050	123	6,699	143,355	—	1,845
Walnut Valley Unified	945	6,986	19,351	6,082	16,615	3,976	5,038	121,389	1,565	3,475
West Contra Costa Unified	2,302	15,857	51,281	14,806	85,879	42	24,133	646,000	120,000	11,081
West Covina Unified	794	6,329	17,543	3,739	4,282	4,497	1,676	34,105	—	1,065
Whittier Union High	964	5,126	22,387	8,979	14,369	29,480	3,914	89,787	—	4,070
William S Hart Union High	1,154	14,951	39,636	4,941	20,285	290	8,299	262,496	75,175	5,220
Woodland Joint Unified	523	6,646	17,405	5,249	4,621	687	1,725	37,668	—	1,342
Yuba City Unified	517	8,631	18,574	4,644	4,849	17	2,986	86,749	—	2,819
Dependent Schools: Los Angeles County Office of Education	4,877	23,740	138,321	9,244	4,804	296,834	721	26,500	—	1,957
COLORADO—Con.										
Independent Schools:—Con.										
Academy	2,137	16,858	33,469	4,290	9,058	898	18,598	192,479	—	12,268
Adams-Arapahoe	6,528	21,163	54,939	14,138	32,961	474	14,466	336,955	132,685	8,678
Boulder Valley	4,152	20,753	59,975	10,912	102,772	284	12,299	397,400	177,150	10,105
Brighton	2,353	7,201	23,503	5,549	32,352	484	9,630	176,075	—	6,943
Cherry Creek	3,577	22,867	74,890	14,183	18,211	51	18,898	450,320	101,775	25,910
Colorado Springs	6,209	21,112	56,930	10,361	31,140	417	12,246	196,333	—	8,091
Denver	10,179	47,325	168,493	56,032	40,976	2,013	94,056	768,397	149,170	25,079
Douglas County	4,172	34,760	99,903	26,985	83,405	—	34,872	608,925	—	28,959
Falcon	1,323	6,202	20,212	2,777	8,367	537	8,358	119,377	439	7,333
Greeley	1,329	8,933	25,726	6,696	3,774	163	6,383	92,530	—	5,896
Harrison	955	7,744	15,903	4,066	4,354	588	4,514	70,700	—	3,262
Jefferson County	4,934	55,366	131,638	34,149	97,211	—	37,058	609,570	—	49,950
Littleton	1,100	10,071	25,803	8,231	3,634	360	5,299	101,300	—	5,218
Mesa County Valley	2,060	12,021	28,137	7,308	9,854	1,947	6,100	125,180	—	6,581
Northglenn-Thornton	2,393	29,403	53,390	15,213	42,814	17	20,572	391,773	6,145	23,882
Poudre	3,176	14,649	46,890	6,783	7,696	804	11,154	208,314	—	16,055
Pueblo	1,818	8,448	28,355	6,956	5,803	664	5,206	78,059	—	6,396
St Vrain Valley	3,028	15,123	30,573	9,969	16,011	1,698	17,450	391,990	104,000	11,445
Thompson	867	7,705	26,010	4,975	18,778	1,620	6,038	122,830	—	5,907
CONNECTICUT—Con.										
Dependent Schools:—Con.										
Bridgeport	2,460	14,915	51,466	15,664	67,753	5,336	4,282	56,939	—	5,177
Danbury	2,678	6,206	15,959	5,062	13,301	354	982	4,032	—	2,698
Hartford	10,136	24,356	85,723	15,743	72,873	13,302	6,331	16,197	—	11,142
New Britain	2,474	6,471	26,416	6,487	2,643	8,358	1,757	41,512	—	6,500
New Haven	1,746	20,841	72,551	20,885	95,641	8,237	13,944	460,610	235,110	40,583
Norwalk	5,293	13,951	23,999	5,512	17,178	1,589	5,656	85,683	88,460	8,591
Stamford	7,353	14,938	41,882	6,557	26,479	2,748	6,169	1,821	—	11,816
Waterbury	12,293	12,074	34,930	19,288	26,595	600	229	13,648	—	199
West Hartford	1,376	11,596	23,496	6,118	1,752	4,231	1,981	28,171	—	4,852
DELAWARE—Con.										
Independent Schools:—Con.										
Brandywine	1,230	7,883	34,594	6,822	37,967	1,445	3,152	71,863	3,467	4,670
Christina	2,415	14,475	52,413	9,379	29,390	16,827	3,590	69,415	—	5,803
Colonial	1,199	7,552	21,330	6,027	22,974	6,186	2,248	53,301	3,523	3,188
Red Clay	1,634	10,199	41,733	8,709	18,918	20,143	3,204	69,236	293	4,850
Tracy Joint Unified	651	9,461	20,660	5,895	38,911	757	731	33,020	20,000	980

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems with Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
DISTRICT OF COLUMBIA										
Dependent Schools:										
Washington Schools	44,331	801,008	75,856	29,518	12,297	14,633	19,408	—	—	—
FLORIDA										
Independent Schools:										
Alachua County	27,546	268,085	32,031	9,396	6,592	6,756	9,287	111,226	41,587	12,457
Bay County	25,958	230,121	24,976	6,544	6,039	6,044	6,349	69,583	18,054	6,666
Brevard County	73,098	675,705	53,392	14,203	15,185	12,567	11,437	270,531	96,598	34,149
Broward County	256,351	2,513,314	252,590	65,039	55,131	55,766	76,654	838,721	270,335	74,036
Charlotte County	17,370	181,061	17,482	2,799	4,204	4,437	6,042	33,472	2,925	1,412
Citrus County	16,030	154,171	15,296	4,620	3,675	3,438	3,563	46,446	11,734	4,572
Clay County	35,949	313,943	21,093	3,377	7,615	5,146	4,955	188,196	84,684	29,548
Collier County	42,534	548,305	47,460	11,824	8,882	10,666	16,088	87,393	9,183	3,733
Duval County	122,606	1,148,276	115,263	34,892	24,155	26,787	29,429	504,021	210,363	63,377
Escambia County	40,924	388,194	49,586	14,912	10,648	11,578	12,448	179,096	74,197	26,529
Flagler County	12,890	137,781	8,998	1,644	2,262	2,944	2,148	30,284	2,126	731
Hernando County	22,728	214,656	18,193	4,517	4,227	6,279	3,170	92,484	37,159	11,843
Highlands County	12,249	125,754	17,141	4,854	3,273	4,943	4,071	52,027	17,780	5,839
Hillsborough County	192,007	1,905,911	269,224	54,594	40,890	54,340	119,400	853,212	323,916	105,690
Indian River County	17,606	183,855	13,370	2,690	3,633	4,913	2,134	40,368	3,432	1,021
Lake County	40,960	385,578	32,993	7,855	8,691	8,637	7,810	152,024	57,378	14,198
Lee County	79,434	858,184	71,100	15,820	16,192	19,758	19,330	160,653	9,430	3,835
Leon County	32,521	329,367	32,954	7,443	9,430	5,930	10,151	133,022	51,738	20,236
Manatee County	42,580	447,127	43,244	9,920	11,208	10,618	11,498	120,588	27,851	11,763
Marion County	42,625	414,723	45,365	13,026	9,145	13,795	9,399	163,845	62,326	21,189
Martin County	18,067	193,805	14,191	2,746	3,636	3,431	4,378	37,916	3,778	1,742
Miami-Dade County	345,525	3,531,152	455,555	144,352	102,280	91,936	116,987	982,432	258,230	59,141
Nassau County	10,982	105,719	7,126	1,211	2,216	2,016	1,683	30,276	7,285	2,085
Okaloosa County	29,126	266,215	25,829	4,986	5,874	4,188	10,781	94,908	33,082	10,776
Orange County	172,257	1,810,528	162,745	37,607	36,864	41,907	46,367	583,956	175,263	58,073
Osceola County	51,941	500,150	48,462	10,883	10,083	15,040	12,456	209,345	76,962	23,607
Palm Beach County	170,757	1,944,936	159,995	39,763	43,607	34,996	41,629	330,892	33,659	12,941
Pasco County	66,784	647,083	56,762	13,924	12,302	15,708	14,828	316,999	126,763	48,910
Pinellas County	106,061	1,068,296	100,985	26,973	30,179	20,652	23,181	311,547	86,644	30,392
Polk County	94,657	915,097	97,511	25,101	20,041	27,778	24,591	442,858	189,754	45,822
Putnam County	11,493	105,676	16,355	5,167	2,642	4,488	4,058	53,333	22,457	8,098
Santa Rosa County	25,397	219,995	19,106	3,197	5,120	4,497	6,292	112,346	49,704	15,132
Sarasota County	41,070	530,237	31,741	5,693	9,912	7,579	8,557	78,282	4,621	1,982
Seminole County	64,927	580,536	41,198	9,395	12,364	10,805	8,634	247,937	101,466	25,826
St Johns County	29,018	295,060	13,102	2,838	4,811	2,464	2,989	70,742	10,797	3,256
St Lucie County	38,839	394,904	37,071	9,566	7,996	11,331	8,178	150,963	48,728	14,437
Volusia County	63,018	627,597	53,288	14,964	14,088	13,741	10,495	212,481	72,596	27,199
GEORGIA										
Independent Schools:										
Atlanta	49,032	857,196	85,634	4	—	18,342	67,288	130,095	113,390	—
Barrow County	12,421	117,907	9,326	—	—	3,626	5,700	59,771	53,967	—
Bartow County	14,746	158,310	11,980	—	—	4,005	7,975	81,672	67,671	—
Bibb County	24,968	261,862	33,510	—	—	10,156	23,354	113,731	92,957	—
Carroll County	14,959	154,311	12,410	—	—	4,718	7,692	86,741	72,464	—
Catoosa County	10,658	110,252	8,377	—	—	2,551	5,826	59,681	53,900	—
Chatham County	33,994	394,106	40,421	—	—	10,231	30,190	124,508	105,552	—
Cherokee County	37,275	391,795	19,978	—	—	5,224	14,754	171,604	142,085	—
Clarke County	12,262	164,099	18,717	—	—	5,585	13,132	51,746	44,008	—
Clayton County	49,508	543,400	59,270	—	—	20,622	38,648	247,709	208,681	—
Cobb County	106,747	1,107,472	75,246	—	—	21,115	54,131	400,107	368,193	—
Columbia County	22,767	212,886	11,565	—	—	3,130	8,435	104,200	92,441	—
Coweta County	22,151	205,882	13,926	—	—	4,224	9,702	91,317	82,539	—
DeKalb County	99,775	1,168,643	112,405	—	—	33,884	78,521	372,248	330,972	—
Dougherty County	16,222	172,259	25,740	—	—	7,877	17,863	84,096	75,147	—
Douglas County	24,800	265,011	21,475	—	—	7,500	13,975	124,530	102,895	—
Effingham County	11,359	117,228	7,382	—	—	2,045	5,337	68,422	53,357	—
Fayette County	22,118	233,599	9,219	—	—	1,805	7,414	91,168	80,658	—

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
DISTRICT OF COLUMBIA—Con.										
Dependent Schools:—Con.										
Washington Schools	—	—	725,152	—	—	711,856	—	—	6,517	6,779
FLORIDA—Con.										
Independent Schools:—Con.										
Alachua County	5,706	51,476	124,828	110,362	110,362	—	—	131	11,853	2,482
Bay County	4,703	40,160	135,562	121,974	121,974	—	—	—	11,706	1,882
Brevard County	11,704	128,080	351,782	303,718	303,718	—	—	122	35,901	12,041
Broward County	34,300	460,050	1,422,003	1,231,134	1,231,134	—	—	644	125,847	64,378
Charlotte County	3,734	25,401	130,107	118,219	118,219	—	—	—	9,205	2,683
Citrus County	4,249	25,891	92,429	82,891	82,891	—	—	—	7,786	1,752
Clay County	7,620	66,344	104,654	81,338	81,338	—	—	—	16,041	7,275
Collier County	7,347	67,130	413,452	379,569	379,569	—	—	222	18,580	15,081
Duval County	20,241	210,040	528,992	470,423	470,423	—	—	—	36,642	21,927
Escambia County	10,828	67,542	159,512	122,714	122,714	—	—	457	13,781	22,560
Flagler County	4,343	23,084	98,499	84,612	84,612	—	—	50	8,056	5,781
Hernando County	5,122	38,360	103,979	85,596	85,596	—	—	—	7,168	11,215
Highlands County	2,797	25,611	56,586	49,381	49,381	—	—	—	5,175	2,030
Hillsborough County	35,813	387,793	783,475	659,570	659,570	—	—	—	65,177	58,728
Indian River County	4,006	31,909	130,117	118,627	118,627	—	—	29	3,677	7,784
Lake County	9,178	71,270	200,561	164,020	164,020	—	—	232	12,692	23,617
Lee County	20,047	127,341	626,431	579,113	579,113	—	—	9	39,059	8,250
Leon County	5,212	55,836	163,391	124,896	124,896	—	—	—	17,805	20,690
Manatee County	6,835	74,139	283,295	229,377	229,377	—	—	646	22,914	30,358
Marion County	10,517	69,813	205,513	153,984	153,984	—	—	—	21,370	30,159
Martin County	3,916	28,480	141,698	129,865	129,865	—	—	—	10,420	1,413
Miami-Dade County	25,835	639,226	2,093,165	1,845,769	1,845,769	—	—	528	166,954	79,914
Nassau County	2,729	18,177	68,317	61,759	61,759	—	—	—	5,162	1,396
Okaloosa County	5,903	45,147	145,478	135,549	135,549	—	—	—	7,057	2,872
Orange County	28,581	322,039	1,063,827	776,680	776,680	—	—	486	68,098	218,563
Osceola County	9,316	99,460	242,343	194,352	194,352	—	—	286	17,560	30,145
Palm Beach County	27,280	257,012	1,454,049	1,169,627	1,169,627	—	—	1,474	120,301	162,647
Pasco County	15,339	125,987	273,322	204,390	204,390	—	—	—	26,690	42,242
Pinellas County	18,727	175,784	655,764	607,527	607,527	—	—	662	30,884	16,691
Polk County	22,221	185,061	374,728	271,601	271,601	—	—	—	57,676	45,451
Putnam County	2,803	19,975	35,988	31,558	31,558	—	—	—	3,047	1,383
Santa Rosa County	5,753	41,757	88,543	65,280	65,280	—	—	—	14,436	8,827
Sarasota County	6,763	64,916	420,214	378,142	378,142	—	—	—	20,748	21,324
Seminole County	11,649	108,996	291,401	249,459	249,459	—	—	—	23,360	18,582
St Johns County	7,331	49,358	211,216	178,999	178,999	—	—	68	20,518	11,631
St Lucie County	10,470	77,328	206,870	170,680	170,680	—	—	—	12,114	24,076
Volusia County	11,136	101,550	361,828	287,861	287,861	—	—	449	27,233	46,285
GEORGIA—Con.										
Independent Schools:—Con.										
Atlanta	—	16,705	641,467	610,398	512,813	—	—	—	5,945	25,124
Barrow County	—	5,804	48,810	42,682	34,512	—	13	—	4,424	1,691
Bartow County	—	14,001	64,658	55,390	39,018	—	—	—	5,826	3,442
Bibb County	—	20,774	114,621	101,435	71,501	—	111	—	6,559	6,516
Carroll County	—	14,277	55,160	48,964	35,548	—	28	—	5,249	919
Catoosa County	—	5,781	42,194	34,228	25,657	—	827	—	5,529	1,610
Chatham County	—	18,956	229,177	220,975	158,246	—	196	—	5,204	2,802
Cherokee County	—	29,519	200,213	176,934	147,809	—	65	—	18,573	4,641
Clarke County	—	7,738	93,636	87,615	68,353	—	40	—	3,912	2,069
Clayton County	—	39,028	236,421	207,129	154,851	—	—	—	12,603	16,689
Cobb County	—	31,914	632,119	588,983	463,607	—	1,442	—	31,918	9,776
Columbia County	—	11,759	97,121	84,858	66,908	—	15	—	11,073	1,175
Coweta County	—	8,778	100,639	90,440	70,249	—	46	—	8,305	1,848
DeKalb County	—	41,276	683,990	583,720	488,376	—	5,444	8	18,049	76,769
Dougherty County	—	8,949	62,423	55,836	40,309	—	43	58	2,921	3,565
Douglas County	—	21,635	119,006	102,621	83,114	—	215	—	7,516	8,654
Effingham County	—	15,065	41,424	35,786	27,078	—	1,177	—	3,318	1,143
Fayette County	—	10,510	133,212	122,001	119,682	—	—	—	7,072	4,139

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction Salaries and wages	Employee benefits	Support services Total	Pupil support	Staff support
DISTRICT OF COLUMBIA—Con.										
Dependent Schools:—Con.										
Washington Schools	805,362	739,339	474,713	57,153	330,698	280,208	30,349	370,127	83,551	57,957
FLORIDA—Con.										
Independent Schools:—Con.										
Alachua County	266,272	239,701	142,347	43,492	129,458	81,628	24,230	95,044	14,488	21,466
Bay County	255,735	215,885	125,974	39,669	131,454	82,688	24,109	68,579	8,023	11,856
Brevard County	797,394	604,364	365,096	107,989	379,360	240,814	67,605	195,520	22,099	41,430
Broward County	3,031,600	2,440,629	1,436,449	425,979	1,444,702	908,553	260,911	833,724	119,218	139,170
Charlotte County	176,474	160,397	96,974	32,371	88,864	58,692	18,285	60,104	9,721	11,525
Citrus County	158,928	141,551	89,120	21,622	78,079	53,203	12,249	54,612	6,043	10,761
Clay County	348,753	300,156	198,869	51,466	192,535	138,023	34,953	94,439	15,092	16,029
Collier County	556,378	431,850	249,267	75,453	254,961	164,680	48,727	153,850	18,294	23,511
Duval County	1,247,802	1,055,623	594,003	192,356	630,995	417,275	134,098	378,800	58,635	79,708
Escambia County	412,443	349,573	206,025	64,019	201,536	131,108	38,632	125,549	16,926	26,224
Flagler County	158,642	111,108	65,791	18,783	61,309	41,956	11,305	34,537	6,273	3,932
Hernando County	240,684	179,665	110,512	34,835	104,978	70,335	21,561	64,461	9,484	10,318
Highlands County	141,117	112,407	64,680	23,526	61,908	40,649	13,750	42,482	6,292	8,309
Hillsborough County	2,094,834	1,756,460	1,055,229	315,637	1,014,717	696,019	195,321	544,804	76,684	129,998
Indian River County	218,206	151,474	92,011	27,463	89,510	58,120	16,713	53,055	5,124	9,836
Lake County	365,795	326,241	171,114	57,745	196,140	104,601	33,528	114,539	16,392	23,709
Lee County	896,303	732,481	394,462	128,842	430,354	240,655	76,587	260,271	27,371	35,792
Leon County	366,218	291,057	175,148	46,688	158,924	102,301	27,283	110,766	12,288	25,003
Manatee County	492,298	386,825	223,315	65,551	221,556	136,158	39,240	138,065	19,117	25,108
Marion County	434,018	358,983	216,257	58,849	197,454	130,360	34,421	133,133	22,985	20,935
Martin County	199,839	162,579	96,769	33,585	93,599	60,698	19,415	57,577	8,516	8,799
Miami-Dade County	3,993,706	3,239,086	1,913,237	640,214	1,945,975	1,202,082	390,300	1,062,453	152,026	161,393
Nassau County	114,567	87,740	54,859	15,786	50,292	34,397	9,606	32,357	3,777	5,570
Okaloosa County	293,184	241,716	148,185	42,882	149,936	100,809	27,605	76,550	7,845	11,440
Orange County	1,836,844	1,436,225	834,938	276,888	822,318	503,877	160,491	528,487	47,051	142,817
Osceola County	567,066	433,627	237,385	82,940	247,615	140,174	46,977	159,247	23,776	37,073
Palm Beach County	2,123,119	1,624,856	929,914	290,042	999,820	614,863	185,865	526,837	55,909	112,449
Pasco County	702,914	569,630	348,204	111,244	335,071	218,603	66,373	201,722	29,529	35,842
Pinellas County	1,153,352	965,258	602,033	192,130	573,347	393,585	118,312	333,865	44,568	49,618
Polk County	972,166	824,892	435,901	145,346	522,349	287,160	88,832	251,480	30,711	40,444
Putnam County	108,396	102,762	63,817	17,010	57,753	39,074	10,111	38,463	4,285	8,188
Santa Rosa County	233,380	206,033	120,447	33,912	123,024	84,503	23,762	69,309	9,004	11,415
Sarasota County	578,198	450,321	271,725	84,507	268,814	171,942	50,969	154,730	27,975	21,730
Seminole County	601,378	512,090	323,109	96,758	318,991	221,743	62,986	166,787	23,174	23,470
St Johns County	273,391	240,097	135,916	46,513	138,708	82,505	26,845	88,905	13,188	16,405
St Lucie County	411,276	337,877	199,722	69,595	186,617	122,218	42,452	132,748	17,380	20,391
Volusia County	691,669	523,538	323,116	104,897	309,535	204,351	62,876	185,903	25,281	30,167
GEORGIA—Con.										
Independent Schools:—Con.										
Atlanta	893,033	712,560	395,886	112,624	369,408	258,728	63,968	322,740	41,241	41,406
Barrow County	115,472	108,039	67,834	21,324	70,787	47,786	15,889	31,322	5,206	4,819
Bartow County	183,761	132,196	86,391	23,559	85,124	60,220	18,103	38,130	6,816	3,655
Bibb County	297,402	226,563	145,756	40,567	134,967	92,035	28,955	78,605	11,648	15,721
Carroll County	172,819	135,110	90,458	23,818	84,245	61,127	17,900	41,091	6,512	5,561
Catoosa County	103,982	99,027	64,498	18,738	62,954	44,716	13,897	30,016	6,239	4,058
Chatham County	363,472	342,812	222,144	59,056	218,211	158,832	45,805	109,383	15,178	17,557
Cherokee County	461,943	345,162	232,532	61,156	236,355	165,079	47,159	93,627	16,078	13,049
Clarke County	181,013	146,811	92,408	28,116	92,122	61,252	19,491	46,810	5,508	8,005
Clayton County	577,934	510,377	335,541	77,697	307,052	214,675	56,747	170,455	24,397	34,440
Cobb County	1,086,675	1,027,756	709,863	190,956	698,943	508,903	147,384	274,729	43,835	35,063
Columbia County	213,366	191,568	129,080	34,044	126,565	91,054	26,806	53,041	7,784	8,301
Coweta County	211,491	186,888	126,595	34,250	121,171	88,085	25,492	54,966	8,850	6,184
DeKalb County	1,154,644	1,025,789	683,372	175,859	624,778	435,063	124,413	354,993	42,093	65,765
Dougherty County	178,332	157,115	102,136	27,976	94,722	66,110	20,068	52,809	7,784	8,695
Douglas County	277,311	220,581	145,011	39,531	142,840	99,181	30,091	66,606	9,408	9,776
Effingham County	117,079	97,830	65,403	17,700	64,529	46,018	13,661	28,955	5,235	5,445
Fayette County	219,788	202,519	140,024	37,360	134,339	98,110	29,148	58,524	9,014	8,371

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General administration	School administration	Other and non-specified	Other current spending						
DISTRICT OF COLUMBIA—Con.										
Dependent Schools:—Con.										
Washington Schools	12,953	76,680	138,986	38,514	66,023	—	—	—	—	—
FLORIDA—Con.										
Independent Schools:—Con.										
Alachua County	2,234	12,666	44,190	15,199	21,944	—	4,627	95,916	—	11,010
Bay County	2,398	13,049	33,253	15,852	34,586	—	5,264	107,950	599	3,598
Brevard County	4,443	38,616	88,932	29,484	163,239	—	29,791	566,488	7,020	13,601
Broward County	14,089	131,840	429,407	162,203	488,067	—	102,904	2,090,919	150,935	89,484
Charlotte County	1,313	9,352	28,193	11,429	15,475	—	602	9,318	—	365
Citrus County	1,565	8,721	27,522	8,860	17,169	—	208	3,845	—	335
Clay County	2,333	15,077	45,908	13,182	45,087	—	3,510	76,022	11,165	3,245
Collier County	3,598	25,838	82,609	23,039	98,351	—	26,177	541,099	—	19,205
Duval County	7,769	56,499	176,189	45,828	177,932	—	14,247	252,156	—	50,840
Escambia County	2,778	14,600	65,021	22,488	60,132	—	2,738	61,170	—	4,542
Flagler County	928	5,612	17,792	15,262	43,429	—	4,105	91,705	—	4,380
Hernando County	1,225	10,203	33,231	10,226	51,759	—	9,260	207,821	—	15,849
Highlands County	1,222	6,399	20,260	8,017	25,583	—	3,127	70,335	—	2,865
Hillsborough County	11,495	92,250	234,377	196,939	278,919	—	59,455	1,236,974	—	35,023
Indian River County	1,829	9,060	27,206	8,909	59,631	—	7,101	141,406	1,766	8,475
Lake County	2,439	17,564	54,435	15,562	22,232	—	17,322	377,847	—	15,326
Lee County	4,889	43,017	149,202	41,856	138,321	—	25,501	561,411	6,307	25,623
Leon County	3,925	16,446	53,104	21,367	69,115	—	6,046	150,223	15,000	17,854
Manatee County	4,106	22,276	67,458	27,204	90,236	—	15,237	337,586	47,065	31,880
Marion County	2,648	17,603	68,962	28,396	66,871	—	8,164	172,139	—	9,453
Martin County	1,882	9,478	28,902	11,403	34,893	—	2,367	53,384	—	1,805
Miami-Dade County	26,035	174,459	548,540	230,658	601,376	—	153,244	3,426,630	387,554	272,655
Nassau County	1,359	5,224	16,427	5,091	26,573	—	254	6,339	—	265
Okaloosa County	2,320	14,880	40,065	15,230	47,986	—	3,482	81,600	—	5,535
Orange County	10,641	91,726	236,252	85,420	323,933	—	76,686	1,573,148	198,639	38,429
Osceola County	4,579	21,017	72,802	26,765	118,620	—	14,819	299,591	—	14,187
Palm Beach County	15,100	96,097	247,282	98,199	395,318	—	102,945	2,007,518	—	58,705
Pasco County	4,956	34,093	97,302	32,837	112,430	—	20,854	461,547	1,170	20,115
Pinellas County	7,821	55,146	176,712	58,046	185,520	—	2,574	52,711	590	18,392
Polk County	7,569	40,308	132,448	51,063	119,287	—	27,987	462,609	8,500	34,561
Putnam County	1,451	6,281	18,258	6,546	5,489	—	145	3,075	—	270
Santa Rosa County	1,324	12,795	34,771	13,700	25,305	—	2,042	40,834	—	1,865
Sarasota County	4,109	18,363	82,553	26,777	123,452	—	4,425	144,497	86,187	15,470
Seminole County	3,936	30,249	85,958	26,312	76,607	—	12,681	256,745	20,675	14,795
St Johns County	1,611	13,882	43,819	12,484	26,318	—	6,976	151,138	—	13,540
St Lucie County	3,417	18,765	72,795	18,512	56,345	—	17,054	341,522	—	10,418
Volusia County	3,649	38,692	88,114	28,100	138,618	—	29,513	568,205	—	27,305
GEORGIA—Con.										
Independent Schools:—Con.										
Atlanta	24,769	28,142	187,182	20,412	180,042	13	418	9,565	—	550
Barrow County	1,267	6,550	13,480	5,930	3,841	149	3,443	60,927	—	6,238
Bartow County	1,504	8,216	17,939	8,942	49,127	—	2,438	56,760	—	1,655
Bibb County	3,011	14,412	33,813	12,991	67,581	—	3,258	45,034	—	25,501
Carroll County	1,669	9,344	18,005	9,774	34,428	45	3,236	58,280	—	11,720
Catoosa County	854	6,957	11,908	6,057	3,100	255	1,600	34,312	—	6,125
Chatham County	4,010	19,994	52,644	15,218	15,761	63	4,836	98,675	—	14,141
Cherokee County	2,530	18,608	43,362	15,180	104,707	67	12,007	253,765	—	11,100
Clarke County	2,273	7,602	23,422	7,879	32,082	26	2,094	42,642	1,132	10,098
Clayton County	4,743	24,490	82,385	32,870	67,388	169	—	—	—	—
Cobb County	8,540	54,925	132,366	54,084	58,919	—	—	—	—	—
Columbia County	1,037	12,662	23,257	11,962	20,147	187	1,464	27,980	—	3,665
Coweta County	1,115	13,122	25,695	10,751	21,137	659	2,807	48,750	—	9,250
DeKalb County	22,748	65,257	159,130	46,018	111,452	192	17,211	354,085	—	1,275
Dougherty County	2,133	9,583	24,614	9,584	20,975	57	185	18,000	18,000	—
Douglas County	2,526	13,766	31,130	11,135	45,321	—	11,409	226,915	—	12,045
Effingham County	1,870	5,254	11,151	4,346	18,256	24	969	24,219	—	4,630
Fayette County	1,170	13,330	26,639	9,656	13,105	32	4,132	107,786	—	16,980

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources				State sources			
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
GEORGIA—Con.										
Independent Schools—Con.										
Floyd County	10,565	119,011	8,959	—	—	3,022	5,937	63,028	54,511	—
Forsyth County	32,374	343,827	12,595	—	—	3,345	9,250	127,841	105,466	—
Fulton County	88,299	1,043,327	64,160	—	—	18,324	45,836	293,198	238,322	—
Glynn County	12,759	164,756	13,018	—	—	4,641	8,377	52,285	35,005	—
Gwinnett County	157,219	1,666,446	111,335	—	—	42,465	68,870	695,935	608,410	—
Hall County	25,629	272,029	22,278	—	—	8,294	13,984	139,301	112,707	—
Henry County	39,956	424,382	22,853	—	—	8,120	14,733	195,550	161,707	—
Houston County	26,285	272,381	24,463	—	—	7,998	16,465	147,738	129,242	—
Liberty County	10,971	113,242	21,178	—	—	3,660	17,518	63,152	57,435	—
Muscogee County	32,585	356,342	39,429	—	—	10,324	29,105	180,057	167,960	—
Newton County	19,315	195,317	15,929	—	—	5,819	10,110	107,981	86,035	—
Paulding County	27,908	279,339	15,079	—	—	5,006	10,073	150,679	125,689	—
Richmond County	32,716	347,097	48,790	—	—	12,556	36,234	169,713	148,012	—
Rockdale County	15,705	155,905	12,828	—	—	4,627	8,201	63,797	60,123	—
Spalding County	10,823	107,826	12,118	—	—	3,992	8,126	56,051	47,264	—
Troup County	12,544	128,365	12,427	—	—	4,072	8,355	63,754	56,947	—
Walton County	12,849	128,456	10,253	—	—	2,613	7,640	53,766	45,609	—
Whitfield County	13,410	133,623	12,454	—	—	5,136	7,318	76,726	68,994	—
HAWAII										
Dependent Schools:										
Hawaii Public Schools	179,478	2,689,758	392,837	54,851	57,331	34,123	246,532	2,205,032	952,649	274,246
IDAHO										
Independent Schools:										
Boise	25,543	245,049	17,528	4,341	4,937	4,772	3,478	132,478	104,769	3
Coeur d'Alene	10,815	76,892	6,825	1,443	1,529	2,604	1,249	55,003	44,719	—
Idaho Falls	10,371	73,452	6,533	1,613	1,942	1,773	1,205	52,797	41,216	178
Meridian	34,441	252,623	13,168	1,995	4,742	4,012	2,419	173,721	140,896	328
Nampa	15,375	113,625	10,856	2,367	2,612	4,256	1,621	82,534	60,218	245
Pocatello	12,365	89,833	11,615	2,894	148	2,812	5,761	63,244	51,343	105
ILLINOIS										
Independent Schools:										
Arlington Heights Township										
High 214	12,388	229,545	6,236	440	2,431	604	2,761	34,900	3,798	4,809
Aurora East	13,103	136,434	34,194	6,706	3,859	4,826	18,803	65,234	44,645	3,972
Aurora West	12,517	136,464	9,693	3,568	2,507	2,676	942	47,362	23,618	5,198
Chicago	421,430	5,028,161	1,182,403	393,955	95,230	139,166	554,052	1,701,323	1,388,568	—
Cicero	13,763	142,397	37,385	9,163	2,604	4,800	20,818	78,365	54,670	3,996
Dupage Community Unit 200	13,548	169,527	8,904	799	3,562	955	3,588	35,093	7,425	7,309
Elgin Unit 46	41,162	443,145	42,280	3,532	8,035	7,968	22,745	131,110	58,128	16,490
Indian Prairie	29,572	324,811	12,219	558	4,140	382	7,139	63,985	17,613	11,427
Joliet Elementary	10,720	116,513	27,264	8,037	2,909	3,497	12,821	54,455	33,423	4,968
Kane Community Unit 300	19,985	224,667	15,569	2,178	3,587	2,913	6,891	54,306	16,294	8,201
McLean County	12,693	153,757	7,402	1,384	338	1,221	4,459	33,005	13,691	4,227
Naperville	18,170	245,851	7,649	873	3,453	406	2,917	39,332	6,960	7,109
Oswego	15,483	170,172	9,230	484	289	932	7,525	50,520	26,051	3,894
Palatine Community Consolidated	12,445	147,254	8,950	1,351	2,650	1,559	3,390	29,246	4,544	4,718
Palatine Township High 211	12,833	233,976	5,539	—	2,084	807	2,648	29,007	4,027	3,541
Peoria	14,696	178,634	33,772	9,389	4,097	4,670	15,616	76,158	34,867	8,342
Plainfield	28,796	299,150	22,753	—	4,616	1,107	17,030	104,369	57,165	11,013
Rockford	28,471	359,866	57,813	13,403	7,046	8,534	28,830	141,822	64,698	3,341
Schaumburg	14,221	197,306	8,559	1,612	2,817	248	3,882	33,359	4,547	6,441
Springfield	14,728	190,744	32,488	9,434	5,564	4,946	12,544	67,844	28,060	7,256
St Charles	13,876	175,569	4,901	400	2,225	457	1,819	25,591	4,023	4,479
Valley View	18,145	218,268	16,622	1,718	3,419	3,397	8,088	63,620	20,975	8,852
Waukegan	17,049	193,384	44,568	5,991	4,432	3,032	31,113	80,355	45,445	5,353
INDIANA										
Independent Schools:										
Bartholomew Consolidated	11,146	139,375	15,047	1,842	4,242	2,047	6,916	57,585	47,870	303
Carmel Clay	15,319	200,398	17,595	499	9,203	816	7,077	59,761	46,687	335
East Allen County	10,209	108,465	13,524	21	2,433	2,259	8,811	53,803	45,482	239
Elkhart	13,505	188,729	24,338	5,484	3,609	4,790	10,455	83,389	67,799	675
Evansville-Vanderburgh	22,274	241,423	41,421	8,865	481	5,984	26,091	123,303	100,469	923
Fort Wayne	31,419	370,023	54,019	12,777	8,991	8,929	23,322	190,030	154,596	1,075

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
GEORGIA—Con.										
Independent Schools—Con.										
Floyd County	—	8,517	47,024	40,187	31,159	—	36	—	5,456	1,345
Forsyth County	—	22,375	203,391	179,052	146,402	—	5,242	—	16,346	2,751
Fulton County	—	54,876	685,969	651,748	533,701	—	1,594	—	21,225	11,402
Glynn County	—	17,280	99,453	95,312	75,935	—	—	—	1,698	2,443
Gwinnett County	—	87,525	859,176	765,549	621,301	—	52	524	51,065	41,986
Hall County	—	26,594	110,450	100,272	78,486	—	30	—	7,446	2,702
Henry County	—	33,843	205,979	179,953	153,768	—	2,779	53	17,638	5,556
Houston County	—	18,496	100,180	85,907	43,972	—	19	—	11,626	2,628
Liberty County	—	5,717	28,912	25,528	17,692	—	73	—	2,529	782
Muscogee County	—	12,097	136,856	121,599	100,214	—	—	—	8,769	6,488
Newton County	—	21,946	71,407	64,179	54,494	—	22	—	5,089	2,117
Paulding County	—	24,990	113,581	97,939	85,021	—	21	—	13,177	2,444
Richmond County	—	21,701	128,594	114,791	80,313	—	—	—	4,554	9,249
Rockdale County	—	3,674	79,280	71,739	57,643	—	8	—	5,448	2,085
Spalding County	—	8,787	39,657	34,407	26,707	—	353	59	3,148	1,690
Troup County	—	6,807	52,184	45,533	35,153	—	90	—	4,017	2,544
Walton County	—	8,157	64,437	58,976	50,724	—	1,323	—	3,314	824
Whitfield County	—	7,732	44,443	37,574	26,720	—	39	22	4,306	2,502
HAWAII—Con.										
Dependent Schools—Con.										
Hawaii Public Schools	47,205	930,932	91,889	—	—	—	—	—	23,418	68,471
IDAHO—Con.										
Independent Schools—Con.										
Boise	5,787	21,919	95,043	83,860	83,860	—	20	163	5,877	5,123
Coeur d'Alene	1,878	8,406	15,064	11,142	11,142	—	—	—	2,618	1,304
Idaho Falls	2,145	9,258	14,122	11,800	11,800	—	—	7	1,375	940
Meridian	10,006	22,491	65,734	54,295	54,295	—	—	—	5,586	5,853
Nampa	4,274	17,797	20,235	16,651	16,651	—	—	—	1,441	2,143
Pocatello	2,339	9,457	14,974	12,148	12,148	—	—	—	2,197	629
ILLINOIS—Con.										
Independent Schools—Con.										
Arlington Heights Township										
High 214	2,792	23,501	188,409	173,576	173,258	—	—	663	9,807	4,363
Aurora East	1,406	15,211	37,006	32,360	32,360	—	—	35	3,757	854
Aurora West	4,266	14,280	79,409	74,895	74,895	—	—	418	2,405	1,691
Chicago	—	312,755	2,144,435	1,896,540	1,896,540	—	—	—	11,515	236,380
Cicero	2,178	17,521	26,647	23,851	23,851	—	—	103	348	2,345
Dupage Community Unit 200	4,958	15,401	125,530	116,982	116,982	—	—	—	4,092	4,456
Elgin Unit 46	13,657	42,835	269,755	255,832	255,822	—	—	563	11,421	1,939
Indian Prairie	8,171	26,774	248,607	232,139	232,139	—	—	5	10,305	6,158
Joliet Elementary	4,392	11,672	34,794	30,951	30,951	—	—	1,865	715	1,263
Kane Community Unit 300	10,091	19,720	154,792	141,191	141,191	—	—	111	7,276	6,214
McLean County	2,965	12,122	113,350	106,916	106,791	—	—	353	4,623	1,458
Naperville	5,223	20,040	198,870	187,107	187,107	—	—	188	7,479	4,096
Oswego	6,571	14,004	110,422	100,645	99,888	—	—	—	5,785	3,992
Palatine Community Consolidated	6,090	13,894	109,058	103,888	103,888	—	—	105	3,309	1,756
Palatine Township High 211	2,507	18,932	199,430	182,780	182,780	—	—	360	10,879	5,411
Peoria	3,382	29,567	68,704	61,706	61,696	—	—	2,566	1,295	3,137
Plainfield	13,250	22,941	172,028	157,922	157,922	—	—	37	10,706	3,363
Rockford	15,322	58,461	160,231	150,331	150,331	—	—	1,891	3,192	4,817
Schaumburg	5,530	16,841	155,388	148,470	148,470	—	—	274	1,628	5,016
Springfield	5,943	26,585	90,412	81,151	80,567	—	—	36	4,748	4,477
St Charles	3,592	13,497	145,077	136,682	136,682	—	—	355	6,538	1,502
Valley View	7,107	26,686	138,026	128,800	128,800	—	—	484	4,633	4,109
Waukegan	5,133	24,424	68,461	66,276	66,276	—	—	—	1,379	806
INDIANA—Con.										
Independent Schools—Con.										
Bartholomew Consolidated	—	9,412	66,743	44,217	44,217	—	8,144	1,210	3,260	9,912
Carmel Clay	—	12,739	123,042	86,827	86,827	—	9,000	9,071	10,449	7,695
East Allen County	—	8,082	41,138	33,225	33,225	—	2,919	32	3,641	1,321
Elkhart	—	14,915	81,002	45,119	45,119	—	7,711	4,831	3,187	20,154
Evansville-Vanderburgh	—	21,911	76,699	56,191	56,191	—	7,081	629	7,783	5,015
Fort Wayne	—	34,359	125,974	95,829	95,829	—	7,840	5,078	8,534	8,693

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
GEORGIA—Con.										
Independent Schools—Con.										
Floyd County	116,530	110,072	72,605	20,670	68,879	49,773	15,163	35,713	5,424	4,141
Forsyth County	385,430	284,519	189,439	54,037	193,240	136,511	41,834	79,040	11,295	9,045
Fulton County	1,129,248	898,657	602,104	146,107	549,663	414,023	97,432	310,345	45,693	41,315
Glynn County	175,735	133,293	86,389	24,868	85,108	58,302	18,142	42,383	6,007	8,697
Gwinnett County	1,878,490	1,497,212	948,390	249,831	946,050	659,762	193,498	479,614	54,016	67,183
Hall County	271,156	238,438	156,018	43,444	155,948	110,502	32,594	70,334	11,665	11,043
Henry County	445,883	342,588	231,302	56,701	225,233	162,601	43,405	99,092	15,466	12,690
Houston County	291,469	247,009	166,314	43,866	159,113	114,324	33,788	72,693	12,525	10,308
Liberty County	105,727	100,852	63,889	19,948	63,219	43,091	15,081	32,415	5,604	6,400
Muscogee County	354,871	314,492	208,263	55,362	192,727	140,159	41,641	102,648	12,052	16,564
Newton County	210,196	175,791	109,424	33,165	113,623	77,857	24,662	53,645	7,041	8,693
Paulding County	310,704	236,560	154,739	46,225	156,480	107,938	34,888	65,454	12,114	9,132
Richmond County	343,125	309,125	198,598	55,066	194,638	131,846	40,501	98,514	14,455	19,262
Rockdale County	172,515	155,889	102,417	25,853	97,181	69,019	19,378	51,008	8,734	6,761
Spalding County	115,361	101,596	66,093	18,826	62,835	43,474	13,587	33,430	4,732	5,912
Troup County	127,941	118,459	76,786	20,818	70,434	50,420	14,809	41,693	9,281	6,048
Walton County	155,777	111,287	74,029	20,046	72,749	51,822	15,329	33,746	4,592	4,580
Whitfield County	151,906	121,910	75,794	21,231	77,073	54,320	16,477	38,075	6,300	5,662
HAWAII—Con.										
Dependent Schools—Con.										
Hawaii Public Schools	2,318,671	2,250,087	1,268,293	498,895	1,402,305	868,444	342,919	718,309	211,127	73,175
IDAHO—Con.										
Independent Schools—Con.										
Boise	247,794	221,599	141,623	43,280	137,698	98,667	29,721	73,067	16,681	10,989
Coeur d'Alene	74,186	70,912	45,198	15,868	44,379	30,905	10,546	22,491	4,217	2,263
Idaho Falls	69,556	67,339	44,602	13,848	42,834	30,758	9,295	21,335	3,245	2,570
Meridian	229,006	212,189	136,737	46,915	128,974	92,265	30,043	73,384	14,953	8,919
Nampa	117,972	95,154	54,850	19,156	57,806	38,180	13,068	31,580	5,383	4,136
Pocatello	85,571	82,031	52,422	16,195	50,668	36,284	11,106	26,519	4,443	4,466
ILLINOIS—Con.										
Independent Schools—Con.										
Arlington Heights Township										
High 214	215,633	202,680	121,398	40,766	118,706	77,974	23,071	77,170	13,386	13,594
Aurora East	118,427	114,165	60,617	22,697	63,186	44,244	6,558	45,941	3,811	3,037
Aurora West	134,499	120,852	71,465	24,684	79,302	54,016	17,943	36,889	3,992	2,665
Chicago	5,543,642	4,679,014	2,507,625	2,572,669	2,730,872	1,654,965	566,220	1,675,821	262,517	331,029
Cicero	127,807	112,954	63,547	70,688	66,590	42,611	17,541	40,680	6,743	7,579
Dupage Community Unit 200	207,307	159,999	101,173	27,306	99,105	73,397	18,258	56,331	12,175	5,088
Elgin Unit 46	452,815	413,488	241,781	110,144	231,900	153,647	69,416	160,549	32,405	15,790
Indian Prairie	397,347	286,072	179,896	48,788	189,605	142,018	37,896	89,442	17,754	9,619
Joliet Elementary	110,217	105,248	54,728	60,744	57,059	33,925	14,267	43,330	6,335	6,566
Kane Community Unit 300	252,543	185,504	109,707	122,302	102,140	74,325	20,515	76,227	14,366	5,770
Mclean County	140,398	116,973	70,096	77,957	69,886	48,577	15,494	42,680	3,979	4,940
Naperville	235,465	207,909	129,720	51,620	131,078	89,187	36,475	72,576	15,425	9,276
Oswego	200,035	128,589	76,855	23,836	74,843	53,276	14,489	49,423	5,125	4,321
Palatine Community Consolidated	139,255	132,858	87,459	97,308	79,067	58,383	18,354	50,474	9,588	4,676
Palatine Township High 211	242,313	201,817	122,116	53,189	119,391	78,411	33,164	76,131	17,055	8,820
Peoria	181,355	171,746	103,200	43,602	93,505	66,418	22,180	70,055	10,015	7,510
Plainfield	321,992	263,270	155,718	50,789	162,791	116,203	36,553	86,947	13,364	7,724
Rockford	316,165	302,121	164,436	181,878	172,618	110,079	56,274	113,771	20,110	13,044
Schaumburg	182,349	170,070	108,900	121,298	105,975	75,056	27,276	61,506	14,934	10,752
Springfield	183,722	177,598	99,152	35,755	90,987	60,349	21,616	71,685	11,118	10,254
St Charles	164,346	144,325	86,492	31,354	83,231	58,628	20,939	57,481	9,927	11,460
Valley View	218,839	204,047	123,580	137,462	121,612	84,547	24,141	71,354	9,195	4,878
Waukegan	173,622	168,720	98,702	109,192	92,360	64,877	22,435	69,548	17,197	9,260
INDIANA—Con.										
Independent Schools—Con.										
Bartholomew Consolidated	140,238	117,295	58,033	44,235	60,661	39,639	19,679	51,903	5,857	4,232
Carmel Clay	163,237	136,546	85,392	33,917	84,983	59,372	23,850	45,422	7,600	2,950
East Allen County	97,465	87,883	52,678	24,320	52,662	35,179	15,923	30,270	4,341	2,823
Elkhart	172,322	152,930	80,797	52,221	78,846	53,258	23,694	65,048	6,810	6,495
Evansville-Vanderburgh	245,763	226,118	127,381	69,355	128,250	83,709	43,417	84,660	14,646	8,870
Fort Wayne	351,664	322,896	183,804	93,610	194,717	123,462	61,072	111,345	15,468	14,999

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General adminis- tration	School adminis- tration	Other and non- specified	Other current spending						
GEORGIA—Con.										
Independent Schools—Con.										
Floyd County	2,345	8,678	15,125	5,480	5,551	136	771	34,650	25,000	7,890
Forsyth County	1,393	15,609	41,698	12,239	78,942	328	21,641	421,610	—	24,770
Fulton County	3,641	51,700	167,996	38,649	224,761	830	5,000	164,890	—	13,865
Glynn County	1,929	6,773	18,977	5,802	40,140	18	2,284	39,530	—	11,720
Gwinnett County	10,936	100,292	247,187	71,548	323,176	469	57,633	1,294,845	—	25,855
Hall County	909	13,036	33,681	12,156	30,139	244	2,335	49,258	—	4,922
Henry County	2,280	19,882	48,774	18,263	94,106	73	9,116	312,039	—	42,850
Houston County	1,578	16,219	32,063	15,203	41,272	56	3,132	67,845	—	85
Liberty County	1,657	5,838	12,916	5,218	4,875	—	—	—	—	—
Muscogee County	3,595	16,598	53,839	19,117	39,887	—	492	—	—	12,802
Newton County	1,365	9,140	27,406	8,523	31,758	121	2,526	52,600	27,615	—
Paulding County	1,524	13,641	29,043	14,626	67,013	52	7,079	175,055	62,500	16,280
Richmond County	4,137	18,341	42,319	15,973	27,899	76	6,025	112,800	—	22,000
Rockdale County	2,407	9,768	23,338	7,700	16,626	—	—	—	—	—
Spalding County	1,175	7,319	14,292	5,331	13,140	20	605	14,000	—	—
Troup County	2,024	6,614	17,726	6,332	7,687	200	1,595	32,730	—	7,420
Walton County	1,595	7,048	15,931	4,792	38,847	2,128	3,515	73,355	—	1,990
Whitfield County	751	7,803	17,559	6,762	29,495	47	454	82,183	71,990	5,555
HAWAII—Con.										
Dependent Schools:—Con.										
Hawaii Public Schools	11,688	137,433	284,886	129,473	68,584	—	—	—	—	—
IDAHO—Con.										
Independent Schools:—Con.										
Boise	1,614	11,714	32,069	10,834	19,901	—	6,294	127,709	3,025	7,286
Coeur d'Alene	819	4,633	10,559	4,042	2,849	—	425	6,865	654	1,278
Idaho Falls	1,470	3,757	10,293	3,170	2,054	—	163	2,405	—	1,105
Meridian	1,569	12,239	35,704	9,831	5,479	—	11,338	225,475	12,975	16,604
Nampa	936	5,718	15,407	5,768	15,096	—	7,722	160,470	—	13,024
Pocatello	1,327	4,268	12,015	4,844	2,676	—	864	17,268	273	1,944
ILLINOIS—Con.										
Independent Schools:—Con.										
Arlington Heights Township										
High 214	5,771	9,643	34,776	6,804	11,355	—	1,598	32,745	11,950	9,117
Aurora East	4,256	18,396	16,441	5,038	1,664	—	2,598	133,091	42,885	16,875
Aurora West	3,282	6,608	20,342	4,661	4,607	3,283	5,757	114,930	—	5,095
Chicago	142,314	172,964	766,997	272,321	649,521	100	215,007	4,913,872	225,675	305,990
Cicero	5,053	5,690	15,615	5,684	11,006	1,069	2,778	51,005	4,930	3,890
Dupage Community Unit 200	2,614	10,115	26,339	4,563	37,598	1,421	8,289	263,870	71,595	53,365
Elgin Unit 46	14,911	26,835	70,608	21,039	18,653	7,956	12,718	339,319	—	22,858
Indian Prairie	4,580	15,398	42,091	7,025	93,335	528	17,412	359,705	5,790	25,880
Joliet Elementary	3,987	4,801	21,641	4,859	2,015	153	2,801	68,764	—	1,925
Kane Community Unit 300	3,504	13,522	39,065	7,137	44,062	10,692	12,285	372,918	67,549	24,934
McLean County	3,211	5,715	24,835	4,407	13,213	924	9,288	215,030	35,970	9,706
Naperville	4,931	10,263	32,681	4,255	22,567	4,649	340	11,037	—	760
Oswego	2,283	7,534	30,160	4,323	48,656	11,440	11,350	376,158	—	6,284
Palatine Community Consolidated	5,359	7,012	23,839	3,317	5,637	245	515	49,659	—	2,981
Palatine Township High 211	1,766	9,059	39,431	6,295	33,391	4,810	2,295	41,820	—	7,870
Peoria	11,019	8,170	33,341	8,186	7,888	952	769	55,610	38,000	3,175
Plainfield	4,333	12,747	48,779	13,532	34,571	5,518	18,633	418,065	13,445	31,960
Rockford	13,765	16,659	50,193	15,732	6,959	2,135	4,950	109,030	—	10,393
Schaumburg	1,730	9,616	24,474	2,589	11,346	412	521	16,595	—	8,215
Springfield	11,340	8,567	30,406	14,926	3,576	2,303	245	21,028	—	5,959
St Charles	2,184	9,378	24,532	3,613	5,997	5,978	8,046	213,640	42,104	51,848
Valley View	5,114	13,011	39,156	11,081	14,208	15	569	322,821	57,512	53,485
Waukegan	4,164	7,214	31,713	6,812	3,034	569	1,299	55,032	—	5,845
INDIANA—Con.										
Independent Schools:—Con.										
Bartholomew Consolidated	750	5,260	35,804	4,731	17,924	337	4,682	67,407	3,900	8,060
Carmel Clay	547	6,250	28,075	6,141	13,573	2,901	10,217	210,690	—	12,290
East Allen County	1,028	5,417	16,661	4,951	6,707	496	2,379	48,623	—	4,656
Elkhart	1,001	8,112	42,630	9,036	8,281	2,314	8,797	139,694	—	10,743
Evansville-Vanderburgh	1,982	11,677	47,485	13,208	13,892	85	5,668	63,438	657	8,336
Fort Wayne	1,967	18,981	59,930	16,834	23,221	709	4,838	103,768	4,484	10,696

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
INDIANA—Con.										
Independent Schools—Con.										
Gary	12,729	192,643	32,953	11,713	3,336	4,219	13,685	115,042	97,704	287
Greater Clark County	10,997	138,969	17,751	2,457	4,242	2,289	8,763	62,749	51,653	373
Hamilton Southeastern	17,140	196,296	10,193	393	—	1,148	8,652	71,765	60,517	570
Hammond	14,679	187,330	20,326	2,071	2,634	5,252	10,369	100,253	78,216	488
Indianapolis	34,050	582,250	97,388	32,737	11,378	15,428	37,845	302,274	244,757	1,004
Lake Central	10,042	134,255	8,843	820	2,729	580	4,714	45,776	37,429	332
MSD Lawrence Township	16,119	202,637	19,220	2,609	3,680	3,710	9,221	88,091	70,834	332
MSD Perry Township	14,213	176,677	20,069	100	6,110	3,925	9,934	87,200	61,796	438
MSD Pike Township	10,713	143,418	15,591	1,816	3,670	2,685	7,420	51,856	42,067	286
MSD Warren Township	12,165	148,879	16,546	2,309	2,217	3,300	8,720	76,951	59,020	281
MSD Washington Township	10,219	140,729	15,860	1,766	3,156	2,513	8,425	48,320	37,703	266
MSD Wayne Township	15,384	213,076	33,299	654	11,391	6,597	14,657	102,037	74,292	418
Monroe County	11,025	147,417	13,904	2,434	2,321	2,158	6,991	50,940	41,383	299
New Albany-Floyd County Consolidated	11,837	155,825	15,804	2,006	2,521	2,312	8,965	65,320	54,207	527
Penn-Harris-Madison	10,459	118,701	6,766	774	—	737	5,255	52,914	45,736	473
South Bend	21,434	307,545	49,357	12,157	6,359	6,978	23,863	140,600	116,041	1,161
Tippecanoe	11,686	135,801	9,367	1,250	—	1,687	5,459	55,461	46,583	387
Vigo County	15,971	181,071	20,263	4,886	—	4,081	11,296	95,845	80,547	642
IOWA										
Independent Schools:										
Cedar Rapids	16,875	211,815	17,843	2,830	1,598	3,393	10,022	95,562	79,968	295
Davenport	16,583	188,223	16,128	4,747	1,114	4,618	5,649	86,493	74,208	178
Des Moines	31,613	399,029	44,929	9,722	8,701	9,224	17,282	192,816	168,134	320
Dubuque	11,209	128,877	8,372	1,666	1,036	1,676	3,994	60,077	50,102	117
Iowa City	11,449	142,612	7,419	1,389	663	1,597	3,770	54,459	46,575	22
Sioux City	13,746	152,205	11,852	3,377	848	3,488	4,139	83,797	74,552	100
Waterloo	10,607	124,311	11,303	3,012	673	2,981	4,637	61,170	54,041	—
KANSAS										
Independent Schools:										
Blue Valley Unified 229	20,969	258,740	6,147	173	—	1,163	4,811	87,571	57,025	19,935
Kansas City Unified	20,317	252,779	26,000	12,287	—	8,770	4,943	167,289	136,065	14,692
Lawrence Unified	10,827	127,777	8,849	1,642	—	2,130	5,077	55,565	39,443	10,924
Olathe Unified	26,662	314,807	12,611	2,417	—	2,925	7,269	154,813	109,698	27,567
Shawnee Mission Unified	27,442	329,756	14,328	2,648	—	3,794	7,886	125,982	84,596	26,107
Topeka Unified	13,719	169,020	21,452	5,427	—	4,716	11,309	108,678	82,422	14,947
Wichita Unified	47,260	583,235	58,211	21,299	—	14,835	22,077	360,830	286,497	39,142
KENTUCKY										
Independent Schools:										
Boone County	18,560	173,069	9,576	—	—	2,651	6,925	73,848	43,743	—
Bullitt County	12,741	110,986	9,007	—	—	2,845	6,162	66,219	42,943	—
Daviess County	11,289	109,222	9,124	8	—	3,003	6,113	67,408	43,388	—
Fayette County	36,110	395,446	30,277	—	—	8,144	22,133	147,772	73,829	—
Hardin County	13,941	128,286	12,237	—	—	4,009	8,228	80,654	54,493	—
Jefferson County	98,774	1,095,123	119,409	—	—	28,493	90,916	457,431	261,319	—
Kenton County	13,907	130,136	6,751	—	—	2,080	4,671	66,675	39,494	—
Madison County	10,787	100,901	9,541	—	—	2,581	6,960	61,852	39,596	—
Oldham County	11,806	110,867	4,563	—	—	1,042	3,521	59,138	35,987	—
Warren County	13,195	117,653	11,129	—	—	3,614	7,515	65,583	41,633	—
LOUISIANA										
Independent Schools:										
Ascension Parish	19,104	218,215	17,127	3,763	4,134	4,323	4,907	97,102	91,196	453
Bossier Parish	19,707	210,453	18,077	4,886	4,241	4,361	4,589	101,825	94,857	899
Caddo Parish	42,610	490,653	62,785	28,120	9,735	13,292	11,638	235,325	220,190	1,128
Calcasieu Parish	32,685	349,986	36,171	9,992	8,426	8,962	8,791	158,462	145,206	1,410
East Baton Rouge Parish	43,869	576,623	76,981	25,759	15,314	17,984	17,924	193,478	170,987	579
Iberia Parish	13,797	148,634	18,177	5,107	3,503	4,770	4,797	81,898	74,969	2,212
Jefferson Parish	43,682	523,371	93,225	31,391	13,390	13,995	34,449	161,426	146,195	963
Lafayette Parish	29,653	326,921	40,270	11,140	6,754	8,309	14,067	129,357	117,015	362
Lafourche Parish	14,602	160,840	17,761	4,599	3,310	4,435	5,417	81,060	72,334	499
Livingston Parish	24,131	220,753	16,881	4,440	4,482	5,235	2,724	148,702	140,717	686
Orleans Parish	10,109	298,594	62,560	29,674	5,038	2,888	24,960	41,264	36,090	293
Ouachita Parish	19,119	202,008	17,855	5,005	3,924	4,962	3,964	120,333	112,304	786
Rapides Parish	23,582	228,840	27,830	8,519	5,579	8,389	5,343	128,694	120,350	636
St Landry Parish	15,095	146,117	21,185	7,426	4,087	5,841	3,831	86,772	79,796	333
St Tammany Parish	35,490	430,495	49,247	6,282	8,082	7,272	27,611	194,709	180,116	1,198
Tangipahoa Parish	19,402	179,388	27,141	10,406	4,456	6,204	6,075	109,295	101,319	914

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
INDIANA—Con.										
Independent Schools—Con.										
Gary	—	17,051	44,648	37,133	36,721	—	2,093	85	1,111	4,226
Greater Clark County	—	10,723	58,469	46,246	46,246	—	5,464	2,956	2,647	1,156
Hamilton Southeastern	—	10,678	114,338	94,782	94,782	—	10,035	—	7,312	2,209
Hammond	—	21,549	66,751	46,958	46,958	—	2,925	742	4,458	11,668
Indianapolis	—	56,513	182,588	158,219	158,219	—	15,618	26	1,479	7,246
Lake Central	—	8,015	79,636	52,950	52,950	—	3,366	9,694	4,365	9,261
MSD Lawrence Township	—	16,925	95,326	56,808	56,808	—	6,404	75	6,509	25,530
MSD Perry Township	—	24,966	69,408	42,555	42,555	—	6,189	13,311	4,374	2,979
MSD Pike Township	—	9,503	75,971	62,552	62,552	—	5,327	114	3,842	4,136
MSD Warren Township	—	17,650	55,382	45,245	45,245	—	4,518	271	4,393	955
MSD Washington Township	—	10,351	76,549	60,415	60,415	—	5,197	3,114	4,756	3,067
MSD Wayne Township	—	27,327	77,740	49,631	49,631	—	5,312	5,827	3,026	13,944
Monroe County	—	9,258	82,573	65,828	65,828	—	5,952	901	5,930	3,962
New Albany-Floyd County Consolidated	—	10,586	74,701	52,112	52,112	—	9,553	5,435	4,668	2,933
Penn-Harris-Madison	—	6,705	59,021	34,536	34,536	—	4,672	291	5,711	13,811
South Bend	—	23,398	117,588	66,291	66,291	—	6,959	—	2,601	41,737
Tiptecanoe	—	8,491	70,973	56,615	56,615	—	7,331	499	4,710	1,818
Vigo County	—	14,656	64,963	46,968	46,968	—	6,723	1,614	3,545	6,113
IOWA—Con.										
Independent Schools—Con.										
Cedar Rapids	787	14,512	98,410	82,385	55,333	—	599	5,031	7,650	2,745
Davenport	251	11,856	85,602	75,640	58,344	—	—	2,516	4,668	2,778
Des Moines	337	24,025	161,284	136,372	101,338	—	501	6,511	9,135	8,765
Dubuque	429	9,429	60,428	53,527	41,818	—	—	1,956	3,149	1,796
Iowa City	120	7,742	80,734	71,640	54,483	—	537	1,991	2,724	3,842
Sioux City	171	8,974	56,556	47,891	31,241	—	—	1,617	3,649	3,399
Waterloo	133	6,996	51,838	48,230	35,283	—	—	531	1,677	1,400
KANSAS—Con.										
Independent Schools—Con.										
Blue Valley Unified 229	—	10,611	165,022	137,921	137,921	—	8,066	—	11,030	8,005
Kansas City Unified	—	16,532	59,490	36,150	36,150	—	4,799	363	5,105	13,073
Lawrence Unified	—	5,198	63,363	53,167	53,167	—	3,036	—	3,342	3,818
Olathe Unified	—	17,548	147,383	115,717	115,717	—	7,313	219	8,725	15,409
Shawnee Mission Unified	—	15,279	189,446	158,931	158,931	—	10,004	—	10,150	10,361
Topeka Unified	—	11,309	38,890	32,147	32,147	—	2,653	—	2,078	2,012
Wichita Unified	—	35,191	164,194	131,225	131,225	—	11,116	—	6,479	15,374
KENTUCKY—Con.										
Independent Schools—Con.										
Boone County	—	30,105	89,645	81,752	64,203	—	773	—	5,174	1,946
Bullitt County	7	23,269	35,760	31,182	26,850	—	—	—	2,971	1,607
Daviess County	—	24,020	32,690	26,638	23,074	—	272	—	2,968	2,812
Fayette County	2	73,941	217,397	203,748	154,147	—	3	131	6,893	6,622
Hardin County	40	26,121	35,395	31,295	26,235	—	—	—	2,820	1,280
Jefferson County	30	196,082	518,283	475,764	362,445	—	1,038	411	16,821	24,249
Kenton County	4	27,177	56,710	50,633	44,116	—	—	196	4,620	1,261
Madison County	—	22,256	29,508	26,598	22,213	—	—	—	1,874	1,036
Oldham County	11	23,140	47,166	42,433	39,349	—	200	—	2,822	1,711
Warren County	29	23,921	40,941	35,786	23,314	—	843	—	2,632	1,680
LOUISIANA—Con.										
Independent Schools—Con.										
Ascension Parish	—	5,453	103,986	95,849	48,049	—	825	—	3,216	4,096
Bossier Parish	—	6,069	90,551	79,982	36,110	—	816	—	2,682	7,071
Caddo Parish	—	14,007	192,543	178,623	102,936	—	2,018	—	2,983	8,919
Calcasieu Parish	—	11,846	155,353	139,599	46,081	—	2,426	398	2,562	10,368
East Baton Rouge Parish	—	21,912	306,164	281,865	121,017	—	3,667	296	3,094	17,242
Iberia Parish	—	4,717	48,559	43,293	13,778	—	302	291	1,674	2,999
Jefferson Parish	—	14,268	268,720	241,559	70,001	—	3,021	735	7,197	16,208
Lafayette Parish	—	11,980	157,294	148,831	48,410	—	1,279	133	2,863	4,188
Lafourche Parish	—	8,227	62,019	55,898	25,850	—	761	6	1,451	3,903
Livingston Parish	—	7,299	55,170	47,129	14,164	—	1,074	—	3,596	3,371
Orleans Parish	—	4,881	194,770	159,253	79,898	—	759	—	1,523	33,235
Ouachita Parish	—	7,243	63,820	55,682	17,985	—	607	—	2,549	4,982
Rapides Parish	—	7,708	72,316	65,193	28,657	—	684	—	3,156	3,283
St Landry Parish	—	6,643	38,160	31,892	9,343	—	592	89	997	4,590
St Tammany Parish	—	13,395	186,539	172,916	95,556	—	2,130	—	4,626	6,867
Tangipahoa Parish	—	7,062	42,952	38,125	5,631	—	370	—	1,856	2,601

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction Salaries and wages	Employee benefits	Support services		
								Total	Pupil support	Staff support
INDIANA—Con.										
Independent Schools—Con.										
Gary	183,469	176,116	98,401	45,993	93,125	61,135	29,425	75,156	10,382	8,395
Greater Clark County	115,127	103,900	63,263	27,252	66,030	45,079	18,309	33,255	4,325	5,054
Hamilton Southeastern	147,047	134,886	75,927	40,659	77,534	50,128	26,460	49,964	6,201	4,559
Hammond	165,155	143,475	78,193	47,700	80,552	48,351	28,841	55,727	10,824	8,249
Indianapolis	547,158	463,507	277,224	112,822	250,530	169,227	67,006	191,442	21,315	28,625
Lake Central	113,942	93,772	53,426	30,440	56,990	38,635	17,205	33,662	4,547	1,478
MSD Lawrence Township	191,898	159,207	94,221	46,800	99,607	67,718	28,738	52,339	4,179	2,680
MSD Perry Township	160,659	149,204	85,273	42,834	65,335	55,624	7,759	77,832	5,575	4,276
MSD Pike Township	114,730	101,023	59,167	29,178	62,008	39,844	19,594	34,950	5,026	5,191
MSD Warren Township	130,614	120,056	69,978	32,348	52,371	44,790	6,073	65,440	5,526	3,729
MSD Washington Township	118,328	106,518	62,906	27,974	61,078	41,770	17,640	39,472	4,767	4,703
MSD Wayne Township	194,232	170,382	97,540	49,185	102,244	70,411	28,036	59,192	4,880	5,055
Monroe County	114,808	102,668	60,168	24,781	55,516	38,219	15,706	40,105	5,128	3,745
New Albany-Floyd County Consolidated	144,812	111,897	65,203	30,769	65,508	43,020	19,903	40,263	5,716	4,963
Penn-Harris-Madison	104,899	89,274	42,516	33,416	45,322	28,127	14,855	39,238	2,693	4,567
South Bend	257,769	225,302	129,269	67,136	132,405	86,054	42,546	81,535	10,536	10,304
Tippecanoe	109,890	87,946	49,943	22,300	50,493	33,831	15,114	33,504	2,729	4,383
Vigo County	159,674	142,590	84,264	37,420	89,190	57,919	26,171	46,747	7,030	5,800
IOWA—Con.										
Independent Schools:—Con.										
Cedar Rapids	211,980	182,112	114,579	37,151	113,096	78,346	25,228	58,900	4,530	6,076
Davenport	169,036	154,037	93,086	33,018	104,397	70,325	24,194	42,859	4,294	4,513
Des Moines	381,696	340,302	217,803	86,518	219,297	150,889	58,790	105,858	21,375	7,831
Dubuque	112,344	104,843	66,661	21,869	70,026	47,112	14,859	30,810	5,093	3,548
Iowa City	125,822	112,647	73,148	21,215	74,610	54,849	15,825	34,227	2,804	6,098
Sioux City	141,920	128,894	80,233	29,769	87,880	58,251	22,235	35,282	4,386	3,397
Waterloo	144,134	94,897	58,896	19,074	62,228	43,088	13,669	28,111	2,998	3,525
KANSAS—Con.										
Independent Schools:—Con.										
Blue Valley Unified 229	359,080	192,770	132,775	34,693	118,499	89,477	23,213	65,995	11,800	13,644
Kansas City Unified	261,268	222,853	122,488	33,483	134,158	69,939	27,142	77,920	5,185	16,067
Lawrence Unified	118,941	103,054	65,669	19,857	62,646	44,400	13,263	35,712	6,813	5,518
Olathe Unified	317,249	259,169	177,499	44,969	168,598	125,932	31,745	80,927	15,188	13,505
Shawnee Mission Unified	366,502	275,805	191,815	49,849	178,816	136,308	35,077	85,901	16,006	10,845
Topeka Unified	157,074	146,860	95,161	28,458	90,269	64,574	19,578	49,771	9,904	5,569
Wichita Unified	584,111	515,246	326,414	106,416	286,680	202,498	63,810	210,203	40,251	38,527
KENTUCKY—Con.										
Independent Schools:—Con.										
Boone County	171,781	146,126	96,345	28,994	87,238	64,929	18,147	50,287	7,697	4,390
Bullitt County	134,120	96,793	64,836	19,626	59,664	45,156	12,020	30,253	2,995	4,854
Daviess County	107,778	98,403	63,389	20,323	61,796	44,313	13,355	29,553	3,849	3,412
Fayette County	370,343	338,678	222,946	67,563	207,240	149,642	47,870	112,716	17,833	17,581
Hardin County	144,153	113,503	75,206	23,041	66,126	50,342	13,648	38,442	7,095	6,495
Jefferson County	1,063,418	991,805	675,629	201,338	528,192	401,450	106,068	408,705	47,131	86,345
Kenton County	125,559	106,248	70,959	21,705	64,212	47,332	14,412	36,657	6,180	3,472
Madison County	117,930	87,287	53,872	18,368	55,028	36,930	13,155	26,999	4,770	4,419
Oldham County	132,299	90,809	59,327	19,953	53,938	39,073	11,936	32,803	6,024	4,061
Warren County	143,489	97,441	61,448	21,489	63,905	43,787	16,133	25,481	2,301	2,749
LOUISIANA—Con.										
Independent Schools:—Con.										
Ascension Parish	233,402	190,839	111,002	43,591	112,921	77,607	29,151	68,560	8,249	8,383
Bossier Parish	221,985	188,315	116,216	45,240	109,345	74,387	28,882	68,068	8,422	11,251
Caddo Parish	479,110	436,363	280,964	96,063	254,255	177,232	61,013	158,026	18,960	33,028
Calcasieu Parish	362,770	320,839	204,205	58,031	185,225	133,852	37,465	117,179	17,591	23,988
East Baton Rouge Parish	577,107	526,133	294,422	100,858	295,551	202,794	64,449	202,342	28,203	26,794
Iberia Parish	160,007	130,837	82,818	22,324	80,558	58,976	15,459	41,141	4,052	5,861
Jefferson Parish	593,265	543,013	298,445	110,094	297,517	199,572	73,076	219,268	22,169	23,666
Lafayette Parish	302,414	289,188	183,987	54,134	177,762	129,640	35,685	97,073	19,918	12,782
Lafourche Parish	160,339	144,427	90,045	27,094	81,345	58,107	16,677	54,048	8,777	7,307
Livingston Parish	226,909	204,343	129,177	42,165	131,361	91,160	29,083	58,950	7,461	7,320
Orleans Parish	276,165	151,721	69,221	18,816	81,982	42,636	12,276	65,725	7,072	12,252
Ouachita Parish	206,814	185,237	119,364	37,034	106,672	75,687	23,557	66,613	7,985	10,888
Rapides Parish	217,579	212,366	129,514	49,213	128,334	89,160	33,408	68,721	9,018	10,024
St Landry Parish	144,954	137,927	84,460	34,333	85,978	57,948	22,801	42,314	5,376	4,309
St Tammany Parish	473,918	378,786	239,597	94,010	231,285	163,532	59,692	126,902	14,698	14,465
Tangipahoa Parish	171,983	166,887	103,399	34,196	102,464	69,781	22,534	54,270	5,689	8,198

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
General administration	School administration	Other and non-specified								
INDIANA—Con.										
Independent Schools—Con.										
Gary	2,246	10,222	43,911	7,835	6,601	146	606	45,694	4,615	3,497
Greater Clark County	867	4,710	18,299	4,615	4,924	2,717	3,586	124,178	41,955	3,598
Hamilton Southeastern	2,591	7,880	28,733	7,388	9,847	1,910	404	336,879	14,940	20,095
Hammond	1,910	7,590	27,154	7,196	10,994	40	10,646	210,078	3,498	11,650
Indianapolis	10,402	24,125	106,975	21,535	65,168	14,258	4,225	706,266	—	36,723
Lake Central	845	3,194	23,598	3,120	13,679	5,590	901	71,919	456	5,693
MSD Lawrence Township	1,666	7,535	36,279	7,261	30,172	73	2,446	226,935	—	19,144
MSD Perry Township	1,060	7,031	59,890	6,037	10,476	61	918	127,540	—	9,106
MSD Pike Township	1,250	5,641	17,842	4,065	10,181	611	2,915	63,946	19,685	13,970
MSD Warren Township	1,725	5,472	48,988	2,245	9,374	73	1,111	126,950	—	9,125
MSD Washington Township	2,927	6,663	20,412	5,968	8,212	1,580	2,018	59,198	32,000	5,338
MSD Wayne Township	1,832	7,658	39,767	8,946	18,702	2,950	2,198	294,596	434	8,308
Monroe County	520	6,406	24,306	7,047	10,033	415	1,692	124,857	40,685	8,235
New Albany-Floyd County Consolidated	1,092	6,614	21,878	6,126	22,120	1,899	8,896	174,732	—	13,254
Penn-Harris-Madison	969	4,234	26,775	4,714	7,436	7,226	963	81,210	7,715	10,834
South Bend	2,296	11,086	47,313	11,362	18,123	523	13,821	222,287	36,177	10,887
Tiptecanoe	1,261	5,447	19,684	3,949	12,236	5,696	4,012	112,335	26,990	11,620
Vigo County	1,514	6,576	25,827	6,653	13,102	3,888	94	84,660	—	8,264
IOWA—Con.										
Independent Schools:—Con.										
Cedar Rapids	2,686	11,825	33,783	10,116	21,070	5,755	3,043	57,685	—	9,050
Davenport	3,316	9,250	21,486	6,781	10,221	4,274	504	6,960	—	6,655
Des Moines	4,709	19,597	52,346	15,147	29,820	10,832	742	2,060	—	18,810
Dubuque	1,652	5,749	14,768	4,007	4,631	1,389	1,481	33,300	—	7,466
Iowa City	1,624	5,231	18,470	3,810	9,448	2,668	1,059	26,690	—	2,515
Sioux City	2,478	7,894	17,127	5,732	8,195	2,771	2,060	50,790	10,000	14,360
Waterloo	1,073	5,492	15,023	4,558	39,522	7,965	1,750	46,400	46,400	35,000
KANSAS—Con.										
Independent Schools:—Con.										
Blue Valley Unified 229	2,211	9,879	28,461	8,276	151,557	722	14,031	360,875	73,000	23,860
Kansas City Unified	3,629	11,026	42,013	10,775	33,416	—	4,999	98,965	—	4,335
Lawrence Unified	947	5,654	16,780	4,696	11,732	—	4,155	89,255	—	6,785
Olathe Unified	1,370	13,923	36,941	9,644	42,368	1,466	14,246	369,801	149,870	76,147
Shawnee Mission Unified	2,268	14,121	42,661	11,088	78,794	6	11,897	249,200	15,850	26,725
Topeka Unified	2,490	9,081	22,727	6,820	6,999	1,112	2,103	59,165	—	26,230
Wichita Unified	8,615	33,734	89,076	18,363	59,660	—	9,205	381,165	188,260	13,075
KENTUCKY—Con.										
Independent Schools:—Con.										
Boone County	4,152	8,775	25,273	8,601	16,960	—	8,695	204,019	14,270	8,802
Bullitt County	1,395	6,949	14,060	6,876	33,037	—	4,290	159,899	317	4,961
Daviess County	728	6,574	14,990	7,054	6,894	—	2,481	61,055	635	3,914
Fayette County	4,357	16,582	56,363	18,722	22,662	—	9,003	242,656	42,248	10,346
Hardin County	918	5,716	18,218	8,935	26,471	—	4,179	113,810	32,325	3,912
Jefferson County	5,019	73,436	196,774	54,908	52,376	—	19,237	415,680	13,600	33,362
Kenton County	2,186	5,627	19,192	5,379	11,972	6	7,333	189,472	29,400	8,842
Madison County	1,289	3,067	13,454	5,260	27,175	—	3,468	97,290	20,055	3,658
Oldham County	1,699	5,750	15,269	4,068	34,061	—	7,429	166,652	—	7,052
Warren County	893	4,307	15,231	8,055	41,669	—	4,379	146,963	29,625	7,084
LOUISIANA—Con.										
Independent Schools:—Con.										
Ascension Parish	3,684	9,185	39,059	9,358	38,004	208	4,351	105,182	7,188	5,635
Bossier Parish	2,013	11,705	34,677	10,902	30,291	223	3,156	78,325	67	8,129
Caddo Parish	5,508	25,779	74,751	24,082	37,187	2	5,558	136,019	17,359	5,023
Calcasieu Parish	4,603	17,877	53,120	18,435	32,773	—	9,158	378,089	60,693	17,549
East Baton Rouge Parish	15,654	23,980	107,711	28,240	44,040	6,934	—	1,063	—	164
Iberia Parish	2,027	5,388	23,813	9,138	25,578	153	3,439	77,036	7,000	3,975
Jefferson Parish	27,801	33,518	112,114	26,228	39,990	31	10,231	178,463	14,873	11,121
Lafayette Parish	4,095	13,921	46,357	14,353	10,318	1	2,907	165,803	—	7,748
Lafourche Parish	2,345	7,481	28,138	9,034	11,525	512	3,875	101,531	20,000	5,973
Livingston Parish	2,950	9,589	31,630	14,032	19,984	1	2,581	55,805	—	3,378
Orleans Parish	5,008	7,818	33,575	4,014	17,213	97,756	9,475	426,331	14,481	27,436
Ouachita Parish	1,537	10,728	35,475	11,952	15,325	58	6,194	158,319	44,403	35,364
Rapides Parish	3,558	11,836	34,285	15,311	1,607	251	3,355	140,204	19,530	6,581
St Landry Parish	2,691	7,398	22,540	9,635	6,692	15	320	26,795	4,664	792
St Tammany Parish	7,249	20,181	70,309	20,599	85,574	727	8,831	346,271	87,762	12,595
Tangipahoa Parish	1,614	9,866	28,903	10,153	4,023	14	1,059	667	—	5,552

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
LOUISIANA—Con.										
Independent Schools—Con.										
Terrebonne Parish	18,898	191,369	23,375	6,797	4,650	5,616	6,312	97,662	88,171	650
Dependent Schools:										
Louisiana Recovery Schools	12,675	336,172	199,469	17,550	3,916	6,098	171,905	85,854	52,084	185
MARYLAND										
Dependent Schools:										
Anne Arundel County	73,653	1,031,083	45,403	10,358	15,680	7,458	11,907	361,689	185,154	25,507
Baltimore	82,266	1,382,981	152,921	65,736	21,920	25,359	39,906	944,414	387,951	86,590
Baltimore County	103,180	1,482,453	75,829	20,662	22,847	16,903	15,417	628,953	343,805	45,537
Calvert County	17,052	244,248	8,069	1,245	3,267	1,098	2,459	107,036	66,531	6,217
Carroll County	27,964	424,503	13,157	1,700	6,062	1,682	3,713	176,590	111,303	13,386
Cecil County	16,209	221,998	11,195	2,414	3,787	2,527	2,467	113,703	67,197	8,055
Charles County	26,727	361,876	16,564	2,924	5,126	3,298	5,216	182,727	109,698	7,133
Frederick County	40,070	608,295	19,167	3,447	7,663	3,560	4,497	248,608	153,075	14,561
Harford County	38,610	603,562	21,701	4,246	7,820	4,765	4,870	250,290	153,065	18,014
Howard County	49,905	835,108	21,029	2,761	9,108	3,054	6,106	258,725	147,440	12,231
Montgomery County	139,282	2,508,088	91,702	21,412	28,388	18,311	23,591	602,349	219,372	46,004
Prince Georges County	127,977	1,914,801	117,996	28,538	25,568	31,110	32,780	1,062,593	528,262	67,113
St Marys County	16,752	234,690	13,598	2,037	3,508	2,164	5,889	113,889	65,783	6,849
Washington County	21,734	293,460	17,383	3,580	4,506	4,634	4,663	164,894	90,455	9,740
Wicomico County	14,590	237,975	14,942	3,869	3,009	3,705	4,359	140,795	64,124	6,066
MASSACHUSETTS										
Dependent Schools:										
Boston	55,923	1,232,829	118,739	42,851	18,767	12,937	44,184	254,043	198,137	—
Brockton	15,312	226,856	27,626	5,418	4,148	228	17,832	148,772	115,352	—
Lawrence	12,221	208,571	34,222	9,978	3,447	3,013	17,784	152,417	121,747	—
Lowell	13,400	238,706	31,479	7,616	4,033	2,716	17,114	159,009	107,274	—
Lynn	13,273	214,811	29,676	7,225	3,964	2,716	15,771	132,705	105,240	—
New Bedford	12,609	199,720	31,346	7,102	3,675	3,285	17,284	138,468	99,287	—
Newton	11,700	272,411	9,522	972	2,826	1,424	4,300	95,429	12,940	—
Springfield	25,360	447,199	74,939	19,526	7,413	5,862	42,138	309,135	235,105	—
Worcester	23,109	411,253	60,922	23,860	7,176	3,342	26,544	244,739	161,512	—
MICHIGAN										
Independent Schools:										
Ann Arbor	16,523	231,163	11,897	2,251	—	1,521	8,125	86,841	74,974	11,038
Chippewa Valley	15,729	166,960	11,035	746	—	—	10,289	97,405	91,459	3,884
Dearborn	18,478	230,467	24,963	9,815	—	3,661	11,487	127,467	106,302	11,415
Detroit	97,577	1,294,223	249,063	123,013	24,228	—	101,822	731,678	550,676	103,245
Farmington	12,071	174,265	9,486	623	—	850	8,013	77,741	65,491	11,258
Flint	14,281	185,823	37,499	13,116	—	4,273	20,110	112,987	89,946	8,187
Forest Hills	10,101	124,911	4,632	242	—	352	4,038	65,188	61,753	2,868
Grand Rapids	19,815	267,536	40,191	13,344	—	8,112	18,735	132,138	92,273	20,876
Huron Valley	10,502	121,849	6,423	974	—	1,008	4,441	67,077	60,396	5,236
Kalamazoo	12,161	147,615	20,856	5,832	—	4,182	10,842	73,677	60,463	4,458
L'Anse Creuse	12,263	133,418	8,149	1,716	—	1,392	5,041	76,799	70,140	3,816
Lansing	14,940	172,903	29,064	9,320	—	5,307	14,437	97,467	79,873	5,921
Livonia	16,864	190,907	9,207	988	—	1,006	7,213	111,961	99,009	11,896
Plymouth-Canton Community	19,235	190,900	10,236	1,142	—	995	8,099	116,691	105,709	9,515
Port Huron Area	10,834	103,370	11,706	2,908	—	2,080	6,718	67,570	57,425	4,584
Rochester Community	14,993	182,222	7,579	605	—	729	6,245	106,074	96,371	8,420
Traverse City	10,192	107,751	8,995	1,428	—	1,605	5,962	43,353	37,670	3,263
Troy	12,200	159,088	9,671	326	—	436	8,909	69,556	63,790	5,143
Utica Community	29,364	303,831	25,359	2,720	—	1,875	20,764	192,124	178,279	10,277
Walled Lake Consolidated	15,763	193,172	8,910	975	—	831	7,104	104,402	95,789	7,787
Warren Consolidated	15,795	185,910	13,903	2,360	1,967	2,558	7,018	102,343	94,999	5,853
Waterford Township	11,802	133,096	12,210	1,728	—	2,050	8,432	76,245	64,277	6,447
Wayne-Westland Community	13,654	154,295	13,813	2,981	—	2,667	8,165	94,328	76,377	10,166

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
LOUISIANA—Con.										
Independent Schools—Con.										
Terrebonne Parish	—	8,841	70,332	58,351	6,165	—	693	516	1,629	9,143
Dependent Schools:										
Louisiana Recovery Schools	—	33,585	50,849	—	—	—	—	49,581	—	1,268
MARYLAND—Con.										
Dependent Schools—Con.										
Anne Arundel County	18,719	132,309	623,991	—	—	592,374	—	570	27,657	3,390
Baltimore	17,241	452,632	285,646	—	—	234,937	—	—	8,388	42,321
Baltimore County	24,519	215,092	777,671	—	—	734,408	—	4,440	35,445	3,378
Calvert County	4,994	29,294	129,143	—	—	116,448	—	—	8,096	4,599
Carroll County	8,634	43,267	234,756	—	—	222,601	—	99	10,568	1,488
Cecil County	4,432	34,019	97,100	—	—	80,676	—	—	6,021	10,403
Charles County	8,989	56,907	162,585	—	—	143,474	—	—	14,966	4,145
Frederick County	10,582	70,390	340,520	—	—	321,544	—	—	14,865	4,111
Harford County	10,815	68,396	331,571	—	—	312,807	—	381	15,569	2,814
Howard County	13,506	85,548	555,354	—	—	522,466	—	—	24,415	8,473
Montgomery County	31,482	305,491	1,814,037	—	—	1,741,788	—	—	67,987	4,262
Prince Georges County	34,904	432,314	734,212	—	—	679,956	—	—	47,343	6,913
St Marys County	5,701	35,556	107,203	—	—	98,806	—	14	7,708	675
Washington County	5,979	58,720	111,183	—	—	100,493	—	356	8,753	1,581
Wicomico County	3,650	66,955	82,238	—	—	50,205	—	334	6,672	25,027
MASSACHUSETTS—Con.										
Dependent Schools—Con.										
Boston	11,777	44,129	860,047	—	—	705,468	—	1,320	12,892	140,367
Brockton	2,128	31,292	50,458	—	—	49,900	—	59	291	208
Lawrence	2,589	28,081	21,932	—	—	15,678	—	—	3,059	3,195
Lowell	1,964	49,771	48,218	—	—	43,338	—	—	2,787	2,093
Lynn	2,315	25,150	52,430	—	—	48,567	—	—	2,734	1,129
New Bedford	2,601	36,580	29,906	—	—	20,440	—	1,838	3,479	4,149
Newton	3,498	78,991	167,460	—	—	159,564	—	—	2,152	5,744
Springfield	5,435	68,595	63,125	—	—	48,593	—	302	6,073	8,157
Worcester	3,099	80,128	105,592	—	—	94,537	—	370	3,910	6,775
MICHIGAN—Con.										
Independent Schools—Con.										
Ann Arbor	—	829	132,425	99,951	99,951	—	56	19,722	8,687	4,009
Chippewa Valley	—	2,062	58,520	44,001	44,001	—	96	5,136	7,527	1,760
Dearborn	—	9,750	78,037	63,191	63,191	—	14	8,925	5,149	758
Detroit	—	77,757	313,482	220,466	220,466	—	—	71,136	10,798	11,082
Farmington	—	992	87,038	61,475	61,475	—	—	17,510	5,477	2,576
Flint	—	14,854	35,337	22,169	22,169	—	34	3,571	2,145	7,418
Forest Hills	—	567	55,091	39,756	39,756	—	16	6,397	5,255	3,667
Grand Rapids	—	18,989	95,207	41,349	41,349	—	—	44,600	1,712	7,546
Huron Valley	—	1,445	48,349	32,929	32,929	—	337	9,608	4,610	865
Kalamazoo	—	8,756	53,082	35,790	35,790	—	161	10,208	2,133	4,790
L'Anse Creuse	—	2,843	48,470	36,836	36,836	—	—	2,564	4,552	4,518
Lansing	—	11,673	46,372	30,519	30,519	—	3	9,468	1,423	4,959
Livonia	—	1,056	69,739	44,835	44,835	—	—	14,522	7,882	2,500
Plymouth-Canton Community	—	1,467	63,973	48,127	48,127	—	—	4,767	8,566	2,513
Port Huron Area	—	5,561	24,094	16,595	16,595	—	—	3,984	1,172	2,343
Rochester Community	—	1,283	68,569	45,652	45,652	—	—	11,468	9,461	1,988
Traverse City	—	2,420	55,403	44,402	44,402	—	174	2,362	5,053	3,412
Troy	—	623	79,861	63,139	63,139	—	—	8,528	6,926	1,268
Utica Community	—	3,568	86,348	61,101	61,101	—	—	8,208	11,498	5,541
Walled Lake Consolidated	—	826	79,860	61,288	61,288	—	—	9,691	6,696	2,185
Warren Consolidated	—	1,491	69,664	58,344	58,344	—	14	5,018	5,389	899
Waterford Township	—	5,521	44,641	25,631	25,631	—	53	11,762	4,628	2,567
Wayne-Westland Community	—	7,785	46,154	30,417	30,417	—	26	12,994	2,274	443

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
LOUISIANA—Con.										
Independent Schools—Con.										
Terrebonne Parish	192,401	181,343	107,992	40,963	110,151	74,075	26,432	60,148	8,191	10,111
Dependent Schools—Con.										
Louisiana Recovery Schools	336,171	200,595	97,037	23,527	81,577	60,052	16,132	111,177	15,422	17,591
MARYLAND—Con.										
Dependent Schools—Con.										
Anne Arundel County	1,085,142	927,297	577,210	216,386	574,071	397,174	152,777	315,244	38,638	47,023
Baltimore	1,359,782	1,183,029	686,730	254,553	707,291	448,862	157,515	437,901	42,986	77,660
Baltimore County	1,364,926	1,295,648	780,328	334,134	782,446	513,789	229,380	460,049	69,345	54,869
Calvert County	238,340	213,732	133,710	43,979	132,120	95,939	32,292	68,970	9,110	7,377
Carroll County	414,457	337,161	204,853	75,322	201,605	139,037	52,516	123,330	16,814	19,411
Cecil County	213,965	190,485	116,585	43,308	118,678	79,760	32,411	63,101	8,977	9,551
Charles County	351,439	333,303	199,381	63,470	188,312	136,536	41,429	123,632	17,416	16,242
Frederick County	590,084	491,140	310,456	116,018	303,922	208,919	82,820	166,732	24,038	26,767
Harford County	597,555	467,713	277,693	114,363	283,615	192,593	79,901	163,093	22,138	22,611
Howard County	816,452	737,988	457,935	149,696	462,137	328,424	109,559	243,932	34,415	27,522
Montgomery County	2,252,176	2,153,866	1,399,698	562,687	1,383,678	951,888	390,802	688,361	90,267	114,702
Prince Georges County	1,952,894	1,763,404	1,114,176	374,481	1,002,260	707,022	230,407	679,750	99,163	91,899
St Marys County	227,083	201,466	116,066	47,576	117,777	79,116	32,044	73,342	8,996	11,126
Washington County	290,133	259,625	156,057	53,525	151,074	104,295	36,126	94,059	9,359	16,865
Wicomico County	235,115	186,605	111,841	40,811	108,804	75,410	28,394	67,763	11,771	11,745
MASSACHUSETTS—Con.										
Dependent Schools—Con.										
Boston	1,195,636	1,153,264	627,416	247,192	669,737	400,800	163,147	427,572	62,854	113,354
Brockton	224,066	218,953	112,146	60,022	129,850	53,464	40,900	88,200	22,630	20,396
Lawrence	201,149	190,016	99,524	43,358	120,715	51,748	31,338	60,723	12,258	12,233
Lowell	228,715	212,294	115,582	52,368	145,976	72,329	39,417	59,820	16,011	10,128
Lynn	221,929	206,141	104,144	57,605	131,458	60,849	41,543	66,602	16,706	13,605
New Bedford	208,266	195,970	101,003	53,159	118,742	52,312	38,864	67,042	18,840	11,673
Newton	298,473	216,130	121,767	54,850	140,153	78,561	41,094	69,343	15,725	13,592
Springfield	469,430	447,266	221,440	88,710	286,364	99,925	65,286	143,465	26,355	32,645
Worcester	411,143	377,514	196,862	101,798	265,299	117,041	78,717	99,624	16,387	11,034
MICHIGAN—Con.										
Independent Schools—Con.										
Ann Arbor	273,064	214,779	123,617	52,193	118,380	78,863	33,213	85,187	24,288	9,769
Chippewa Valley	179,034	135,367	81,676	35,209	82,723	55,633	22,942	47,129	10,926	4,623
Dearborn	229,005	212,880	128,512	54,681	122,088	80,674	33,813	83,162	17,905	13,961
Detroit	1,326,638	1,220,119	702,642	318,877	689,064	449,085	191,514	484,856	95,718	46,575
Farmington	171,436	164,385	97,049	46,739	97,265	62,370	29,344	61,469	15,809	9,099
Flint	196,491	191,298	104,751	51,857	102,065	65,341	32,049	75,103	13,060	13,196
Forest Hills	139,313	97,100	56,931	25,362	61,915	40,636	17,992	29,640	3,766	3,113
Grand Rapids	290,119	234,921	127,157	65,657	137,359	82,492	43,919	87,525	14,956	17,263
Huron Valley	114,148	97,630	55,001	26,073	53,045	34,804	15,648	38,816	8,108	3,880
Kalamazoo	170,628	128,784	69,423	34,862	71,730	44,133	22,226	49,806	9,210	9,642
L'Anse Creuse	161,509	113,389	65,144	30,120	64,616	42,126	17,851	41,600	8,460	5,658
Lansing	180,077	172,896	95,718	47,409	94,309	59,913	29,369	70,734	15,281	10,279
Livonia	194,406	183,019	110,012	51,536	105,705	70,421	32,691	68,982	15,201	9,653
Plymouth-Canton Community	199,065	170,586	97,798	46,869	95,459	63,773	28,528	64,784	9,897	9,143
Port Huron Area	107,300	105,444	62,692	29,125	66,598	43,803	19,886	34,409	6,303	5,311
Rochester Community	174,383	158,214	91,844	42,185	89,878	58,198	26,159	60,860	14,294	6,030
Traverse City	120,379	95,128	54,211	25,272	53,875	34,865	16,343	34,649	3,449	4,788
Troy	168,745	147,800	81,393	41,394	88,785	55,448	28,441	49,471	10,991	7,999
Utica Community	300,477	276,738	170,905	73,600	172,997	116,797	48,552	91,705	15,894	9,291
Walled Lake Consolidated	182,787	170,761	100,973	45,240	103,691	67,164	29,094	60,729	13,506	7,691
Warren Consolidated	177,398	168,722	101,395	48,704	95,987	64,833	27,846	66,104	14,043	6,558
Waterford Township	128,798	118,536	66,840	30,347	66,200	42,975	19,937	44,301	10,949	4,728
Wayne-Westland Community	151,669	143,119	82,809	37,770	75,859	48,738	21,962	61,634	16,629	7,376

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
	General administration	School administration	Other and non-specified							
LOUISIANA—Con.										
Independent Schools—Con.										
Terrebonne Parish	1,663	8,495	31,688	11,044	11,044	6	8	1,805	—	620
Dependent Schools:—Con.										
Louisiana Recovery Schools	18,891	12,723	46,550	7,841	128,238	7,338	—	—	—	—
MARYLAND—Con.										
Dependent Schools:—Con.										
Anne Arundel County	7,019	70,695	151,869	37,982	125,688	21,368	10,789	278,177	74,400	22,156
Baltimore	18,662	98,836	199,757	37,837	104,239	69,895	2,619	50,880	—	4,925
Baltimore County	13,244	96,387	226,204	53,153	22,303	35,178	11,797	223,459	5,622	20,654
Calvert County	1,220	11,975	39,288	12,642	19,754	3,132	1,722	45,841	7,185	4,561
Carroll County	1,957	23,247	61,901	12,226	64,938	9,037	3,321	96,889	43,614	7,246
Cecil County	1,740	14,258	28,575	8,706	16,345	3,911	3,224	84,884	9,176	5,153
Charles County	1,656	20,291	68,027	21,359	13,651	3,071	1,414	32,636	2,576	3,593
Frederick County	4,257	32,927	78,743	20,486	82,560	6,163	10,221	216,051	—	15,415
Harford County	1,858	26,706	89,780	21,005	113,821	10,573	5,448	198,629	80,037	7,910
Howard County	4,116	65,604	112,275	31,919	61,680	3,350	13,434	381,701	28,796	21,819
Montgomery County	16,715	150,315	316,362	81,827	16,345	40,940	41,025	813,674	127,000	61,329
Prince Georges County	15,536	112,567	360,585	81,394	107,644	58,278	23,568	495,779	—	27,279
St Marys County	1,045	12,342	39,833	10,347	21,802	1,797	2,018	46,353	—	4,016
Washington County	2,217	17,056	48,562	14,492	23,934	4,590	1,984	48,296	157	3,744
Wicomico County	924	12,637	30,686	10,038	45,520	198	2,792	81,146	17,280	5,741
MASSACHUSETTS—Con.										
Dependent Schools:—Con.										
Boston	9,425	50,211	191,728	55,955	25,204	4,786	12,382	82,789	9,570	19,025
Brockton	1,709	8,203	35,262	903	1,332	2,319	1,462	26,884	—	2,436
Lawrence	1,016	9,316	25,900	8,578	2,523	4,182	4,428	87,120	2,305	5,775
Lowell	971	9,064	23,646	6,498	10,277	1,800	4,344	88,289	1,500	14,049
Lynn	1,269	8,222	26,800	8,081	7,095	4,236	4,457	57,885	—	6,520
New Bedford	1,885	7,163	27,481	10,186	10,712	1,478	106	38,698	—	2,332
Newton	2,258	9,336	28,432	6,634	77,979	1,128	3,236	152,110	78,040	5,850
Springfield	4,156	15,795	64,514	17,437	6,353	5,379	10,432	198,830	4,805	19,856
Worcester	2,316	21,781	48,106	12,591	9,821	12,399	11,409	152,145	6,639	11,310
MICHIGAN—Con.										
Independent Schools:—Con.										
Ann Arbor	1,536	12,078	37,516	11,212	48,940	—	9,345	228,706	—	8,950
Chippewa Valley	843	8,230	22,507	5,515	22,766	—	20,901	450,954	12,631	22,274
Dearborn	921	11,772	38,603	7,630	8,748	—	7,377	264,264	5,937	11,363
Detroit	8,590	80,121	253,852	46,199	19,880	—	86,639	686,091	1,000	53,970
Farmington	1,258	8,285	27,018	5,651	4,241	212	2,598	108,555	—	5,995
Flint	1,787	9,571	37,489	14,130	1,615	2,927	651	4,310	—	230
Forest Hills	669	5,413	16,679	5,545	26,383	5,408	10,422	324,096	—	10,475
Grand Rapids	1,797	13,041	40,468	10,037	25,012	23,182	7,004	153,015	—	10,115
Huron Valley	867	5,906	20,055	5,769	4,541	2,505	9,472	159,701	—	11,020
Kalamazoo	1,068	7,977	21,909	7,248	34,909	—	6,935	118,850	18,715	28,260
L'Anse Creuse	679	5,775	21,028	7,173	35,407	—	12,713	261,157	4,744	11,231
Lansing	954	9,307	34,913	7,853	2,105	2,163	2,913	84,646	—	3,886
Livonia	905	10,240	32,983	8,332	4,943	52	6,392	116,963	—	2,122
Plymouth-Canton Community	1,409	8,671	35,664	10,343	16,549	—	11,930	257,803	—	7,994
Port Huron Area	809	5,732	16,254	4,437	755	—	1,101	43,215	—	3,026
Rochester Community	1,021	7,093	32,422	7,476	3,801	1,505	10,863	359,020	1,073	15,283
Traverse City	482	5,726	20,204	6,604	20,771	577	3,903	81,086	—	8,761
Troy	1,875	7,664	20,942	9,544	10,115	3,494	7,336	207,420	—	11,035
Utica Community	1,002	15,826	49,692	12,036	12,581	1,187	9,971	230,081	24,348	22,343
Walled Lake Consolidated	646	9,625	29,261	6,341	3,241	—	8,785	258,255	—	11,585
Warren Consolidated	851	11,026	33,626	6,631	1,726	84	6,866	151,066	5,161	9,815
Waterford Township	1,683	6,732	20,209	8,035	4,413	—	5,849	124,327	7,395	7,827
Wayne-Westland Community	2,050	7,062	28,517	5,626	3,275	504	4,771	164,078	—	8,281

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
MINNESOTA										
Independent Schools:										
Anoka-Hennepin	40,218	467,675	19,369	3,411	7,853	5,104	3,001	318,400	244,091	40,848
Bloomington	10,464	142,674	6,148	1,026	2,291	1,773	1,058	83,379	60,836	9,540
Burnsville	10,194	131,278	5,672	1,176	2,378	1,446	672	82,345	57,969	12,006
Elk River	12,563	146,048	3,717	260	1,993	1,107	357	93,741	74,345	11,605
Lakeville	11,405	129,313	2,504	193	1,477	629	205	81,643	70,949	8,745
Minneapolis Special	35,312	609,475	64,173	24,353	9,578	11,096	19,146	380,128	273,172	54,653
Mounds View	10,040	135,384	5,304	756	2,643	1,073	832	78,914	59,599	11,980
North St Paul-Maplewood	11,258	140,264	6,516	1,047	2,485	1,936	1,048	92,979	70,752	8,709
Osseo	21,189	281,857	12,008	1,652	3,964	3,711	2,681	178,309	135,666	21,761
Robbinsdale	12,783	175,045	8,709	1,505	2,574	2,582	2,048	103,868	74,790	9,455
Rochester	16,246	181,790	10,080	1,835	3,455	2,316	2,474	124,171	91,628	10,785
Rosemount-Apple Valley-Eagan	27,780	326,805	11,633	802	5,412	2,369	3,050	217,578	162,824	30,907
South Washington County	17,087	201,560	5,522	364	2,859	1,174	1,125	125,055	100,666	10,231
St Paul	38,938	596,664	59,411	17,313	10,563	14,611	16,924	409,775	284,506	50,218
Wayzata	10,299	131,560	3,640	245	1,930	733	732	74,290	59,166	5,734
MISSISSIPPI										
Independent Schools:										
Desoto County	30,616	240,093	17,543	2,859	5,140	6,064	3,480	135,693	131,630	51
Harrison County	13,216	110,536	20,100	3,017	2,741	4,426	9,916	56,075	53,748	19
Jackson	30,587	275,244	42,573	14,139	4,952	14,419	9,063	137,146	131,855	386
Madison County	11,487	111,492	6,242	1,174	1,826	1,989	1,253	47,366	45,481	85
Rankin County	18,230	157,792	12,909	2,541	4,108	3,245	3,015	78,574	72,647	68
MISSOURI										
Independent Schools:										
Blue Springs	13,949	155,140	5,889	703	2,288	1,269	1,629	60,975	36,541	1,895
Columbia	17,256	185,500	13,945	3,254	3,431	3,374	3,886	76,312	40,625	1,839
Ferguson-Florissant	12,678	127,837	8,188	2,950	—	3,880	1,358	59,031	42,356	2,219
Fort Zumwalt	18,687	177,413	5,923	591	3,383	1,258	691	70,027	37,070	4,417
Fox	11,646	112,912	6,055	1,117	2,198	1,537	1,203	58,501	43,661	2,662
Francis Howell	20,395	191,102	6,146	693	3,614	978	861	71,431	33,511	4,382
Hazelwood	18,886	214,524	8,900	2,721	80	4,307	1,792	83,742	47,479	4,065
Independence	13,976	155,298	17,237	2,118	2,776	3,977	8,366	76,800	56,678	965
Kansas City	19,788	308,492	47,618	16,508	5,028	8,628	17,454	108,865	62,534	2,714
Lee's Summit	17,326	189,663	5,203	680	2,427	1,193	903	73,470	43,864	736
Liberty	10,263	115,227	3,391	581	1,464	1,009	337	51,288	36,342	836
Mehlville	11,141	98,422	3,159	1,547	—	1,034	578	26,566	7,312	2,410
North Kansas City	18,391	206,170	10,778	1,853	3,423	3,971	1,531	63,851	28,169	1,926
Park Hill	10,251	119,357	4,517	783	1,754	1,296	684	35,453	14,216	1,092
Parkway	17,467	220,508	5,534	1,970	—	1,440	2,124	43,777	3,290	—
Rockwood	22,568	245,807	5,898	2,224	—	1,655	2,019	58,405	15,165	5,380
Springfield	24,398	214,869	18,980	7,214	3,768	5,216	2,782	70,137	34,183	3,627
St Joseph	11,751	114,100	12,304	2,612	3,077	3,985	2,630	51,943	35,705	758
St Louis	27,421	400,567	56,736	19,242	7,743	11,148	18,603	144,913	72,559	4,067
Wentzville	11,929	117,358	4,177	870	1,869	974	464	42,541	19,582	2,597
MONTANA										
Independent Schools:										
Billings Elementary	10,186	84,480	9,133	3,839	3,348	—	1,946	43,438	34,363	45
NEBRASKA										
Independent Schools:										
Lincoln	34,061	390,111	25,602	4,171	6,753	6,453	8,225	108,097	69,305	24,107
Millard	22,141	219,430	9,968	1,799	4,234	1,687	2,248	78,008	60,778	11,679
Omaha	48,014	550,528	74,603	17,599	12,497	15,845	28,662	216,843	178,203	29,215
NEVADA										
Independent Schools:										
Clark County	312,761	3,179,037	286,412	68,126	41,114	53,274	123,898	1,561,746	628,513	74,975
Washoe County	65,421	647,707	71,010	10,642	10,619	10,786	38,963	348,272	178,630	22,999
NEW HAMPSHIRE										
Dependent Schools:										
Manchester	14,879	174,596	21,346	7,364	3,959	2,785	7,238	76,522	71,151	—
Nashua	12,394	145,139	12,840	3,715	2,711	2,085	4,329	57,873	51,919	—

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
MINNESOTA—Con.										
Independent Schools:—Con.										
Anoka-Hennepin	2,265	31,196	129,906	92,657	92,657	—	730	493	25,902	10,124
Bloomington	292	12,711	53,147	32,426	32,426	—	2,822	852	8,845	8,202
Burnsville	153	12,217	43,261	29,724	29,724	—	2,830	190	8,233	2,284
Elk River	636	7,155	48,590	31,794	31,794	—	307	7	7,697	8,785
Lakeville	338	1,611	45,166	27,740	27,740	—	2,652	99	9,615	5,060
Minneapolis Special	2,047	50,256	165,174	107,017	107,017	—	18,897	2,552	10,364	26,344
Mounds View	347	6,988	51,166	34,685	34,685	—	4,158	447	7,148	4,728
North St Paul-Maplewood	333	13,185	40,769	27,766	27,766	—	3,663	51	6,680	2,609
Osseo	2,777	18,105	91,540	61,732	61,732	—	3,882	292	15,132	10,502
Robbinsdale	1,743	17,880	62,468	37,728	37,728	—	5,820	618	9,612	8,690
Rochester	515	21,243	47,539	33,637	33,637	—	336	211	8,175	5,180
Rosemount-Apple Valley-Eagan	335	23,512	97,594	65,880	65,880	—	8,060	47	14,999	8,608
South Washington County	754	13,404	70,983	43,722	43,722	—	6,304	31	13,199	7,727
St Paul	1,288	73,763	127,478	83,079	83,079	—	18,306	1,716	10,595	13,782
Wayzata	1,855	7,535	53,630	38,222	38,222	—	2,266	55	10,814	2,273
MISSISSIPPI—Con.										
Independent Schools:—Con.										
Desoto County	—	4,012	86,857	69,407	69,407	—	2,012	—	10,060	5,378
Harrison County	—	2,308	34,361	26,225	24,603	—	—	—	4,543	3,593
Jackson	—	4,905	95,525	85,085	85,085	—	902	—	5,279	4,259
Madison County	—	1,800	57,884	50,287	50,286	—	1	35	4,956	2,605
Rankin County	—	5,859	66,309	52,210	52,210	—	2,592	4	9,352	2,151
MISSOURI—Con.										
Independent Schools:—Con.										
Blue Springs	2,034	20,505	88,276	64,176	62,273	—	1,755	1,268	10,349	10,728
Columbia	3,056	30,792	95,243	84,985	82,746	—	1,312	207	5,534	3,205
Ferguson-Florissant	852	13,604	60,618	54,582	44,473	—	1,170	91	3,394	1,381
Fort Zumwalt	3,450	25,090	101,463	88,506	85,279	—	1,992	20	8,256	2,689
Fox	1,769	10,409	48,356	36,138	35,884	—	1,940	—	8,513	1,765
Francis Howell	3,379	30,159	113,525	95,207	94,640	—	1,969	525	12,003	3,821
Hazelwood	2,272	29,926	121,882	112,750	103,775	—	2,123	584	4,140	2,285
Independence	2,120	17,037	61,261	46,910	45,649	—	1,297	164	7,165	5,725
Kansas City	6,393	37,224	152,009	136,381	126,788	—	3,947	13	2,121	9,547
Lee's Summit	2,933	25,937	110,990	90,481	85,187	—	2,208	251	11,833	6,217
Liberty	1,398	12,712	60,548	48,484	39,897	—	1,198	213	6,641	4,012
Mehlville	1,317	15,527	68,697	55,516	53,810	—	1,160	1,443	4,657	5,921
North Kansas City	3,251	30,505	131,541	114,383	105,790	—	2,401	61	10,479	4,217
Park Hill	1,561	18,584	79,387	65,540	64,412	—	2,811	—	8,395	2,641
Parkway	1,841	38,646	171,197	138,400	133,346	—	3,234	2,199	11,105	16,259
Rockwood	2,530	35,330	181,504	135,457	122,925	—	2,596	500	20,814	22,137
Springfield	2,403	29,924	125,752	107,088	99,934	—	1,727	148	9,491	7,298
St Joseph	1,439	14,041	49,853	39,177	36,894	—	1,581	324	5,851	2,920
St Louis	11,775	56,512	198,918	187,281	145,840	—	2,130	344	2,529	6,634
Wentzville	1,951	18,411	70,640	60,707	59,880	—	1,264	2	6,739	1,928
MONTANA—Con.										
Independent Schools:—Con.										
Billings Elementary	490	8,540	31,909	20,566	20,566	—	8,890	17	661	1,775
NEBRASKA—Con.										
Independent Schools:—Con.										
Lincoln	—	14,685	256,412	219,751	199,799	—	3,349	467	12,388	20,457
Millard	—	5,551	131,454	114,355	102,790	—	1,229	—	13,429	2,441
Omaha	—	9,425	259,082	243,619	217,863	—	2,825	497	5,967	6,174
NEVADA—Con.										
Independent Schools:—Con.										
Clark County	—	858,258	1,330,879	1,129,485	1,126,948	—	1,690	210	88,310	111,184
Washoe County	—	146,643	228,425	186,473	186,109	—	225	—	24,253	17,474
NEW HAMPSHIRE—Con.										
Dependent Schools:—Con.										
Manchester	—	5,371	76,728	—	—	58,147	—	13,100	4,159	1,322
Nashua	—	5,954	74,426	—	—	70,110	—	388	3,507	421

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction Salaries and wages	Employee benefits	Support services		
								Total	Pupil support	Staff support
MINNESOTA—Con.										
Independent Schools:—Con.										
Anoka-Hennepin	454,489	419,012	265,770	80,104	268,699	191,618	57,503	114,770	15,846	22,514
Bloomington	150,787	128,476	76,458	36,463	74,415	47,671	22,394	35,729	3,551	5,914
Burnsville	154,207	129,250	69,403	41,912	82,676	48,082	30,613	34,622	3,704	6,190
Elk River	143,145	120,498	72,111	27,091	75,204	51,594	19,891	34,401	4,402	5,528
Lakeville	126,992	106,215	66,764	21,357	65,407	47,305	14,621	30,497	4,258	3,949
Minneapolis Special	579,757	501,869	327,768	103,477	312,998	214,605	64,927	151,026	21,322	30,386
Mounds View	150,170	133,355	64,096	46,827	90,238	47,898	36,218	34,454	2,840	3,952
North St Paul-Maplewood	173,657	141,550	69,101	53,178	88,999	46,560	37,864	38,528	2,763	6,790
Osseo	283,826	248,862	147,204	60,031	161,522	106,006	46,002	64,495	4,706	11,934
Robbinsdale	189,868	152,723	85,370	43,358	86,102	56,070	24,517	49,746	4,657	7,012
Rochester	189,774	157,870	95,926	30,950	94,722	66,490	21,470	48,044	4,522	7,033
Rosemount-Apple Valley-Eagan	353,800	326,207	196,412	91,479	225,168	145,354	67,294	80,069	6,971	16,813
South Washington County	257,659	160,237	102,087	36,284	100,217	68,735	25,629	43,662	6,436	6,444
St Paul	615,654	549,102	345,788	120,745	352,194	242,131	84,680	150,518	19,220	27,182
Wayzata	128,368	109,879	66,768	23,631	64,440	43,597	15,882	33,349	3,163	6,235
MISSISSIPPI—Con.										
Independent Schools:—Con.										
Desoto County	262,899	202,618	117,244	35,162	116,016	78,809	23,137	74,591	11,956	6,448
Harrison County	147,335	99,245	59,632	18,915	57,925	39,521	12,133	34,161	5,537	2,022
Jackson	289,148	251,027	158,072	52,186	142,928	100,628	30,598	89,802	9,852	10,723
Madison County	110,648	83,157	48,193	14,569	51,072	35,473	10,653	28,000	3,666	3,771
Rankin County	166,138	140,466	86,252	26,700	84,688	57,269	17,211	46,337	6,684	7,667
MISSOURI—Con.										
Independent Schools:—Con.										
Blue Springs	166,461	131,573	87,805	21,941	80,985	57,029	13,838	41,114	7,482	3,813
Columbia	196,031	167,828	107,261	28,674	101,594	73,767	19,466	54,100	9,300	8,770
Ferguson-Florissant	140,533	131,118	87,202	25,294	75,325	55,267	15,765	46,164	5,662	6,902
Fort Zumwalt	184,204	169,104	103,131	34,497	102,237	67,898	22,397	60,223	12,698	5,083
Fox	110,393	106,964	72,281	18,249	71,333	51,446	13,213	29,359	4,822	1,996
Francis Howell	190,861	180,028	114,305	33,856	109,165	81,716	22,767	58,291	7,652	5,814
Hazelwood	237,657	185,742	114,776	39,871	108,382	75,147	23,713	69,669	7,806	5,922
Independence	161,624	151,009	94,731	23,169	77,941	54,138	12,833	53,179	8,512	11,715
Kansas City	347,401	322,401	178,864	52,890	156,590	106,044	28,974	144,044	16,502	24,815
Lee's Summit	227,581	163,776	111,403	27,518	100,272	73,459	17,317	53,933	7,146	6,385
Liberty	137,415	103,209	66,465	18,720	58,147	41,967	11,085	39,423	5,390	6,137
Mehlville	87,246	84,227	55,387	15,370	50,319	36,091	9,574	29,947	3,478	3,457
North Kansas City	226,876	178,150	122,156	31,273	102,577	76,661	19,250	63,287	7,565	12,640
Park Hill	127,070	104,253	66,939	16,146	57,824	43,792	9,966	39,156	3,258	5,829
Parkway	219,497	199,346	128,338	40,198	110,864	78,233	23,294	78,486	8,690	10,022
Rockwood	270,744	211,963	134,719	35,715	119,331	86,319	22,745	76,654	9,774	13,026
Springfield	263,986	202,211	129,555	35,513	119,550	84,236	20,787	69,685	12,106	10,280
St Joseph	113,386	105,903	68,089	17,890	62,141	45,126	11,536	34,385	5,981	7,185
St Louis	457,251	397,347	188,064	75,729	193,691	127,572	52,798	185,877	20,372	19,518
Wentzville	112,603	99,930	63,012	20,166	60,187	41,562	13,301	33,947	5,511	3,246
MONTANA—Con.										
Independent Schools:—Con.										
Billings Elementary	82,962	80,866	53,873	15,263	52,605	38,273	10,790	27,493	6,264	4,097
NEBRASKA—Con.										
Independent Schools:—Con.										
Lincoln	434,411	305,088	208,679	52,134	205,503	151,452	37,035	85,247	10,340	9,091
Millard	215,846	186,611	110,589	39,075	116,273	77,679	29,532	60,420	12,320	5,678
Omaha	508,044	463,024	271,968	95,184	280,894	190,153	67,680	160,366	15,558	13,355
NEVADA—Con..										
Independent Schools:—Con.										
Clark County	3,290,531	2,552,751	1,552,772	568,166	1,505,395	987,652	362,883	947,857	108,474	146,103
Washoe County	671,301	555,615	344,583	130,195	331,072	226,699	85,082	203,765	37,813	25,336
NEW HAMPSHIRE—Con.										
Dependent Schools:—Con.										
Manchester	165,095	161,359	90,751	37,234	112,173	72,660	30,238	43,479	10,578	3,559
Nashua	139,891	132,768	81,590	27,559	83,574	56,743	20,842	44,086	9,311	5,886

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General adminis- tration	School adminis- tration	Other and non- specified	Other current spending						
MINNESOTA—Con.										
Independent Schools:—Con.										
Anoka-Hennepin	4,918	16,052	55,440	35,543	19,725	7,613	8,139	204,210	46,535	16,177
Bloomington	3,703	5,816	16,745	18,332	9,412	2,585	10,314	214,915	—	4,915
Burnsville	1,999	6,218	16,511	11,952	19,852	1,635	3,470	97,089	—	3,733
Elk River	2,220	4,554	17,697	10,893	7,958	886	13,803	328,574	11,152	8,801
Lakeville	2,243	4,666	15,381	10,311	9,160	1,430	10,187	316,042	16,557	7,300
Minneapolis Special	12,560	14,392	72,366	37,845	41,393	13,239	23,256	79,451	20,722	47,215
Mounds View	4,524	3,689	19,449	8,663	7,791	2,282	6,742	210,168	27,328	6,193
North St Paul-Maplewood	1,599	6,644	20,732	14,023	15,088	10,386	6,633	160,420	6,384	5,285
Osseo	4,870	9,774	33,211	22,845	15,220	7,882	11,862	248,561	8,982	12,557
Robbinsdale	3,112	5,487	29,478	16,875	19,571	6,462	11,112	195,245	15,307	8,090
Rochester	2,482	7,882	26,125	15,104	24,111	789	7,004	124,157	—	6,706
Rosemount-Apple Valley-Eagan	6,990	13,074	36,221	20,970	20,580	2,891	4,122	158,305	—	16,396
South Washington County	1,789	6,811	22,182	16,358	76,357	5,678	15,387	335,197	11,255	9,240
St Paul	12,612	22,521	68,983	46,390	41,001	9,971	15,580	326,852	47,597	20,614
Wayzata	3,211	4,616	16,124	12,090	11,405	3,401	3,683	120,926	32,794	6,748
MISSISSIPPI—Con.										
Independent Schools:—Con.										
Desoto County	4,670	10,054	41,463	12,011	53,066	—	7,215	156,995	48,470	9,075
Harrison County	2,041	5,666	18,895	7,159	46,151	—	1,939	34,726	—	1,160
Jackson	6,010	15,155	48,062	18,297	29,302	—	8,819	210,727	134,000	28,120
Madison County	1,357	4,772	14,434	4,085	23,096	—	4,395	94,186	8,005	16,803
Rankin County	2,818	9,722	19,446	9,441	21,167	—	4,505	100,659	5,700	7,435
MISSOURI—Con.										
Independent Schools:—Con.										
Blue Springs	1,932	6,166	21,721	9,474	28,337	1,396	5,155	199,227	113,945	16,729
Columbia	2,518	10,662	22,850	12,134	21,581	336	6,286	143,350	4,875	15,115
Ferguson-Florissant	2,614	8,539	22,447	9,629	7,597	1,548	270	5,855	—	1,655
Fort Zumwalt	1,109	10,728	30,605	6,644	6,973	1,775	6,352	126,440	3,225	10,935
Fox	2,879	6,301	13,361	6,272	1,615	288	1,526	34,565	—	695
Francis Howell	1,113	8,584	35,128	12,572	3,965	1,223	5,645	155,774	40,000	10,485
Hazelwood	3,332	12,627	39,982	7,691	41,117	1,842	8,956	190,206	—	8,640
Independence	1,846	8,252	22,854	19,889	4,132	1,280	5,203	78,425	—	30,105
Kansas City	8,052	17,152	77,523	21,767	23,576	272	1,152	—	—	—
Lee's Summit	1,948	7,308	31,146	9,571	49,941	1,592	12,272	252,101	—	19,386
Liberty	2,048	4,724	21,124	5,639	25,998	635	7,573	163,360	—	1,441
Mehlville	1,189	5,648	16,175	3,961	1,870	364	785	4,217	3,855	16,712
North Kansas City	966	10,626	31,490	12,286	34,625	1,555	12,546	245,355	10,000	8,952
Park Hill	1,762	5,741	22,566	7,273	17,682	853	4,282	76,481	—	19,582
Parkway	2,589	16,945	40,240	9,996	14,563	—	5,588	150,768	60,660	16,329
Rockwood	4,121	13,755	35,978	15,978	45,608	688	12,485	189,680	32,945	49,715
Springfield	2,569	9,453	35,277	12,976	50,210	669	10,896	217,879	—	5,875
St Joseph	794	5,044	15,381	9,377	4,890	142	2,451	43,534	—	1,495
St Louis	22,147	23,137	100,703	17,779	43,044	7,362	9,498	257,398	39,295	18,728
Wentzville	988	5,437	18,765	5,796	4,645	1,174	6,854	164,284	8,540	2,591
MONTANA—Con.										
Independent Schools:—Con.										
Billings Elementary	755	4,803	11,574	768	1,848	193	55	1,271	773	106
NEBRASKA—Con.										
Independent Schools:—Con.										
Lincoln	8,408	18,821	38,587	14,338	115,704	26	13,593	397,463	160,915	20,020
Millard	5,106	10,088	27,228	9,918	21,585	1,315	6,335	184,125	25,405	3,330
Omaha	8,241	26,540	96,672	21,764	32,888	389	11,743	241,508	—	10,581
NEVADA—Con.										
Independent Schools:—Con.										
Clark County	34,074	191,800	467,406	99,499	480,316	2,981	254,483	4,838,714	118,414	498,447
Washoe County	11,339	34,363	94,914	20,778	91,608	25	24,053	547,693	45,355	33,933
NEW HAMPSHIRE—Con										
Dependent Schools:—Con.										
Manchester	2,159	8,441	18,742	5,707	1,107	2,629	—	—	—	—
Nashua	2,541	6,404	19,944	5,108	1,747	369	5,007	110,366	—	9,812

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
NEW JERSEY										
Independent Schools:										
Brick Township	10,398	154,800	5,091	913	2,403	829	946	48,487	11,847	5,901
Camden	12,501	407,948	33,635	14,754	4,725	4,547	9,609	324,234	212,072	8,070
Cherry Hill Township	11,470	189,221	4,459	721	2,453	765	520	30,963	7,915	6,966
Clifton	10,539	160,886	6,980	1,772	2,759	1,761	688	38,608	17,292	6,659
Elizabeth	21,382	438,285	30,704	9,484	5,005	10,312	5,903	336,333	234,613	13,011
Freehold Regional High	11,715	182,724	525	—	—	525	—	63,596	38,488	8,532
Hamilton Township	13,063	200,020	7,618	1,164	3,622	1,504	1,328	85,577	60,343	8,015
Middletown Township	10,187	164,339	4,466	356	3,055	504	551	33,433	—	6,294
Passaic	12,626	374,624	22,391	6,957	3,355	5,772	6,307	238,460	156,875	7,005
Toms River Regional	17,371	217,319	8,329	1,808	3,715	1,357	1,449	85,289	39,131	8,412
Woodbridge Township	13,161	200,580	6,565	1,171	3,157	1,449	788	40,279	12,477	9,542
Dependent Schools:										
Edison Township	14,012	215,867	5,275	588	3,310	925	452	33,938	4,545	9,971
Jersey City	27,832	673,220	41,782	17,262	7,198	8,980	8,342	530,422	275,093	17,939
Newark	39,992	1,136,008	78,379	34,664	10,780	17,690	15,245	936,843	571,890	27,260
Paterson	23,507	574,682	38,101	15,895	4,945	10,816	6,445	490,594	315,956	17,003
Trenton	11,138	343,625	21,155	6,980	3,977	4,952	5,246	296,055	170,055	9,048
NEW MEXICO										
Independent Schools:										
Albuquerque	95,934	1,029,988	103,711	31,619	21,444	35	50,613	743,864	684,292	—
Farmington	10,467	98,728	10,261	1,915	2,126	14	6,206	72,730	67,158	—
Gadsden	13,913	161,349	26,668	9,697	3,107	37	13,827	121,048	98,758	—
Gallup-McKinley County	12,620	149,657	64,517	11,156	4,090	10	49,261	72,997	59,285	—
Las Cruces	24,280	248,342	31,181	8,473	4,677	32	17,999	183,860	170,548	—
Rio Rancho	16,023	149,650	6,216	714	1,794	60	3,648	114,004	104,710	—
Santa Fe	13,765	163,880	13,595	3,525	3,133	25	6,912	103,101	93,922	—
NEW YORK										
Independent Schools:										
Arlington	10,129	176,748	3,285	493	2,020	348	424	67,877	36,072	11,285
Brentwood	16,304	321,534	17,237	3,879	5,539	3,981	3,838	223,490	163,874	33,496
Greece	12,691	205,769	11,704	1,688	3,592	2,485	3,939	106,797	62,509	12,741
Half Hollow Hills	10,126	202,062	3,333	559	2,033	492	249	39,540	20,101	5,904
Middle Country	10,979	197,056	5,107	734	2,810	952	611	96,892	56,720	15,471
New Rochelle	10,713	234,137	9,302	1,783	2,730	1,372	3,417	62,642	22,241	6,901
Newburgh	12,309	245,914	11,415	2,781	2,883	3,198	2,553	145,684	109,401	19,640
Sachem	15,014	285,480	5,766	673	3,276	986	831	140,411	92,633	17,893
Schenectady	10,152	170,862	15,436	5,067	2,489	2,865	5,015	109,482	73,409	19,955
Smithtown	10,844	220,016	3,259	301	2,076	234	648	65,490	37,309	7,303
Wappingers	12,481	183,873	4,810	499	2,604	613	1,094	65,657	39,892	10,213
Williamsville	10,611	163,458	4,521	552	2,435	748	786	53,813	27,848	6,317
Dependent Schools:										
Buffalo	34,538	867,122	83,259	34,683	14,356	15,766	18,454	675,834	483,390	88,561
New York City	981,690	21,165,693	1,817,770	839,467	268,809	310,964	398,530	10,040,718	6,495,934	1,418,192
Rochester	32,973	696,954	73,026	29,969	9,868	13,287	19,902	500,527	367,662	76,424
Syracuse	20,931	411,445	41,895	7,683	5,613	7,151	21,448	294,817	216,678	48,266
Yonkers	24,310	535,083	43,997	13,494	6,669	5,293	18,541	305,527	198,437	32,166
NORTH CAROLINA										
Dependent Schools:										
Alamance-Burlington	22,550	195,621	18,688	4,529	4,777	5,614	3,768	123,954	118,633	—
Brunswick County	11,965	130,142	11,248	3,300	2,758	3,128	2,062	65,418	62,802	—
Buncombe County	25,847	245,166	21,428	5,775	5,480	6,049	4,124	141,631	137,234	—
Burke County	15,569	128,993	15,264	3,443	4,244	4,079	3,498	84,002	79,439	—
Cabarrus County	28,015	264,788	16,461	2,604	4,988	5,107	3,762	144,860	142,141	—
Caldwell County	13,092	112,811	11,756	2,926	3,239	3,421	2,170	74,637	72,534	—
Catawba County	17,793	183,491	12,089	2,124	3,508	3,450	3,007	97,418	94,068	—
Chapel Hill-Carrboro	11,632	138,344	8,075	975	2,075	1,698	3,327	60,795	59,850	—
Charlotte/Mecklenburg	135,064	1,699,290	113,623	32,803	25,642	35,226	19,952	721,807	690,793	—
Cleveland County	16,999	155,403	18,513	3,864	3,567	4,932	6,150	103,227	95,913	—
Craven County	14,809	130,132	16,082	3,774	2,928	3,730	5,650	82,121	79,404	37
Cumberland County	54,288	474,346	65,174	18,591	12,494	14,868	19,221	289,458	275,550	—

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
NEW JERSEY—Con.										
Independent Schools:—Con.										
Brick Township	4,117	26,622	101,222	91,472	91,472	—	—	—	2,623	7,127
Camden	3,816	100,276	50,079	7,539	7,539	—	—	302	3,653	38,585
Cherry Hill Township	1,594	14,488	153,799	146,815	146,815	—	—	171	4,743	2,070
Clifton	1,336	13,321	115,298	111,748	111,748	—	—	—	2,016	1,534
Elizabeth	1,783	86,926	71,248	40,971	40,971	—	—	—	1,613	28,664
Freehold Regional High.	4,107	12,469	118,603	114,357	114,357	—	—	—	3,570	676
Hamilton Township	2,875	14,344	106,825	96,134	96,134	—	—	—	2,194	8,497
Middletown Township	2,395	24,744	126,440	119,769	119,769	—	—	12	1,961	4,698
Passaic	1,836	72,744	113,773	14,944	14,944	—	—	12	904	97,913
Toms River Regional	3,576	34,170	123,701	115,701	115,701	—	18	402	4,056	3,524
Woodbridge Township	3,203	15,057	153,736	150,214	150,214	—	—	—	3,476	46
Dependent Schools:—Con.										
Edison Township	2,536	16,886	176,654	—	—	170,709	—	—	4,680	1,265
Jersey City	1,891	235,499	101,016	—	—	—	86,122	55	6,054	8,785
Newark	4,969	332,724	120,786	—	—	—	100,213	792	9,239	10,542
Paterson	2,886	154,749	45,987	—	—	—	38,111	182	458	7,236
Trenton	4,653	112,299	26,415	—	—	21,116	—	—	3,474	1,825
NEW MEXICO—Con.										
Independent Schools:—Con.										
Albuquerque	20,111	39,461	182,413	147,299	147,299	—	—	—	11,147	23,967
Farmington	2,658	2,914	15,737	13,355	13,355	—	—	—	1,786	596
Gadsden	5,705	16,585	13,633	11,263	11,263	—	—	—	1,010	1,360
Gallup-McKinley County	5,641	8,071	12,143	7,411	7,411	—	—	—	2,043	2,689
Las Cruces	6,848	6,464	33,301	26,389	26,389	—	—	—	4,218	2,694
Rio Rancho	4,538	4,756	29,430	22,327	22,327	—	—	—	3,388	3,715
Santa Fe	2,372	6,807	47,184	40,822	40,822	—	—	—	2,351	4,011
NEW YORK—Con.										
Independent Schools:—Con.:										
Arlington	—	20,520	105,586	95,690	95,690	—	—	1,176	3,696	5,024
Brentwood	—	26,120	80,807	68,417	68,417	—	4,103	1,309	1,596	5,382
Greece	—	31,547	87,268	71,424	71,424	—	6,598	269	2,650	6,327
Half Hollow Hills.	—	13,535	159,189	151,640	151,640	—	—	1,006	2,770	3,773
Middle Country	—	24,701	95,057	89,041	89,041	—	—	236	2,200	3,580
New Rochelle	—	33,500	162,193	153,791	148,059	—	589	2,674	1,745	3,394
Newburgh	—	16,643	88,815	82,527	82,527	—	114	257	1,809	4,108
Sachem	—	29,885	139,303	128,205	128,205	—	—	621	4,134	6,343
Schenectady	—	16,118	45,944	42,231	38,174	—	70	303	607	2,733
Smithtown	—	20,878	151,267	141,414	141,414	—	—	637	3,081	6,135
Wappingers	—	15,552	113,406	101,000	101,000	—	—	432	2,788	9,186
Williamsville	—	19,648	105,124	86,361	86,361	—	9,905	482	2,270	6,106
Dependent Schools:—Con.										
Buffalo	—	103,883	108,029	—	—	54,172	32,146	1,425	2,055	18,231
New York City	—	2,126,592	9,307,205	—	—	8,422,195	—	—	55,103	829,907
Rochester	—	56,441	123,401	—	—	104,900	—	1,330	1,103	16,068
Syracuse	—	29,873	74,733	—	—	56,014	4,073	62	1,007	13,577
Yonkers	—	74,924	185,559	—	—	178,188	—	394	2,692	4,285
NORTH CAROLINA—Con.										
Dependent Schools:—Con.										
Alamance-Burlington	—	5,321	52,979	—	—	43,064	—	—	7,313	2,602
Brunswick County	—	2,616	53,476	—	—	48,642	—	—	2,135	2,699
Buncombe County	—	4,397	82,107	—	—	70,629	—	—	6,708	4,770
Burke County	—	4,563	29,727	—	—	22,662	—	—	3,088	3,977
Cabarrus County	—	2,719	103,467	—	—	88,594	—	—	10,658	4,215
Caldwell County	—	2,103	26,418	—	—	18,907	—	—	4,153	3,358
Catawba County	—	3,350	73,984	—	—	66,625	—	—	4,553	2,806
Chapel Hill-Carrboro	—	945	69,474	—	—	62,771	—	—	4,520	2,183
Charlotte/Mecklenburg	—	31,014	863,860	—	—	802,597	—	—	40,406	20,857
Cleveland County	—	7,314	33,663	—	—	27,090	—	—	4,164	2,409
Craven County	562	2,118	31,929	—	—	27,181	—	—	2,681	2,067
Cumberland County	—	13,908	119,714	—	—	98,516	—	—	12,957	8,241

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction Salaries and wages	Employee benefits	Support services		
								Total	Pupil support	Staff support
NEW JERSEY—Con.										
Independent Schools:—Con.										
Brick Township	146,514	141,088	82,995	35,876	86,640	53,745	21,512	51,010	14,594	3,153
Camden	413,380	346,542	179,288	66,712	217,966	112,620	36,322	118,256	28,125	14,918
Cherry Hill Township	186,931	176,106	99,804	42,392	107,451	69,735	28,286	61,776	16,905	4,943
Clifton	165,666	149,849	86,756	35,452	94,605	59,230	23,422	49,895	14,619	4,311
Elizabeth	409,976	395,136	232,748	86,350	243,181	152,360	54,909	137,241	39,209	8,542
Freehold Regional High	174,989	165,381	92,765	35,459	94,165	59,104	22,101	66,873	13,469	2,965
Hamilton Township	186,924	172,181	102,288	38,022	103,546	69,005	23,944	62,977	16,072	4,037
Middletown Township	159,440	149,772	90,898	30,983	91,384	63,337	20,107	54,825	13,854	1,558
Passaic	269,381	235,851	130,465	46,124	151,803	91,458	28,677	75,740	30,004	7,276
Toms River Regional	223,923	210,308	126,350	56,249	124,447	80,966	34,757	80,438	16,220	6,873
Woodbridge Township	199,305	189,421	118,916	42,026	113,004	76,830	25,540	70,626	19,530	3,935
Dependent Schools:—Con.										
Edison Township	212,985	208,859	128,592	39,216	135,365	92,940	26,586	68,195	18,387	5,197
Jersey City	664,709	640,261	369,312	115,204	417,417	248,376	71,760	201,732	53,794	18,861
Newark	1,151,866	1,029,681	569,251	169,772	594,484	319,652	88,116	401,983	112,424	70,910
Paterson	567,112	504,043	273,441	94,811	311,926	181,254	55,560	177,600	51,984	23,887
Trenton	345,544	292,429	135,298	60,100	186,642	80,088	33,568	97,070	26,860	8,507
NEW MEXICO—Con.										
Independent Schools:—Con.										
Albuquerque	1,213,761	842,983	532,984	163,023	505,045	356,530	107,760	309,238	87,765	26,810
Farmington	101,499	83,811	53,178	17,075	51,018	36,399	11,657	29,630	9,601	2,128
Gadsden	157,165	136,041	81,168	25,696	79,751	54,999	17,134	47,840	12,582	5,771
Gallup-McKinley County	143,817	127,439	79,401	23,431	72,674	50,427	14,810	49,794	12,274	6,072
Las Cruces	238,158	216,304	130,551	43,629	132,102	90,196	29,647	74,419	21,244	5,877
Rio Rancho	178,640	122,706	76,991	23,536	76,246	54,186	16,524	41,443	11,904	2,116
Santa Fe	163,529	122,660	74,111	23,341	70,380	48,610	15,003	47,801	14,303	3,677
NEW YORK—Con.										
Independent Schools:—Con.										
Arlington	185,811	155,485	95,315	40,618	98,681	63,500	27,379	52,933	7,053	6,196
Brentwood	328,082	302,186	186,842	69,370	208,314	139,582	53,427	85,034	13,197	10,425
Greece	196,742	182,626	115,361	39,632	111,942	76,580	26,737	63,642	8,303	6,422
Half Hollow Hills	197,882	186,021	117,895	40,786	124,189	85,971	30,045	58,256	8,830	7,449
Middle Country	200,445	184,249	107,385	43,528	123,413	81,370	33,123	57,494	6,914	5,096
New Rochelle	230,790	212,695	131,434	42,459	134,263	94,629	31,323	74,323	13,069	6,407
Newburgh	253,908	230,994	136,393	56,022	154,736	100,654	42,253	66,647	10,538	7,552
Sachem	274,705	259,638	164,754	54,445	166,542	117,986	39,661	85,403	14,300	11,324
Schenectady	177,356	156,596	95,142	30,856	116,868	79,166	26,120	34,053	2,762	2,381
Smithtown	203,204	187,664	114,564	41,611	114,495	78,911	28,998	69,849	8,581	7,041
Wappingers	186,438	176,338	107,631	49,940	110,093	70,307	33,131	62,130	9,934	8,164
Williamsville	153,723	141,286	91,732	28,549	92,244	67,513	21,166	45,893	6,484	6,353
Dependent Schools:—Con.										
Buffalo	965,195	697,450	305,444	152,771	461,279	221,962	113,332	204,297	24,582	15,600
New York City	23,296,966	19,936,137	10,231,765	4,977,955	15,215,694	8,435,509	4,292,082	4,114,881	124,002	170,638
Rochester	700,161	637,662	352,957	128,679	374,536	234,306	87,993	235,064	28,152	31,664
Syracuse	399,694	374,273	215,871	91,508	256,598	159,697	68,896	101,725	13,219	10,523
Yonkers	538,493	497,383	292,622	111,939	329,440	214,800	83,795	157,891	22,266	14,215
NORTH CAROLINA—Con.										
Dependent Schools:—Con.										
Alamance-Burlington	188,055	177,916	120,680	30,284	116,600	85,901	21,467	49,041	10,363	5,050
Brunswick County	120,633	108,053	70,257	17,973	66,117	47,117	11,958	36,323	4,895	4,101
Buncombe County	236,460	219,754	151,490	37,828	136,254	101,813	24,757	69,612	11,697	9,930
Burke County	129,737	121,740	82,963	21,205	76,375	57,582	14,244	35,457	5,476	4,310
Cabarrus County	284,324	220,801	146,745	36,871	143,383	102,676	25,351	61,931	10,069	3,031
Caldwell County	109,180	105,383	71,536	18,378	69,635	51,195	12,993	27,818	5,377	3,178
Catawba County	173,714	140,953	93,999	23,469	92,726	67,460	16,653	39,749	6,719	4,235
Chapel Hill-Carrboro	141,725	130,812	90,934	21,656	86,794	65,014	15,737	37,853	8,190	4,124
Charlotte/Mecklenburg	1,620,152	1,189,428	799,722	195,273	746,335	541,786	131,818	367,082	50,192	36,689
Cleveland County	151,534	146,757	96,416	24,862	96,473	69,223	17,562	41,774	7,429	5,604
Craven County	128,500	120,174	79,686	19,627	76,817	56,229	13,918	36,770	5,882	5,678
Cumberland County	505,784	458,967	317,735	73,783	293,670	219,229	49,213	135,220	21,992	25,624

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
General administration	School administration	Other and non-specified								
NEW JERSEY—Con.										
Independent Schools:—Con.										
Brick Township	1,524	7,150	24,589	3,438	3,122	1,031	1,273	26,314	—	1,904
Camden	4,592	13,246	57,375	10,320	56,576	10,218	44	437	—	669
Cherry Hill Township	2,816	9,353	27,759	6,879	7,932	1,033	1,860	32,530	—	2,615
Clifton	3,062	7,925	19,978	5,349	10,378	4,186	1,253	27,648	—	3,731
Elizabeth	6,014	15,930	67,546	14,714	3,066	11,774	—	—	—	—
Freehold Regional High	2,448	8,674	39,317	4,343	2,920	4,270	2,418	44,870	—	2,960
Hamilton Township	1,096	9,167	32,605	5,658	3,673	8,626	2,444	53,385	—	1,980
Middletown Township	2,107	8,813	28,493	3,563	3,552	2,089	4,027	74,275	—	2,335
Passaic	2,525	10,520	25,415	8,308	24,540	8,885	105	3,076	—	719
Toms River Regional	2,903	10,130	44,312	5,423	8,660	980	3,975	77,384	2,743	5,718
Woodbridge Township	2,493	11,533	33,135	5,791	3,209	3,792	2,883	51,775	—	2,161
Dependent Schools:—Con.										
Edison Township	3,481	8,000	33,130	5,299	3,408	225	493	19,332	—	2,380
Jersey City	10,889	25,248	92,940	21,112	14,224	4,858	5,366	100,745	—	10,010
Newark	15,831	28,535	174,283	33,214	93,330	24,713	4,142	74,348	—	8,495
Paterson	4,670	21,026	76,033	14,517	28,010	34,587	472	14,630	—	1,375
Trenton	2,929	10,774	48,000	8,717	28,636	23,317	1,162	21,890	—	1,350
NEW MEXICO—Con.										
Independent Schools:—Con.										
Albuquerque	10,282	56,258	128,123	28,700	359,336	91	11,351	384,033	258,700	88,847
Farmington	1,302	4,674	11,925	3,163	16,767	36	885	44,329	20,500	6,930
Gadsden	1,495	6,656	21,336	8,450	19,661	18	1,445	39,397	8,797	7,579
Gallup-McKinley County	1,277	7,296	22,875	4,971	13,730	166	2,482	39,730	6,000	5,213
Las Cruces	1,913	13,942	31,443	9,783	17,635	1,292	2,927	68,840	—	17,375
Rio Rancho	2,720	6,212	18,491	5,017	51,618	366	3,950	131,430	25,000	13,280
Santa Fe	4,188	6,674	18,959	4,479	38,868	93	1,908	46,500	5,000	16,600
NEW YORK—Con.										
Independent Schools:—Con.										
Arlington	3,026	7,292	29,366	3,871	25,011	512	4,803	131,642	56,107	3,670
Brentwood	3,471	10,599	47,342	8,838	22,281	398	3,217	115,595	33,000	5,704
Greece	4,438	9,603	34,876	7,042	8,495	208	5,413	119,237	—	8,417
Half Hollow Hills	2,570	7,668	31,739	3,576	7,804	—	4,057	77,243	—	4,870
Middle Country	3,045	6,831	35,608	3,342	12,621	398	3,177	79,100	37,350	30,110
New Rochelle	3,418	11,344	40,085	4,109	11,399	2,998	3,698	83,529	12,504	6,485
Newburgh	2,570	11,046	34,941	9,611	20,105	52	2,757	64,130	—	4,644
Sachem	3,556	9,759	46,464	7,693	5,057	275	9,735	204,384	—	9,665
Schenectady	2,704	5,588	20,618	5,675	12,406	5,831	2,523	47,495	—	4,740
Smithtown	2,955	12,370	38,902	3,320	6,662	2,610	6,268	135,489	—	7,892
Wappingers	2,634	6,542	34,856	4,115	7,780	806	1,514	26,720	6,085	3,095
Williamsville	2,545	4,903	25,608	3,149	8,656	2,366	1,415	26,366	—	2,766
Dependent Schools:—Con.										
Buffalo	3,454	31,303	129,358	31,874	212,896	2,027	52,822	962,767	12,450	35,251
New York City	84,450	605,424	3,130,367	605,562	2,685,267	270,482	405,080	11,615,908	410,273	368,070
Rochester	6,506	47,693	121,049	28,062	52,617	1,980	7,902	136,784	—	13,933
Syracuse	2,333	17,421	58,229	15,950	14,420	2,193	8,808	149,481	500	11,080
Yonkers	2,806	28,247	90,357	10,052	29,399	5,341	6,370	157,811	22,723	13,312
NORTH CAROLINA—Con.										
Dependent Schools:—Con.										
Alamance-Burlington	1,421	11,618	20,589	12,275	4,942	166	5,031	73,537	—	3,862
Brunswick County	1,185	6,456	19,686	5,613	4,203	281	8,096	117,764	—	6,796
Buncombe County	1,577	14,041	32,367	13,888	9,177	430	7,099	100,560	—	8,655
Burke County	876	7,638	17,157	9,908	4,308	490	3,199	46,005	—	3,210
Cabarrus County	1,506	14,443	32,882	15,487	47,299	22	16,202	234,717	—	14,543
Caldwell County	1,122	6,523	11,618	7,930	2,019	591	1,187	16,900	—	1,365
Catawba County	1,039	7,796	19,960	8,478	26,318	514	5,929	99,717	18,619	10,120
Chapel Hill-Carrboro	2,338	6,643	16,558	6,165	10,810	103	—	—	—	—
Charlotte/Mecklenburg	11,203	69,083	199,915	76,011	300,785	2,381	127,558	1,840,218	204,049	326,260
Cleveland County	1,229	8,951	18,561	8,510	4,281	395	101	755	—	792
Craven County	1,199	7,741	16,270	6,587	3,128	178	5,020	73,310	—	3,928
Cumberland County	1,653	29,743	56,208	30,077	37,997	786	8,034	136,581	19,165	6,185

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
NORTH CAROLINA—Con.										
Dependent Schools:—Con.										
Davidson County	20,812	163,936	12,313	2,269	4,414	3,535	2,095	112,647	106,392	—
Durham County	32,900	378,974	33,409	12,079	6,419	9,153	5,758	181,082	177,790	—
Gaston County	32,809	275,476	29,523	7,180	7,381	8,573	6,389	172,696	164,248	—
Guilford County	72,951	745,883	90,906	17,499	20,708	36,378	16,321	391,510	373,271	—
Harnett County	18,961	191,122	17,928	4,970	4,487	5,412	3,059	113,401	107,604	—
Henderson County	13,357	124,500	11,981	3,521	2,998	3,262	2,200	71,899	69,695	—
Iredell-Statesville	21,415	240,685	15,210	2,937	3,765	4,157	4,351	111,972	109,182	—
Johnston County	31,512	364,789	24,526	5,745	7,973	5,877	4,931	181,747	168,548	—
Lincoln County	12,354	102,378	8,677	2,206	2,709	2,750	1,012	66,007	65,392	—
Moore County	12,383	138,718	8,372	2,395	2,450	2,421	1,106	70,466	66,321	—
Nash-Rocky Mount	18,086	156,629	21,263	7,488	4,541	5,261	3,973	104,384	100,938	—
New Hanover County	24,103	257,136	21,731	6,069	6,085	4,945	4,632	129,644	123,754	—
Onslow County	24,021	214,281	25,662	5,623	4,790	4,741	10,508	128,745	123,895	—
Pitt County	23,487	220,217	21,801	6,780	5,395	6,267	3,359	141,914	127,337	—
Randolph County	19,216	166,480	15,668	3,514	4,314	4,617	3,223	104,808	101,668	—
Robeson County	24,618	227,249	39,133	14,393	6,477	10,010	8,253	152,828	148,052	—
Rockingham County	14,350	129,000	13,453	3,740	3,924	3,762	2,027	85,892	84,062	—
Rowan-Salisbury	21,125	199,289	19,090	5,141	4,348	5,947	3,654	121,108	114,249	—
Union County	38,439	541,444	20,303	3,773	6,596	6,150	3,784	196,565	192,841	—
Wake County	138,443	1,945,241	77,473	16,235	27,422	18,742	15,074	728,334	715,170	—
Wayne County	19,633	165,538	20,705	7,220	3,864	5,327	4,294	117,846	112,943	—
Wilkes County	10,401	94,924	8,551	2,320	1,974	3,083	1,174	60,050	56,672	—
Wilson County	12,688	113,772	13,147	4,365	2,589	3,946	2,247	70,705	68,528	—
Winston-Salem/Forsyth	52,906	573,416	49,670	13,651	12,672	12,539	10,808	297,399	290,188	—
NORTH DAKOTA										
Independent Schools:—Con.										
Bismarck	10,902	110,269	11,498	2,447	3,515	1,575	3,961	41,410	39,746	702
Fargo	10,524	127,988	9,726	2,777	2,622	1,551	2,776	39,398	37,202	71
OHIO										
Independent Schools:—Con.										
Akron	24,323	386,846	39,787	—	7,430	7,867	24,490	217,856	150,566	—
Canton	10,497	136,443	16,202	—	1,906	4,418	9,878	82,019	67,112	—
Cincinnati	35,346	619,978	67,134	—	9,156	10,982	46,996	252,351	157,115	—
Cleveland	49,952	912,022	128,877	—	15,279	20,017	93,581	554,610	412,695	—
Columbus	53,536	894,781	110,268	—	15,515	17,147	77,606	339,441	243,973	—
Dayton	15,566	325,041	32,941	—	5,438	5,881	21,622	200,554	129,344	—
Dublin	13,692	172,077	4,028	—	2,064	772	1,192	34,386	33,165	—
Fairfield	10,198	87,923	4,464	—	2,016	894	1,554	34,285	33,148	—
Hilliard	15,170	182,806	5,716	—	2,693	1,191	1,832	59,128	58,049	—
Lakota	18,355	173,961	5,570	—	3,160	990	1,420	63,588	62,712	—
Mason	10,803	125,563	2,565	—	1,617	399	549	47,076	46,087	—
Olentangy	14,256	162,948	2,961	—	1,688	616	657	26,308	25,564	—
Parma	12,762	149,114	8,187	—	3,335	1,629	3,223	44,470	39,152	—
Pickerington	10,563	116,920	3,087	—	1,556	830	701	51,969	51,406	—
South-Western	21,398	241,189	18,915	—	3,903	4,466	10,546	116,404	106,680	—
Toledo	26,516	486,167	53,555	—	10,256	7,838	35,461	295,555	183,318	—
Westerville	14,323	158,696	6,343	—	2,379	1,501	2,463	50,485	48,907	—
OKLAHOMA										
Independent Schools:—Con.										
Broken Arrow	16,193	131,486	10,600	1,963	4,798	2,558	1,281	62,106	45,784	—
Edmond	20,290	171,227	10,302	1,713	5,733	1,906	950	58,523	38,780	—
Lawton	16,140	136,224	27,011	5,992	5,211	4,725	11,083	82,969	61,835	—
Midwest-Del City	14,570	115,119	15,036	3,724	4,412	3,896	3,004	62,472	45,274	—
Moore	21,210	167,095	13,617	2,371	5,802	3,054	2,390	86,425	65,158	—
Norman	14,027	114,998	7,983	1,501	3,090	2,304	1,088	52,871	38,122	—
Oklahoma City	41,089	399,527	73,010	33,545	14,983	15,610	8,872	180,640	130,387	—
Putnam City	18,790	162,361	18,461	6,149	5,610	4,595	2,107	69,704	48,410	—
Tulsa	41,195	401,159	71,131	26,695	14,691	15,582	14,163	170,245	115,421	—
Union	14,658	125,209	10,858	1,725	4,004	2,737	2,392	54,962	39,992	—

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
NORTH CAROLINA—Con.										
Dependent Schools:—Con.										
Davidson County	—	6,255	38,976	—	—	31,503	—	—	5,753	1,720
Durham County	1,491	1,801	164,483	—	—	147,058	—	—	7,549	9,876
Gaston County	—	8,448	73,257	—	—	57,060	—	—	6,723	9,474
Guilford County	3,847	14,392	263,467	—	—	233,212	—	—	19,246	11,009
Harnett County	—	5,797	59,793	—	—	31,012	—	—	3,572	25,209
Henderson County	—	2,204	40,620	—	—	35,136	—	—	4,189	1,295
Iredell-Statesville	—	2,790	113,503	—	—	100,955	—	—	7,233	5,315
Johnston County	1,666	11,533	158,516	—	—	147,921	—	—	8,233	2,362
Lincoln County	—	615	27,694	—	—	21,666	—	—	3,096	2,932
Moore County	—	4,145	59,880	—	—	54,977	—	—	2,483	2,420
Nash-Rocky Mount	—	3,446	30,982	—	—	25,701	—	—	2,961	2,320
New Hanover County	—	5,890	105,761	—	—	91,678	—	—	6,502	7,581
Onslow County	—	4,850	59,874	—	—	47,977	—	—	4,726	7,171
Pitt County	—	14,577	56,502	—	—	47,759	—	—	5,604	3,139
Randolph County	—	3,140	46,004	—	—	39,108	—	—	4,209	2,687
Robeson County	—	4,776	35,288	—	—	19,409	—	—	3,945	11,934
Rockingham County	1,133	697	29,655	—	—	21,539	—	—	4,253	3,863
Rowan-Salisbury	1,594	5,265	59,091	—	—	49,343	—	—	5,191	4,557
Union County	—	3,724	324,576	—	—	302,628	—	—	14,305	7,643
Wake County	—	13,164	1,139,434	—	—	1,086,327	—	—	34,907	18,200
Wayne County	—	4,903	26,987	—	—	22,441	—	—	2,393	2,153
Wilkes County	—	3,378	26,323	—	—	20,082	—	—	2,839	3,402
Wilson County	—	2,177	29,920	—	—	24,649	—	—	2,815	2,456
Winston-Salem/Forsyth	—	7,211	226,347	—	—	203,260	—	—	9,987	13,100
NORTH DAKOTA—Con.										
Independent Schools:—Con.										
Bismarck	451	511	57,361	50,027	50,027	—	21	1,387	3,399	2,527
Fargo	412	1,713	78,864	70,284	70,284	—	—	645	3,659	4,276
OHIO—Con.										
Independent Schools:—Con.										
Akron	—	67,290	129,203	108,145	108,140	—	850	3,407	5,422	11,379
Canton	—	14,907	38,222	28,293	28,267	—	1,294	474	3,146	5,015
Cincinnati	—	95,236	300,493	255,997	255,962	—	11,146	231	5,749	27,370
Cleveland	—	141,915	228,535	196,067	192,875	—	—	1,177	5,190	26,101
Columbus	—	95,468	445,072	410,891	410,891	—	6,529	5,509	8,556	13,587
Dayton	—	71,210	91,546	76,016	76,016	—	—	1,361	3,191	10,978
Dublin	—	1,221	133,663	122,375	122,375	—	27	457	6,865	3,939
Fairfield	—	1,137	49,174	42,487	42,444	—	—	930	3,826	1,931
Hilliard	—	1,079	117,962	108,673	108,667	—	7	194	5,705	3,383
Lakota	—	876	104,803	92,939	92,939	—	197	253	8,330	3,084
Mason	—	989	75,922	64,496	64,489	—	—	682	7,922	2,822
Olentangy	—	744	133,679	113,818	113,818	—	9,191	290	6,769	3,611
Parma	—	5,318	96,457	86,446	86,446	—	281	1,074	5,936	2,720
Pickerington	—	563	61,864	54,629	41,500	—	—	398	4,806	2,031
South-Western	—	9,724	105,870	93,997	93,826	—	1,766	644	6,634	2,829
Toledo	—	112,237	137,057	107,010	106,304	—	569	1,518	17,063	10,897
Westerville	—	1,578	101,868	94,205	94,205	—	269	767	5,489	1,138
OKLAHOMA—Con.										
Independent Schools:—Con.										
Broken Arrow	—	16,322	58,780	43,312	43,312	—	3,434	193	10,390	1,451
Edmond	—	19,743	102,402	83,375	83,375	—	5,821	—	10,547	2,659
Lawton	—	21,134	26,244	18,050	18,050	—	2,143	—	5,184	867
Midwest-Del City	—	17,198	37,611	26,640	26,640	—	3,936	34	4,983	2,018
Moore	—	21,267	67,053	49,693	49,693	—	8,492	14	7,570	1,284
Norman	—	14,749	54,144	43,742	43,742	—	2,723	—	5,740	1,939
Oklahoma City	—	50,253	145,877	91,371	91,371	—	37,970	56	7,189	9,291
Putnam City	—	21,294	74,196	51,313	51,313	—	13,974	113	7,205	1,591
Tulsa	—	54,824	159,783	132,703	132,703	—	8,801	66	11,695	6,518
Union	—	14,970	59,389	46,875	46,875	—	3,133	—	5,887	3,494

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
NORTH CAROLINA—Con.										
Dependent Schools:—Con.										
Davidson County	181,786	148,620	100,032	25,802	96,782	71,590	18,416	42,433	6,526	5,562
Durham County	374,858	325,438	214,090	52,036	197,206	143,636	34,883	110,857	16,534	13,861
Gaston County	295,611	249,770	164,664	40,505	162,337	114,235	28,211	71,614	12,663	8,824
Guilford County	767,518	660,776	439,597	105,449	404,278	297,347	69,759	223,248	40,933	23,979
Harnett County	176,959	143,281	96,894	24,351	95,545	70,643	17,617	38,351	5,906	4,283
Henderson County	118,973	108,111	73,394	17,684	71,247	53,703	12,625	29,437	4,010	3,055
Iredell-Statesville	202,461	172,856	113,583	29,052	107,864	76,685	18,863	52,664	8,704	6,655
Johnston County	360,110	261,374	168,924	41,699	170,832	121,525	29,525	75,645	10,046	6,329
Lincoln County	110,570	97,335	63,638	16,339	59,514	41,991	10,885	31,074	5,206	2,019
Moore County	116,093	106,036	72,735	17,817	66,857	49,587	12,189	34,278	4,644	3,505
Nash-Rocky Mount	156,802	152,208	98,692	24,640	95,759	68,018	17,122	47,705	7,870	5,679
New Hanover County	294,225	225,971	150,062	37,700	134,532	98,695	24,250	79,766	13,906	7,111
Onslow County	230,588	194,012	128,041	31,522	123,448	90,108	21,329	60,100	8,075	7,567
Pitt County	220,286	196,699	128,863	32,822	127,669	92,125	22,861	56,400	8,498	5,061
Randolph County	183,948	146,632	99,328	24,954	95,102	70,615	17,411	42,013	7,501	4,816
Robeson County	233,139	218,341	136,294	34,134	138,361	95,174	23,644	64,590	12,979	9,085
Rockingham County	128,726	123,912	81,831	21,076	76,171	57,026	14,125	38,963	6,492	3,629
Rowan-Salisbury	190,480	174,324	116,676	29,631	111,418	80,991	19,993	51,492	9,989	6,266
Union County	446,380	318,562	212,134	52,366	200,925	147,161	35,659	97,158	13,526	9,504
Wake County	1,596,629	1,143,942	785,177	193,200	736,403	550,716	133,667	358,738	57,364	40,219
Wayne County	166,545	161,739	105,875	26,216	110,754	79,054	19,143	42,839	7,388	5,934
Wilkes County	93,091	87,593	58,110	14,849	53,676	38,513	9,664	27,454	4,507	4,890
Wilson County	117,411	104,614	68,095	17,198	65,376	47,809	12,081	31,277	4,080	4,256
Winston-Salem/Forsyth	567,241	471,645	328,373	80,372	316,462	234,071	56,378	131,684	24,596	14,566
NORTH DAKOTA—Con.										
Independent Schools:—Con.										
Bismarck	107,048	98,029	64,945	19,071	62,001	45,497	13,343	27,460	4,761	2,551
Fargo	122,550	109,920	69,907	18,498	70,033	50,940	13,882	31,756	4,434	1,349
OHIO—Con.										
Independent Schools:—Con.										
Akron	407,514	334,390	191,032	74,224	197,811	118,895	43,709	122,629	19,341	23,217
Canton	123,776	114,065	71,398	25,608	64,682	45,496	15,403	41,694	6,905	6,921
Cincinnati	674,161	493,489	245,953	90,350	278,726	153,981	57,880	191,041	23,724	43,574
Cleveland	925,722	787,945	436,264	152,324	492,196	278,231	93,010	255,538	35,842	55,032
Columbus	928,171	766,271	434,435	152,610	412,321	245,396	77,801	319,891	55,499	72,955
Dayton	269,809	197,551	114,917	42,338	95,516	65,543	23,631	89,580	10,183	14,883
Dublin	170,194	156,602	105,227	30,875	95,209	70,582	19,120	56,351	8,872	12,457
Fairfield	85,835	81,510	52,034	16,112	46,474	33,015	9,611	31,250	3,899	6,120
Hilliard	198,897	159,959	100,977	34,172	100,792	70,730	22,744	53,966	9,762	9,977
Lakota	196,558	170,220	99,239	30,467	88,773	65,215	18,694	75,628	12,077	11,601
Mason	144,144	108,604	64,888	24,664	59,828	40,421	14,076	44,103	6,615	7,270
Olentangy	181,047	135,069	80,499	26,787	80,488	53,576	16,053	48,321	5,943	7,807
Parma	153,033	145,619	85,692	35,752	81,920	55,636	21,491	55,603	9,191	6,207
Pickerington	140,584	95,931	58,806	19,656	57,335	42,087	12,962	35,174	4,476	5,850
South-Western	224,445	212,466	130,411	42,237	129,023	84,945	25,216	73,653	9,145	14,249
Toledo	453,707	344,815	207,061	83,174	180,360	125,492	44,089	139,370	17,790	31,518
Westerville	154,260	138,256	89,156	28,387	79,611	57,928	17,014	53,657	11,111	5,308
OKLAHOMA—Con.										
Independent Schools:—Con.										
Broken Arrow	121,552	112,309	68,481	19,322	61,346	43,302	13,515	42,992	10,344	3,850
Edmond	185,456	140,605	83,437	28,330	78,082	53,648	18,029	52,668	10,884	4,800
Lawton	132,957	127,439	84,938	22,793	69,574	51,096	13,975	49,576	12,696	3,928
Midwest-Del City	113,038	105,118	63,496	20,627	59,008	40,705	13,841	39,445	9,050	4,513
Moore	179,118	146,268	88,374	28,961	89,477	60,637	20,052	48,169	9,838	5,523
Norman	111,576	101,224	59,149	20,299	59,428	40,596	14,262	36,442	7,721	5,139
Oklahoma City	344,348	331,395	182,439	66,529	176,441	115,049	41,076	132,190	23,302	19,310
Putnam City	150,397	131,994	86,037	18,712	76,107	57,848	13,845	47,047	8,723	5,303
Tulsa	394,776	350,464	216,822	58,375	183,587	130,166	35,127	142,585	26,365	22,039
Union	125,744	108,672	68,310	20,031	57,576	39,622	11,907	42,886	6,519	4,977

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General administration	School administration	Other and non-specified	Other current spending						
NORTH CAROLINA—Con.										
Dependent Schools:—Con.										
Davidson County	1,311	9,580	19,454	9,405	29,181	171	3,814	84,947	29,600	3,325
Durham County	3,346	21,341	55,775	17,375	33,135	1,480	14,805	236,907	23,065	13,932
Gaston County	1,797	15,482	32,848	15,819	36,109	1,368	8,364	121,649	—	7,021
Guilford County	3,546	38,087	116,703	33,250	69,487	2,745	34,510	644,225	130,000	16,703
Harnett County	1,193	8,255	18,714	9,385	28,520	219	4,939	105,426	35,075	5,633
Henderson County	1,070	5,495	15,807	7,427	3,941	538	6,383	92,128	—	6,076
Iredell-Statesville	745	10,387	26,173	12,328	11,153	188	18,264	255,226	18,000	43,760
Johnston County	2,218	16,960	40,092	14,897	76,198	221	22,317	402,582	129,131	69,882
Lincoln County	766	10,065	13,018	6,747	5,948	368	6,919	121,449	15,000	—
Moore County	2,056	7,348	16,725	4,901	5,825	49	4,183	72,100	32,678	24,925
Nash-Rocky Mount	1,973	9,225	22,958	8,744	3,859	230	505	6,937	—	834
New Hanover County	1,739	14,535	42,475	11,673	53,199	492	14,563	255,304	43,000	11,738
Onslow County	1,130	10,026	33,302	10,464	28,022	355	8,199	120,903	—	5,236
Pitt County	1,208	9,736	31,897	12,630	17,421	257	5,909	86,455	—	4,448
Randolph County	981	8,362	20,353	9,517	28,750	169	8,397	120,019	—	9,167
Robeson County	3,346	11,133	28,047	15,390	13,783	987	28	298	—	136
Rockingham County	2,198	8,187	18,457	8,778	2,604	103	2,107	30,307	—	2,113
Rowan-Salisbury	1,434	11,012	22,791	11,414	10,031	237	5,888	84,025	—	6,560
Union County	2,605	17,956	53,567	20,479	83,577	188	44,053	639,797	136,500	174,439
Wake County	6,467	70,663	184,025	48,801	332,909	5,208	114,570	1,933,696	832,338	661,257
Wayne County	926	8,452	20,139	8,146	4,320	176	310	11,778	8,300	1,293
Wilkes County	1,161	5,187	11,709	6,463	1,957	195	3,346	48,875	—	2,605
Wilson County	1,695	6,247	14,999	7,961	9,500	337	2,960	42,180	—	3,352
Winston-Salem/Forsyth	2,565	29,398	60,559	23,499	72,407	1,103	22,086	421,299	152,435	70,926
NORTH DAKOTA—Con.										
Independent Schools:—Con.										
Bismarck	1,556	5,162	13,430	8,568	7,416	980	623	13,860	—	945
Fargo	2,367	6,559	17,047	8,131	8,301	856	3,473	112,385	—	2,920
OHIO—Con.										
Independent Schools:—Con.										
Akron	4,915	17,500	57,656	13,950	73,124	—	—	—	—	—
Canton	2,267	6,458	19,143	7,689	7,359	895	1,457	38,194	—	3,290
Cincinnati	13,153	20,710	89,880	23,722	127,921	14,593	38,158	733,735	—	33,395
Cleveland	10,533	32,994	121,137	40,211	100,697	28,758	8,322	188,856	—	9,139
Columbus	10,030	40,842	140,565	34,059	115,337	22,978	23,585	449,378	89,890	10,239
Dayton	4,559	8,929	51,026	12,455	63,770	8,405	83	246,420	—	6,275
Dublin	3,816	6,831	24,375	5,042	6,287	275	7,030	179,057	15,000	13,611
Fairfield	1,042	5,281	14,908	3,786	1,572	1,100	1,653	29,901	—	1,980
Hilliard	2,111	8,020	24,996	5,201	31,627	1,248	6,063	173,620	—	10,500
Lakota	2,405	13,132	36,413	5,819	18,210	422	7,706	168,877	21,296	23,425
Mason	828	4,997	24,393	4,673	28,155	173	7,212	144,791	5,001	6,415
Olentangy	1,785	6,437	26,349	6,260	29,521	324	16,133	384,382	48,300	10,750
Parma	4,209	8,833	27,163	8,096	3,385	2,830	1,199	48,342	—	3,245
Pickerington	4,040	4,356	16,452	3,422	35,998	1,214	7,441	151,585	—	6,294
South-Western	3,112	12,466	34,681	9,790	4,371	3,098	4,510	98,250	—	8,700
Toledo	4,036	18,998	67,028	25,085	98,870	2,768	7,254	178,390	32,000	3,415
Westerville	4,449	7,008	25,781	4,988	7,507	3,823	4,674	100,650	—	5,114
OKLAHOMA—Con.										
Independent Schools:—Con.										
Broken Arrow	1,726	5,865	21,207	7,971	6,701	—	2,542	75,950	23,100	12,275
Edmond	1,453	7,434	28,097	9,855	41,595	4	3,252	101,160	25,700	24,245
Lawton	3,308	8,295	21,349	8,289	4,708	433	377	9,000	—	3,000
Midwest-Del City	1,634	9,265	14,983	6,665	6,857	17	1,046	27,070	6,360	8,495
Moore	1,438	7,468	23,902	8,622	30,973	35	1,842	78,985	—	17,090
Norman	2,020	5,532	16,030	5,354	9,108	50	1,194	48,300	20,760	10,555
Oklahoma City	4,464	21,724	63,390	22,764	9,992	4	2,957	199,670	24,200	12,440
Putnam City	1,818	8,295	22,908	8,840	16,462	15	1,926	50,735	11,950	13,560
Tulsa	6,820	17,451	69,910	24,292	38,516	—	5,796	148,335	40,000	39,615
Union	1,750	7,359	22,761	8,210	14,844	169	2,059	63,000	19,400	15,550

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Elementary-secondary revenue								
		Total	Federal sources				State sources			
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
OREGON										
Independent Schools:										
Beaverton	37,656	367,800	29,443	5,562	5,651	6,011	12,219	185,139	179,731	—
Bend-La Pine	15,957	164,529	14,626	3,105	3,466	3,080	4,975	64,123	56,609	—
David Douglas	10,580	105,931	12,800	4,150	1,458	3,428	3,764	70,312	63,159	—
Eugene	17,786	196,887	20,511	3,183	4,659	2,917	9,752	74,432	67,309	—
Gresham-Barlow	12,156	110,273	10,227	2,578	2,080	1,910	3,659	66,224	62,644	—
Hillsboro	20,497	207,281	19,667	3,548	2,984	4,176	8,959	103,157	91,765	—
Medford	12,252	122,346	12,893	3,642	2,117	2,419	4,715	61,668	56,848	—
North Clackamas	17,772	179,423	12,976	2,340	2,876	2,472	5,288	92,472	85,618	—
Portland	45,024	519,563	75,690	19,710	15,289	9,387	31,304	178,489	151,376	—
Reynolds	11,428	110,416	11,692	3,547	1,382	2,729	4,034	69,152	65,363	—
Salem-Keizer	40,200	397,765	43,244	13,366	6,811	8,811	14,256	239,709	224,573	—
Springfield	11,126	103,763	13,483	3,607	2,015	2,025	5,836	60,785	56,047	—
Tigard	12,778	133,200	9,093	1,160	1,961	1,835	4,137	52,665	48,773	—
PENNSYLVANIA										
Independent Schools:										
Allentown	17,766	208,594	21,877	10,730	—	6,435	4,712	115,070	74,810	9,211
Bethlehem Area	15,166	193,914	9,896	3,750	—	3,273	2,873	50,793	23,923	6,559
Central Bucks	20,364	270,004	2,530	690	25	962	853	45,108	15,727	7,804
Central Dauphin	10,781	152,314	6,467	2,142	6	1,586	2,733	35,701	15,475	5,173
Council Rock	12,368	192,193	1,266	358	—	316	592	36,836	13,625	6,432
Downingtown Area	11,827	181,599	1,373	219	—	454	700	35,409	13,059	5,126
Erie	12,400	164,699	23,374	9,892	2,240	5,252	5,990	89,683	48,854	11,520
Hazleton Area	10,265	106,546	8,381	2,228	689	3,040	2,424	50,512	27,682	7,850
Lancaster	11,351	159,340	18,658	6,495	—	4,004	8,159	76,270	45,199	8,739
North Penn	12,676	196,473	3,051	612	—	1,158	1,281	32,122	8,713	6,546
Pennsbury	11,073	172,243	2,127	747	—	744	636	36,888	14,613	5,401
Philadelphia	159,867	2,671,065	326,710	155,708	—	65,657	105,345	1,479,741	932,629	126,877
Pittsburgh	27,945	616,843	70,709	28,240	7,917	11,202	23,350	261,646	152,497	32,560
Pocono Mountain	11,260	184,961	5,813	2,113	—	2,682	1,018	49,782	18,914	4,932
Reading	17,860	198,772	24,857	13,568	—	7,911	3,378	137,551	102,422	9,373
Upper Darby	11,763	149,458	9,349	4,248	—	3,089	2,012	52,733	26,932	6,994
West Chester Area	11,654	192,390	3,672	1,492	418	542	1,220	30,018	7,050	5,087
RHODE ISLAND										
Dependent Schools:										
Cranston	10,684	143,815	12,647	2,309	2,922	1,274	6,142	40,919	31,204	—
Providence	23,710	420,729	66,506	28,370	6,627	10,744	20,765	219,352	188,957	—
Warwick	10,855	178,364	10,151	1,348	2,429	1,054	5,320	40,628	33,027	—
SOUTH CAROLINA										
Independent Schools:										
Aiken County	24,687	216,341	22,511	7,712	5,401	6,199	3,199	120,004	36,030	7,082
Anderson County 5	12,427	123,792	13,893	3,941	4,084	3,728	2,140	62,783	19,029	4,393
Beaufort County	19,353	261,728	18,284	3,734	4,897	4,896	4,757	72,171	10	684
Berkeley County	28,957	282,791	27,596	7,434	6,638	8,802	4,722	145,702	43,283	8,601
Charleston County	42,303	538,429	47,133	14,809	10,462	11,616	10,246	172,299	15,544	4,430
Darlington County	11,039	119,099	14,981	4,777	3,241	3,988	2,975	59,861	17,187	4,938
Dorchester County 2	21,812	189,066	13,119	2,438	4,941	3,581	2,159	115,318	35,724	5,705
Florence County 1	15,677	150,600	17,657	4,882	3,674	5,092	4,009	83,321	21,682	5,950
Georgetown County	10,074	113,502	11,591	3,063	2,362	3,506	2,660	42,629	6,301	1,653
Greenville County	70,441	687,992	63,278	19,867	21,924	15,214	6,273	341,555	100,550	23,059
Horry County	37,948	444,243	37,264	12,064	9,108	11,343	4,749	147,535	29,370	8,253
Kershaw County	10,505	105,393	9,964	2,866	2,649	2,860	1,589	50,480	17,103	3,054
Lancaster County	11,808	114,576	14,408	2,858	2,475	2,900	6,175	60,818	16,667	3,872
Lexington County 1	21,835	234,833	11,065	1,936	4,105	3,329	1,695	128,639	34,203	5,783
Lexington County 5	16,764	192,797	8,919	1,537	3,245	2,430	1,707	104,160	23,310	3,893
Oconee County	10,645	120,805	9,577	2,401	2,861	2,841	1,474	48,331	9,933	3,149
Pickens County	16,647	172,082	12,135	2,980	3,801	3,672	1,682	82,089	24,296	5,295
Richland County 1	24,332	361,025	35,912	13,186	8,047	8,535	6,144	120,381	31,344	7,713
Richland County 2	24,516	273,519	14,379	1,679	4,609	4,690	3,401	146,860	39,477	7,475
Spartanburg County 6	10,434	101,730	7,612	1,984	2,192	2,678	758	51,959	16,746	2,790
York County 3	17,664	180,329	13,218	3,668	3,864	4,258	1,428	96,486	27,659	6,500
SOUTH DAKOTA										
Independent Schools:										
Rapid City Area	13,522	118,244	14,426	4,942	2,948	1,661	4,875	32,476	26,070	4,867
Sioux Falls	21,842	194,990	23,934	5,921	5,222	3,703	9,088	60,157	46,476	10,697

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
OREGON—Con.										
Independent Schools:—Con.										
Beaverton	1,332	4,076	153,218	131,258	131,258	—	7,683	—	7,980	6,297
Bend-La Pine	446	7,068	85,780	70,667	70,667	—	2,095	164	2,432	10,422
David Douglas	3,256	3,897	22,819	17,607	17,607	—	452	—	2,740	2,020
Eugene	505	6,618	101,944	80,193	80,193	—	2,475	—	8,199	11,077
Gresham-Barlow	—	3,580	33,822	27,175	27,175	—	458	68	4,056	2,065
Hillsboro	650	10,742	84,457	69,508	69,508	—	2,316	—	6,233	6,400
Medford	—	4,820	47,785	40,447	40,447	—	134	—	1,511	5,693
North Clackamas	1,073	5,781	73,975	61,436	61,436	—	1,064	18	3,863	7,594
Portland	—	27,113	265,384	216,927	216,927	—	9,638	633	19,607	18,579
Reynolds	—	3,789	29,572	25,899	25,899	—	191	—	1,522	1,960
Salem-Keizer	—	15,136	114,812	85,803	85,803	—	12,616	171	6,484	9,738
Springfield	304	4,434	29,495	23,067	23,067	—	421	—	2,861	3,146
Tigard	101	3,791	71,442	57,979	57,979	—	3,358	—	3,892	6,213
PENNSYLVANIA—Con.										
Independent Schools:—Con.										
Allentown	1,658	29,391	71,647	66,000	57,607	—	—	3,005	885	1,757
Bethlehem Area	2,342	17,969	133,225	124,567	106,952	—	31	2,385	2,449	3,793
Central Bucks	3,543	18,034	222,366	208,429	187,278	—	—	2,632	7,845	3,460
Central Dauphin	3,057	11,996	110,146	104,065	70,509	—	—	958	2,990	2,133
Council Rock	2,478	14,301	154,091	146,611	126,543	—	—	2,083	3,726	1,671
Downingtown Area	3,977	13,247	144,817	136,967	122,843	—	—	1,593	2,940	3,317
Erie	1,844	27,465	51,642	44,192	37,187	—	1,923	172	1,090	4,265
Hazleton Area	2,451	12,529	47,653	44,057	33,036	—	—	1,588	1,565	443
Lancaster	1,142	21,190	64,412	57,908	52,150	—	—	3,824	155	2,525
North Penn	2,943	13,920	161,300	150,444	135,091	—	—	2,597	42	8,217
Pennsbury	2,023	14,851	133,228	126,281	124,371	—	—	1,927	287	4,733
Philadelphia	48,784	371,451	864,614	778,404	610,091	—	3,801	264	5,102	77,043
Pittsburgh	13,697	62,892	284,488	266,781	173,051	—	—	1,465	4,274	11,968
Pocono Mountain	5,052	20,884	129,366	124,826	119,379	—	—	1,569	2,187	784
Reading	931	24,825	36,364	30,379	19,134	—	5	3,370	1,031	1,579
Upper Darby	2,271	16,536	87,376	80,869	79,301	—	—	1,796	3,187	1,524
West Chester Area	4,829	13,052	158,700	152,359	132,740	—	—	1,675	2,900	1,766
RHODE ISLAND—Con.										
Dependent Schools:—Con.										
Cranston	—	9,715	90,249	—	—	86,414	—	1,850	1,477	508
Providence	—	30,395	134,871	—	—	129,176	—	2,923	1,609	1,163
Warwick	—	7,601	127,585	—	—	123,968	—	973	2,206	438
SOUTH CAROLINA—Con.										
Independent Schools:—Con.										
Aiken County	1,501	75,391	73,826	57,872	57,872	—	7,405	—	6,503	2,046
Anderson County 5	726	38,635	47,116	36,838	33,035	—	1,281	66	4,507	4,424
Beaufort County	1,016	70,461	171,273	161,803	161,803	—	149	11	2,017	7,293
Berkeley County	1,683	92,135	109,493	78,424	78,424	—	13,067	—	9,372	8,630
Charleston County	1,867	150,458	318,997	249,357	249,357	—	21,378	—	13,943	34,319
Darlington County	867	36,869	44,257	30,355	30,355	—	3,077	—	2,911	7,914
Dorchester County 2	812	73,077	60,629	43,633	43,633	—	2,247	—	5,373	9,376
Florence County 1	—	55,689	49,622	39,265	39,265	—	3,720	61	4,148	2,428
Georgetown County	674	34,001	59,282	53,002	53,002	—	194	—	2,509	3,577
Greenville County	2,167	215,779	283,159	193,542	193,542	—	14,885	—	31,694	43,038
Horry County	2,295	107,617	259,444	228,347	221,448	—	6,723	—	12,486	11,888
Kershaw County	710	29,613	44,949	33,757	33,757	—	2,146	19	3,053	5,974
Lancaster County	637	39,642	39,350	30,291	30,291	—	2,230	48	3,910	2,871
Lexington County 1	1,345	87,308	95,129	76,436	60,655	—	3,749	542	11,712	2,690
Lexington County 5	790	76,167	79,718	66,356	66,356	—	81	—	12,117	1,164
Oconee County	708	34,541	62,897	53,085	53,085	—	2,947	6	4,190	2,669
Pickens County	979	51,519	77,858	50,269	50,265	—	423	74	6,948	20,144
Richland County 1	1,446	79,878	204,732	184,419	184,419	—	8,117	701	5,353	6,142
Richland County 2	844	99,064	112,280	93,921	93,921	—	998	146	11,491	5,724
Spartanburg County 6	371	32,052	42,159	32,750	32,750	—	2,802	653	3,653	2,301
York County 3	787	61,540	70,625	58,352	58,352	—	2,241	—	6,348	3,684
SOUTH DAKOTA—Con.										
Independent Schools:—Con.										
Rapid City Area	—	1,539	71,342	62,770	61,599	—	283	113	4,274	3,902
Sioux Falls	—	2,984	110,899	92,233	91,084	—	—	203	7,928	10,535

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
OREGON—Con.										
Independent Schools:—Con.										
Beaverton	434,887	320,723	197,225	83,813	187,402	125,722	52,161	121,380	22,051	19,865
Bend-La Pine	193,859	136,103	75,573	33,463	80,991	46,835	20,775	49,596	9,189	4,257
David Douglas	120,245	107,375	61,299	28,155	65,901	40,706	18,364	35,848	6,440	4,079
Eugene	200,064	178,219	93,791	54,089	107,225	59,950	32,262	65,017	10,291	8,414
Gresham-Barlow	110,340	106,635	56,866	27,219	65,057	39,166	18,651	37,846	7,093	4,187
Hillsboro	268,821	182,592	101,420	44,649	103,218	65,576	28,189	71,374	12,700	4,854
Medford	202,807	103,471	54,600	31,030	63,996	38,600	20,747	35,945	3,866	3,390
North Clackamas	288,437	152,398	87,487	39,234	87,639	54,850	23,476	58,349	9,334	5,544
Portland	518,628	503,043	279,645	123,063	299,529	176,549	79,446	187,335	42,913	23,558
Reynolds	108,313	101,114	60,149	23,880	64,169	41,333	15,297	32,893	6,954	3,222
Salem-Keizer	398,847	369,463	209,139	107,232	229,082	139,671	71,246	127,422	24,656	17,846
Springfield	138,551	101,105	54,757	29,396	59,460	34,403	17,994	37,796	5,866	4,598
Tigard	126,684	116,243	59,258	34,583	71,566	41,397	23,794	39,858	7,092	6,205
PENNSYLVANIA—Con.										
Independent Schools:—Con.										
Allentown	257,105	175,765	104,109	33,338	108,433	74,857	23,439	57,169	9,303	10,761
Bethlehem Area	213,999	152,662	95,527	32,659	90,507	64,933	21,785	48,917	9,210	6,261
Central Bucks	278,093	214,060	139,083	40,558	133,171	98,096	27,202	73,478	10,919	8,619
Central Dauphin	149,480	120,841	70,803	28,126	72,823	50,515	19,058	40,270	6,309	2,662
Council Rock	180,990	165,587	101,464	31,673	113,349	81,100	25,217	48,271	7,702	5,667
Downingtown Area	167,561	129,719	76,331	23,172	82,020	55,376	16,428	44,507	5,963	4,392
Erie	168,129	144,501	83,336	29,622	86,922	57,403	20,067	48,354	9,771	7,004
Hazleton Area	101,580	92,005	51,755	20,720	59,028	38,274	14,976	25,968	3,844	1,627
Lancaster	165,047	140,157	76,907	29,155	87,147	54,848	21,042	41,082	9,159	5,960
North Penn	192,435	173,970	107,928	34,995	108,596	74,299	22,272	57,837	8,582	4,241
Pennsbury	168,943	147,204	96,741	29,737	96,789	69,427	21,184	46,637	8,160	3,383
Philadelphia	2,762,022	1,829,495	928,487	386,088	956,638	584,530	231,890	694,245	70,132	65,977
Pittsburgh	624,621	446,742	246,624	78,008	227,532	148,231	47,619	182,157	17,040	29,402
Pocono Mountain	188,478	152,743	86,143	35,308	89,324	58,298	24,403	58,317	7,513	6,102
Reading	244,456	172,213	95,644	40,915	104,713	64,105	27,583	54,193	9,111	9,574
Upper Darby	146,138	133,303	80,271	28,661	83,697	56,229	20,352	41,169	6,826	5,877
West Chester Area	195,354	156,217	87,892	29,276	94,818	62,785	20,052	58,099	8,551	5,140
RHODE ISLAND—Con.										
Dependent Schools:—Con.										
Cranston	147,051	140,764	84,577	38,193	88,302	59,386	23,035	46,836	13,616	3,083
Providence	410,738	399,234	195,833	96,281	210,490	129,040	56,742	169,025	54,257	18,314
Warwick	175,894	173,443	101,468	45,260	101,913	66,001	28,343	62,111	22,404	4,089
SOUTH CAROLINA—Con.										
Independent Schools:—Con.										
Aiken County	217,394	200,329	130,763	37,759	122,226	88,692	24,510	68,160	15,858	10,823
Anderson County 5	136,990	112,552	71,320	22,260	65,820	47,603	14,033	40,632	9,583	6,567
Beaufort County	314,641	201,625	113,513	33,739	116,344	81,681	24,184	76,110	15,374	13,079
Berkeley County	319,205	245,331	154,418	45,200	135,565	97,446	26,529	93,495	20,230	15,462
Charleston County	712,303	446,357	250,784	75,179	261,938	167,044	48,230	157,750	29,669	22,685
Darlington County	110,632	102,828	61,830	20,957	57,217	39,471	12,671	39,083	6,441	9,150
Dorchester County 2	196,154	177,351	112,405	33,102	106,639	74,486	22,009	60,775	12,054	8,952
Florence County 1	155,292	145,350	92,707	27,507	84,678	60,968	17,260	52,462	14,675	10,619
Georgetown County	113,795	98,785	63,193	19,762	55,292	39,587	11,791	37,923	6,639	7,015
Greenville County	682,028	567,950	361,396	108,173	330,909	234,633	66,994	193,094	34,707	36,506
Horry County	451,420	376,417	241,751	71,231	223,267	162,634	45,385	132,773	31,915	17,910
Kershaw County	137,056	93,081	60,358	17,096	53,667	39,390	11,013	34,463	7,622	5,179
Lancaster County	115,600	105,236	66,189	19,322	61,630	44,314	12,208	36,983	7,608	8,650
Lexington County 1	237,481	201,960	129,354	36,176	117,439	86,148	23,679	73,506	16,373	12,075
Lexington County 5	194,492	175,570	115,841	32,033	98,439	74,546	20,414	68,605	19,081	12,786
Oconee County	131,839	103,921	66,527	20,570	59,048	42,980	12,864	39,335	8,674	7,019
Pickens County	182,623	130,313	83,242	25,806	77,335	55,614	15,970	44,929	8,669	9,554
Richland County 1	414,235	315,598	196,736	55,233	181,810	129,609	34,753	120,987	21,559	23,505
Richland County 2	279,331	241,771	151,998	42,387	141,318	103,492	28,360	90,160	18,279	11,921
Spartanburg County 6	104,444	91,069	56,166	16,957	55,651	39,551	11,743	30,907	7,017	3,930
York County 3	187,779	162,344	103,661	30,563	95,234	70,358	20,474	59,166	12,743	8,221
SOUTH DAKOTA—Con.										
Independent Schools:—Con.										
Rapid City Area	107,716	105,585	66,119	19,058	64,398	45,406	12,811	37,154	6,345	5,800
Sioux Falls	192,635	165,673	104,758	30,161	104,959	71,660	20,812	52,396	7,962	5,466

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
	General administration	School administration	Other and non-specified							
OREGON—Con.										
Independent Schools:—Con.										
Beaverton	1,798	22,508	55,158	11,941	87,030	1,058	26,076	599,810	65,460	25,925
Bend-La Pine.	572	8,650	26,928	5,516	45,784	1	11,971	252,976	1,425	11,650
David Douglas	1,361	5,805	18,163	5,626	8,207	1,023	3,640	72,400	—	5,525
Eugene	1,368	12,741	32,203	5,977	9,148	361	12,336	184,780	47,925	56,210
Gresham-Barlow	895	7,404	18,267	3,732	321	466	2,918	109,016	—	4,257
Hillsboro.	1,853	13,945	38,022	8,000	68,090	187	17,952	367,867	—	14,175
Medford	1,322	6,660	20,707	3,530	87,497	301	11,538	234,865	33,980	3,585
North Clackamas.	1,295	11,042	31,134	6,410	121,219	1,093	13,727	396,347	—	13,032
Portland	4,186	32,763	83,915	16,179	14,029	57	1,499	465,622	—	9,711
Reynolds	723	5,795	16,199	4,052	129	110	6,960	120,938	—	5,456
Salem-Keizer.	1,879	27,203	55,838	12,959	10,849	1,043	17,492	500,771	178,715	22,206
Springfield	531	7,261	19,540	3,849	32,912	74	4,460	119,836	—	3,158
Tigard	721	6,619	19,221	4,819	2,924	52	7,465	129,495	—	9,375
PENNSYLVANIA—Con										
Independent Schools:—Con.										
Allentown.	2,425	7,872	26,808	10,163	54,957	22,396	3,987	149,751	77,473	3,640
Bethlehem Area.	2,745	7,174	23,527	13,238	28,569	18,437	14,331	301,832	138,416	125,999
Central Bucks	2,937	8,351	42,652	7,411	40,288	7,881	15,864	322,041	22	13,032
Central Dauphin.	1,584	5,404	24,311	7,748	10,031	10,320	8,288	194,337	16,475	14,297
Council Rock	1,467	6,222	27,213	3,967	3,670	6,003	5,730	154,745	12,422	19,155
Downingtown Area	2,212	5,933	26,007	3,192	4,965	14,249	18,628	187,173	75,195	89,585
Erie	3,092	7,132	21,355	9,225	7,105	14,231	2,292	109,861	—	5,955
Hazleton Area	1,858	3,410	15,229	7,009	2,885	2,397	4,293	110,903	6,013	3,765
Lancaster.	1,834	6,297	17,832	11,928	8,980	10,856	5,054	102,485	17,460	22,910
North Penn	4,808	6,463	33,743	7,537	6,269	7,964	4,232	169,754	75,785	9,080
Pennsbury	2,130	6,635	26,329	3,778	4,752	11,268	5,719	132,534	24,408	19,100
Philadelphia.	61,705	93,343	403,088	178,612	249,282	598,544	84,701	3,496,553	496,565	284,718
Pittsburgh	14,348	25,669	95,698	37,053	47,448	107,114	23,317	432,080	6,581	33,829
Pocono Mountain.	4,636	8,184	31,882	5,102	13,515	13,018	9,202	245,657	5,457	10,841
Reading	3,620	7,184	24,704	13,307	51,267	12,138	8,838	527,741	101,638	9,080
Upper Darby	2,274	5,189	21,003	8,437	2,717	7,784	2,334	47,671	1,816	2,991
West Chester Area	3,562	7,132	33,714	3,300	14,418	11,487	13,232	304,530	12,577	21,721
RHODE ISLAND—Con										
Dependent Schools:—Con.										
Cranston	2,848	7,061	20,228	5,626	693	2,657	2,937	43,517	7,000	2,471
Providence.	9,654	15,523	71,277	19,719	1,566	220	9,718	238,710	—	13,123
Warwick	3,201	9,326	23,091	9,419	965	152	1,334	70,309	—	2,446
SOUTH CAROLINA—Con.										
Independent Schools:—Con.										
Aiken County	3,177	11,380	26,922	9,943	15,500	131	1,434	26,171	17,998	12,299
Anderson County 5	585	5,988	17,909	6,100	21,030	599	2,809	77,997	79,466	4,995
Beaufort County	1,146	11,570	34,941	9,171	99,216	230	13,570	631,777	85,754	27,910
Berkeley County	4,080	13,484	40,239	16,271	51,317	788	21,769	625,990	—	7,665
Charleston County.	9,607	27,858	67,931	26,669	219,709	581	45,656	919,057	130	11,922
Darlington County	616	6,229	16,647	6,528	2,593	2,873	2,338	46,103	5,000	7,685
Dorchester County 2	1,307	10,750	27,712	9,937	8,946	378	9,479	258,961	5,035	5,177
Florence County 1	423	7,269	19,476	8,210	8,445	1,285	212	8,863	3,412	7,327
Georgetown County.	732	7,060	16,477	5,570	9,642	218	5,150	185,953	8,723	10,354
Greenville County	2,271	32,683	86,927	43,947	57,064	641	56,373	1,842,313	16,649	13,735
Horry County	1,564	20,690	60,694	20,377	52,214	1,215	21,574	493,244	15,192	16,895
Kershaw County	1,556	6,117	13,989	4,951	36,441	179	7,355	176,311	7,653	11,715
Lancaster County	1,361	6,608	12,756	6,623	7,156	173	3,035	147,978	6,315	10,005
Lexington County 1	2,573	9,486	32,999	11,015	23,501	—	12,020	297,126	29,680	22,260
Lexington County 5	917	10,521	25,300	8,526	18,036	218	668	—	—	16,048
Oconee County	505	7,273	15,864	5,538	25,731	373	1,814	108,867	30,919	13,505
Pickens County	688	7,625	18,393	8,049	34,256	713	17,341	401,000	119	6,339
Richland County 1	5,284	15,989	54,650	12,801	72,822	262	25,553	617,113	15,618	11,045
Richland County 2	1,810	17,554	40,596	10,293	23,966	670	12,924	416,196	107,674	15,915
Spartanburg County 6	462	5,298	14,200	4,511	11,915	941	519	15,728	10,835	8,021
York County 3	767	10,535	26,900	7,944	17,126	511	7,798	208,878	12,500	12,975
SOUTH DAKOTA—Con.										
Independent Schools:—Con.										
Rapid City Area	2,015	5,144	17,850	4,033	1,308	163	660	11,620	2,720	7,570
Sioux Falls.	3,451	9,800	25,717	8,318	21,501	1,619	3,842	98,310	—	7,680

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources				State sources			
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
TENNESSEE										
Dependent Schools:—Con.										
Blount County	11,795	89,993	8,294	2,192	2,521	2,580	1,001	46,737	43,396	—
Bradley County	10,353	72,641	6,609	1,039	1,954	2,543	1,073	40,259	37,265	—
Hamblen County	10,101	74,991	7,986	2,040	2,134	2,822	990	37,134	35,341	—
Hamilton County	41,547	360,795	41,681	11,583	9,595	10,373	10,130	118,310	110,870	—
Jackson-Madison County	13,671	114,099	12,704	3,203	3,245	5,130	1,126	48,894	43,254	—
Knox County	55,535	465,157	43,940	14,689	11,290	10,950	7,011	154,965	146,800	—
Maury County	11,789	91,246	9,385	2,312	2,908	2,888	1,277	45,907	43,477	—
Memphis	111,954	1,045,848	150,238	53,312	26,252	41,096	29,578	447,301	421,629	—
Montgomery County	28,737	216,251	24,801	5,073	6,123	5,713	7,892	117,333	112,543	—
Nashville-Davidson County	74,312	740,320	85,967	27,261	16,596	23,841	18,269	205,992	189,784	—
Putnam County	10,899	86,345	9,731	2,476	2,430	2,629	2,196	40,010	36,562	—
Robertson County	11,089	81,448	7,046	1,262	2,724	2,208	852	46,126	44,037	—
Rutherford County	37,271	269,296	17,795	2,603	6,323	6,296	2,573	140,434	134,251	—
Sevier County	14,446	120,354	10,516	2,650	3,016	3,710	1,140	39,220	36,572	—
Shelby County	47,448	380,894	24,776	3,621	10,353	5,956	4,846	173,150	166,706	—
Sullivan County	11,907	99,988	8,543	2,193	2,874	2,549	927	43,805	40,284	—
Sumner County	26,738	204,301	15,144	2,701	6,179	4,291	1,973	107,242	103,883	—
Tipton County	12,055	87,244	9,108	1,787	2,530	3,434	1,357	57,133	54,365	—
Williamson County	29,898	231,596	8,770	533	5,044	1,453	1,740	94,189	89,459	—
Wilson County	14,913	112,030	7,240	857	2,831	1,598	1,954	53,441	51,090	—
TEXAS										
Independent Schools:—Con.										
Abilene	16,489	148,523	21,522	5,160	4,175	5,148	7,039	77,868	64,854	—
Aldine	61,526	586,222	69,548	18,096	10,867	26,053	14,532	313,333	266,295	—
Alief	45,230	430,659	50,412	13,293	9,608	15,294	12,217	211,344	178,164	—
Allen	17,590	163,705	4,677	288	2,628	1,061	700	48,736	42,094	—
Alvin	16,169	159,793	13,742	2,338	3,088	4,073	4,243	92,298	77,080	—
Amarillo	31,005	264,549	34,356	11,412	5,837	9,666	7,441	135,873	119,038	—
Arlington	63,045	549,822	54,829	14,920	13,777	17,340	8,792	204,849	167,880	—
Austin	83,483	1,067,343	92,541	31,202	17,601	25,234	18,504	244,704	192,695	—
Beaumont	19,309	242,676	32,088	7,409	3,828	7,184	13,667	79,413	45,377	—
Birdville	22,576	209,318	14,247	2,945	4,253	4,960	2,089	78,626	63,118	—
Brazosport	12,960	132,046	12,944	2,737	3,966	3,677	2,564	28,290	23,427	—
Brownsville	48,587	475,144	81,470	34,576	8,689	24,457	13,748	328,575	290,732	—
Bryan	15,230	144,118	18,578	4,266	3,356	5,394	5,562	64,547	53,061	—
Carrollton-Farmers Branch	26,257	308,052	19,001	3,388	4,516	7,402	3,695	79,699	67,072	—
Clear Creek	37,194	365,411	22,605	2,242	5,314	4,086	10,963	120,151	101,415	—
Clint	10,899	103,454	13,008	4,041	1,701	5,303	1,963	76,236	61,205	—
Comal	16,051	174,589	9,090	1,238	2,352	2,317	3,183	33,928	26,667	—
Conroe	47,996	423,607	26,195	5,388	8,875	7,148	4,784	147,811	121,948	—
Corpus Christi	38,474	344,534	49,058	18,830	7,792	13,055	9,381	162,603	137,164	—
Crowley	15,031	139,996	7,768	1,003	2,552	2,594	1,619	52,841	43,736	—
Cypress-Fairbanks	100,685	860,846	54,706	9,180	17,374	18,510	9,642	335,144	275,036	—
Dallas	157,352	1,615,590	229,315	86,416	36,350	64,159	42,390	440,876	339,706	—
Deer Park	12,554	155,626	8,457	1,243	2,703	2,406	2,105	33,436	26,982	—
Denton	22,189	244,550	13,591	3,158	3,019	4,024	3,390	79,172	67,934	—
Donna	14,566	150,259	29,415	12,050	2,377	8,634	6,354	108,158	85,729	—
Duncanville	12,660	115,345	8,546	988	2,090	4,375	1,093	53,614	46,210	—
Eagle Mt-Saginaw	15,292	153,930	5,283	615	1,948	2,297	423	52,633	45,270	—
Eagle Pass	14,129	135,400	21,934	8,961	2,281	7,575	3,117	91,750	79,811	—
Ector County	27,443	228,616	25,096	8,170	5,267	7,393	4,266	93,299	80,719	—
Edgewood	11,644	123,417	21,254	7,251	3,237	6,832	3,934	87,394	71,344	—
Edinburg	30,749	303,632	48,878	18,871	4,855	16,751	8,401	179,685	157,947	—
El Paso	62,322	607,374	101,448	35,130	13,750	20,101	32,467	312,274	262,423	—
Fort Bend	68,708	594,526	35,455	6,294	11,962	8,132	9,067	239,623	195,533	—
Fort Worth	79,285	769,865	111,504	42,412	18,377	24,398	26,317	306,878	257,015	—
Frisco	30,797	325,286	6,058	210	3,406	1,638	804	82,487	70,293	—
Galena Park	21,350	216,702	23,834	6,360	4,647	7,455	5,372	108,353	91,024	—
Garland	57,510	498,512	46,232	9,694	13,881	13,687	8,970	255,575	220,615	—
Georgetown	10,226	105,658	5,762	1,030	1,562	2,137	1,033	27,610	22,269	—
Goose Creek	20,698	219,413	20,866	5,245	3,765	6,624	5,232	64,074	53,767	—
Grand Prairie	25,996	240,542	19,204	4,309	4,619	7,726	2,550	137,696	113,738	—
Grapevine-Colleyville	13,822	179,169	5,299	740	2,503	1,044	1,012	28,513	22,962	—
Harlandale	14,399	151,711	22,532	6,856	3,077	8,572	4,027	104,670	85,525	—

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
TENNESSEE—Con.										
Dependent Schools:—Con.										
Blount County	—	3,341	34,962	—	—	26,896	—	2,556	5,014	496
Bradley County	—	2,994	25,773	—	—	19,181	—	—	6,424	168
Hamblen County	—	1,793	29,871	—	—	24,370	—	393	4,814	294
Hamilton County	—	7,440	200,804	—	—	173,872	—	89	22,509	4,334
Jackson-Madison County	—	5,640	52,501	—	—	47,399	—	412	4,353	337
Knox County	—	8,165	266,252	—	—	227,050	—	302	27,349	11,551
Maury County	—	2,430	35,954	—	—	29,471	—	242	6,118	123
Memphis	—	25,672	448,309	—	—	25,041	346,767	260	34,590	41,651
Montgomery County	—	4,790	74,117	—	—	64,631	—	7	8,881	598
Nashville-Davidson County	—	16,208	448,361	—	—	421,979	—	376	21,681	4,325
Putnam County	—	3,448	36,604	—	—	26,579	—	198	5,620	4,207
Robertson County	—	2,089	28,276	—	—	23,087	—	637	4,367	185
Rutherford County	—	6,183	111,067	—	—	96,542	—	74	12,204	2,247
Sevier County	—	2,648	70,618	—	—	62,894	—	229	6,674	821
Shelby County	—	6,444	182,968	—	—	157,589	—	8,321	14,423	2,635
Sullivan County	—	3,521	47,640	—	—	39,464	—	49	7,334	793
Sumner County	—	3,359	81,915	—	—	62,714	—	545	17,171	1,485
Tipton County	—	2,768	21,003	—	—	14,831	—	705	5,157	310
Williamson County	—	4,730	128,637	—	—	105,922	—	212	19,514	2,989
Wilson County	—	2,351	51,349	—	—	39,669	—	2,614	8,331	735
TEXAS—Con.										
Independent Schools:—Con.										
Abilene	—	13,014	49,133	42,799	42,799	—	—	—	3,380	2,954
Aldine	—	47,038	203,341	173,982	173,982	—	—	—	9,139	20,220
Alief	—	33,180	168,903	154,646	154,646	—	262	34	6,114	7,847
Allen	—	6,642	110,292	100,796	100,796	—	29	—	7,009	2,458
Alvin	—	15,218	53,753	45,465	45,465	—	6	—	4,490	3,792
Amarillo	—	16,835	94,320	82,006	82,006	—	1	65	8,148	4,100
Arlington	—	36,969	290,144	259,200	259,200	—	—	—	9,563	21,381
Austin	—	52,009	730,098	700,652	700,652	—	272	—	10,589	18,585
Beaumont	—	34,036	131,175	106,125	106,125	—	—	—	2,406	22,644
Birdville	—	15,508	116,445	103,435	103,435	—	3	155	7,325	5,527
Brazosport	—	4,863	90,812	87,233	87,233	—	—	—	2,567	1,012
Brownsville	—	37,843	65,099	51,366	51,366	—	91	—	2,950	10,692
Bryan	—	11,486	60,993	55,440	55,440	—	6	—	2,825	2,722
Carrollton-Farmers Branch	—	12,627	209,352	199,667	199,667	—	—	—	5,530	4,155
Clear Creek	—	18,736	222,655	203,157	203,157	—	440	38	12,242	6,778
Clint	—	15,031	14,210	11,556	11,556	—	10	—	268	2,376
Comal	—	7,261	131,571	116,362	116,362	—	—	—	4,751	10,458
Conroe	—	25,863	249,601	233,269	233,269	—	—	69	9,475	6,788
Corpus Christi	—	25,439	132,873	122,830	122,830	—	76	—	5,787	4,180
Crowley	—	9,105	79,387	71,886	71,886	—	94	655	4,286	2,466
Cypress-Fairbanks	—	60,108	470,996	416,925	416,925	—	4	821	34,826	18,420
Dallas	—	101,170	945,399	901,417	901,417	—	3,660	2	16,692	23,628
Deer Park	—	6,454	113,733	106,860	106,860	—	—	—	3,783	3,090
Denton	—	11,238	151,787	139,215	139,215	—	—	181	6,929	5,462
Donna	—	22,429	12,686	10,778	10,778	—	—	—	402	1,506
Duncanville	—	7,404	53,185	48,464	48,464	—	—	14	2,312	2,395
Eagle Mt-Saginaw	—	7,363	96,014	88,367	88,367	—	—	—	4,572	3,075
Eagle Pass	—	11,939	21,716	18,981	18,981	—	14	—	1,125	1,596
Ector County	—	12,580	110,221	102,059	102,059	—	—	—	5,244	2,918
Edgewood	—	16,050	14,769	12,499	12,499	—	—	—	607	1,663
Edinburg	—	21,738	75,069	66,884	66,884	—	—	—	2,335	5,850
El Paso	—	49,851	193,652	172,432	172,432	—	—	—	7,351	13,869
Fort Bend	—	44,090	319,448	287,123	287,123	—	—	—	16,553	15,772
Fort Worth	—	49,863	351,483	313,248	313,248	—	—	—	11,954	26,281
Frisco	—	12,194	236,741	213,561	213,561	—	—	—	13,921	9,259
Galena Park	—	17,329	84,515	78,875	78,875	—	76	—	3,417	2,147
Garland	—	34,960	196,705	174,502	174,502	—	—	—	15,965	6,238
Georgetown	—	5,341	72,286	65,458	65,458	—	237	—	4,598	1,993
Goose Creek	—	10,307	134,473	119,734	119,734	—	542	—	4,933	9,264
Grand Prairie	—	23,958	83,642	71,027	71,027	—	382	—	4,782	7,451
Grapevine-Colleyville	—	5,551	145,357	130,641	130,641	—	98	—	8,800	5,818
Harlandale	—	19,145	24,509	18,448	18,448	—	—	—	1,048	5,013

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Salaries and wages	Employee benefits	Total	Pupil support	Staff support
TENNESSEE—Con.										
Dependent Schools:—Con.										
Blount County	92,706	91,342	56,158	17,860	57,834	40,378	12,830	26,351	2,986	3,270
Bradley County	74,084	70,539	41,727	11,747	46,688	30,796	8,490	19,053	2,512	3,961
Hamblen County	74,927	70,495	43,326	14,157	47,975	32,840	10,012	17,939	1,698	1,175
Hamilton County	371,205	360,957	208,065	71,408	224,650	148,428	49,843	116,892	13,649	21,503
Jackson-Madison County	118,265	112,248	72,763	18,464	70,842	51,623	13,111	34,606	4,059	5,254
Knox County	477,584	441,004	282,683	65,980	271,105	198,802	45,003	148,237	12,821	33,070
Maury County	92,508	88,973	55,768	17,703	55,488	38,703	11,382	28,414	3,637	5,245
Memphis	1,124,229	1,048,611	642,744	190,123	613,732	418,646	126,015	366,725	61,934	64,785
Montgomery County	256,592	203,775	130,999	36,957	120,033	84,875	22,448	73,185	9,398	12,291
Nashville-Davidson County	798,286	721,491	449,986	146,432	419,076	286,094	92,073	269,414	31,206	52,053
Putnam County	133,406	77,293	48,155	15,576	46,730	33,762	11,222	24,689	3,665	4,277
Robertson County	83,725	75,729	45,111	15,290	52,767	33,812	12,479	22,745	2,657	3,673
Rutherford County	339,201	264,782	157,075	49,740	169,468	114,127	35,856	82,496	12,547	12,738
Sevier County	127,506	115,403	75,375	20,781	70,812	50,392	13,452	37,141	6,830	4,962
Shelby County	405,328	360,552	247,454	62,594	230,937	173,408	39,091	120,969	15,479	22,076
Sullivan County	96,835	94,889	55,109	18,473	59,679	39,396	12,469	29,567	2,092	4,493
Sumner County	216,002	204,087	124,463	45,647	132,545	88,662	29,683	59,631	6,777	10,470
Tipton County	89,291	84,412	52,982	14,964	56,192	39,048	10,757	22,284	2,847	2,863
Williamson County	267,658	228,040	136,995	47,053	148,502	97,860	33,872	69,973	10,998	9,530
Wilson County	124,624	106,718	61,960	20,783	65,711	42,866	14,277	32,995	3,897	5,736
TEXAS—Con.										
Independent Schools:—Con.										
Abilene	150,112	136,855	93,864	19,494	84,692	65,675	13,183	44,417	7,979	8,174
Aldine	620,705	529,334	375,243	60,762	312,247	250,768	40,582	182,447	32,738	24,745
Alief	407,709	377,643	274,546	46,009	237,452	190,064	30,430	117,152	16,377	15,252
Allen	185,047	134,758	93,066	13,296	80,988	66,768	9,212	48,356	7,388	5,558
Alvin	166,466	127,501	85,328	17,113	76,656	59,068	10,738	43,655	4,578	4,984
Amarillo	265,950	247,025	167,386	31,640	156,152	117,808	21,099	75,145	13,150	14,784
Arlington	514,207	491,364	365,988	53,378	313,817	259,809	37,028	152,797	27,515	22,678
Austin	1,111,466	800,303	529,932	145,277	448,831	335,481	87,232	301,765	37,162	57,510
Beaumont	261,040	196,827	123,742	24,654	107,590	80,972	14,898	77,554	7,622	7,638
Birdville	264,253	175,816	128,565	20,438	114,361	90,680	14,118	52,062	7,822	7,009
Brazosport	114,584	98,092	72,041	11,601	61,213	50,039	7,741	31,103	5,367	4,733
Brownsville	584,857	446,722	306,532	57,764	263,912	203,623	35,892	152,166	22,998	28,854
Bryan	149,080	126,593	81,347	20,493	75,349	54,099	12,505	43,086	5,437	8,688
Carrollton-Farmers Branch	302,045	225,327	160,904	25,314	139,107	111,395	17,011	74,512	11,866	11,790
Clear Creek	455,281	301,207	207,577	33,901	184,666	146,069	22,673	104,406	13,291	14,610
Clint	116,169	87,003	59,760	11,613	51,702	38,817	7,137	29,728	3,240	3,722
Comal	244,836	130,021	92,205	16,539	76,996	61,247	10,712	44,850	6,646	4,512
Conroe	513,361	349,158	254,644	39,601	216,534	176,615	26,174	119,427	17,766	10,516
Corpus Christi	331,916	313,140	220,469	33,214	180,550	146,063	20,724	112,790	16,708	20,421
Crowley	188,810	116,157	81,469	11,976	75,816	60,683	8,679	35,187	3,293	3,538
Cypress-Fairbanks	1,028,369	713,544	523,350	92,052	454,035	364,055	62,972	218,875	32,787	32,826
Dallas	1,619,132	1,472,887	1,047,023	158,444	888,360	711,662	106,477	497,577	78,014	79,437
Deer Park	256,564	190,131	77,725	12,429	65,170	52,175	8,313	118,966	6,081	4,502
Denton	315,162	203,028	144,546	24,453	127,805	103,417	16,528	67,094	11,725	10,073
Donna	152,766	137,971	87,691	22,143	80,037	58,119	13,555	46,474	6,963	7,647
Duncanville	99,626	90,054	64,608	10,100	52,151	42,121	6,255	32,082	5,337	4,156
Eagle Mt-Saginaw	211,536	118,233	82,813	11,233	73,042	59,138	8,151	39,655	5,633	5,076
Eagle Pass	148,865	126,055	82,908	18,349	74,552	54,227	10,849	40,649	6,556	7,557
Ector County	234,694	208,488	143,019	26,836	125,523	96,244	17,000	71,547	9,961	10,797
Edgewood	132,351	109,308	73,816	12,606	62,796	48,296	7,455	39,230	5,779	5,736
Edinburg	305,902	270,505	187,512	33,171	166,907	128,128	21,333	86,894	16,615	13,959
El Paso	676,697	551,034	391,401	71,421	334,300	263,298	44,921	189,828	33,651	41,022
Fort Bend	685,871	529,861	380,387	65,487	336,354	266,524	45,752	172,400	27,357	21,439
Fort Worth	832,799	716,255	519,084	66,581	394,681	319,549	41,023	277,308	42,784	62,032
Frisco	508,717	247,685	180,103	26,671	157,955	127,321	18,712	77,211	11,751	13,000
Galena Park	205,186	182,963	132,131	19,956	107,881	88,134	13,049	63,700	7,631	11,426
Garland	479,569	448,429	326,870	49,777	275,354	223,264	31,905	143,594	24,094	22,393
Georgetown	104,280	90,340	64,659	10,801	53,744	43,768	6,935	30,265	3,902	3,889
Goose Creek	236,121	184,061	126,379	22,006	107,506	84,689	15,112	64,668	8,540	7,709
Grand Prairie	324,919	205,327	145,944	25,537	125,302	100,081	17,607	67,316	12,696	9,702
Grapevine-Colleyville	181,642	113,891	80,196	13,743	70,921	56,237	9,365	36,221	5,735	4,603
Harlandale	136,834	119,960	84,897	13,059	71,065	55,503	8,289	40,568	6,652	4,707

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
General adminis- tration	School adminis- tration	Other and non- specified								
TENNESSEE—Con.										
Dependent Schools:—Con.										
Blount County	1,503	5,232	13,360	7,157	975	251	138	2,431	—	118
Bradley County	1,092	3,295	8,193	4,798	1,676	—	1,869	50,594	51,440	52,294
Hamblen County	1,495	3,470	10,101	4,581	2,647	—	1,785	33,411	—	1,992
Hamilton County	6,716	25,087	49,937	19,415	4,733	—	5,515	140,443	22,617	14,570
Jackson-Madison County	2,637	6,081	16,575	6,800	3,713	—	2,304	45,908	—	4,364
Knox County	7,717	25,500	69,129	21,662	25,619	22	10,939	248,837	14,000	13,995
Maury County	2,370	5,257	11,905	5,071	870	—	2,665	67,573	126	5,037
Memphis	12,362	72,393	155,251	68,154	73,566	2,052	—	—	—	—
Montgomery County	2,661	11,989	36,846	10,557	43,184	156	9,477	212,571	13,200	9,542
Nashville-Davidson County	5,476	46,404	134,275	33,001	47,944	1,770	27,081	555,819	23,232	30,695
Putnam County	1,642	4,030	11,075	5,874	49,939	—	6,174	132,185	—	5,395
Robertson County	1,292	4,382	10,741	217	1,650	2,385	3,961	129,568	39,924	4,402
Rutherford County	5,301	13,596	38,314	12,818	60,691	—	13,728	347,405	67,865	19,730
Sevier County	2,502	7,424	15,423	7,450	10,515	80	1,508	59,030	6,100	2,205
Shelby County	9,978	24,457	48,979	8,646	28,594	7,950	8,232	345,401	31,084	26,067
Sullivan County	2,250	5,710	15,022	5,643	1,946	—	—	—	—	—
Sumner County	4,423	11,673	26,288	11,911	3,797	—	8,118	156,455	—	30,545
Tipton County	971	5,336	10,267	5,936	3,811	2	1,066	21,350	—	10,022
Williamson County	4,948	12,946	31,551	9,565	27,077	—	12,541	293,688	32,110	18,314
Wilson County	1,704	6,392	15,266	8,012	12,614	8	5,284	106,293	—	9,376
TEXAS—Con.										
Independent Schools:—Con.										
Abilene	1,089	6,099	21,076	7,746	10,216	155	2,886	60,694	—	3,576
Aldine	3,526	30,239	91,199	34,640	74,396	1,106	15,869	417,435	111,485	16,945
Alief	2,624	22,348	60,551	23,039	18,235	1,074	10,757	241,956	37,927	35,875
Allen	1,558	7,432	26,420	5,414	35,374	316	14,599	348,646	61,760	13,094
Alvin	886	6,966	26,241	7,190	25,002	695	13,268	297,795	—	3,670
Amarillo	1,581	13,315	32,315	15,728	13,504	160	5,261	123,406	—	3,557
Arlington	2,961	24,612	75,031	24,750	1,760	1,055	20,028	405,251	12,465	28,328
Austin	6,741	47,972	152,380	49,707	101,351	177,734	32,078	816,846	99,495	35,723
Beaumont	2,528	9,627	50,139	11,683	53,480	26	10,707	311,100	181,570	4,445
Birdville	1,185	10,171	25,875	9,393	78,824	170	9,443	255,639	—	16,581
Brazosport	1,016	6,370	13,617	5,776	307	10,236	5,949	135,396	—	6,725
Brownsville	2,302	21,980	76,032	30,644	127,385	544	10,206	200,420	13,570	19,365
Bryan	1,000	7,302	20,659	8,158	15,196	101	7,190	168,529	37,500	8,041
Carrollton-Farmers Branch	2,528	13,990	34,338	11,708	38,201	18,931	19,586	380,050	—	26,194
Clear Creek	2,373	16,153	57,979	12,135	119,946	591	33,537	680,094	65,670	12,031
Clint	486	5,378	16,902	5,573	22,067	65	7,034	141,811	36,845	12,572
Comal	1,947	6,751	24,994	8,175	78,685	11,206	24,924	488,138	—	6,969
Conroe	3,359	20,584	67,202	13,197	122,655	630	40,918	841,470	83,805	15,022
Corpus Christi	2,857	16,462	56,342	19,800	15,451	583	2,742	223,380	190,475	38,100
Crowley	866	7,412	20,078	5,154	56,943	43	15,667	323,862	—	6,964
Cypress-Fairbanks	4,098	36,687	112,477	40,634	239,203	613	75,009	1,797,150	224,975	34,205
Dallas	12,935	83,161	244,030	86,950	55,975	15,034	75,236	1,783,730	514,085	153,125
Deer Park	973	5,814	101,596	5,995	33,457	22,685	10,291	171,420	—	7,835
Denton	1,961	10,615	32,720	8,129	85,278	27	26,829	721,936	31,875	46,996
Donna	1,347	5,868	24,649	11,460	11,012	319	3,464	65,760	—	3,330
Duncanville	755	5,489	16,345	5,821	1,577	671	7,324	183,652	—	7,979
Eagle Mt-Saginaw	1,037	7,045	20,864	5,536	71,086	182	22,035	455,207	97,450	10,061
Eagle Pass	1,446	5,334	19,756	10,854	18,387	488	3,935	73,474	30,000	2,976
Ector County	2,106	12,935	35,748	11,418	21,417	546	4,243	86,528	—	5,007
Edgewood	1,054	5,508	21,153	7,282	17,489	422	5,132	104,205	1,035	3,980
Edinburg	1,657	11,411	43,252	16,704	19,845	1,817	13,735	247,460	114,690	11,676
El Paso	4,950	33,753	76,452	26,906	88,383	149	37,131	494,585	219,113	120,398
Fort Bend	2,539	28,391	92,674	21,107	115,671	611	39,728	1,221,211	264,650	115,590
Fort Worth	3,471	42,485	126,536	44,266	80,644	495	35,405	734,862	176,755	26,099
Frisco	2,514	13,382	36,564	12,519	197,632	13,149	50,251	1,210,963	199,170	33,324
Galena Park	1,479	10,060	33,104	11,382	9,986	1,048	11,189	236,488	—	9,425
Garland	2,323	26,438	68,346	29,481	12,480	907	17,753	398,044	66,920	61,610
Georgetown	1,008	5,338	16,128	6,331	6,914	329	6,697	139,680	—	4,720
Goose Creek	1,478	10,264	36,677	11,887	32,815	796	18,449	340,760	—	8,665
Grand Prairie	884	13,065	30,969	12,709	96,426	1,226	21,940	464,078	71,335	78,711
Grapevine-Colleyville	1,627	6,128	18,128	6,749	18,676	35,135	13,940	285,656	—	10,995
Harlandale	797	7,992	20,420	8,327	6,907	703	9,264	197,348	—	7,478

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compen- satory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
TEXAS—Con.										
Independent Schools:—Con.										
Harlingen Consolidated	17,990	160,842	25,105	9,368	3,365	7,498	4,874	97,777	85,911	—
Hays Consolidated	13,881	140,581	8,575	1,174	1,997	3,145	2,259	75,468	61,867	—
Houston	200,225	2,098,480	288,212	110,205	41,413	73,084	63,510	509,180	393,388	—
Humble	33,883	335,437	15,601	2,365	5,661	4,587	2,988	147,817	124,896	—
Hurst-Euless-Bedford	20,565	195,967	13,137	2,269	4,004	4,322	2,542	59,238	50,022	—
Irving	33,131	316,639	34,780	8,454	6,607	12,922	6,797	136,966	115,481	—
Judson	21,301	201,462	14,732	2,483	3,984	5,867	2,398	93,106	78,963	—
Katy	56,862	538,776	25,014	2,696	8,457	7,222	6,639	212,300	176,079	—
Keller	30,299	265,868	9,290	1,102	4,778	2,461	949	92,248	79,519	—
Killeen	38,550	366,041	78,105	6,901	5,785	9,090	56,329	211,702	185,675	—
Klein	43,738	388,567	25,449	3,813	8,825	6,772	6,039	172,475	144,875	—
La Joya	27,055	277,969	45,941	18,222	3,791	15,229	8,699	195,116	158,485	—
Lamar Consolidated	22,958	218,612	14,691	3,675	3,317	5,398	2,301	68,546	56,121	—
Laredo	24,963	279,572	47,220	20,956	3,160	12,650	10,454	193,697	158,955	—
Leander	28,507	281,790	8,460	907	3,360	2,875	1,318	81,800	69,081	—
Lewisville	50,216	503,399	22,703	2,849	9,001	6,092	4,761	128,665	104,866	—
Lubbock	28,970	258,253	39,056	9,781	5,964	9,571	13,740	106,530	88,886	—
Magnolia	11,315	105,941	5,697	966	1,666	2,037	1,028	50,431	41,572	—
Mansfield	30,759	286,612	14,935	1,382	4,295	4,984	4,274	125,667	103,472	—
McAllen	25,047	226,122	32,536	10,670	4,173	9,239	8,454	117,955	97,630	—
McKinney	23,401	235,030	9,614	1,611	3,713	2,773	1,517	72,723	64,712	—
Mesquite	37,030	358,057	26,913	6,053	—	9,470	11,390	218,758	175,930	—
Midland	21,466	187,982	21,706	5,199	3,781	5,862	6,864	52,457	42,197	—
Mission Consolidated	15,517	158,950	27,001	9,356	2,451	9,546	5,648	107,567	90,466	—
North East	63,452	655,626	40,396	9,935	13,434	12,132	4,895	185,416	154,130	—
Northside	89,000	814,677	60,016	14,686	15,896	20,638	8,796	321,686	276,137	—
Northwest	13,012	182,765	3,849	760	1,273	1,429	387	30,575	25,170	—
Pasadena	51,578	489,209	53,924	12,892	8,204	18,709	14,119	264,736	219,907	—
Pearland	17,640	151,996	7,178	779	2,420	2,132	1,847	61,004	52,214	—
Pflugerville	21,719	200,761	12,473	1,916	3,472	5,049	2,036	74,819	63,013	—
Pharr-San Juan-Alamo	30,618	303,488	46,622	18,014	4,756	16,690	7,162	204,606	168,977	—
Plano	54,203	637,364	23,785	3,425	10,451	5,586	4,323	136,154	111,218	—
Richardson	34,407	352,784	28,146	7,649	6,066	8,423	6,008	84,320	67,073	—
Rio Grande City	10,112	117,477	22,011	7,592	2,065	6,124	6,230	76,419	63,581	—
Rockwall	13,497	138,850	4,834	729	1,690	1,588	827	42,727	36,554	—
Round Rock	41,733	426,352	20,475	2,849	7,661	5,291	4,674	107,523	87,139	—
San Angelo	14,993	121,578	17,525	4,265	3,264	3,424	6,572	66,689	59,559	—
San Antonio	54,696	550,221	103,261	35,116	12,260	27,395	28,490	283,687	235,519	—
San Benito Consolidated	11,029	113,009	20,481	7,037	1,774	5,826	5,844	80,733	68,134	—
San Felipe-Del Rio Consolidated	10,138	90,137	15,220	4,932	1,931	3,534	4,823	57,847	49,512	—
Schertz-Cibolo-Universal City	11,170	100,866	4,650	557	1,712	1,216	1,165	46,711	37,566	—
Socorro	39,771	345,648	37,775	10,770	6,112	11,506	9,387	224,139	186,431	—
Southwest	11,393	111,448	14,969	4,987	2,384	5,211	2,387	74,176	63,214	—
Spring	33,980	324,747	23,380	3,017	5,456	10,868	4,039	168,138	141,884	—
Spring Branch	32,409	360,857	32,904	9,381	6,625	9,825	7,073	83,787	63,509	—
Tyler	18,203	175,886	25,031	5,931	3,398	6,548	9,154	59,762	50,650	—
United	40,080	386,953	44,946	11,622	5,661	16,353	11,310	225,097	190,141	—
Victoria	13,679	124,901	13,071	3,898	2,063	3,735	3,375	47,522	39,843	—
Waco	15,417	154,005	24,441	8,581	3,526	6,901	5,433	73,722	64,089	—
Weslaco	16,611	164,210	27,700	12,364	2,851	8,734	3,751	112,874	98,996	—
Wichita Falls	14,520	131,328	17,732	4,115	3,401	4,361	5,855	58,850	49,190	—
Wylie	11,349	105,261	3,848	382	1,434	1,418	614	48,952	40,535	—
Ysleta	44,592	421,712	57,316	19,784	8,129	15,175	14,228	278,604	239,059	—
UTAH										
Independent Schools:										
Alpine	62,281	442,458	53,892	3,940	8,403	7,874	33,675	248,148	113,648	19,047
Box Elder	11,264	89,391	11,966	1,203	2,106	1,730	6,927	50,689	22,173	4,045
Cache	14,781	107,841	13,225	914	2,410	2,078	7,823	68,437	29,244	5,117
Davis County	66,614	492,176	57,822	2,712	9,807	9,952	35,351	280,590	121,978	20,895
Granite	70,166	494,431	56,596	10,983	17,252	14,237	14,124	280,815	118,380	25,797
Jordan	81,485	631,709	70,568	5,971	15,589	10,149	38,859	315,917	136,740	27,867

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
TEXAS—Con.										
Independent Schools:—Con.										
Harlingen Consolidated	—	11,866	37,960	33,400	33,400	—	5	—	2,252	2,303
Hays Consolidated	—	13,601	56,538	50,492	50,492	—	—	—	3,107	2,939
Houston	—	115,792	1,301,088	1,191,049	1,191,049	—	20,503	—	15,542	73,994
Humble	—	22,921	172,019	153,471	153,471	—	162	—	11,656	6,730
Hurst-Euless-Bedford	—	9,216	123,592	110,400	110,400	—	1	—	8,907	4,284
Irving	—	21,485	144,893	130,178	130,178	—	2,452	—	5,223	7,040
Judson	—	14,143	93,624	84,250	84,250	—	692	—	4,574	4,108
Katy	—	36,221	301,462	277,311	277,311	—	—	—	17,061	7,090
Keller	—	12,729	164,330	145,315	145,315	—	—	—	13,285	5,730
Killeen	—	26,027	76,234	63,947	63,947	—	—	433	7,574	4,280
Klein	—	27,600	190,643	166,041	166,041	—	34	—	16,777	7,791
La Joya	—	36,631	36,912	25,926	25,926	—	57	—	1,023	9,906
Lamar Consolidated	—	12,425	135,375	125,370	125,370	—	—	61	4,688	5,256
Laredo	—	34,742	38,655	26,518	26,518	—	470	—	1,493	10,174
Leander	—	12,719	191,530	172,431	172,431	—	118	—	9,678	9,303
Lewisville	—	23,799	352,031	320,237	320,237	—	566	—	21,546	9,682
Lubbock	—	17,644	112,667	102,235	102,235	—	—	689	5,664	4,079
Magnolia	—	8,859	49,813	43,660	43,660	—	1,659	—	3,107	1,387
Mansfield	—	22,195	146,010	128,187	128,187	—	—	—	10,498	7,325
McAllen	—	20,325	75,631	68,118	68,118	—	—	—	3,703	3,810
McKinney	—	8,011	152,693	135,707	135,707	—	—	—	10,322	6,664
Mesquite	—	42,828	112,386	94,876	94,876	—	—	—	11,035	6,475
Midland	—	10,260	113,819	108,479	108,479	—	4	—	3,919	1,417
Mission Consolidated	—	17,101	24,382	18,921	18,921	—	—	—	1,667	3,794
North East	—	31,286	429,814	384,164	384,164	—	495	—	22,183	22,972
Northside	—	45,549	432,975	398,191	398,191	—	—	144	22,537	12,103
Northwest	—	5,405	148,341	135,084	135,084	—	—	—	7,248	6,009
Pasadena	—	44,829	170,549	139,510	139,510	—	111	—	9,710	21,218
Pearland	—	8,790	83,814	77,231	77,231	—	281	—	4,688	1,614
Pflugerville	—	11,806	113,469	103,420	103,420	—	39	—	6,570	3,440
Pharr-San Juan-Alamo	—	35,629	52,260	42,191	42,191	—	19	—	808	9,242
Plano	—	24,936	477,425	443,178	443,178	—	16	106	20,879	13,246
Richardson	—	17,247	240,318	223,981	223,981	—	—	—	9,080	7,257
Rio Grande City	—	12,838	19,047	15,942	15,942	—	123	—	709	2,273
Rockwall	—	6,173	91,289	82,056	82,056	—	—	2	5,734	3,497
Round Rock	—	20,384	298,354	271,474	271,474	—	196	—	14,672	12,012
San Angelo	—	7,130	37,364	31,612	31,612	—	—	—	3,067	2,685
San Antonio	—	48,168	163,273	147,512	147,512	—	—	—	5,749	10,012
San Benito Consolidated	—	12,599	11,795	9,710	9,710	—	74	—	677	1,334
San Felipe-Del Rio Consolidated	—	8,335	17,070	13,944	13,944	—	129	—	1,162	1,835
Schertz-Cibolo-Universal City	—	9,145	49,505	44,645	44,645	—	25	—	2,839	1,996
Socorro	—	37,708	83,734	76,879	76,879	—	—	—	3,925	2,930
Southwest	—	10,962	22,303	18,256	18,256	—	—	—	1,347	2,700
Spring	—	26,254	133,229	117,606	117,606	—	110	—	8,747	6,766
Spring Branch	—	20,278	244,166	226,394	226,394	—	187	—	6,366	11,219
Tyler	—	9,112	91,093	84,108	84,108	—	5	69	3,207	3,704
United	—	34,956	116,910	106,517	106,517	—	—	—	4,551	5,842
Victoria	—	7,679	64,308	54,292	54,292	—	—	—	3,470	6,546
Waco	—	9,633	55,842	48,373	48,373	—	—	68	1,918	5,483
Weslaco	—	13,878	23,636	19,667	19,667	—	9	—	1,724	2,236
Wichita Falls	—	9,660	54,746	48,220	48,220	—	—	25	3,642	2,859
Wylie	—	8,417	52,461	46,597	46,597	—	75	—	4,056	1,733
Ysleta	—	39,545	85,792	75,732	75,732	—	9	—	4,104	5,947
UTAH—Con.										
Independent Schools:—Con.										
Alpine	7,677	107,776	140,418	119,330	119,330	—	—	—	9,547	11,541
Box Elder	3,055	21,416	26,736	21,892	21,892	—	—	—	2,301	2,543
Cache	3,906	30,170	26,179	20,616	20,616	—	—	1,127	2,839	1,597
Davis County	7,288	130,429	153,764	122,202	122,202	—	—	—	11,027	20,535
Granite	5,880	130,758	157,020	138,095	138,095	—	—	696	8,488	9,741
Jordan	10,365	140,945	245,224	209,948	209,948	—	—	—	15,714	19,562

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
TEXAS—Con.										
Independent Schools:—Con										
Harlingen Consolidated	163,086	149,617	101,242	18,676	90,354	68,735	11,829	48,844	8,008	6,956
Hays Consolidated	163,624	110,618	78,756	12,409	65,724	51,635	7,845	39,102	5,043	4,372
Houston	2,081,971	1,847,758	1,191,801	195,574	1,080,710	798,061	126,412	652,102	70,822	116,013
Humble	372,352	250,578	184,025	29,588	158,747	129,872	19,590	80,420	13,497	8,100
Hurst-Euless-Bedford	182,007	162,089	119,386	16,910	101,963	83,052	11,190	51,488	9,112	7,594
Irving	345,697	265,047	192,467	32,043	167,314	136,126	22,224	81,796	15,366	12,498
Judson	310,226	166,983	120,224	20,549	102,804	82,533	13,102	55,295	8,943	7,313
Katy	531,457	436,366	318,592	52,406	274,143	222,355	36,101	141,320	21,054	16,322
Keller	334,563	216,542	149,485	20,665	139,936	108,961	14,466	65,895	10,623	9,046
Killeen	366,866	317,446	230,799	34,468	198,333	158,143	22,748	102,341	17,293	17,372
Klein	444,692	330,401	241,259	37,460	201,989	162,145	24,555	111,512	18,582	14,680
La Joya	356,878	247,070	160,298	32,639	149,302	107,709	19,526	81,903	13,876	13,186
Lamar Consolidated	329,524	178,025	125,717	24,349	115,383	89,416	17,075	53,273	8,683	5,477
Laredo	257,985	220,907	158,577	25,112	131,814	103,600	15,112	74,657	12,700	13,125
Leander	459,505	233,509	166,194	26,790	140,039	112,307	17,625	81,712	11,907	14,863
Lewisville	566,406	432,104	297,608	54,678	273,261	218,129	39,294	136,064	23,095	18,773
Lubbock	247,847	236,675	150,522	26,535	141,236	109,097	19,016	77,877	13,654	12,433
Magnolia	102,199	87,114	62,241	8,150	54,587	44,571	5,681	28,478	3,521	2,545
Mansfield	307,855	216,385	157,835	22,548	138,193	110,268	15,002	68,345	11,842	6,921
McAllen	241,494	217,066	150,703	30,953	133,505	102,334	19,547	70,235	14,660	10,967
McKinney	251,169	192,948	128,705	16,545	121,057	96,592	12,644	60,931	7,860	9,367
Mesquite	351,386	287,043	197,445	34,917	181,741	139,739	24,391	90,145	13,817	13,464
Midland	206,708	172,190	113,739	22,655	101,366	77,063	14,532	60,542	7,656	9,810
Mission Consolidated	166,928	141,047	94,588	18,735	83,816	62,184	11,130	47,517	10,020	7,550
North East	793,244	540,488	385,402	70,047	335,912	264,238	45,842	179,648	30,910	32,629
Northside	1,034,522	710,630	524,215	92,987	434,732	353,239	58,252	235,966	35,667	42,674
Northwest	250,471	108,145	67,263	9,899	64,340	50,247	7,366	38,299	4,858	5,851
Pasadena	491,482	431,848	304,472	45,167	258,737	210,613	29,428	150,195	19,796	19,112
Pearland	168,525	124,010	89,177	10,996	69,945	57,947	6,976	47,328	5,751	6,518
Pflugerville	216,435	165,060	113,972	17,477	101,230	81,635	12,441	54,144	7,998	10,429
Pharr-San Juan-Alamo	329,006	273,180	176,895	45,271	163,129	117,955	26,989	92,624	14,898	17,634
Plano	682,422	453,398	322,492	51,509	296,320	241,295	38,534	137,712	22,767	21,197
Richardson	341,799	282,200	208,848	33,044	181,622	148,753	22,813	87,510	15,199	12,935
Rio Grande City	132,226	101,739	73,134	11,988	61,565	48,924	7,203	33,054	4,621	4,275
Rockwall	247,688	112,391	75,961	15,853	68,185	51,309	10,118	39,123	5,031	6,220
Round Rock	454,125	340,794	228,284	44,494	199,475	155,768	29,252	123,979	16,079	18,418
San Angelo	125,739	114,507	76,273	15,481	70,417	53,039	10,087	38,031	6,317	4,500
San Antonio	520,812	476,102	322,486	80,520	274,263	203,572	48,229	165,386	26,743	35,954
San Benito Consolidated	113,924	94,653	60,725	10,755	52,442	39,655	6,595	34,572	4,741	5,838
San Felipe-Del Rio Consolidated	93,976	79,999	54,321	10,818	50,840	38,071	6,715	23,824	3,126	3,724
Schertz-Cibolo-Universal City	156,253	82,024	60,672	9,169	52,166	42,284	6,166	26,576	3,969	2,995
Socorro	384,490	312,025	203,002	51,101	187,731	138,779	32,414	105,654	15,374	17,586
Southwest	126,420	91,780	64,790	9,459	54,939	42,324	5,950	30,536	4,797	5,221
Spring	417,935	281,338	194,941	30,301	164,064	131,286	20,775	100,470	15,000	13,850
Spring Branch	375,153	293,375	207,080	38,511	181,433	142,056	26,694	95,864	14,420	14,844
Tyler	192,613	154,935	105,789	15,596	95,098	72,328	10,504	51,824	7,640	10,663
United	381,693	334,455	236,211	43,220	194,344	151,187	25,258	120,087	18,231	14,859
Victoria	198,354	102,496	72,868	11,728	62,405	48,600	7,064	33,653	5,865	6,454
Waco	169,543	132,351	85,951	14,593	74,880	56,640	9,195	46,727	6,118	8,368
Weslaco	185,685	148,278	100,813	19,377	87,259	64,657	11,371	50,387	9,012	9,925
Wichita Falls	139,191	118,171	80,765	12,735	71,799	57,621	8,825	39,750	7,166	5,773
Wylie	98,028	86,756	62,437	8,903	52,747	42,478	5,758	30,029	3,464	3,627
Ysleta	425,389	377,714	268,211	48,913	232,142	180,988	30,848	125,764	19,578	20,815
UTAH—Con										
Independent Schools:—Con.										
Alpine	493,735	358,527	202,265	107,685	243,171	150,023	79,630	90,301	10,289	13,847
Box Elder	107,701	73,172	41,346	16,384	44,676	28,368	11,238	20,391	2,363	1,434
Cache	112,773	96,765	56,611	24,542	62,839	40,121	16,919	26,909	2,235	3,680
Davis County	540,023	420,954	248,737	97,504	259,371	174,149	65,470	116,733	14,210	17,761
Granite	507,917	444,764	270,619	112,224	281,553	189,887	78,032	126,021	19,671	19,020
Jordan	667,668	505,562	301,280	120,610	308,511	200,360	87,644	155,573	14,021	29,168

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
General administration	School administration	Other and non-specified								
TEXAS—Con.										
Independent Schools:—Con.										
Harlingen Consolidated	1,064	8,272	24,544	10,419	9,533	337	3,599	70,515	—	2,120
Hays Consolidated	1,047	5,395	23,245	5,792	37,654	57	15,295	316,347	—	7,025
Houston	12,327	129,459	323,481	114,946	116,882	5,823	111,508	2,084,256	28,660	66,488
Humble	1,665	15,832	41,326	11,411	95,045	561	26,168	583,905	—	19,550
Hurst-Euless-Bedford	1,514	9,004	24,264	8,638	1,929	118	17,871	212,152	—	2,778
Irving	2,947	17,393	33,592	15,937	58,177	359	22,114	545,266	65,000	15,684
Judson	1,548	8,172	29,319	8,884	124,565	61	18,617	406,900	—	10,958
Katy	3,700	25,016	75,228	20,903	44,628	111	50,352	949,753	24,315	31,810
Keller	1,447	12,543	32,236	10,711	83,267	311	34,443	735,369	153,420	21,151
Killeen	2,156	17,434	48,086	16,772	40,613	2,428	6,379	127,110	—	7,940
Klein	3,018	19,606	55,626	16,900	89,215	916	24,160	551,470	62,125	37,470
La Joya	1,507	12,757	40,577	15,865	92,874	801	16,133	325,157	94,000	9,085
Lamar Consolidated	1,245	9,359	28,509	9,369	127,929	295	23,275	477,401	—	9,575
Laredo	1,852	11,279	35,701	14,436	24,028	387	12,663	294,683	—	13,784
Leander	2,266	11,774	40,902	11,758	195,421	1,219	29,356	949,185	27,575	25,269
Lewisville	3,721	26,991	63,484	22,779	83,763	1,310	49,229	928,122	172,395	31,250
Lubbock	2,144	14,376	35,270	17,562	6,349	286	4,537	126,505	—	7,604
Magnolia	1,088	4,358	16,966	4,049	5,165	226	9,694	171,686	—	4,199
Mansfield	1,456	13,051	35,075	9,847	56,647	860	33,963	687,858	—	16,177
McAllen	1,412	11,548	31,648	13,326	17,677	1,172	5,579	118,955	—	3,995
McKinney	1,634	11,468	30,602	10,960	35,444	1,009	21,768	470,135	109,385	56,137
Mesquite	1,801	14,960	46,103	15,157	45,555	433	18,355	436,021	37,825	42,134
Midland	1,847	9,077	32,152	10,282	27,784	586	6,148	127,616	4,635	10,465
Mission Consolidated	904	7,358	21,685	9,714	17,284	993	7,604	163,985	59,000	4,250
North East	3,833	30,899	81,377	24,928	190,099	1,037	61,620	1,267,512	—	33,517
Northside	3,643	37,482	116,500	39,932	259,967	1,889	62,036	1,466,600	239,670	52,145
Northwest	1,842	4,496	21,252	5,506	87,769	29,505	25,052	492,787	63,820	3,575
Pasadena	2,344	28,630	80,313	22,916	39,049	681	19,904	456,955	—	13,926
Pearland	1,054	7,423	26,582	6,737	28,579	592	15,344	336,256	—	4,957
Pflugerville	1,035	10,534	24,148	9,686	31,007	840	19,528	380,350	—	12,325
Pharr-San Juan-Alamo	1,790	12,451	45,851	17,427	40,816	433	14,577	295,990	104,725	7,915
Plano	4,163	22,337	67,248	19,366	97,689	91,974	39,361	1,063,804	180,000	50,343
Richardson	1,959	18,064	39,353	13,068	31,847	9,333	18,419	426,810	20,845	38,285
Rio Grande City	1,065	4,742	18,351	7,120	25,420	242	4,825	101,460	—	3,315
Rockwall	1,590	6,264	20,018	5,083	119,806	101	15,390	350,998	—	9,350
Round Rock	3,461	17,059	68,962	17,340	86,330	747	26,254	609,947	176,995	69,290
San Angelo	1,170	6,219	19,825	6,059	9,741	356	1,135	138,005	121,090	6,220
San Antonio	2,652	26,587	73,450	36,453	19,782	1,530	23,398	468,340	—	17,495
San Benito Consolidated	798	5,048	18,147	7,639	13,850	414	5,007	110,813	37,000	4,266
San Felipe-Del Rio Consolidated	1,130	3,528	12,316	5,335	10,933	358	2,686	54,640	12,285	1,755
Schertz-Cibolo-Universal City	933	4,550	14,129	3,282	62,360	617	11,252	285,331	—	2,309
Socorro	3,261	16,231	53,202	18,640	50,938	246	21,281	334,900	15,135	25,793
Southwest	716	5,069	14,733	6,305	28,269	334	6,037	134,650	22,000	2,945
Spring	2,257	16,283	53,080	16,804	104,526	1,667	30,404	696,865	94,135	18,165
Spring Branch	3,015	17,243	46,342	16,078	49,236	7,375	25,167	519,023	—	24,990
Tyler	1,813	8,811	22,897	8,013	33,053	266	4,359	226,235	123,140	8,830
United	3,088	19,603	64,306	20,024	34,346	844	12,048	279,256	7,350	15,832
Victoria	1,078	5,300	14,956	6,438	85,879	339	9,640	181,516	—	1,595
Waco	1,278	8,384	22,579	10,744	27,574	783	8,835	216,265	45,500	5,070
Weslaco	1,131	5,986	24,333	10,632	32,843	547	4,017	85,311	26,935	3,452
Wichita Falls	1,091	6,342	19,378	6,622	17,780	171	3,069	69,510	6,220	10,735
Wylie	994	5,101	16,843	3,980	3,987	165	7,120	232,670	—	6,554
Ysleta	2,452	22,523	60,396	19,808	26,300	247	21,128	264,698	—	7,879
UTAH—Con.										
Independent Schools:—Con.										
Alpine	1,278	20,109	44,778	25,055	118,495	—	16,713	430,164	69,730	31,382
Box Elder	703	4,261	11,630	8,105	34,337	192	—	25,000	25,000	—
Cache	479	5,457	15,058	7,017	12,649	—	3,359	89,747	23,448	4,479
Davis County	2,362	23,422	58,978	44,850	102,882	—	16,187	321,929	—	27,936
Granite	2,796	25,818	58,716	37,190	63,153	—	—	—	—	—
Jordan	8,552	30,457	73,375	41,478	148,467	204	13,435	295,123	—	29,783

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and nonspecified	Total	Formula assistance	Special education
UTAH—Con.										
Independent Schools:—Con.										
Nebo	28,251	218,454	28,209	2,158	4,397	4,258	17,396	131,744	52,334	10,005
Ogden	12,981	113,503	21,989	3,886	3,077	5,219	9,807	58,108	21,766	5,599
Provo	13,527	111,574	16,485	2,427	2,579	2,873	8,606	57,906	21,481	5,861
Salt Lake City	24,237	253,034	44,519	9,337	5,177	9,255	20,750	96,306	—	13,668
Tooele County	13,504	103,626	11,892	858	2,157	2,435	6,442	61,512	26,322	4,908
Washington County	26,021	209,788	23,068	2,864	4,138	4,377	11,689	99,838	39,358	8,270
Weber County	30,090	218,097	27,685	1,542	4,949	5,176	16,018	134,319	56,059	15,851
VIRGINIA										
Dependent Schools:										
Albemarle County	12,815	182,147	7,824	1,409	2,951	1,520	1,944	47,260	37,648	3,981
Alexandria	11,223	218,269	10,596	3,229	2,393	3,154	1,820	32,186	23,563	2,992
Arlington County	19,599	424,432	12,778	3,346	3,916	3,244	2,272	51,053	38,112	3,267
Augusta County	10,999	123,659	8,047	1,024	2,232	1,763	3,028	63,996	50,057	3,236
Bedford County	10,926	117,927	6,222	1,469	1,737	1,672	1,344	54,516	43,431	2,751
Chesapeake	39,901	505,165	22,609	4,521	6,163	5,459	6,466	240,202	184,191	24,905
Chesterfield County	59,080	638,573	26,138	4,927	10,622	5,125	5,464	313,812	255,239	20,403
Fairfax County	169,030	2,371,152	94,869	18,754	35,310	18,412	22,393	461,033	377,016	27,799
Fauquier County	11,264	147,361	4,753	767	2,093	1,168	725	37,823	30,872	2,101
Frederick County	13,041	152,831	5,493	902	2,170	1,611	810	67,734	53,374	5,564
Hampton	21,806	245,858	20,952	6,197	4,373	5,177	5,205	144,984	108,142	12,351
Hanover County	18,970	206,157	7,435	665	3,257	1,068	2,445	92,124	76,073	5,726
Henrico County	48,991	510,259	30,446	5,394	12,740	7,292	5,020	246,179	195,848	17,897
Loudoun County	56,894	799,102	17,746	1,415	7,386	4,328	4,617	187,462	154,535	9,183
Newport News	31,298	371,904	40,097	12,234	6,981	8,068	12,814	197,626	148,244	16,418
Norfolk	34,431	393,928	46,115	15,523	7,497	10,390	12,705	220,532	158,691	20,670
Portsmouth	15,323	189,864	19,520	7,284	3,343	5,031	3,862	106,366	76,155	10,639
Prince William County	73,917	934,669	39,731	6,109	12,657	11,259	9,706	385,743	301,890	31,144
Richmond	23,177	337,998	43,106	14,688	6,350	8,386	13,682	146,141	96,817	17,276
Roanoke	13,214	180,268	13,890	3,674	3,496	4,405	2,315	80,677	57,233	6,703
Roanoke County	14,937	169,418	6,908	1,008	3,155	1,404	1,341	83,554	66,554	6,091
Rockingham County	11,934	158,754	7,059	1,614	2,441	2,079	925	69,796	52,431	4,428
Spotsylvania County	24,116	272,186	11,575	1,459	4,257	2,945	2,914	132,363	105,979	8,807
Stafford County	26,850	266,330	12,210	713	4,142	2,800	4,555	138,792	115,074	6,461
Suffolk	14,093	171,803	11,936	3,380	2,919	3,029	2,608	86,310	65,838	7,417
Virginia Beach	71,554	830,709	54,992	11,871	14,951	9,825	18,345	387,458	306,303	31,248
Williamsburg-James City County	10,539	143,941	4,887	1,114	1,765	1,471	537	43,666	34,512	3,739
York County	12,893	131,343	12,579	331	1,987	1,246	9,015	65,974	55,712	3,578
WASHINGTON										
Independent Schools:										
Auburn	14,936	156,741	16,803	2,073	2,482	2,925	9,323	90,201	65,537	10,145
Battle Ground	13,268	126,561	12,625	1,309	2,386	1,498	7,432	88,760	57,938	9,865
Bellevue	17,249	228,104	16,456	1,112	3,891	1,545	9,908	110,982	74,724	11,568
Bellingham	10,652	115,397	12,128	1,537	2,341	1,761	6,489	66,183	46,770	8,246
Bethel	18,032	204,275	19,037	2,276	3,782	3,014	9,965	133,992	79,458	14,317
Central Kitsap	11,886	132,524	24,093	1,082	2,521	1,452	19,038	78,405	53,162	11,697
Central Valley	12,483	123,398	12,393	1,779	2,223	1,597	6,794	79,077	55,383	9,681
Clover Park	12,242	147,014	34,649	3,927	2,808	3,404	24,510	83,507	51,914	11,975
Edmonds	20,743	239,896	20,167	2,707	4,037	2,340	11,083	135,712	90,530	17,190
Everett	19,084	225,931	22,451	3,775	4,399	2,781	11,496	125,947	86,923	14,836
Evergreen	26,100	267,114	27,814	4,268	4,935	3,778	14,833	173,006	117,930	20,523
Federal Way	22,440	238,768	24,916	3,405	4,371	4,217	12,923	145,253	96,894	17,617
Highline	17,549	243,606	25,154	5,127	4,163	4,340	11,524	141,709	81,035	12,518
Issaquah	16,696	199,152	10,231	496	3,075	454	6,206	95,114	71,973	9,075
Kennewick	15,413	156,471	17,642	2,980	2,726	3,066	8,870	107,094	72,228	10,959
Kent	27,444	299,111	30,138	3,755	5,121	4,937	16,325	170,158	118,628	21,762
Lake Washington	23,937	268,220	19,586	1,463	4,474	1,317	12,332	140,323	105,153	17,596
Marysville	11,923	135,067	12,902	1,374	2,146	1,736	7,646	78,973	52,346	10,572
Mukilteo	14,454	164,125	15,895	2,219	2,731	2,722	8,223	94,634	65,000	10,137
North Thurston	13,924	173,806	15,740	1,633	2,634	2,051	9,422	112,408	62,336	10,393
Northshore	19,818	239,426	16,426	892	3,860	1,157	10,517	127,499	89,011	16,711
Pasco	13,865	162,023	17,999	3,642	2,441	3,834	8,082	114,968	58,592	10,084
Puyallup	20,911	237,071	18,649	1,584	4,246	1,740	11,079	150,343	98,473	16,747
Renton	14,024	161,324	17,735	3,960	2,666	2,638	8,471	84,550	60,434	10,888

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
UTAH—Con.										
Independent Schools:—Con.										
Nebo	3,969	65,436	58,501	50,169	50,169	—	—	45	4,013	4,274
Ogden	906	29,837	33,406	25,496	25,496	—	—	—	968	6,942
Provo	1,593	28,971	37,183	32,143	32,143	—	—	6	2,109	2,925
Salt Lake City	2,668	79,970	112,209	97,411	97,411	—	—	5	3,855	10,938
Tooele County	2,080	28,202	30,222	25,032	25,032	—	—	—	2,174	3,016
Washington County	4,891	47,319	86,882	79,265	79,265	—	—	—	3,228	4,389
Weber County	3,966	58,443	56,093	46,748	46,748	—	—	—	5,500	3,845
VIRGINIA—Con.										
Dependent Schools:—Con.										
Albemarle County	—	5,631	127,063	—	—	112,280	—	5,365	7,309	2,109
Alexandria	—	5,631	175,487	—	—	171,851	—	6	2,862	768
Arlington County	—	9,674	360,601	—	—	345,001	—	1,549	11,899	2,152
Augusta County	—	10,703	51,616	—	—	41,456	—	6,156	2,974	1,030
Bedford County	—	8,334	57,189	—	—	46,240	—	7,492	3,050	407
Chesapeake	—	31,106	242,354	—	—	223,165	—	10,002	7,210	1,977
Chesterfield County	—	38,170	298,623	—	—	272,133	—	3,410	15,655	7,425
Fairfax County	—	56,218	1,815,250	—	—	1,674,755	—	39,372	62,870	38,253
Fauquier County	—	4,850	104,785	—	—	100,491	—	475	3,361	458
Frederick County	—	8,796	79,604	—	—	72,282	—	3,151	3,609	562
Hampton	—	24,491	79,922	—	—	69,217	—	4,108	3,585	3,012
Hanover County	—	10,325	106,598	—	—	97,992	—	853	6,380	1,373
Henrico County	—	32,434	233,634	—	—	219,957	—	2,112	11,106	459
Loudoun County	—	23,744	593,894	—	—	567,695	—	2,513	16,856	6,830
Newport News	—	32,964	134,181	—	—	115,386	—	9,642	5,686	3,467
Norfolk	—	41,171	127,281	—	—	110,576	—	7,797	5,152	3,756
Portsmouth	—	19,572	63,978	—	—	54,055	—	5,717	2,426	1,780
Prince William County	—	52,709	509,195	—	—	444,143	—	29,159	23,408	12,485
Richmond	—	32,048	148,751	—	—	140,141	—	2,675	3,095	2,840
Roanoke	—	16,741	85,701	—	—	76,369	—	5,225	2,699	1,408
Roanoke County	—	10,909	78,956	—	—	72,855	—	745	4,306	1,050
Rockingham County	—	12,937	81,899	—	—	70,147	—	6,135	3,110	2,507
Spotsylvania County	—	17,577	128,248	—	—	116,925	—	2,550	6,366	2,407
Stafford County	—	17,257	115,328	—	—	102,789	—	1,666	7,989	2,884
Suffolk	—	13,055	73,557	—	—	66,644	—	3,279	2,815	819
Virginia Beach	—	49,907	388,259	—	—	351,191	—	15,826	15,677	5,565
Williamsburg-James City County	—	5,415	95,388	—	—	91,912	—	421	2,301	754
York County	—	6,684	52,790	—	—	45,515	—	2,966	4,018	291
WASHINGTON—Con										
Independent Schools:—Con.										
Auburn	3,687	10,832	49,737	41,664	41,664	—	1	792	4,814	2,466
Battle Ground	4,321	16,636	25,176	18,702	18,702	—	161	277	3,639	2,397
Bellevue	3,927	20,763	100,666	77,048	77,048	—	—	401	14,936	8,281
Bellingham	2,119	9,048	37,086	31,338	31,338	—	12	31	3,204	2,501
Bethel	6,391	33,826	51,246	40,539	40,539	—	84	—	5,055	5,568
Central Kitsap	3,563	9,983	30,026	22,925	22,923	—	77	629	4,712	1,683
Central Valley	2,806	11,207	31,928	26,344	26,344	—	2	—	4,829	753
Clover Park	4,324	15,294	28,858	23,827	23,827	—	7	279	2,077	2,668
Edmonds	5,790	22,202	84,017	73,161	73,161	—	—	1,701	6,595	2,560
Everett	4,629	19,559	77,533	67,801	67,801	—	55	—	6,166	3,511
Evergreen	7,369	27,184	66,294	55,335	55,335	—	1	131	5,680	5,147
Federal Way	5,136	25,606	68,599	55,177	55,177	—	—	180	7,289	5,953
Highline	4,111	44,045	76,743	59,054	59,054	—	—	501	3,984	13,204
Issaquah	4,727	9,339	93,807	73,376	73,376	—	15	—	13,729	6,687
Kennewick	3,174	20,733	31,735	25,070	25,070	—	—	451	3,695	2,519
Kent	5,471	24,297	98,815	81,703	81,703	—	1	61	4,768	12,282
Lake Washington	5,983	11,591	108,311	87,038	87,038	—	—	18	12,692	8,563
Marysville	3,337	12,718	43,192	32,414	32,414	—	10	48	3,492	7,228
Mukilteo	3,189	16,308	53,596	47,711	47,711	—	5	—	4,054	1,826
North Thurston	3,649	36,030	45,658	37,782	37,782	—	17	118	4,475	3,266
Northshore	5,105	16,672	95,501	77,937	77,937	—	1	137	10,711	6,715
Pasco	3,496	42,796	29,056	25,242	25,232	—	—	185	1,850	1,779
Puyallup	5,699	29,424	68,079	57,009	57,009	—	1	682	7,460	2,927
Renton	3,474	9,754	59,039	52,048	52,048	—	—	106	4,753	2,132

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Total ²	Instruction	Employee benefits	Support services		
						Salaries and wages		Total	Pupil support	Staff support
UTAH—Con.										
Independent Schools:—Con.										
Nebo	208,175	169,680	103,516	38,631	100,694	68,008	25,765	56,040	9,003	6,388
Ogden	136,236	93,191	51,573	21,198	47,387	31,174	11,550	37,374	5,409	13,492
Provo	104,235	90,352	55,166	20,836	61,804	40,744	15,643	19,263	3,682	2,075
Salt Lake City	242,502	200,136	117,675	36,567	116,634	82,471	24,058	56,261	6,291	13,017
Tooele County	107,988	81,785	46,960	20,143	51,804	33,546	14,809	23,020	2,779	2,158
Washington County	209,802	169,846	97,897	44,870	104,082	67,232	30,359	54,654	8,367	8,930
Weber County	230,798	183,769	114,068	44,045	120,133	80,989	30,803	50,157	6,217	2,621
VIRGINIA—Con.										
Dependent Schools:—Con.										
Albemarle County	193,074	154,414	98,711	36,910	87,866	63,007	20,675	59,929	6,794	10,904
Alexandria	212,154	204,364	130,549	48,238	119,653	85,537	27,275	77,763	13,297	15,363
Arlington County	443,502	383,107	254,357	86,896	216,918	157,319	53,746	138,057	21,615	33,172
Augusta County	117,945	104,644	65,515	22,789	65,556	45,293	15,609	34,227	4,314	7,305
Bedford County	110,672	94,616	59,528	20,314	56,303	39,850	13,316	33,779	4,328	7,059
Chesapeake	482,044	433,887	274,762	116,180	268,339	184,156	73,809	153,086	18,043	30,149
Chesterfield County	626,918	549,633	339,870	127,648	343,122	232,627	91,139	187,888	22,236	25,710
Fairfax County	2,490,174	2,251,036	1,470,938	532,545	1,359,944	952,222	346,256	790,700	123,488	165,526
Fauquier County	134,067	125,592	82,206	28,094	81,310	57,103	19,198	39,536	6,957	5,224
Frederick County	159,884	130,176	87,982	28,169	77,230	55,983	17,483	48,330	6,903	9,759
Hampton	241,997	232,333	142,864	49,006	134,512	91,330	30,579	87,005	13,025	18,258
Hanover County	199,923	179,422	118,265	41,745	121,837	84,740	31,258	50,258	7,878	6,954
Henrico County	540,964	447,027	286,209	101,110	268,481	188,513	64,680	159,212	20,209	31,375
Loudoun County	913,069	740,966	466,657	185,891	469,823	320,897	121,586	250,056	36,492	40,623
Newport News	351,949	323,283	207,329	68,343	180,968	128,536	41,101	127,218	16,761	27,288
Norfolk	389,125	361,734	237,774	74,392	227,535	161,655	51,232	117,599	16,792	19,725
Portsmouth	178,710	160,862	98,985	34,760	91,253	64,237	21,115	61,551	6,900	15,176
Prince William County	925,397	774,740	517,168	160,274	445,923	322,609	98,490	298,607	36,102	52,793
Richmond	326,231	314,978	187,672	64,957	183,290	119,532	41,480	119,767	16,484	35,060
Roanoke	187,026	148,349	92,883	30,536	85,488	59,055	19,460	57,060	8,597	7,962
Roanoke County	163,917	140,765	93,854	31,708	91,474	65,675	21,930	43,163	7,274	6,747
Rockingham County	161,654	115,079	72,798	26,831	70,930	49,424	17,599	38,788	6,236	4,636
Spotsylvania County	266,339	232,998	149,144	52,870	139,092	101,397	34,024	84,456	10,865	18,430
Stafford County	271,894	253,174	160,473	53,236	153,688	108,539	36,267	89,163	14,561	15,841
Suffolk	161,782	139,927	88,724	31,003	88,859	62,170	21,389	44,664	6,255	5,542
Virginia Beach	879,525	757,733	482,307	161,260	445,544	318,770	101,369	283,913	30,585	59,673
Williamsburg-James City County	142,799	120,757	77,931	26,906	74,064	52,555	18,229	42,324	7,921	6,688
York County	133,459	119,436	76,418	27,200	71,864	50,322	17,533	43,192	5,870	7,488
WASHINGTON—Con.										
Independent Schools:—Con.										
Auburn	153,359	134,077	86,001	28,452	82,288	56,954	18,586	44,401	8,976	4,896
Battle Ground	127,271	113,664	66,052	22,631	67,945	45,685	15,719	40,672	6,698	4,236
Bellevue	233,130	170,924	105,567	36,574	103,765	70,403	23,204	54,331	11,617	5,837
Bellingham	131,781	100,270	63,983	21,099	61,181	42,421	13,416	34,065	7,211	5,250
Bethel	237,626	161,052	102,288	34,113	92,974	64,395	21,087	60,373	13,945	8,284
Central Kitsap	125,226	117,300	76,355	24,978	73,013	51,292	16,296	38,753	7,264	5,554
Central Valley	115,640	112,085	71,740	25,592	66,919	46,260	16,129	37,435	8,464	4,234
Clover Park	167,318	131,403	82,317	27,928	75,622	51,011	16,853	49,993	9,832	6,428
Edmonds	255,214	186,789	121,998	40,947	113,976	78,375	26,164	65,070	15,311	8,796
Everett	240,839	181,635	116,900	38,027	111,509	79,927	25,698	62,813	16,257	8,327
Evergreen	258,730	234,684	147,297	49,282	143,303	101,012	33,250	82,217	17,725	12,306
Federal Way	254,299	204,176	130,566	44,328	129,304	88,255	29,481	64,905	18,923	5,037
Highline	265,006	180,840	114,125	38,425	108,024	73,354	24,287	64,603	13,798	9,574
Issaquah	221,769	144,767	90,082	30,567	86,484	59,459	19,682	47,716	9,670	5,896
Kennewick	148,722	137,586	86,174	29,979	88,693	59,908	19,739	42,260	9,409	6,642
Kent	299,998	246,155	150,704	53,189	149,370	99,767	34,692	84,501	16,567	9,709
Lake Washington	294,130	217,516	136,410	44,488	136,597	94,682	29,922	69,583	14,705	9,250
Marysville	170,025	111,435	71,776	23,527	66,686	45,854	14,455	39,398	8,431	5,043
Mukilteo	151,292	134,826	86,165	28,387	86,167	59,617	19,198	42,397	8,071	5,443
North Thurston	188,354	124,500	79,237	28,149	78,528	54,446	18,765	40,295	7,989	5,427
Northshore	250,402	184,287	121,696	38,839	115,301	81,905	25,382	60,362	13,641	8,178
Pasco	166,891	122,083	74,250	27,289	74,503	49,819	17,187	41,968	9,184	6,007
Puyallup	233,163	195,904	125,450	40,244	116,708	79,905	25,577	70,375	14,282	9,552
Renton	174,857	129,336	81,032	27,461	79,256	54,055	18,461	43,172	9,459	6,057

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.									
	General adminis- tration	School adminis- tration	Other and non- specified	Other current spending						
UTAH—Con.										
Independent Schools:—Con.										
Nebo	1,759	11,202	27,688	12,946	30,205	39	8,251	175,725	8,117	14,472
Ogden	568	4,912	12,993	8,430	38,830	10	4,205	81,025	—	2,600
Provo	779	5,030	7,697	9,285	11,306	13	2,564	56,928	—	3,899
Salt Lake City	665	9,329	26,959	27,241	36,194	295	5,877	132,183	4	11,047
Tooele County	556	4,880	12,647	6,961	21,095	—	5,108	116,398	—	—
Washington County	534	12,053	24,770	11,110	29,259	558	10,139	250,472	20,398	21,506
Weber County	5,899	11,115	24,305	13,479	42,542	—	4,487	109,511	9,613	6,184
VIRGINIA—Con.										
Dependent Schools:—Con.										
Albemarle County	5,104	10,131	26,996	6,619	30,297	3,660	4,703	119,788	28,770	8,438
Alexandria	5,699	9,855	33,549	6,948	6,749	1,041	—	—	—	—
Arlington County	9,116	17,880	56,274	28,132	47,997	970	11,428	279,735	24,350	19,861
Augusta County	1,223	6,355	15,030	4,861	3,275	5,790	4,236	—	—	—
Bedford County	670	5,727	15,995	4,534	11,259	1,040	3,757	69,369	—	4,369
Chesapeake	3,452	24,904	76,538	12,462	38,044	10,113	—	—	—	—
Chesterfield County	4,670	37,172	98,100	18,623	58,321	2,847	16,117	552,656	97,041	53,449
Fairfax County	14,823	138,339	348,524	100,392	179,556	442	59,140	1,334,031	155,000	3,776
Fauquier County	1,020	7,706	18,629	4,746	2,020	480	5,975	154,230	—	13,930
Frederick County	2,166	9,130	20,372	4,616	21,139	2,809	5,760	121,063	5,720	8,881
Hampton	3,682	12,507	39,533	10,816	8,009	1,121	534	135,093	—	2,862
Hanover County	2,868	8,228	24,330	7,327	13,383	1,057	6,061	130,141	35,045	36,365
Henrico County	4,634	25,391	77,603	19,334	77,599	2,502	13,836	343,663	128,116	45,095
Loudoun County	8,719	42,071	122,151	21,087	167,307	1,793	3,003	892,917	242,196	108,417
Newport News	7,923	18,337	56,909	15,097	18,990	9,151	525	—	4,202	14,693
Norfolk	10,285	18,353	52,444	16,600	19,530	7,802	59	54,185	—	157
Portsmouth	2,446	8,231	28,798	8,058	12,624	4,925	299	—	—	—
Prince William County	25,129	54,756	129,827	30,210	98,300	26,376	25,981	535,564	51,020	35,066
Richmond	1,761	18,717	47,745	11,921	5,105	2,792	3,356	62,127	—	5,000
Roanoke	2,707	9,121	28,673	5,801	34,493	678	3,506	105,147	16,931	12,351
Roanoke County	1,339	8,552	19,251	6,128	18,281	591	4,280	125,273	47,914	6,230
Rockingham County	1,669	7,749	18,498	5,361	37,004	5,838	3,733	107,667	37,261	—
Spotsylvania County	2,205	12,862	40,094	9,450	21,218	—	12,123	298,013	17,823	21,355
Stafford County	3,132	16,873	38,756	10,323	18,115	447	158	268,994	1,700	16,883
Suffolk	1,430	7,652	23,785	6,404	12,385	5,032	4,438	33,403	—	7,515
Virginia Beach	4,914	45,358	143,383	28,276	91,081	15,683	15,028	319,568	71,000	52,000
Williamsburg-James City County	2,401	6,004	19,310	4,369	22,042	—	—	—	—	—
York County	1,875	7,331	20,628	4,380	11,585	2,438	—	—	—	—
WASHINGTON—Con.										
Independent Schools:—Con.										
Auburn	592	8,260	21,677	7,388	13,376	475	5,431	108,065	—	10,940
Battle Ground	1,099	8,193	20,446	5,047	10,021	235	3,351	67,745	3,710	8,621
Bellevue	892	8,584	27,401	12,828	46,223	78	15,905	327,390	—	19,425
Bellingham	734	5,696	15,174	5,024	27,258	—	4,253	94,210	20,000	6,305
Bethel	858	9,169	28,117	7,705	67,108	572	8,894	194,485	30,000	5,670
Central Kitsap	854	6,082	18,999	5,534	6,642	—	1,284	22,420	—	9,015
Central Valley	687	7,281	16,769	7,731	1,236	—	2,319	66,654	—	8,160
Clover Park	1,196	7,809	24,728	5,788	32,424	243	3,248	64,690	—	1,300
Edmonds	603	10,558	29,802	7,743	54,529	961	12,935	277,450	42,430	20,725
Everett	1,073	9,680	27,476	7,313	45,787	853	12,564	243,935	9,545	34,440
Evergreen	916	15,361	35,909	9,164	12,852	455	10,739	207,590	—	9,415
Federal Way	1,545	12,827	26,573	9,967	42,289	28	7,806	178,543	37,000	10,557
Highline	691	11,330	29,210	8,213	67,408	110	16,648	319,535	—	10,100
Issaquah	808	7,122	24,220	10,567	60,510	91	16,401	337,875	36,475	39,475
Kennewick	627	6,554	19,028	6,633	9,184	—	1,952	94,530	68,000	6,305
Kent	1,109	17,983	39,133	12,284	41,776	285	11,782	250,928	25,000	15,844
Lake Washington	1,155	14,067	30,406	11,336	60,343	365	15,906	348,175	80,000	17,060
Marysville	632	6,849	18,443	5,351	52,242	279	6,069	123,110	—	10,050
Mukilteo	582	6,623	21,678	6,262	10,444	399	5,623	94,328	—	13,968
North Thurston	1,043	7,112	18,724	5,677	56,752	—	7,102	151,132	—	14,164
Northshore	573	9,908	28,062	8,624	52,104	28	13,983	281,499	—	24,440
Pasco	522	6,971	19,284	5,612	38,246	—	6,562	137,727	—	3,885
Puyallup	1,442	11,571	33,528	8,821	25,159	—	12,100	243,793	—	13,015
Renton	767	6,436	20,453	6,908	34,281	149	11,091	290,905	95,400	22,380

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Elementary-secondary revenue								
		Total	Federal sources					State sources		
			Total	Compensatory (Title I)	Special education	Child nutrition	Other and non-specified	Total	Formula assistance	Special education
WASHINGTON—Con.										
Independent Schools:—Con.										
Richland	10,599	105,971	11,309	980	1,922	1,221	7,186	66,903	46,682	7,403
Seattle	45,968	666,643	67,989	14,606	10,716	7,923	34,744	302,756	204,679	39,256
South Kitsap	10,315	93,545	11,132	1,334	2,241	1,455	6,102	64,356	46,061	8,279
Spokane	29,701	349,260	44,204	10,246	6,152	7,189	20,617	223,619	136,767	26,345
Tacoma	29,500	374,509	49,076	11,712	6,775	8,094	22,495	206,315	131,528	24,933
Vancouver	22,622	233,901	28,940	7,999	4,437	4,085	12,419	142,693	99,298	16,696
Yakima	14,570	169,815	26,755	8,135	3,120	5,094	10,406	121,881	68,827	12,341
WEST VIRGINIA										
Independent Schools:										
Berkeley County	17,214	181,207	14,125	3,146	—	3,773	7,206	98,223	58,018	282
Cabell County	12,522	144,184	16,361	5,274	—	3,271	7,816	78,314	47,773	215
Harrison County	11,192	120,623	13,314	3,655	—	2,638	7,021	69,034	41,824	289
Kanawha County	28,465	319,705	37,905	9,944	—	7,880	20,081	171,375	101,923	408
Monongalia County	10,294	122,804	11,692	2,203	—	1,735	7,754	59,878	34,433	173
Raleigh County	12,316	131,587	14,892	4,638	—	3,370	6,884	76,117	48,874	188
Wood County	13,481	143,817	14,632	4,739	—	2,929	6,964	87,472	54,326	220
WISCONSIN										
Independent Schools:										
Appleton Area	15,235	173,602	20,454	2,065	4,085	2,257	12,047	86,379	77,462	5,765
Eau Claire Area	10,730	131,526	13,727	1,880	2,396	1,573	7,878	61,232	53,915	3,954
Green Bay	20,573	245,232	35,830	6,597	6,618	5,003	17,612	129,209	110,457	10,983
Janesville	10,571	121,242	15,749	1,322	3,036	1,538	9,853	66,440	60,000	4,070
Kenosha	22,772	272,611	37,478	7,738	5,535	3,744	20,461	142,597	126,251	9,668
Madison	24,496	361,742	31,211	5,591	8,013	5,421	12,186	82,560	53,148	18,043
Milwaukee	85,381	1,240,232	287,789	100,234	30,910	31,487	125,158	631,991	481,933	47,565
Oshkosh Area	10,331	114,990	13,792	1,412	2,478	1,301	8,601	61,256	54,623	4,857
Racine	21,172	252,920	40,150	8,978	6,197	4,211	20,764	138,889	111,703	12,465
Sheboygan Area	10,336	130,072	16,358	1,595	2,643	1,486	10,634	73,522	66,187	5,253
Waukesha	12,990	158,570	14,090	1,285	3,614	1,478	7,713	55,085	45,029	6,716
WYOMING										
Independent Schools:.										
Laramie County 1	12,933	265,012	12,782	3,969	3,094	2,171	3,548	215,196	128,685	—
Natrona County	11,989	210,031	15,098	6,035	2,331	1,915	4,817	149,676	104,995	—

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008-2009—Con.

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

Geographic area	Elementary-secondary revenue—Con.									
	State sources—Con.		Local sources							
	Transportation	Other and non-specified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other
WASHINGTON—Con.										
Independent Schools—Con.										
Richland	2,566	10,252	27,759	21,154	21,154	—	—	—	3,336	3,269
Seattle	19,255	39,566	295,898	229,806	229,806	—	—	—	13,856	52,236
South Kitsap	3,340	6,676	18,057	13,822	13,811	—	13	—	2,977	1,245
Spokane	6,299	54,208	81,437	67,365	67,365	—	—	160	7,951	5,961
Tacoma	6,004	43,850	119,118	106,279	106,279	—	—	1,478	5,716	5,645
Vancouver	6,213	20,486	62,268	53,537	53,537	—	—	767	4,717	3,247
Yakima	2,473	38,240	21,179	18,100	18,100	—	—	571	1,340	1,168
WEST VIRGINIA—Con.										
Independent Schools—Con.										
Berkeley County	1,765	38,158	68,859	64,795	64,795	—	—	—	3,037	1,027
Cabell County	768	29,558	49,509	44,878	44,878	—	1	—	1,310	3,320
Harrison County	631	26,290	38,275	35,976	35,976	—	—	—	1,126	1,173
Kanawha County	1,413	67,631	110,425	99,255	99,255	—	402	383	6,889	3,496
Monongalia County	807	24,465	51,234	45,945	45,945	—	106	—	1,476	3,707
Raleigh County	993	26,062	40,578	36,791	36,791	—	—	67	1,207	2,513
Wood County	601	32,325	41,713	38,240	38,240	—	10	31	2,285	1,147
WISCONSIN—Con.										
Independent Schools—Con.										
Appleton Area	126	3,026	66,769	55,484	55,484	—	1	6,035	3,817	1,432
Eau Claire Area	235	3,128	56,567	50,478	50,478	—	684	1,016	3,195	1,194
Green Bay	234	7,535	80,193	73,931	73,931	—	—	1,295	3,912	1,055
Janesville	50	2,320	39,053	34,617	34,617	—	48	1,272	2,133	983
Kenosha	264	6,414	92,536	85,072	85,072	—	192	243	5,946	1,083
Madison	157	11,212	247,971	232,802	232,802	—	1	2,491	9,145	3,532
Milwaukee	2,754	99,739	320,452	287,825	287,825	—	13,279	2,662	10,620	6,066
Oshkosh Area	137	1,639	39,942	35,949	35,949	—	29	507	2,151	1,306
Racine	375	14,346	73,881	70,101	70,101	—	5	147	2,917	711
Sheboygan Area	101	1,981	40,192	35,950	35,950	—	24	1,119	2,375	724
Waukesha	309	3,031	89,395	79,293	79,293	—	10	6,204	3,121	767
WYOMING—Con.										
Independent Schools—Con.										
Laramie County 1	—	86,511	37,034	24,861	24,824	—	8,142	6	2,122	1,903
Natrona County	—	44,681	45,257	32,320	32,219	—	9,733	—	2,219	985

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
					Total ²	Salaries and wages	Employee benefits	Total	Pupil support	Staff support
WASHINGTON—Con.										
Independent Schools:—Con.										
Richland	102,828	93,670	56,101	19,188	53,163	36,228	11,767	35,862	6,651	3,514
Seattle	697,142	531,789	331,246	106,862	303,591	210,882	66,342	210,769	41,078	32,860
South Kitsap	93,453	91,806	57,861	19,543	52,964	36,570	11,674	34,628	7,845	3,623
Spokane	345,630	299,075	189,918	62,375	179,266	126,777	40,279	99,624	17,674	14,861
Tacoma	380,603	310,512	201,967	68,445	184,691	129,862	42,883	111,742	26,218	14,242
Vancouver	217,582	209,204	133,474	45,981	124,488	85,989	29,269	75,385	14,580	11,043
Yakima	162,803	148,223	90,339	31,800	94,777	61,848	21,375	46,569	10,002	7,614
WEST VIRGINIA—Con.										
Independent Schools:—Con.										
Berkeley County	178,247	173,073	98,853	47,705	104,082	66,421	31,179	58,243	6,956	6,596
Cabell County	161,505	132,300	70,433	35,517	78,784	45,950	22,344	42,419	5,231	6,008
Harrison County	121,894	117,764	65,343	33,289	67,195	39,438	19,887	43,793	5,289	7,637
Kanawha County	309,692	299,172	170,230	83,369	177,039	111,732	53,868	93,944	13,248	7,709
Monongalia County	125,382	109,985	62,023	31,513	63,049	40,645	19,478	39,085	5,727	4,200
Raleigh County	133,081	121,431	68,308	32,359	69,984	44,050	21,050	42,983	5,673	4,840
Wood County	148,577	139,647	79,684	39,865	88,347	54,105	27,725	42,043	4,415	5,738
WISCONSIN—Con.										
Independent Schools:—Con.										
Appleton Area	170,134	162,597	87,492	47,514	104,134	67,434	32,248	51,792	7,827	7,120
Eau Claire Area	123,823	116,106	61,444	34,753	67,936	44,201	20,241	41,685	4,365	4,313
Green Bay	231,530	220,438	127,704	61,154	136,403	89,848	40,054	73,106	11,784	11,333
Janesville	154,707	110,269	63,889	27,854	67,544	46,361	17,953	38,861	7,062	4,751
Kenosha	274,573	256,775	138,728	77,371	163,849	99,713	55,916	83,247	13,827	14,039
Madison	347,567	325,190	183,498	88,394	185,971	123,285	56,681	114,923	20,791	16,804
Milwaukee	1,232,115	1,171,566	543,940	334,244	651,653	367,424	183,933	450,605	55,302	71,089
Oshkosh Area	111,403	106,308	57,978	31,025	67,474	43,197	21,195	34,491	5,067	4,542
Racine	251,939	239,491	128,433	68,987	151,108	93,412	49,363	79,494	13,606	11,312
Sheboygan Area	131,191	123,824	71,996	34,924	82,852	54,039	25,655	35,753	6,926	4,464
Waukesha	149,781	139,896	78,528	37,210	91,491	60,972	28,451	43,920	5,836	4,437
WYOMING—Con.										
Independent Schools:—Con.										
Laramie County 1	258,398	175,755	109,134	41,136	104,882	69,947	25,615	65,572	10,640	13,192
Natrona County	211,285	165,564	102,074	39,553	100,065	66,252	25,534	60,728	8,855	13,983

See footnotes at end of table.

Table 15.

Finances of Individual Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Elementary-secondary expenditure—Con.							Indebtedness		
	Current spending—Con.				Capital outlay	Inter-governmental	Interest on debt	Total long-term debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
	For selected functions—Con.									
	Support services—Con.			Other current spending						
General administration	School administration	Other and non-specified								
WASHINGTON—Con.										
Independent Schools:—Con.										
Richland.	519	5,638	19,540	4,645	5,695	16	3,447	74,545	—	4,025
Seattle	8,597	30,955	97,279	17,429	146,915	—	18,438	358,455	—	63,275
South Kitsap	822	5,629	16,709	4,214	1,293	152	202	3,283	—	278
Spokane	1,366	19,714	46,009	20,185	38,450	—	8,105	201,868	47,085	22,812
Tacoma	1,697	20,757	48,828	14,079	54,921	—	15,170	290,060	—	24,510
Vancouver	964	13,891	34,907	9,331	1,848	—	6,530	156,222	—	12,500
Yakima	1,264	8,897	18,792	6,877	13,434	—	1,146	65,510	50,000	7,425
WEST VIRGINIA—Con.										
Independent Schools:—Con.										
Berkeley County	2,346	9,649	32,696	10,748	3,621	591	962	18,900	—	3,210
Cabell County	1,094	5,768	24,318	11,097	26,736	12	2,457	51,410	—	3,130
Harrison County.	1,774	6,431	22,662	6,776	4,130	—	—	—	—	—
Kanawha County.	3,091	15,581	54,315	28,189	10,165	6	349	3,815	—	3,600
Monongalia County	1,409	5,861	21,888	7,851	13,010	8	2,379	46,125	—	1,035
Raleigh County	2,519	6,086	23,865	8,464	11,539	8	103	—	—	2,755
Wood County.	1,676	7,122	23,092	9,257	7,700	6	1,224	28,115	—	1,915
WISCONSIN—Con.										
Independent Schools:—Con.										
Appleton Area	1,532	8,205	27,108	6,671	3,204	2,014	2,319	49,240	—	5,866
Eau Claire Area	1,610	6,041	25,356	6,485	4,867	1,780	1,070	23,541	110	6,650
Green Bay	2,110	14,504	33,375	10,929	4,216	3,952	2,924	61,228	673	10,310
Janesville.	1,494	4,853	20,701	3,864	39,531	1,749	3,158	85,005	37,795	6,080
Kenosha	2,109	13,400	39,872	9,679	12,185	1,155	4,458	110,945	20,000	8,210
Madison.	4,372	19,300	53,656	24,296	15,093	3,293	3,991	49,148	—	8,141
Milwaukee	30,569	57,132	236,513	69,308	24,772	25,729	10,048	390,400	6,673	21,834
Oshkosh Area	1,342	5,147	18,393	4,343	2,108	1,780	1,207	15,461	3,230	7,376
Racine	3,085	10,749	40,742	8,889	7,052	4,231	1,165	27,969	16,445	16,178
Sheboygan Area	2,503	6,347	15,513	5,219	4,241	1,355	1,771	46,870	431	3,221
Waukesha	2,933	7,367	23,347	4,485	4,294	4,078	1,513	28,374	—	4,027
WYOMING—Con.										
Independent Schools:—Con.										
Laramie County 1	1,167	10,148	30,425	5,301	82,388	255	—	—	—	—
Natrona County	1,024	9,111	27,755	4,771	45,286	435	—	—	—	—

¹ Enrollments reflect fall 2008 memberships reported to the National Center for Education Statistics in the Public Elementary-Secondary Education Agency Universe Survey.

² Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are included in this table. Expenditure for adult education, community services, and other non-elementary-secondary programs are included under total elementary-secondary expenditure, total current spending, and other current spending, but are excluded in the per pupil data displayed in Table 17. Refer to the introductory text for an explanation concerning tax revenue for dependent school systems. Data for specific state revenue programs are generally comparable for school systems in the same state but are not for school systems in other states. Due to enrollments under 10,000, Maine and Vermont are not shown on the individual unit tables.

Source: 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
ALABAMA									
Independent Schools:									
Baldwin County	100	7.3	2.0	46.7	35.2	46.0	20.8	16.9	4.7
Birmingham	100	15.2	6.8	50.7	39.8	34.0	26.2	1.8	1.4
Elmore County	100	10.5	2.4	64.7	50.6	24.8	9.6	7.4	5.8
Hoover	100	2.9	0.4	41.0	30.3	56.0	42.4	2.1	7.2
Huntsville	100	8.3	2.7	50.8	40.9	40.9	18.1	16.7	2.7
Jefferson County	100	8.8	2.1	57.7	44.1	33.5	23.3	0.3	4.5
Madison County	100	6.7	1.1	59.8	49.6	33.6	10.7	12.5	7.0
Mobile County	100	13.2	5.1	59.8	45.6	27.0	18.3	3.3	2.3
Montgomery County	100	11.9	4.4	54.6	40.9	33.5	8.9	21.3	1.5
Shelby County	100	5.3	1.1	51.9	40.6	42.7	28.1	4.2	6.9
Tuscaloosa	100	9.7	3.6	45.1	32.6	45.2	22.7	9.9	1.9
Tuscaloosa County	100	8.2	2.3	60.1	44.8	31.7	7.7	15.0	6.0
ALASKA									
Dependent Schools:									
Anchorage	100	10.1	2.2	59.2	43.4	30.6	27.5	—	1.9
Fairbanks North Star Borough	100	12.8	1.8	63.3	47.1	23.9	21.3	—	2.2
Matanuska-Susitna Borough	100	7.0	1.8	70.7	53.4	22.3	20.6	—	0.7
ARIZONA									
Independent Schools:									
Alhambra Elementary	100	18.9	7.5	57.9	56.7	23.1	17.2	—	1.0
Amphitheater Unified	100	13.5	2.4	32.2	30.9	54.3	41.7	1.8	3.4
Cartwright Elementary	100	16.0	6.5	66.1	59.0	17.9	15.1	—	0.6
Chandler Unified	100	5.7	1.3	48.2	45.8	46.1	36.2	1.1	4.5
Deer Valley Unified	100	6.0	1.2	39.7	38.0	54.3	46.0	0.7	4.9
Dysart Unified	100	6.2	0.7	54.0	41.7	39.8	34.0	0.7	2.5
Flagstaff Unified	100	11.0	2.8	32.3	30.4	56.7	49.5	1.5	2.6
Gilbert Unified	100	3.9	0.3	49.1	47.7	47.0	35.0	1.9	5.5
Glendale Elementary	100	15.3	5.0	54.5	52.9	30.2	18.8	0.1	1.0
Glendale Union High	100	8.9	2.5	40.9	39.4	50.1	41.5	2.8	4.8
Kyrene Elementary	100	4.1	0.6	36.6	34.8	59.3	40.3	0.1	3.7
Litchfield Elementary	100	5.6	0.6	62.2	51.6	32.2	25.6	—	3.1
Marana Unified	100	6.5	1.0	49.3	47.2	44.2	35.8	1.4	3.6
Mesa Unified	100	9.3	2.7	47.2	45.7	43.5	28.7	0.6	3.2
Paradise Valley Unified	100	6.6	1.5	29.5	28.2	64.0	57.0	0.9	3.1
Pendergast Elementary	100	9.6	1.5	59.7	57.2	30.7	26.9	0.7	1.3
Peoria Unified	100	6.2	1.2	51.3	48.8	42.5	35.0	1.9	3.6
Phoenix Union High	100	11.1	4.7	21.2	20.1	67.7	62.7	0.2	2.0
Roosevelt Elementary	100	31.0	15.8	41.8	39.5	27.2	25.2	—	0.5
Scottsdale Unified	100	4.8	1.0	13.0	11.9	82.3	72.0	0.9	4.8
Sunnyside Unified	100	15.5	6.2	56.0	54.7	28.6	23.3	1.4	1.9
Tempe Elementary	100	13.1	3.8	31.4	30.3	55.4	49.8	0.1	1.5
Tempe Union High	100	4.3	1.1	14.4	12.9	81.3	65.6	3.6	6.3
Tucson Unified	100	12.0	4.3	45.4	44.1	42.5	37.6	1.4	1.9
Washington Elementary	100	13.2	3.7	43.4	42.2	43.4	29.5	1.3	1.2
Yuma Elementary	100	17.4	6.6	51.9	48.9	30.7	16.7	11.1	1.6
Yuma Union High	100	11.1	3.8	46.4	44.3	42.5	32.4	4.0	3.5
ARKANSAS									
Independent Schools:									
Bentonville	100	4.9	0.7	72.4	32.3	22.7	15.0	—	5.7
Fort Smith	100	14.2	3.8	69.4	36.5	16.4	9.8	—	2.2
Little Rock	100	9.4	3.0	74.3	20.8	16.3	12.6	0.2	1.9
Pulaski County Special	100	9.1	2.6	74.0	25.8	16.9	12.6	0.2	3.1
Rogers	100	8.2	1.5	74.1	33.5	17.8	13.1	0.1	4.3
Springdale	100	8.7	1.8	76.5	42.2	14.8	10.1	—	4.0
CALIFORNIA									
Independent Schools:									
ABC Unified	100	10.5	1.3	75.2	49.1	14.3	8.4	1.7	1.7
Alameda Unified	100	9.8	1.4	50.7	33.9	39.6	29.0	6.2	0.9
Alhambra	100	11.7	2.5	69.3	44.0	19.0	10.2	5.9	0.7
Alum Rock Union Elementary	100	14.9	3.4	54.5	32.0	30.6	25.6	1.8	0.8
Alvord Unified	100	12.7	2.5	64.3	46.4	23.0	15.9	3.9	0.8
Anaheim Elementary	100	13.8	5.0	54.5	21.7	31.7	28.8	0.4	0.1

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
CALIFORNIA—Con.									
Independent Schools:—Con.									
Anaheim Union High	100	16.2	1.5	62.9	42.8	20.9	17.4	0.6	1.6
Antelope Valley Union High	100	10.1	1.3	67.7	56.2	22.2	11.6	6.8	0.8
Antioch Unified	100	11.9	1.6	61.5	44.6	26.6	20.0	3.8	1.6
Apple Valley Unified	100	13.4	2.9	65.9	51.4	20.7	15.2	3.3	0.1
Azusa Unified	100	12.5	3.3	75.6	48.2	11.9	9.1	0.3	1.0
Bakersfield Elementary	100	18.9	7.3	69.1	42.1	12.0	8.9	0.3	0.4
Baldwin Park Unified	100	12.3	2.7	73.0	46.8	14.6	7.1	4.6	0.8
Bellflower Unified	100	13.0	2.6	73.1	49.9	14.0	7.7	1.8	1.3
Burbank Unified	100	8.7	1.6	61.3	40.0	30.0	21.4	1.7	1.3
Cajon Valley Union Elementary	100	12.3	3.7	51.9	35.7	35.9	21.1	7.8	1.8
Capistrano Unified	100	9.4	0.7	27.7	6.9	62.8	56.9	0.7	2.2
Carlsbad Unified	100	4.9	0.7	13.2	0.5	81.9	66.0	4.7	1.7
Central Unified	100	10.8	1.6	67.0	51.8	22.2	12.6	3.7	0.9
Ceres Unified	100	12.5	1.6	65.0	47.3	22.5	11.9	7.6	0.9
Chaffey Union High	100	9.5	1.2	61.4	48.8	29.1	20.2	5.2	1.4
Chico Unified	100	10.9	1.6	52.6	36.2	36.5	27.8	4.2	0.4
Chino Unified	100	9.0	1.0	60.2	46.1	30.8	20.7	3.9	1.6
Chula Vista Elementary	100	10.2	1.9	41.8	25.0	47.9	33.1	6.4	1.2
Clovis Unified	100	7.5	0.9	58.9	39.6	33.6	24.2	0.8	2.8
Coachella Valley Unified	100	17.0	4.2	60.0	37.1	23.0	13.7	5.9	1.2
Colton Joint Unified	100	11.1	2.4	74.8	42.1	14.1	7.4	4.4	0.7
Compton Unified	100	15.9	7.3	73.7	42.3	10.3	7.7	—	0.3
Conejo Valley Unified	100	6.8	0.6	37.7	22.8	55.6	41.0	4.8	3.2
Corona-Norco Unified	100	9.2	0.8	59.5	41.2	31.4	23.7	2.0	1.6
Covina-Valley Unified	100	10.9	1.4	71.9	48.1	17.2	11.5	1.9	2.1
Cupertino Union Elementary	100	6.6	0.6	28.7	14.0	64.7	52.1	3.2	4.0
Desert Sands Unified	100	9.8	2.1	45.4	33.3	44.8	29.3	11.7	0.9
Downey Unified	100	12.0	1.7	67.5	47.4	20.5	11.8	4.9	1.8
East Side Union High	100	8.2	1.3	42.7	23.8	49.1	42.9	1.4	1.2
El Monte Elementary	100	16.9	4.0	61.2	42.2	21.9	10.1	9.5	0.9
El Monte Union High	100	14.9	—	63.6	42.6	21.5	12.4	4.7	0.9
El Rancho Unified	100	12.3	2.1	69.9	49.9	17.8	9.2	4.7	1.0
Elk Grove Unified	100	11.3	1.7	64.5	45.6	24.2	16.7	3.5	1.0
Escondido Union Elementary	100	12.9	2.8	53.0	35.5	34.1	23.1	7.6	0.9
Etiwanda Elementary	100	6.7	0.3	63.7	53.0	29.6	16.6	5.0	1.5
Evergreen Elementary	100	8.7	1.0	38.4	22.4	52.8	43.8	3.4	1.8
Fairfield-Suisun Unified	100	10.5	1.5	64.5	47.9	25.0	17.4	2.8	2.2
Folsom-Cordova Unified	100	8.7	1.5	52.9	33.7	38.4	28.7	0.8	2.9
Fontana Unified	100	13.2	3.5	73.2	51.0	13.6	7.6	2.1	0.9
Franklin-McKinley Elementary	100	14.5	4.0	49.9	28.8	35.5	30.6	1.7	1.0
Fremont Unified	100	9.2	0.7	59.5	32.1	31.3	26.3	0.3	1.8
Fremont Union High	100	4.0	0.4	10.7	0.4	85.2	72.5	4.2	5.0
Fresno Unified	100	17.3	6.6	70.3	42.4	12.4	9.5	0.5	0.3
Fullerton Elementary	100	11.2	1.4	49.5	31.9	39.3	28.2	6.2	1.4
Fullerton Joint Union High	100	7.0	0.8	50.9	34.2	42.1	30.6	6.4	2.4
Garden Grove Unified	100	13.4	3.0	66.2	41.5	20.4	15.9	1.6	1.0
Gilroy Unified	100	8.5	1.1	47.5	8.5	44.0	33.9	7.2	0.8
Glendale Unified	100	10.6	3.4	61.0	36.7	28.4	19.7	1.0	2.8
Grossmont Union High	100	9.9	0.9	40.3	25.7	49.8	36.1	8.2	2.0
Hacienda La Puente Unified	100	13.0	2.1	69.7	40.6	17.3	8.5	1.5	1.3
Hayward Unified	100	11.2	2.0	57.7	33.6	31.2	21.1	4.9	1.0
Hemet Unified	100	12.2	2.7	55.5	41.5	32.4	19.7	8.8	0.9
Hesperia Unified	100	10.1	1.7	72.5	52.7	17.4	5.3	8.2	0.9
Huntington Beach Union High	100	10.8	0.7	42.5	12.1	46.7	40.6	2.1	1.5
Inglewood Unified	100	16.2	6.8	66.5	43.1	17.3	14.8	—	0.4
Irvine Unified	100	5.4	0.5	28.3	0.5	66.3	56.7	0.5	2.4
Jurupa Unified	100	12.5	2.4	67.7	49.4	19.8	11.9	5.3	1.0
Kern Union High	100	12.3	2.6	54.1	32.8	33.6	29.6	0.1	0.7
La Mesa-Spring Valley	100	10.8	1.6	53.0	36.0	36.2	22.7	7.8	4.4
Lake Elsinore Unified	100	10.6	1.2	60.0	45.1	29.4	19.1	4.8	2.0
Lancaster Elementary	100	12.2	4.2	70.4	47.9	17.4	5.3	7.7	0.5
Las Virgenes Unified	100	6.6	0.3	42.4	22.5	51.0	39.5	1.2	2.7
Livermore Valley Joint Unified	100	8.1	0.7	43.8	26.2	48.1	38.1	4.8	1.8
Lodi Unified	100	11.1	2.2	67.3	37.5	21.6	16.2	0.5	1.2
Lompoc Unified	100	14.4	2.2	62.9	45.4	22.7	17.8	1.2	0.9
Long Beach Unified	100	18.0	5.0	66.8	44.5	15.2	9.9	0.4	1.0

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
CALIFORNIA—Con.									
Independent Schools:—Con.									
Los Angeles Unified	100	14.7	4.6	66.1	29.4	19.2	15.5	0.1	0.7
Lucia Mar Unified	100	12.1	1.6	28.9	13.3	59.0	52.2	2.2	1.9
Lynwood Unified	100	16.4	5.0	72.9	51.2	10.7	4.0	4.4	0.3
Madera Unified	100	13.9	3.9	67.1	46.1	19.0	12.4	3.1	0.9
Manteca Unified	100	10.0	1.3	61.1	45.5	28.9	19.6	5.0	1.4
Marysville Unified	100	14.1	3.2	63.5	37.0	22.4	15.0	4.1	0.7
Merced Elementary	100	17.4	6.2	69.3	46.6	13.2	8.8	0.4	0.7
Merced Union High	100	13.0	2.5	67.1	51.6	19.9	15.1	0.7	0.9
Modesto	100	12.8	3.2	65.0	39.5	22.2	15.1	2.7	1.0
Montebello Unified	100	13.8	3.9	69.6	44.5	16.6	8.8	5.9	0.4
Monterey Peninsula Unified	100	15.1	1.5	44.5	24.5	40.3	28.7	5.6	1.9
Moreno Valley Unified	100	13.1	2.1	71.4	49.2	15.5	12.8	—	0.6
Mount Diablo Unified	100	9.8	1.1	51.3	24.5	38.9	33.7	0.4	1.7
Murrieta Valley Unified	100	6.2	0.3	53.1	32.9	40.8	29.0	5.1	1.9
Napa Valley Unified	100	10.2	1.2	26.9	7.5	62.8	56.5	0.7	0.3
Natomas Unified	100	7.8	0.5	54.8	41.5	37.4	28.4	3.2	1.6
New Haven Unified	100	8.2	1.4	58.4	39.7	33.4	23.4	5.5	1.8
Newport-Mesa Unified	100	7.9	1.2	22.5	0.5	69.6	63.4	0.4	1.4
Norwalk-La Mirada Unified	100	10.9	1.3	73.2	43.3	15.9	9.1	3.2	1.8
Oak Grove Elementary	100	8.6	0.9	45.4	29.1	46.0	24.2	2.8	2.1
Oakland Unified	100	16.9	5.0	53.8	26.2	29.3	23.7	0.9	0.2
Oceanside Unified	100	13.8	2.7	49.5	33.0	36.6	26.9	6.2	1.0
Ontario-Montclair Elementary	100	14.9	6.0	68.6	47.9	16.4	9.1	4.7	0.4
Orange Unified	100	9.9	1.6	40.3	15.2	49.8	42.3	1.9	1.4
Oxnard Elementary	100	11.5	2.5	62.5	39.7	26.0	18.8	4.0	0.6
Oxnard Union High	100	10.3	1.3	52.0	38.6	37.7	27.5	5.5	1.4
Pajaro Valley Joint Unified	100	20.8	5.1	51.7	24.7	27.5	24.6	0.2	0.7
Palm Springs Unified	100	11.5	3.1	51.5	36.4	37.0	23.1	9.6	0.7
Palmdale Elementary	100	19.9	3.2	70.3	43.5	9.8	5.6	0.9	1.0
Palo Alto Unified	100	3.3	0.3	10.8	0.4	86.0	70.5	1.6	6.4
Palos Verdes Peninsula Unified	100	5.9	0.3	43.8	28.6	50.3	34.7	0.1	6.1
Panama Buena Vista Union Elementary	100	9.3	1.3	75.0	55.3	15.7	9.7	—	1.1
Paramount Unified	100	11.9	4.0	70.9	50.5	17.2	8.1	4.8	0.4
Pasadena Unified	100	15.1	3.3	49.9	24.3	35.0	28.9	0.3	1.6
Perris Union High	100	7.8	2.0	41.7	31.3	50.5	40.0	4.8	0.4
Placentia-Yorba Linda Unified	100	9.4	1.0	45.3	28.0	45.2	34.8	2.3	1.2
Pleasanton Unified	100	9.4	0.2	46.5	23.6	44.1	34.2	4.0	2.3
Pomona Unified	100	18.4	3.7	66.9	41.3	14.7	8.4	0.4	3.7
Porterville Unified	100	14.3	4.2	69.0	47.9	16.7	8.7	4.6	1.2
Poway Unified	100	5.2	0.3	45.3	18.0	49.4	39.2	1.3	2.0
Redlands Unified	100	10.3	1.7	61.1	45.7	28.6	18.3	5.7	1.1
Rialto Unified	100	14.1	4.1	72.1	47.9	13.8	7.2	4.4	0.7
Riverside Unified	100	12.2	2.8	63.0	37.3	24.8	19.3	0.8	1.2
Rocklin Unified	100	5.8	0.2	45.7	25.3	48.6	36.6	6.1	2.4
Rowland Unified	100	15.6	2.1	69.6	38.0	14.7	10.0	0.1	1.0
Sacramento Unified	100	16.9	4.4	60.1	34.2	23.0	17.9	0.7	0.4
Saddleback Valley Unified	100	7.0	0.4	43.2	13.8	49.8	42.6	0.7	4.3
Salinas Union High	100	10.3	3.3	53.1	37.7	36.6	24.4	6.8	2.1
San Bernardino Unified	100	15.8	5.5	73.9	41.6	10.3	6.4	0.4	0.5
San Diego Unified	100	13.3	2.8	35.0	11.8	51.7	42.3	1.9	1.3
San Dieguito Union High	100	6.5	0.4	10.3	0.6	83.2	70.7	4.9	3.6
San Francisco Unified	100	13.5	2.3	27.2	5.5	59.3	48.2	0.1	1.4
San Jose Unified	100	12.2	2.0	28.4	2.4	59.4	51.2	1.7	2.1
San Juan Unified	100	13.0	2.4	59.0	36.5	28.0	22.3	0.7	1.3
San Lorenzo Unified	100	11.6	1.8	60.1	40.4	28.3	15.3	5.7	3.2
San Marcos Unified	100	8.9	0.9	46.8	35.5	44.4	24.0	15.0	1.3
San Mateo-Foster City Elementary	100	8.4	0.8	31.0	17.8	60.6	52.4	0.1	1.3
San Ramon Valley Unified	100	4.6	0.1	39.1	10.3	56.3	46.1	0.8	1.8
Sanger Unified	100	12.7	1.8	67.8	46.7	19.6	11.7	3.3	0.7
Santa Ana Unified	100	15.4	3.8	64.1	34.7	20.5	17.3	0.9	0.9
Santa Barbara	100	11.3	2.1	24.9	7.4	63.9	57.2	0.6	1.2
Santa Clara Unified	100	6.4	0.9	16.7	0.5	76.8	61.1	2.4	3.2
Santa Maria-Bonita Elementary	100	18.2	5.7	64.2	43.1	17.7	14.0	0.5	0.1
Santa Monica-Malibu Unified	100	6.5	0.6	23.0	11.4	70.5	46.4	7.5	3.2
Santa Rosa	100	10.0	1.8	30.7	17.0	59.3	49.6	5.8	2.3
Saugus Union Elementary	100	11.3	0.3	49.1	30.5	39.6	18.5	15.3	—

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
CALIFORNIA—Con.									
Independent Schools:—Con.									
Simi Valley Unified	100	9.0	0.8	53.5	36.9	37.5	24.9	6.1	3.0
Stockton Unified	100	15.5	4.6	68.0	38.4	16.5	12.8	1.0	0.3
Sweetwater Union High	100	11.5	1.5	55.4	40.9	33.1	23.7	5.9	0.9
Temecula Valley Unified	100	7.2	0.4	50.2	39.6	42.6	29.5	6.7	3.3
Torrance Unified	100	9.1	0.7	63.0	39.8	28.0	21.7	0.1	3.0
Tracy Joint Unified	100	8.9	0.9	60.5	44.1	30.7	20.3	3.9	1.3
Turlock	100	10.3	1.7	56.7	42.9	32.9	19.1	7.8	1.0
Tustin Unified	100	6.8	0.7	48.9	14.7	44.3	39.1	0.1	1.8
Twin Rivers Unified	100	13.8	3.3	61.9	42.0	24.3	16.6	4.2	0.9
Upland Unified	100	9.6	1.6	61.2	48.6	29.2	22.1	2.0	2.9
Vacaville Unified	100	9.1	1.0	63.0	48.7	28.0	18.8	2.9	1.6
Val Verde Unified	100	21.7	0.7	31.1	25.0	47.2	7.3	35.1	0.5
Vallejo Unified	100	12.2	2.4	63.9	35.9	23.9	20.5	0.5	0.9
Ventura Unified	100	11.2	1.4	46.8	29.0	42.1	31.4	5.0	2.2
Victor Elementary	100	11.8	2.8	68.2	56.6	20.0	14.1	2.7	0.6
Victor Valley Union High	100	11.7	2.5	61.1	51.2	27.2	14.8	4.9	0.9
Visalia Unified	100	12.5	3.1	63.4	47.4	24.1	14.1	5.3	1.1
Vista Unified	100	12.0	1.7	49.1	33.4	38.9	26.6	8.5	1.4
Walnut Valley Unified	100	6.2	0.7	68.6	50.0	25.2	18.1	0.2	2.9
West Contra Costa Unified	100	11.6	2.2	53.5	25.7	34.8	30.9	0.8	0.5
West Covina Unified	100	10.6	1.0	71.9	51.6	17.5	9.9	1.0	1.1
Whittier Union High	100	12.6	0.6	68.4	38.8	19.0	12.2	3.6	1.4
William S Hart Union High	100	6.9	—	68.1	53.0	25.1	20.4	0.4	1.6
Woodland Joint Unified	100	12.8	1.6	56.2	37.9	31.0	22.2	4.3	1.3
Yuba City Unified	100	13.0	2.2	55.4	39.0	31.5	24.7	3.0	1.7
Dependent Schools:									
Los Angeles County Office of Education	100	38.6	1.7	41.1	9.8	20.2	8.2	8.7	2.3
COLORADO									
Independent Schools:									
Academy	100	3.5	0.2	47.1	44.4	49.4	39.6	0.1	6.9
Adams-Arapahoe	100	9.6	2.9	55.6	52.2	34.8	30.0	0.1	2.6
Boulder Valley	100	4.4	0.9	22.7	19.9	72.9	61.6	—	3.3
Brighton	100	4.9	0.7	54.0	51.0	41.1	31.2	0.6	6.5
Cherry Creek	100	3.8	0.6	41.8	39.2	54.4	45.6	0.2	7.0
Colorado Springs	100	8.6	2.7	45.7	43.4	45.6	38.5	0.6	1.7
Denver	100	10.0	3.4	29.6	25.8	60.3	48.2	1.2	5.2
Douglas County	100	2.6	0.2	43.5	41.3	53.9	41.5	0.1	7.6
Falcon	100	4.6	0.4	59.4	56.5	36.0	27.7	0.1	5.9
Greeley	100	10.1	3.0	58.9	55.0	31.0	24.5	0.2	4.2
Harrison	100	11.2	3.3	59.5	56.4	29.4	24.7	—	2.8
Jefferson County	100	4.8	1.3	42.3	39.7	52.9	44.1	0.1	7.0
Littleton	100	4.0	0.7	45.2	42.3	50.7	42.1	—	4.6
Mesa County Valley	100	7.6	2.3	50.3	46.7	42.0	36.1	0.1	1.8
Northglenn-Thornton	100	4.5	0.9	54.8	52.4	40.7	33.2	—	6.2
Poudre	100	6.2	1.2	39.7	36.8	54.0	47.1	0.4	5.4
Pueblo	100	14.3	4.5	61.1	58.0	24.6	19.2	0.1	3.4
St Vrain Valley	100	4.8	1.0	43.6	40.7	51.6	43.6	0.2	6.2
Thompson	100	5.5	1.1	46.7	43.6	47.8	40.3	0.2	4.5
CONNECTICUT									
Dependent Schools:									
Bridgeport	100	9.3	3.5	65.7	36.0	25.0	24.3	0.3	0.1
Danbury	100	5.5	1.1	35.5	11.8	59.0	57.3	0.3	1.2
Hartford	100	9.1	4.6	71.6	30.4	19.3	18.6	—	0.2
New Britain	100	8.7	4.0	64.8	34.2	26.5	23.0	0.3	2.9
New Haven	100	9.1	3.0	66.6	23.0	24.3	22.8	0.6	0.5
Norwalk	100	3.3	1.0	19.5	3.3	77.2	76.0	—	1.1
Stamford	100	3.1	0.7	21.7	1.6	75.3	72.9	—	0.6
Waterbury	100	9.6	4.0	59.7	33.0	30.7	30.0	0.2	0.4
West Hartford	100	2.9	0.4	22.1	6.1	75.0	72.3	0.4	2.3
DELAWARE									
Independent Schools:									
Brandywine	100	5.6	1.5	52.3	46.8	42.1	38.3	—	1.1
Christina	100	7.6	2.7	51.6	39.1	40.8	32.0	2.5	0.7
Colonial	100	6.9	1.9	59.9	43.0	33.2	28.1	2.8	1.0
Red Clay	100	6.6	1.9	48.0	40.8	45.5	34.4	5.6	1.0

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total'	Compensatory (Title I)	Total'	Formula assistance	Total'	Taxes and parent government contribution	Other local governments	Charges
DISTRICT OF COLUMBIA									
Dependent Schools:									
Washington Schools	100	9.5	3.7	—	—	90.5	88.9	—	0.8
FLORIDA									
Independent Schools:									
Alachua County	100	11.9	3.5	41.5	15.5	46.6	41.2	—	4.4
Bay County	100	10.9	2.8	30.2	7.8	58.9	53.0	—	5.1
Brevard County	100	7.9	2.1	40.0	14.3	52.1	44.9	—	5.3
Broward County	100	10.1	2.6	33.4	10.8	56.6	49.0	—	5.0
Charlotte County	100	9.7	1.5	18.5	1.6	71.9	65.3	—	5.1
Citrus County	100	9.9	3.0	30.1	7.6	60.0	53.8	—	5.1
Clay County	100	6.7	1.1	59.9	27.0	33.3	25.9	—	5.1
Collier County	100	8.7	2.2	15.9	1.7	75.4	69.2	—	3.4
Duval County	100	10.0	3.0	43.9	18.3	46.1	41.0	—	3.2
Escambia County	100	12.8	3.8	46.1	19.1	41.1	31.6	0.1	3.6
Flagler County	100	6.5	1.2	22.0	1.5	71.5	61.4	—	5.8
Hernando County	100	8.5	2.1	43.1	17.3	48.4	39.9	—	3.3
Highlands County	100	13.6	3.9	41.4	14.1	45.0	39.3	—	4.1
Hillsborough County	100	14.1	2.9	44.8	17.0	41.1	34.6	—	3.4
Indian River County	100	7.3	1.5	22.0	1.9	70.8	64.5	—	2.0
Lake County	100	8.6	2.0	39.4	14.9	52.0	42.5	0.1	3.3
Lee County	100	8.3	1.8	18.7	1.1	73.0	67.5	—	4.6
Leon County	100	10.0	2.3	40.4	15.7	49.6	37.9	—	5.4
Manatee County	100	9.7	2.2	27.0	6.2	63.4	51.3	0.1	5.1
Marion County	100	10.9	3.1	39.5	15.0	49.6	37.1	—	5.2
Martin County	100	7.3	1.4	19.6	1.9	73.1	67.0	—	5.4
Miami-Dade County	100	12.9	4.1	27.8	7.3	59.3	52.3	—	4.7
Nassau County	100	6.7	1.1	28.6	6.9	64.6	58.4	—	4.9
Okaloosa County	100	9.7	1.9	35.7	12.4	54.6	50.9	—	2.7
Orange County	100	9.0	2.1	32.3	9.7	58.8	42.9	—	3.8
Osceola County	100	9.7	2.2	41.9	15.4	48.5	38.9	0.1	3.5
Palm Beach County	100	8.2	2.0	17.0	1.7	74.8	60.1	0.1	6.2
Pasco County	100	8.8	2.2	49.0	19.6	42.2	31.6	—	4.1
Pinellas County	100	9.5	2.5	29.2	8.1	61.4	56.9	0.1	2.9
Polk County	100	10.7	2.7	48.4	20.7	40.9	29.7	—	6.3
Putnam County	100	15.5	4.9	50.5	21.3	34.1	29.9	—	2.9
Santa Rosa County	100	8.7	1.5	51.1	22.6	40.2	29.7	—	6.6
Sarasota County	100	6.0	1.1	14.8	0.9	79.3	71.3	—	3.9
Seminole County	100	7.1	1.6	42.7	17.5	50.2	43.0	—	4.0
St Johns County	100	4.4	1.0	24.0	3.7	71.6	60.7	—	7.0
St Lucie County	100	9.4	2.4	38.2	12.3	52.4	43.2	—	3.1
Volusia County	100	8.5	2.4	33.9	11.6	57.7	45.9	0.1	4.3
GEORGIA									
Independent Schools:									
Atlanta	100	10.0	—	15.2	13.2	74.8	71.2	—	0.7
Barrow County	100	7.9	—	50.7	45.8	41.4	36.2	—	3.8
Bartow County	100	7.6	—	51.6	42.7	40.8	35.0	—	3.7
Bibb County	100	12.8	—	43.4	35.5	43.8	38.7	—	2.5
Carroll County	100	8.0	—	56.2	47.0	35.7	31.7	—	3.4
Catoosa County	100	7.6	—	54.1	48.9	38.3	31.0	0.8	5.0
Chatham County	100	10.3	—	31.6	26.8	58.2	56.1	—	1.3
Cherokee County	100	5.1	—	43.8	36.3	51.1	45.2	—	4.7
Clarke County	100	11.4	—	31.5	26.8	57.1	53.4	—	2.4
Clayton County	100	10.9	—	45.6	38.4	43.5	38.1	—	2.3
Cobb County	100	6.8	—	36.1	33.2	57.1	53.2	0.1	2.9
Columbia County	100	5.4	—	48.9	43.4	45.6	39.9	—	5.2
Coweta County	100	6.8	—	44.4	40.1	48.9	43.9	—	4.0
DeKalb County	100	9.6	—	31.9	28.3	58.5	49.9	0.5	1.5
Dougherty County	100	14.9	—	48.8	43.6	36.2	32.4	0.1	1.7
Douglas County	100	8.1	—	47.0	38.8	44.9	38.7	0.1	2.8
Effingham County	100	6.3	—	58.4	45.5	35.3	30.5	1.0	2.8
Fayette County	100	3.9	—	39.0	34.5	57.0	52.2	—	3.0

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
GEORGIA—Con.									
Independent Schools:—Con.									
Floyd County	100	7.5	—	53.0	45.8	39.5	33.8	—	4.6
Forsyth County	100	3.7	—	37.2	30.7	59.2	52.1	1.5	4.8
Fulton County	100	6.1	—	28.1	22.8	65.7	62.5	0.2	2.0
Glynn County	100	7.9	—	31.7	21.2	60.4	57.9	—	1.0
Gwinnett County	100	6.7	—	41.8	36.5	51.6	45.9	—	3.1
Hall County	100	8.2	—	51.2	41.4	40.6	36.9	—	2.7
Henry County	100	5.4	—	46.1	38.1	48.5	42.4	0.7	4.2
Houston County	100	9.0	—	54.2	47.4	36.8	31.5	—	4.3
Liberty County	100	18.7	—	55.8	50.7	25.5	22.5	0.1	2.2
Muscogee County	100	11.1	—	50.5	47.1	38.4	34.1	—	2.5
Newton County	100	8.2	—	55.3	44.0	36.6	32.9	—	2.6
Paulding County	100	5.4	—	53.9	45.0	40.7	35.1	—	4.7
Richmond County	100	14.1	—	48.9	42.6	37.0	33.1	—	1.3
Rockdale County	100	8.2	—	40.9	38.6	50.9	46.0	—	3.5
Spalding County	100	11.2	—	52.0	43.8	36.8	31.9	0.4	2.9
Troup County	100	9.7	—	49.7	44.4	40.7	35.5	0.1	3.1
Walton County	100	8.0	—	41.9	35.5	50.2	45.9	1.0	2.6
Whitfield County	100	9.3	—	57.4	51.6	33.3	28.1	—	3.2
HAWAII									
Dependent Schools:									
Hawaii Public Schools	100	14.6	2.0	82.0	35.4	3.4	—	—	0.9
IDAHO									
Independent Schools:									
Boise	100	7.2	1.8	54.1	42.8	38.8	34.2	0.1	2.4
Coeur d'Alene	100	8.9	1.9	71.5	58.2	19.6	14.5	—	3.4
Idaho Falls	100	8.9	2.2	71.9	56.1	19.2	16.1	—	1.9
Meridian	100	5.2	0.8	68.8	55.8	26.0	21.5	—	2.2
Nampa	100	9.6	2.1	72.6	53.0	17.8	14.7	—	1.3
Pocatello	100	12.9	3.2	70.4	57.2	16.7	13.5	—	2.4
ILLINOIS									
Independent Schools:									
Arlington Heights Township High 214	100	2.7	0.2	15.2	1.7	82.1	75.6	0.3	4.3
Aurora East	100	25.1	4.9	47.8	32.7	27.1	23.7	—	2.8
Aurora West	100	7.1	2.6	34.7	17.3	58.2	54.9	0.3	1.8
Chicago	100	23.5	7.8	33.8	27.6	42.6	37.7	—	0.2
Cicero	100	26.3	6.4	55.0	38.4	18.7	16.7	0.1	0.2
Dupage Community Unit 200	100	5.3	0.5	20.7	4.4	74.0	69.0	—	2.4
Elgin Unit 46	100	9.5	0.8	29.6	13.1	60.9	57.7	0.1	2.6
Indian Prairie	100	3.8	0.2	19.7	5.4	76.5	71.5	—	3.2
Joliet Elementary	100	23.4	6.9	46.7	28.7	29.9	26.6	1.6	0.6
Kane Community Unit 300	100	6.9	1.0	24.2	7.3	68.9	62.8	—	3.2
McLean County	100	4.8	0.9	21.5	8.9	73.7	69.5	0.2	3.0
Naperville	100	3.1	0.4	16.0	2.8	80.9	76.1	0.1	3.0
Oswego	100	5.4	0.3	29.7	15.3	64.9	59.1	—	3.4
Palatine Community Consolidated	100	6.1	0.9	19.9	3.1	74.1	70.6	0.1	2.2
Palatine Township High 211	100	2.4	—	12.4	1.7	85.2	78.1	0.2	4.6
Peoria	100	18.9	5.3	42.6	19.5	38.5	34.5	1.4	0.7
Plainfield	100	7.6	—	34.9	19.1	57.5	52.8	—	3.6
Rockford	100	16.1	3.7	39.4	18.0	44.5	41.8	0.5	0.9
Schaumburg	100	4.3	0.8	16.9	2.3	78.8	75.2	0.1	0.8
Springfield	100	17.0	4.9	35.6	14.7	47.4	42.5	—	2.5
St Charles	100	2.8	0.2	14.6	2.3	82.6	77.9	0.2	3.7
Valley View	100	7.6	0.8	29.1	9.6	63.2	59.0	0.2	2.1
Waukegan	100	23.0	3.1	41.6	23.5	35.4	34.3	—	0.7
INDIANA									
Independent Schools:									
Bartholomew Consolidated	100	10.8	1.3	41.3	34.3	47.9	31.7	6.7	2.3
Carmel Clay	100	8.8	0.2	29.8	23.3	61.4	43.3	9.0	5.2
East Allen County	100	12.5	—	49.6	41.9	37.9	30.6	2.7	3.4
Elkhart	100	12.9	2.9	44.2	35.9	42.9	23.9	6.6	1.7
Evansville-Vanderburgh	100	17.2	3.7	51.1	41.6	31.8	23.3	3.2	3.2
Fort Wayne	100	14.6	3.5	51.4	41.8	34.0	25.9	3.5	2.3

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
INDIANA—Con.									
Independent Schools:—Con.									
Gary	100	17.1	6.1	59.7	50.7	23.2	19.3	1.1	0.6
Greater Clark County	100	12.8	1.8	45.2	37.2	42.1	33.3	6.1	1.9
Hamilton Southeastern	100	5.2	0.2	36.6	30.8	58.2	48.3	5.1	3.7
Hammond	100	10.9	1.1	53.5	41.8	35.6	25.1	2.0	2.4
Indianapolis	100	16.7	5.6	51.9	42.0	31.4	27.2	2.7	0.3
Lake Central	100	6.6	0.6	34.1	27.9	59.3	39.4	9.7	3.3
MSD Lawrence Township	100	9.5	1.3	43.5	35.0	47.0	28.0	3.2	3.2
MSD Perry Township	100	11.4	0.1	49.4	35.0	39.3	24.1	11.0	2.5
MSD Pike Township	100	10.9	1.3	36.2	29.3	53.0	43.6	3.8	2.7
MSD Warren Township	100	11.1	1.6	51.7	39.6	37.2	30.4	3.2	3.0
MSD Washington Township	100	11.3	1.3	34.3	26.8	54.4	42.9	5.9	3.4
MSD Wayne Township	100	15.6	0.3	47.9	34.9	36.5	23.3	5.2	1.4
Monroe County	100	9.4	1.7	34.6	28.1	56.0	44.7	4.6	4.0
New Albany-Floyd County Consolidated	100	10.1	1.3	41.9	34.8	47.9	33.4	9.6	3.0
Penn-Harris-Madison	100	5.7	0.7	44.6	38.5	49.7	29.1	4.2	4.8
South Bend	100	16.0	4.0	45.7	37.7	38.2	21.6	2.3	0.8
Tippecano	100	6.9	0.9	40.8	34.3	52.3	41.7	5.8	3.5
Vigo County	100	11.2	2.7	52.9	44.5	35.9	25.9	4.6	2.0
IOWA									
Independent Schools:									
Cedar Rapids	100	8.4	1.3	45.1	37.8	46.5	38.9	2.7	3.6
Davenport	100	8.6	2.5	46.0	39.4	45.5	40.2	1.3	2.5
Des Moines	100	11.3	2.4	48.3	42.1	40.4	34.2	1.8	2.3
Dubuque	100	6.5	1.3	46.6	38.9	46.9	41.5	1.5	2.4
Iowa City	100	5.2	1.0	38.2	32.7	56.6	50.2	1.8	1.9
Sioux City	100	7.8	2.2	55.1	49.0	37.2	31.5	1.1	2.4
Waterloo	100	9.1	2.4	49.2	43.5	41.7	38.8	0.4	1.3
KANSAS									
Independent Schools:									
Blue Valley Unified 229	100	2.4	0.1	33.8	22.0	63.8	53.3	3.1	4.3
Kansas City Unified	100	10.3	4.9	66.2	53.8	23.5	14.3	2.0	2.0
Lawrence Unified	100	6.9	1.3	43.5	30.9	49.6	41.6	2.4	2.6
Olathe Unified	100	4.0	0.8	49.2	34.8	46.8	36.8	2.4	2.8
Shawnee Mission Unified	100	4.3	0.8	38.2	25.7	57.5	48.2	3.0	3.1
Topeka Unified	100	12.7	3.2	64.3	48.8	23.0	19.0	1.6	1.2
Wichita Unified	100	10.0	3.7	61.9	49.1	28.2	22.5	1.9	1.1
KENTUCKY									
Independent Schools:									
Boone County	100	5.5	—	42.7	25.3	51.8	47.2	0.4	2.9
Bullitt County	100	8.1	—	59.7	38.7	32.2	28.1	—	2.6
Daviess County	100	8.4	—	61.7	39.7	29.9	24.4	0.2	2.6
Fayette County	100	7.7	—	37.4	18.7	55.0	51.5	—	1.7
Hardin County	100	9.5	—	62.9	42.5	27.6	24.4	—	2.1
Jefferson County	100	10.9	—	41.8	23.9	47.3	43.4	0.1	1.5
Kenton County	100	5.2	—	51.2	30.3	43.6	38.9	0.2	3.5
Madison County	100	9.5	—	61.3	39.2	29.2	26.4	—	1.8
Oldham County	100	4.1	—	53.3	32.5	42.5	38.3	0.2	2.5
Warren County	100	9.5	—	55.7	35.4	34.8	30.4	0.7	2.2
LOUISIANA									
Independent Schools:									
Ascension Parish	100	7.8	1.7	44.5	41.8	47.7	43.9	0.4	1.5
Bossier Parish	100	8.6	2.3	48.4	45.1	43.0	38.0	0.4	1.3
Caddo Parish	100	12.8	5.7	48.0	44.9	39.2	36.4	0.4	0.6
Calcasieu Parish	100	10.3	2.9	45.3	41.5	44.4	39.9	0.8	0.7
East Baton Rouge Parish	100	13.4	4.5	33.6	29.7	53.1	48.9	0.7	0.5
Iberia Parish	100	12.2	3.4	55.1	50.4	32.7	29.1	0.4	1.1
Jefferson Parish	100	17.8	6.0	30.8	27.9	51.3	46.2	0.7	1.4
Lafayette Parish	100	12.3	3.4	39.6	35.8	48.1	45.5	0.4	0.9
Lafourche Parish	100	11.0	2.9	50.4	45.0	38.6	34.8	0.5	0.9
Livingston Parish	100	7.6	2.0	67.4	63.7	25.0	21.3	0.5	1.6
Orleans Parish	100	21.0	9.9	13.8	12.1	65.2	53.3	0.3	0.5
Ouachita Parish	100	8.8	2.5	59.6	55.6	31.6	27.6	0.3	1.3

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
LOUISIANA—Con.									
Independent Schools:—Con.									
Rapides Parish	100	12.2	3.7	56.2	52.6	31.6	28.5	0.3	1.4
St Landry Parish	100	14.5	5.1	59.4	54.6	26.1	21.8	0.5	0.7
St Tammany Parish	100	11.4	1.5	45.2	41.8	43.3	40.2	0.5	1.1
Tangipahoa Parish	100	15.1	5.8	60.9	56.5	23.9	21.3	0.2	1.0
Terrebonne Parish	100	12.2	3.6	51.0	46.1	36.8	30.5	0.6	0.9
Dependent Schools:									
Louisiana Recovery Schools	100	59.3	5.2	25.5	15.5	15.1	—	14.7	—
MARYLAND									
Dependent Schools:									
Anne Arundel County	100	4.4	1.0	35.1	18.0	60.5	57.5	0.1	2.7
Baltimore	100	11.1	4.8	68.3	28.1	20.7	17.0	—	0.6
Baltimore County	100	5.1	1.4	42.4	23.2	52.5	49.5	0.3	2.4
Calvert County	100	3.3	0.5	43.8	27.2	52.9	47.7	—	3.3
Carroll County	100	3.1	0.4	41.6	26.2	55.3	52.4	—	2.5
Cecil County	100	5.0	1.1	51.2	30.3	43.7	36.3	—	2.7
Charles County	100	4.6	0.8	50.5	30.3	44.9	39.6	—	4.1
Frederick County	100	3.2	0.6	40.9	25.2	56.0	52.9	—	2.4
Harford County	100	3.6	0.7	41.5	25.4	54.9	51.8	0.1	2.6
Howard County	100	2.5	0.3	31.0	17.7	66.5	62.6	—	2.9
Montgomery County	100	3.7	0.9	24.0	8.7	72.3	69.4	—	2.7
Prince Georges County	100	6.2	1.5	55.5	27.6	38.3	35.5	—	2.5
St Marys County	100	5.8	0.9	48.5	28.0	45.7	42.1	—	3.3
Washington County	100	5.9	1.2	56.2	30.8	37.9	34.2	0.1	3.0
Wicomico County	100	6.3	1.6	59.2	26.9	34.6	21.1	0.1	2.8
MASSACHUSETTS									
Dependent Schools:									
Boston	100	9.6	3.5	20.6	16.1	69.8	57.2	0.1	1.0
Brockton	100	12.2	2.4	65.6	50.8	22.2	22.0	—	0.1
Lawrence	100	16.4	4.8	73.1	58.4	10.5	7.5	—	1.5
Lowell	100	13.2	3.2	66.6	44.9	20.2	18.2	—	1.2
Lynn	100	13.8	3.4	61.8	49.0	24.4	22.6	—	1.3
New Bedford	100	15.7	3.6	69.3	49.7	15.0	10.2	0.9	1.7
Newton	100	3.5	0.4	35.0	4.8	61.5	58.6	—	0.8
Springfield	100	16.8	4.4	69.1	52.6	14.1	10.9	0.1	1.4
Worcester	100	14.8	5.8	59.5	39.3	25.7	23.0	0.1	1.0
MICHIGAN									
Independent Schools:									
Ann Arbor	100	5.1	1.0	37.6	32.4	57.3	43.2	8.6	3.8
Chippewa Valley	100	6.6	0.4	58.3	54.8	35.1	26.4	3.1	4.5
Dearborn	100	10.8	4.3	55.3	46.1	33.9	27.4	3.9	2.2
Detroit	100	19.2	9.5	56.5	42.5	24.2	17.0	5.5	0.8
Farmington	100	5.4	0.4	44.6	37.6	49.9	35.3	10.0	3.1
Flint	100	20.2	7.1	60.8	48.4	19.0	11.9	1.9	1.2
Forest Hills	100	3.7	0.2	52.2	49.4	44.1	31.8	5.1	4.2
Grand Rapids	100	15.0	5.0	49.4	34.5	35.6	15.5	16.7	0.6
Huron Valley	100	5.3	0.8	55.0	49.6	39.7	27.0	8.2	3.8
Kalamazoo	100	14.1	4.0	49.9	41.0	36.0	24.2	7.0	1.4
L'Anse Creuse	100	6.1	1.3	57.6	52.6	36.3	27.6	1.9	3.4
Lansing	100	16.8	5.4	56.4	46.2	26.8	17.7	5.5	0.8
Livonia	100	4.8	0.5	58.6	51.9	36.5	23.5	7.6	4.1
Plymouth-Canton Community	100	5.4	0.6	61.1	55.4	33.5	25.2	2.5	4.5
Port Huron Area	100	11.3	2.8	65.4	55.6	23.3	16.1	3.9	1.1
Rochester Community	100	4.2	0.3	58.2	52.9	37.6	25.1	6.3	5.2
Traverse City	100	8.3	1.3	40.2	35.0	51.4	41.2	2.4	4.7
Troy	100	6.1	0.2	43.7	40.1	50.2	39.7	5.4	4.4
Utica Community	100	8.3	0.9	63.2	58.7	28.4	20.1	2.7	3.8
Walled Lake Consolidated	100	4.6	0.5	54.0	49.6	41.3	31.7	5.0	3.5
Warren Consolidated	100	7.5	1.3	55.0	51.1	37.5	31.4	2.7	2.9
Waterford Township	100	9.2	1.3	57.3	48.3	33.5	19.3	8.9	3.5
Wayne-Westland Community	100	9.0	1.9	61.1	49.5	29.9	19.7	8.4	1.5

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
NEW JERSEY									
Independent Schools:									
Brick Township	100	3.3	0.6	31.3	7.7	65.4	59.1	—	1.7
Camden	100	8.2	3.6	79.5	52.0	12.3	1.8	0.1	0.9
Cherry Hill Township	100	2.4	0.4	16.4	4.2	81.3	77.6	0.1	2.5
Clifton	100	4.3	1.1	24.0	10.7	71.7	69.5	—	1.3
Elizabeth	100	7.0	2.2	76.7	53.5	16.3	9.3	—	0.4
Freehold Regional High	100	0.3	—	34.8	21.1	64.9	62.6	—	2.0
Hamilton Township	100	3.8	0.6	42.8	30.2	53.4	48.1	—	1.1
Middletown Township	100	2.7	0.2	20.3	—	76.9	72.9	—	1.2
Passaic	100	6.0	1.9	63.7	41.9	30.4	4.0	—	0.2
Toms River Regional	100	3.8	0.8	39.2	18.0	56.9	53.2	0.2	1.9
Woodbridge Township	100	3.3	0.6	20.1	6.2	76.6	74.9	—	1.7
Dependent Schools:									
Edison Township	100	2.4	0.3	15.7	2.1	81.8	79.1	—	2.2
Jersey City	100	6.2	2.6	78.8	40.9	15.0	—	12.8	0.9
Newark	100	6.9	3.1	82.5	50.3	10.6	—	8.9	0.8
Paterson	100	6.6	2.8	85.4	55.0	8.0	—	6.7	0.1
Trenton	100	6.2	2.0	86.2	49.5	7.7	6.1	—	1.0
NEW MEXICO									
Independent Schools:									
Albuquerque	100	10.1	3.1	72.2	66.4	17.7	14.3	—	1.1
Farmington	100	10.4	1.9	73.7	68.0	15.9	13.5	—	1.8
Gadsden	100	16.5	6.0	75.0	61.2	8.4	7.0	—	0.6
Gallup-McKinley County	100	43.1	7.5	48.8	39.6	8.1	5.0	—	1.4
Las Cruces	100	12.6	3.4	74.0	68.7	13.4	10.6	—	1.7
Rio Rancho	100	4.2	0.5	76.2	70.0	19.7	14.9	—	2.3
Santa Fe	100	8.3	2.2	62.9	57.3	28.8	24.9	—	1.4
NEW YORK									
Independent Schools:									
Arlington	100	1.9	0.3	38.4	20.4	59.7	54.1	0.7	2.1
Brentwood	100	5.4	1.2	69.5	51.0	25.1	21.3	1.7	0.5
Greece	100	5.7	0.8	51.9	30.4	42.4	34.7	3.3	1.3
Half Hollow Hills	100	1.6	0.3	19.6	9.9	78.8	75.0	0.5	1.4
Middle Country	100	2.6	0.4	49.2	28.8	48.2	45.2	0.1	1.1
New Rochelle	100	4.0	0.8	26.8	9.5	69.3	65.7	1.4	0.7
Newburgh	100	4.6	1.1	59.2	44.5	36.1	33.6	0.2	0.7
Sachem	100	2.0	0.2	49.2	32.4	48.8	44.9	0.2	1.4
Schenectady	100	9.0	3.0	64.1	43.0	26.9	24.7	0.2	0.4
Smithtown	100	1.5	0.1	29.8	17.0	68.8	64.3	0.3	1.4
Wappingers	100	2.6	0.3	35.7	21.7	61.7	54.9	0.2	1.5
Williamsville	100	2.8	0.3	32.9	17.0	64.3	52.8	6.4	1.4
Dependent Schools:									
Buffalo	100	9.6	4.0	77.9	55.7	12.5	6.2	3.9	0.2
New York City	100	8.6	4.0	47.4	30.7	44.0	39.8	—	0.3
Rochester	100	10.5	4.3	71.8	52.8	17.7	15.1	0.2	0.2
Syracuse	100	10.2	1.9	71.7	52.7	18.2	13.6	1.0	0.2
Yonkers	100	8.2	2.5	57.1	37.1	34.7	33.3	0.1	0.5
NORTH CAROLINA									
Dependent Schools:									
Alamance-Burlington	100	9.6	2.3	63.4	60.6	27.1	22.0	—	3.7
Brunswick County	100	8.6	2.5	50.3	48.3	41.1	37.4	—	1.6
Buncombe County	100	8.7	2.4	57.8	56.0	33.5	28.8	—	2.7
Burke County	100	11.8	2.7	65.1	61.6	23.0	17.6	—	2.4
Cabarrus County	100	6.2	1.0	54.7	53.7	39.1	33.5	—	4.0
Caldwell County	100	10.4	2.6	66.2	64.3	23.4	16.8	—	3.7
Catawba County	100	6.6	1.2	53.1	51.3	40.3	36.3	—	2.5
Chapel Hill-Carrboro	100	5.8	0.7	43.9	43.3	50.2	45.4	—	3.3
Charlotte/Mecklenburg	100	6.7	1.9	42.5	40.7	50.8	47.2	—	2.4
Cleveland County	100	11.9	2.5	66.4	61.7	21.7	17.4	—	2.7
Craven County	100	12.4	2.9	63.1	61.0	24.5	20.9	—	2.1
Cumberland County	100	13.7	3.9	61.0	58.1	25.2	20.8	—	2.7

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
NORTH CAROLINA—Con.									
Dependent Schools:—Con.									
Davidson County	100	7.5	1.4	68.7	64.9	23.8	19.2	—	3.5
Durham County	100	8.8	3.2	47.8	46.9	43.4	38.8	—	2.0
Gaston County	100	10.7	2.6	62.7	59.6	26.6	20.7	—	2.4
Guilford County	100	12.2	2.3	52.5	50.0	35.3	31.3	—	2.6
Harnett County	100	9.4	2.6	59.3	56.3	31.3	16.2	—	1.9
Henderson County	100	9.6	2.8	57.8	56.0	32.6	28.2	—	3.4
Iredell-Statesville	100	6.3	1.2	46.5	45.4	47.2	41.9	—	3.0
Johnston County	100	6.7	1.6	49.8	46.2	43.5	40.5	—	2.3
Lincoln County	100	8.5	2.2	64.5	63.9	27.1	21.2	—	3.0
Moore County	100	6.0	1.7	50.8	47.8	43.2	39.6	—	1.8
Nash-Rocky Mount	100	13.6	4.8	66.6	64.4	19.8	16.4	—	1.9
New Hanover County	100	8.5	2.4	50.4	48.1	41.1	35.7	—	2.5
Onslow County	100	12.0	2.6	60.1	57.8	27.9	22.4	—	2.2
Pitt County	100	9.9	3.1	64.4	57.8	25.7	21.7	—	2.5
Randolph County	100	9.4	2.1	63.0	61.1	27.6	23.5	—	2.5
Robeson County	100	17.2	6.3	67.3	65.1	15.5	8.5	—	1.7
Rockingham County	100	10.4	2.9	66.6	65.2	23.0	16.7	—	3.3
Rowan-Salisbury	100	9.6	2.6	60.8	57.3	29.7	24.8	—	2.6
Union County	100	3.7	0.7	36.3	35.6	59.9	55.9	—	2.6
Wake County	100	4.0	0.8	37.4	36.8	58.6	55.8	—	1.8
Wayne County	100	12.5	4.4	71.2	68.2	16.3	13.6	—	1.4
Wilkes County	100	9.0	2.4	63.3	59.7	27.7	21.2	—	3.0
Wilson County	100	11.6	3.8	62.1	60.2	26.3	21.7	—	2.5
Winston-Salem/Forsyth	100	8.7	2.4	51.9	50.6	39.5	35.4	—	1.7
NORTH DAKOTA									
Independent Schools:									
Bismarck	100	10.4	2.2	37.6	36.0	52.0	45.4	1.3	3.1
Fargo	100	7.6	2.2	30.8	29.1	61.6	54.9	0.5	2.9
OHIO									
Independent Schools:									
Akron	100	10.3	—	56.3	38.9	33.4	28.0	1.1	1.4
Canton	100	11.9	—	60.1	49.2	28.0	20.7	1.3	2.3
Cincinnati	100	10.8	—	40.7	25.3	48.5	41.3	1.8	0.9
Cleveland	100	14.1	—	60.8	45.3	25.1	21.5	0.1	0.6
Columbus	100	12.3	—	37.9	27.3	49.7	45.9	1.3	1.0
Dayton	100	10.1	—	61.7	39.8	28.2	23.4	0.4	1.0
Dublin	100	2.3	—	20.0	19.3	77.7	71.1	0.3	4.0
Fairfield	100	5.1	—	39.0	37.7	55.9	48.3	1.1	4.4
Hilliard	100	3.1	—	32.3	31.8	64.5	59.4	0.1	3.1
Lakota	100	3.2	—	36.6	36.0	60.2	53.4	0.3	4.8
Mason	100	2.0	—	37.5	36.7	60.5	51.4	0.5	6.3
Olentangy	100	1.8	—	16.1	15.7	82.0	69.8	5.8	4.2
Parma	100	5.5	—	29.8	26.3	64.7	58.0	0.9	4.0
Pickerington	100	2.6	—	44.4	44.0	52.9	46.7	0.3	4.1
South-Western	100	7.8	—	48.3	44.2	43.9	39.0	1.0	2.8
Toledo	100	11.0	—	60.8	37.7	28.2	22.0	0.4	3.5
Westerville	100	4.0	—	31.8	30.8	64.2	59.4	0.7	3.5
OKLAHOMA									
Independent Schools:									
Broken Arrow	100	8.1	1.5	47.2	34.8	44.7	32.9	2.8	7.9
Edmond	100	6.0	1.0	34.2	22.6	59.8	48.7	3.4	6.2
Lawton	100	19.8	4.4	60.9	45.4	19.3	13.3	1.6	3.8
Midwest-Del City	100	13.1	3.2	54.3	39.3	32.7	23.1	3.4	4.3
Moore	100	8.1	1.4	51.7	39.0	40.1	29.7	5.1	4.5
Norman	100	6.9	1.3	46.0	33.2	47.1	38.0	2.4	5.0
Oklahoma City	100	18.3	8.4	45.2	32.6	36.5	22.9	9.5	1.8
Putnam City	100	11.4	3.8	42.9	29.8	45.7	31.6	8.7	4.4
Tulsa	100	17.7	6.7	42.4	28.8	39.8	33.1	2.2	2.9
Union	100	8.7	1.4	43.9	31.9	47.4	37.4	2.5	4.7

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
OREGON									
Independent Schools:									
Beaverton	100	8.0	1.5	50.3	48.9	41.7	35.7	2.1	2.2
Bend-La Pine	100	8.9	1.9	39.0	34.4	52.1	43.0	1.4	1.5
David Douglas	100	12.1	3.9	66.4	59.6	21.5	16.6	0.4	2.6
Eugene	100	10.4	1.6	37.8	34.2	51.8	40.7	1.3	4.2
Gresham-Barlow	100	9.3	2.3	60.1	56.8	30.7	24.6	0.5	3.7
Hillsboro	100	9.5	1.7	49.8	44.3	40.7	33.5	1.1	3.0
Medford	100	10.5	3.0	50.4	46.5	39.1	33.1	0.1	1.2
North Clackamas	100	7.2	1.3	51.5	47.7	41.2	34.2	0.6	2.2
Portland	100	14.6	3.8	34.4	29.1	51.1	41.8	2.0	3.8
Reynolds	100	10.6	3.2	62.6	59.2	26.8	23.5	0.2	1.4
Salem-Keizer	100	10.9	3.4	60.3	56.5	28.9	21.6	3.2	1.6
Springfield	100	13.0	3.5	58.6	54.0	28.4	22.2	0.4	2.8
Tigard	100	6.8	0.9	39.5	36.6	53.6	43.5	2.5	2.9
PENNSYLVANIA									
Independent Schools:									
Allentown	100	10.5	5.1	55.2	35.9	34.3	31.6	1.4	0.4
Bethlehem Area	100	5.1	1.9	26.2	12.3	68.7	64.2	1.2	1.3
Central Bucks	100	0.9	0.3	16.7	5.8	82.4	77.2	1.0	2.9
Central Dauphin	100	4.2	1.4	23.4	10.2	72.3	68.3	0.6	2.0
Council Rock	100	0.7	0.2	19.2	7.1	80.2	76.3	1.1	1.9
Downingtown Area	100	0.8	0.1	19.5	7.2	79.7	75.4	0.9	1.6
Erie	100	14.2	6.0	54.5	29.7	31.4	26.8	1.3	0.7
Hazleton Area	100	7.9	2.1	47.4	26.0	44.7	41.4	1.5	1.5
Lancaster	100	11.7	4.1	47.9	28.4	40.4	36.3	2.4	0.1
North Penn	100	1.6	0.3	16.3	4.4	82.1	76.6	1.3	—
Pennsbury	100	1.2	0.4	21.4	8.5	77.3	73.3	1.1	0.2
Philadelphia	100	12.2	5.8	55.4	34.9	32.4	29.1	0.2	0.2
Pittsburgh	100	11.5	4.6	42.4	24.7	46.1	43.2	0.2	0.7
Pocono Mountain	100	3.1	1.1	26.9	10.2	69.9	67.5	0.8	1.2
Reading	100	12.5	6.8	69.2	51.5	18.3	15.3	1.7	0.5
Upper Darby	100	6.3	2.8	35.3	18.0	58.5	54.1	1.2	2.1
West Chester Area	100	1.9	0.8	15.6	3.7	82.5	79.2	0.9	1.5
RHODE ISLAND									
Dependent Schools:									
Cranston	100	8.8	1.6	28.5	21.7	62.8	60.1	1.3	1.0
Providence	100	15.8	6.7	52.1	44.9	32.1	30.7	0.7	0.4
Warwick	100	5.7	0.8	22.8	18.5	71.5	69.5	0.5	1.2
SOUTH CAROLINA									
Independent Schools:									
Aiken County	100	10.4	3.6	55.5	16.7	34.1	26.8	3.4	3.0
Anderson County 5	100	11.2	3.2	50.7	15.4	38.1	29.8	1.1	3.6
Beaufort County	100	7.0	1.4	27.6	—	65.4	61.8	0.1	0.8
Berkeley County	100	9.8	2.6	51.5	15.3	38.7	27.7	4.6	3.3
Charleston County	100	8.8	2.8	32.0	2.9	59.2	46.3	4.0	2.6
Darlington County	100	12.6	4.0	50.3	14.4	37.2	25.5	2.6	2.4
Dorchester County 2	100	6.9	1.3	61.0	18.9	32.1	23.1	1.2	2.8
Florence County 1	100	11.7	3.2	55.3	14.4	32.9	26.1	2.5	2.8
Georgetown County	100	10.2	2.7	37.6	5.6	52.2	46.7	0.2	2.2
Greenville County	100	9.2	2.9	49.6	14.6	41.2	28.1	2.2	4.6
Horry County	100	8.4	2.7	33.2	6.6	58.4	51.4	1.5	2.8
Kershaw County	100	9.5	2.7	47.9	16.2	42.6	32.0	2.1	2.9
Lancaster County	100	12.6	2.5	53.1	14.5	34.3	26.4	2.0	3.4
Lexington County 1	100	4.7	0.8	54.8	14.6	40.5	32.5	1.8	5.0
Lexington County 5	100	4.6	0.8	54.0	12.1	41.3	34.4	—	6.3
Oconee County	100	7.9	2.0	40.0	8.2	52.1	43.9	2.4	3.5
Pickens County	100	7.1	1.7	47.7	14.1	45.2	29.2	0.3	4.0
Richland County 1	100	9.9	3.7	33.3	8.7	56.7	51.1	2.4	1.5
Richland County 2	100	5.3	0.6	53.7	14.4	41.1	34.3	0.4	4.2
Spartanburg County 6	100	7.5	2.0	51.1	16.5	41.4	32.2	3.4	3.6
York County 3	100	7.3	2.0	53.5	15.3	39.2	32.4	1.2	3.5

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources				
		Total	Total'	Compensatory (Title I)	Total'	Formula assistance	Total'	Taxes and parent government contribution	Other local governments	Charges
SOUTH DAKOTA										
Independent Schools:										
Rapid City Area	100	12.2	4.2	27.5	22.0	60.3	53.1	0.3	3.6	
Sioux Falls	100	12.3	3.0	30.9	23.8	56.9	47.3	0.1	4.1	
TENNESSEE										
Dependent Schools:										
Blount County	100	9.2	2.4	51.9	48.2	38.8	29.9	2.8	5.6	
Bradley County	100	9.1	1.4	55.4	51.3	35.5	26.4	—	8.8	
Hamblen County	100	10.6	2.7	49.5	47.1	39.8	32.5	0.5	6.4	
Hamilton County	100	11.6	3.2	32.8	30.7	55.7	48.2	—	6.2	
Jackson-Madison County	100	11.1	2.8	42.9	37.9	46.0	41.5	0.4	3.8	
Knox County	100	9.4	3.2	33.3	31.6	57.2	48.8	0.1	5.9	
Maury County	100	10.3	2.5	50.3	47.6	39.4	32.3	0.3	6.7	
Memphis	100	14.4	5.1	42.8	40.3	42.9	2.4	33.2	3.3	
Montgomery County	100	11.5	2.3	54.3	52.0	34.3	29.9	—	4.1	
Nashville-Davidson County	100	11.6	3.7	27.8	25.6	60.6	57.0	0.1	2.9	
Putnam County	100	11.3	2.9	46.3	42.3	42.4	30.8	0.2	6.5	
Robertson County	100	8.7	1.5	56.6	54.1	34.7	28.3	0.8	5.4	
Rutherford County	100	6.6	1.0	52.1	49.9	41.2	35.8	—	4.5	
Sevier County	100	8.7	2.2	32.6	30.4	58.7	52.3	0.2	5.5	
Shelby County	100	6.5	1.0	45.5	43.8	48.0	41.4	2.2	3.8	
Sullivan County	100	8.5	2.2	43.8	40.3	47.6	39.5	—	7.3	
Sumner County	100	7.4	1.3	52.5	50.8	40.1	30.7	0.3	8.4	
Tipton County	100	10.4	2.0	65.5	62.3	24.1	17.0	0.8	5.9	
Williamson County	100	3.8	0.2	40.7	38.6	55.5	45.7	0.1	8.4	
Wilson County	100	6.5	0.8	47.7	45.6	45.8	35.4	2.3	7.4	
TEXAS										
Independent Schools:										
Abilene	100	14.5	3.5	52.4	43.7	33.1	28.8	—	2.3	
Aldine	100	11.9	3.1	53.4	45.4	34.7	29.7	—	1.6	
Alief	100	11.7	3.1	49.1	41.4	39.2	35.9	0.1	1.4	
Allen	100	2.9	0.2	29.8	25.7	67.4	61.6	—	4.3	
Alvin	100	8.6	1.5	57.8	48.2	33.6	28.5	—	2.8	
Amarillo	100	13.0	4.3	51.4	45.0	35.7	31.0	—	3.1	
Arlington	100	10.0	2.7	37.3	30.5	52.8	47.1	—	1.7	
Austin	100	8.7	2.9	22.9	18.1	68.4	65.6	—	1.0	
Beaumont	100	13.2	3.1	32.7	18.7	54.1	43.7	—	1.0	
Birdville	100	6.8	1.4	37.6	30.2	55.6	49.4	0.1	3.5	
Brazosport	100	9.8	2.1	21.4	17.7	68.8	66.1	—	1.9	
Brownsville	100	17.1	7.3	69.2	61.2	13.7	10.8	—	0.6	
Bryan	100	12.9	3.0	44.8	36.8	42.3	38.5	—	2.0	
Carrollton-Farmers Branch	100	6.2	1.1	25.9	21.8	68.0	64.8	—	1.8	
Clear Creek	100	6.2	0.6	32.9	27.8	60.9	55.6	0.1	3.4	
Clint	100	12.6	3.9	73.7	59.2	13.7	11.2	—	0.3	
Comal	100	5.2	0.7	19.4	15.3	75.4	66.6	—	2.7	
Conroe	100	6.2	1.3	34.9	28.8	58.9	55.1	—	2.2	
Corpus Christi	100	14.2	5.5	47.2	39.8	38.6	35.7	—	1.7	
Crowley	100	5.5	0.7	37.7	31.2	56.7	51.3	0.5	3.1	
Cypress-Fairbanks	100	6.4	1.1	38.9	31.9	54.7	48.4	0.1	4.0	
Dallas	100	14.2	5.3	27.3	21.0	58.5	55.8	0.2	1.0	
Deer Park	100	5.4	0.8	21.5	17.3	73.1	68.7	—	2.4	
Denton	100	5.6	1.3	32.4	27.8	62.1	56.9	0.1	2.8	
Donna	100	19.6	8.0	72.0	57.1	8.4	7.2	—	0.3	
Duncanville	100	7.4	0.9	46.5	40.1	46.1	42.0	—	2.0	
Eagle Mt-Saginaw	100	3.4	0.4	34.2	29.4	62.4	57.4	—	3.0	
Eagle Pass	100	16.2	6.6	67.8	58.9	16.0	14.0	—	0.8	
Ector County	100	11.0	3.6	40.8	35.3	48.2	44.6	—	2.3	
Edgewood	100	17.2	5.9	70.8	57.8	12.0	10.1	—	0.5	
Edinburg	100	16.1	6.2	59.2	52.0	24.7	22.0	—	0.8	
El Paso	100	16.7	5.8	51.4	43.2	31.9	28.4	—	1.2	
Fort Bend	100	6.0	1.1	40.3	32.9	53.7	48.3	—	2.8	
Fort Worth	100	14.5	5.5	39.9	33.4	45.7	40.7	—	1.6	
Frisco	100	1.9	0.1	25.4	21.6	72.8	65.7	—	4.3	
Galena Park	100	11.0	2.9	50.0	42.0	39.0	36.4	—	1.6	

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
TEXAS—Con.									
Independent Schools:—Con.									
Garland	100	9.3	1.9	51.3	44.3	39.5	35.0	—	3.2
Georgetown	100	5.5	1.0	26.1	21.1	68.4	62.0	0.2	4.4
Goose Creek	100	9.5	2.4	29.2	24.5	61.3	54.6	0.2	2.2
Grand Prairie	100	8.0	1.8	57.2	47.3	34.8	29.5	0.2	2.0
Grapevine-Colleyville	100	3.0	0.4	15.9	12.8	81.1	72.9	0.1	4.9
Harlandale	100	14.9	4.5	69.0	56.4	16.2	12.2	—	0.7
Harlingen Consolidated	100	15.6	5.8	60.8	53.4	23.6	20.8	—	1.4
Hays Consolidated	100	6.1	0.8	53.7	44.0	40.2	35.9	—	2.2
Houston	100	13.7	5.3	24.3	18.7	62.0	56.8	1.0	0.7
Humble	100	4.7	0.7	44.1	37.2	51.3	45.8	—	3.5
Hurst-Euless-Bedford	100	6.7	1.2	30.2	25.5	63.1	56.3	—	4.5
Irving	100	11.0	2.7	43.3	36.5	45.8	41.1	0.8	1.6
Judson	100	7.3	1.2	46.2	39.2	46.5	41.8	0.3	2.3
Katy	100	4.6	0.5	39.4	32.7	56.0	51.5	—	3.2
Keller	100	3.5	0.4	34.7	29.9	61.8	54.7	—	5.0
Killeen	100	21.3	1.9	57.8	50.7	20.8	17.5	0.1	2.1
Klein	100	6.5	1.0	44.4	37.3	49.1	42.7	—	4.3
La Joya	100	16.5	6.6	70.2	57.0	13.3	9.3	—	0.4
Lamar Consolidated	100	6.7	1.7	31.4	25.7	61.9	57.3	—	2.1
Laredo	100	16.9	7.5	69.3	56.9	13.8	9.5	0.2	0.5
Leander	100	3.0	0.3	29.0	24.5	68.0	61.2	—	3.4
Lewisville	100	4.5	0.6	25.6	20.8	69.9	63.6	0.1	4.3
Lubbock	100	15.1	3.8	41.3	34.4	43.6	39.6	0.3	2.2
Magnolia	100	5.4	0.9	47.6	39.2	47.0	41.2	1.6	2.9
Mansfield	100	5.2	0.5	43.8	36.1	50.9	44.7	—	3.7
McAllen	100	14.4	4.7	52.2	43.2	33.4	30.1	—	1.6
McKinney	100	4.1	0.7	30.9	27.5	65.0	57.7	—	4.4
Mesquite	100	7.5	1.7	61.1	49.1	31.4	26.5	—	3.1
Midland	100	11.5	2.8	27.9	22.4	60.5	57.7	—	2.1
Mission Consolidated	100	17.0	5.9	67.7	56.9	15.3	11.9	—	1.0
North East	100	6.2	1.5	28.3	23.5	65.6	58.6	0.1	3.4
Northside	100	7.4	1.8	39.5	33.9	53.1	48.9	—	2.8
Northwest	100	2.1	0.4	16.7	13.8	81.2	73.9	—	4.0
Pasadena	100	11.0	2.6	54.1	45.0	34.9	28.5	—	2.0
Pearland	100	4.7	0.5	40.1	34.4	55.1	50.8	0.2	3.1
Pflugerville	100	6.2	1.0	37.3	31.4	56.5	51.5	—	3.3
Pharr-San Juan-Alamo	100	15.4	5.9	67.4	55.7	17.2	13.9	—	0.3
Plano	100	3.7	0.5	21.4	17.4	74.9	69.5	—	3.3
Richardson	100	8.0	2.2	23.9	19.0	68.1	63.5	—	2.6
Rio Grande City	100	18.7	6.5	65.1	54.1	16.2	13.6	0.1	0.6
Rockwall	100	3.5	0.5	30.8	26.3	65.7	59.1	—	4.1
Round Rock	100	4.8	0.7	25.2	20.4	70.0	63.7	—	3.4
San Angelo	100	14.4	3.5	54.9	49.0	30.7	26.0	—	2.5
San Antonio	100	18.8	6.4	51.6	42.8	29.7	26.8	—	1.0
San Benito Consolidated	100	18.1	6.2	71.4	60.3	10.4	8.6	0.1	0.6
San Felipe-Del Rio Consolidated	100	16.9	5.5	64.2	54.9	18.9	15.5	0.1	1.3
Schertz-Cibolo-Universal City	100	4.6	0.6	46.3	37.2	49.1	44.3	—	2.8
Socorro	100	10.9	3.1	64.8	53.9	24.2	22.2	—	1.1
Southwest	100	13.4	4.5	66.6	56.7	20.0	16.4	—	1.2
Spring	100	7.2	0.9	51.8	43.7	41.0	36.2	—	2.7
Spring Branch	100	9.1	2.6	23.2	17.6	67.7	62.7	0.1	1.8
Tyler	100	14.2	3.4	34.0	28.8	51.8	47.8	—	1.8
United	100	11.6	3.0	58.2	49.1	30.2	27.5	—	1.2
Victoria	100	10.5	3.1	38.0	31.9	51.5	43.5	—	2.8
Waco	100	15.9	5.6	47.9	41.6	36.3	31.4	—	1.2
Weslaco	100	16.9	7.5	68.7	60.3	14.4	12.0	—	1.0
Wichita Falls	100	13.5	3.1	44.8	37.5	41.7	36.7	—	2.8
Wylie	100	3.7	0.4	46.5	38.5	49.8	44.3	0.1	3.9
Ysleta	100	13.6	4.7	66.1	56.7	20.3	18.0	—	1.0
UTAH									
Independent Schools:									
Alpine	100	12.2	0.9	56.1	25.7	31.7	27.0	—	2.2
Box Elder	100	13.4	1.3	56.7	24.8	29.9	24.5	—	2.6
Cache	100	12.3	0.8	63.5	27.1	24.3	19.1	1.0	2.6
Davis County	100	11.7	0.6	57.0	24.8	31.2	24.8	—	2.2
Granite	100	11.4	2.2	56.8	23.9	31.8	27.9	0.1	1.7
Jordan	100	11.2	0.9	50.0	21.6	38.8	33.2	—	2.5

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area		Federal sources		State sources		Local sources			
		Total	Compensatory (Title I)	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
UTAH—Con.									
Independent Schools:—Con.									
Nebo	100	12.9	1.0	60.3	24.0	26.8	23.0	—	1.8
Ogden	100	19.4	3.4	51.2	19.2	29.4	22.5	—	0.9
Provo	100	14.8	2.2	51.9	19.3	33.3	28.8	—	1.9
Salt Lake City	100	17.6	3.7	38.1	—	44.3	38.5	—	1.5
Tooele County	100	11.5	0.8	59.4	25.4	29.2	24.2	—	2.1
Washington County	100	11.0	1.4	47.6	18.8	41.4	37.8	—	1.5
Weber County	100	12.7	0.7	61.6	25.7	25.7	21.4	—	2.5
VIRGINIA									
Dependent Schools:									
Albemarle County	100	4.3	0.8	25.9	20.7	69.8	61.6	2.9	4.0
Alexandria	100	4.9	1.5	14.7	10.8	80.4	78.7	—	1.3
Arlington County	100	3.0	0.8	12.0	9.0	85.0	81.3	0.4	2.8
Augusta County	100	6.5	0.8	51.8	40.5	41.7	33.5	5.0	2.4
Bedford County	100	5.3	1.2	46.2	36.8	48.5	39.2	6.4	2.6
Chesapeake	100	4.5	0.9	47.5	36.5	48.0	44.2	2.0	1.4
Chesterfield County	100	4.1	0.8	49.1	40.0	46.8	42.6	0.5	2.5
Fairfax County	100	4.0	0.8	19.4	15.9	76.6	70.6	1.7	2.7
Fauquier County	100	3.2	0.5	25.7	20.9	71.1	68.2	0.3	2.3
Frederick County	100	3.6	0.6	44.3	34.9	52.1	47.3	2.1	2.4
Hampton	100	8.5	2.5	59.0	44.0	32.5	28.2	1.7	1.5
Hanover County	100	3.6	0.3	44.7	36.9	51.7	47.5	0.4	3.1
Henrico County	100	6.0	1.1	48.2	38.4	45.8	43.1	0.4	2.2
Loudoun County	100	2.2	0.2	23.5	19.3	74.3	71.0	0.3	2.1
Newport News	100	10.8	3.3	53.1	39.9	36.1	31.0	2.6	1.5
Norfolk	100	11.7	3.9	56.0	40.3	32.3	28.1	2.0	1.3
Portsmouth	100	10.3	3.8	56.0	40.1	33.7	28.5	3.0	1.3
Prince William County	100	4.3	0.7	41.3	32.3	54.5	47.5	3.1	2.5
Richmond	100	12.8	4.3	43.2	28.6	44.0	41.5	0.8	0.9
Roanoke	100	7.7	2.0	44.8	31.7	47.5	42.4	2.9	1.5
Roanoke County	100	4.1	0.6	49.3	39.3	46.6	43.0	0.4	2.5
Rockingham County	100	4.4	1.0	44.0	33.0	51.6	44.2	3.9	2.0
Spotsylvania County	100	4.3	0.5	48.6	38.9	47.1	43.0	0.9	2.3
Stafford County	100	4.6	0.3	52.1	43.2	43.3	38.6	0.6	3.0
Suffolk	100	6.9	2.0	50.2	38.3	42.8	38.8	1.9	1.6
Virginia Beach	100	6.6	1.4	46.6	36.9	46.7	42.3	1.9	1.9
Williamsburg-James City County	100	3.4	0.8	30.3	24.0	66.3	63.9	0.3	1.6
York County	100	9.6	0.3	50.2	42.4	40.2	34.7	2.3	3.1
WASHINGTON									
Independent Schools:									
Auburn	100	10.7	1.3	57.5	41.8	31.7	26.6	0.5	3.1
Battle Ground	100	10.0	1.0	70.1	45.8	19.9	14.8	0.3	2.9
Bellevue	100	7.2	0.5	48.7	32.8	44.1	33.8	0.2	6.5
Bellingham	100	10.5	1.3	57.4	40.5	32.1	27.2	—	2.8
Bethel	100	9.3	1.1	65.6	38.9	25.1	19.8	—	2.5
Central Kitsap	100	18.2	0.8	59.2	40.1	22.7	17.3	0.5	3.6
Central Valley	100	10.0	1.4	64.1	44.9	25.9	21.3	—	3.9
Clover Park	100	23.6	2.7	56.8	35.3	19.6	16.2	0.2	1.4
Edmonds	100	8.4	1.1	56.6	37.7	35.0	30.5	0.7	2.7
Everett	100	9.9	1.7	55.7	38.5	34.3	30.0	—	2.7
Evergreen	100	10.4	1.6	64.8	44.1	24.8	20.7	—	2.1
Federal Way	100	10.4	1.4	60.8	40.6	28.7	23.1	0.1	3.1
Highline	100	10.3	2.1	58.2	33.3	31.5	24.2	0.2	1.6
Issaquah	100	5.1	0.2	47.8	36.1	47.1	36.8	—	6.9
Kennewick	100	11.3	1.9	68.4	46.2	20.3	16.0	0.3	2.4
Kent	100	10.1	1.3	56.9	39.7	33.0	27.3	—	1.6
Lake Washington	100	7.3	0.5	52.3	39.2	40.4	32.5	—	4.7
Marysville	100	9.6	1.0	58.5	38.8	32.0	24.0	—	2.6
Mukilteo	100	9.7	1.4	57.7	39.6	32.7	29.1	—	2.5
North Thurston	100	9.1	0.9	64.7	35.9	26.3	21.7	0.1	2.6
Northshore	100	6.9	0.4	53.3	37.2	39.9	32.6	0.1	4.5
Pasco	100	11.1	2.2	71.0	36.2	17.9	15.6	0.1	1.1
Puyallup	100	7.9	0.7	63.4	41.5	28.7	24.0	0.3	3.1
Renton	100	11.0	2.5	52.4	37.5	36.6	32.3	0.1	2.9

See footnote at end of table.

Table 16.

Percentage Distribution of Revenue of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Total	Federal sources		State sources		Local sources			
		Total ¹	Compensatory (Title I)	Total ¹	Formula assistance	Total ¹	Taxes and parent government contribution	Other local governments	Charges
WASHINGTON—Con.									
Independent Schools:—Con.									
Richland	100	10.7	0.9	63.1	44.1	26.2	20.0	—	3.1
Seattle	100	10.2	2.2	45.4	30.7	44.4	34.5	—	2.1
South Kitsap	100	11.9	1.4	68.8	49.2	19.3	14.8	—	3.2
Spokane	100	12.7	2.9	64.0	39.2	23.3	19.3	—	2.3
Tacoma	100	13.1	3.1	55.1	35.1	31.8	28.4	0.4	1.5
Vancouver	100	12.4	3.4	61.0	42.5	26.6	22.9	0.3	2.0
Yakima	100	15.8	4.8	71.8	40.5	12.5	10.7	0.3	0.8
WEST VIRGINIA									
Independent Schools:									
Berkeley County	100	7.8	1.7	54.2	32.0	38.0	35.8	—	1.7
Cabell County	100	11.3	3.7	54.3	33.1	34.3	31.1	—	0.9
Harrison County	100	11.0	3.0	57.2	34.7	31.7	29.8	—	0.9
Kanawha County	100	11.9	3.1	53.6	31.9	34.5	31.0	0.2	2.2
Monongalia County	100	9.5	1.8	48.8	28.0	41.7	37.4	0.1	1.2
Raleigh County	100	11.3	3.5	57.8	37.1	30.8	28.0	0.1	0.9
Wood County	100	10.2	3.3	60.8	37.8	29.0	26.6	—	1.6
WISCONSIN									
Independent Schools:									
Appleton Area	100	11.8	1.2	49.8	44.6	38.5	32.0	3.5	2.2
Eau Claire Area	100	10.4	1.4	46.6	41.0	43.0	38.4	1.3	2.4
Green Bay	100	14.6	2.7	52.7	45.0	32.7	30.1	0.5	1.6
Janesville	100	13.0	1.1	54.8	49.5	32.2	28.6	1.1	1.8
Kenosha	100	13.7	2.8	52.3	46.3	33.9	31.2	0.2	2.2
Madison	100	8.6	1.5	22.8	14.7	68.5	64.4	0.7	2.5
Milwaukee	100	23.2	8.1	51.0	38.9	25.8	23.2	1.3	0.9
Oshkosh Area	100	12.0	1.2	53.3	47.5	34.7	31.3	0.5	1.9
Racine	100	15.9	3.5	54.9	44.2	29.2	27.7	0.1	1.2
Sheboygan Area	100	12.6	1.2	56.5	50.9	30.9	27.6	0.9	1.8
Waukesha	100	8.9	0.8	34.7	28.4	56.4	50.0	3.9	2.0
WYOMING									
Independent Schools:									
Laramie County 1	100	4.8	1.5	81.2	48.6	14.0	9.4	3.1	0.8
Natrona County	100	7.2	2.9	71.3	50.0	21.5	15.4	4.6	1.1

¹ Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Where state accounting practices permit, revenue from other school systems are included under "Other local governments." Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all systems. Due to enrollments under 10,000, Maine and Vermont are not shown on the individual unit tables.

Source: 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009

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

Geographic area	Enrollment ¹	Total ²	Current spending									
			For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
ALABAMA												
Independent Schools:												
Baldwin County	27,120	9,399	5,544	2,234	5,484	3,583	1,400	3,453	560	509	149	660
Birmingham	27,440	9,393	5,325	2,269	4,587	2,766	1,303	4,234	629	913	258	704
Elmore County	10,817	8,106	4,589	1,999	4,962	3,098	1,271	2,648	366	425	185	462
Hoover	12,607	11,070	6,325	2,716	6,380	4,008	1,615	4,085	660	517	106	722
Huntsville	23,205	10,056	5,946	2,333	5,883	3,958	1,493	3,675	451	596	185	689
Jefferson County	36,174	8,614	4,999	2,180	5,018	3,186	1,347	3,021	504	369	154	652
Madison County	19,785	8,238	4,869	2,007	4,857	3,237	1,260	2,846	422	402	139	550
Mobile County	62,531	8,837	4,868	2,087	4,933	3,111	1,250	3,309	454	460	161	503
Montgomery County	31,307	8,834	5,179	2,186	4,994	3,247	1,305	3,241	574	563	192	506
Shelby County	27,194	8,580	4,991	2,216	5,036	3,164	1,403	2,977	458	512	125	568
Tuscaloosa	10,274	9,197	5,304	2,200	5,154	3,376	1,335	3,486	632	419	368	623
Tuscaloosa County	17,535	7,995	4,487	1,910	4,579	2,938	1,182	2,743	534	295	178	533
ALASKA												
Dependent Schools:												
Anchorage	48,837	13,093	6,723	4,496	7,410	4,215	2,689	5,369	1,631	600	104	758
Fairbanks North Star Borough	14,328	14,430	7,028	4,707	8,336	4,508	3,027	5,757	1,160	785	161	807
Matanuska-Susitna Borough	16,468	13,085	6,205	4,214	7,580	4,154	2,760	5,156	1,141	585	91	926
ARIZONA												
Independent Schools:												
Alhambra Elementary	14,980	7,186	4,859	1,103	4,152	3,238	701	2,456	470	257	63	378
Amphitheater Unified	15,923	8,203	5,510	1,402	4,663	3,563	862	3,085	544	343	49	350
Cartwright Elementary	18,979	7,453	4,887	1,314	4,531	3,307	857	2,513	528	297	52	487
Chandler Unified	37,223	7,171	4,579	1,210	4,282	3,128	801	2,510	408	254	24	347
Deer Valley Unified	36,870	6,910	4,326	1,369	4,234	2,950	948	2,341	481	135	62	325
Dysart Unified	24,373	7,154	4,121	1,146	3,982	2,813	758	2,802	531	249	45	377
Flagstaff Unified	10,937	8,409	4,988	1,595	4,712	3,317	1,030	3,399	673	304	47	400
Gilbert Unified	38,796	6,922	4,540	1,240	4,202	3,170	841	2,370	523	147	38	291
Glendale Elementary	13,751	6,905	4,385	1,409	3,929	2,735	886	2,510	361	237	57	440
Glendale Union High	14,962	7,917	4,962	1,490	4,581	3,215	949	2,953	570	295	73	320
Kyrene Elementary	18,131	7,094	4,610	1,298	4,410	3,361	923	2,346	439	226	53	339
Litchfield Elementary	10,058	5,936	3,800	1,053	3,406	2,568	676	2,191	352	170	55	255
Marana Unified	12,839	7,482	4,994	1,295	4,299	3,216	804	2,830	517	192	46	371
Mesa Unified	70,346	7,912	5,061	1,295	4,435	3,397	856	3,066	421	248	36	401
Paradise Valley Unified	33,942	7,477	4,280	1,261	4,275	3,002	921	2,883	592	235	60	329
Pendergast Elementary	10,557	7,084	4,361	1,230	3,947	2,894	792	2,692	574	413	86	401
Peoria Unified	38,162	7,064	4,559	1,331	4,217	3,084	906	2,524	595	274	22	354
Phoenix Union High	25,305	10,139	6,185	2,096	5,563	3,972	1,195	4,230	1,124	326	50	408
Roosevelt Elementary	11,812	8,591	5,383	1,530	4,674	3,361	905	3,427	660	339	242	430
Scottsdale Unified	27,082	8,333	5,207	1,468	4,777	3,333	957	3,214	634	397	31	405
Sunnyside Unified	17,813	7,539	4,972	1,214	4,033	3,035	738	3,057	754	290	60	419
Tempe Elementary	13,054	8,577	5,418	1,734	4,730	3,278	1,075	3,438	745	430	88	439
Tempe Union High	13,207	7,017	4,362	1,285	3,834	2,732	837	2,791	506	291	75	369
Tucson Unified	57,391	7,963	5,211	1,469	4,171	3,128	849	3,423	753	280	84	469
Washington Elementary	23,814	7,797	4,733	1,382	4,435	3,049	892	2,853	678	211	57	384
Yuma Elementary	10,131	7,020	4,000	1,302	3,849	2,800	878	2,711	340	74	92	438
Yuma Union High	10,969	7,351	3,796	1,138	3,523	2,617	741	3,394	546	408	78	251
ARKANSAS												
Independent Schools:												
Bentonville	12,555	8,263	5,263	1,348	5,001	3,637	908	2,883	522	379	112	499
Fort Smith	13,958	8,674	5,546	1,596	4,953	3,383	972	3,269	609	816	56	494
Little Rock	26,146	10,988	6,647	2,031	6,323	4,327	1,307	4,178	518	966	134	625
Pulaski County Special	18,063	9,646	6,207	1,670	5,479	3,846	1,005	3,691	553	677	145	599
Rogers	13,967	8,255	5,440	1,386	5,216	3,736	951	2,582	390	549	57	486
Springdale	17,869	7,814	5,218	1,356	4,856	3,486	915	2,553	299	573	115	453
CALIFORNIA												
Independent Schools:												
ABC Unified	20,789	8,491	6,100	1,826	5,324	3,854	1,083	2,895	337	397	42	619
Alameda Unified	10,271	8,576	5,887	1,379	5,753	4,031	894	2,660	307	436	76	550
Alhambra	18,749	9,074	5,573	2,436	5,249	3,425	1,327	3,458	646	499	79	608
Alum Rock Union Elementary	13,816	9,245	5,658	1,746	5,983	3,923	1,129	2,823	251	359	115	564
Alvord Unified	20,057	8,600	5,403	1,694	5,611	3,952	1,055	2,621	364	290	30	531
Anaheim Elementary	19,278	8,834	6,109	1,904	5,451	3,833	1,105	3,383	600	634	70	675

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enroll- ment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General adminis- tration	School adminis- tration
CALIFORNIA—Con.												
Independent Schools:—Con.												
Anaheim Union High	33,719	8,964	5,902	1,979	5,574	3,951	1,297	2,806	519	226	36	555
Antelope Valley Union High	26,159	7,667	4,895	1,744	4,648	3,255	1,063	2,790	555	245	30	635
Antioch Unified	19,422	7,866	5,041	1,532	5,166	3,593	1,051	2,350	144	229	43	590
Apple Valley Unified	15,150	7,168	4,516	1,694	4,606	3,116	1,124	2,257	273	193	36	439
Azusa Unified	11,209	8,636	5,931	1,498	5,412	3,866	913	2,877	397	476	67	612
Bakersfield Elementary	27,263	9,602	5,630	2,257	5,910	3,729	1,463	3,200	275	789	122	554
Baldwin Park Unified	20,015	7,671	5,266	1,637	4,686	3,155	950	2,676	263	643	40	453
Bellflower Unified	14,650	8,479	5,561	1,935	5,490	3,758	1,240	2,660	387	326	62	566
Burbank Unified	16,593	8,537	5,556	1,745	5,702	3,886	1,163	2,647	356	381	37	650
Cajon Valley Union Elementary	16,092	9,021	5,743	1,813	5,915	4,134	1,261	2,705	387	360	44	519
Capistrano Unified	52,681	7,709	5,281	1,577	5,187	3,826	1,077	2,298	376	284	36	560
Carlsbad Unified	10,695	8,252	5,133	1,662	5,118	3,565	1,091	2,919	484	333	62	507
Central Unified	14,266	7,570	4,933	1,591	4,338	3,112	936	2,902	422	310	41	589
Ceres Unified	12,468	8,360	5,475	1,467	5,122	3,618	936	2,824	398	441	86	731
Chaffey Union High	25,370	8,104	5,532	1,732	5,093	3,737	1,094	2,798	635	351	30	382
Chico Unified	13,468	7,996	5,127	2,016	5,525	3,779	1,421	2,212	421	151	64	516
Chino Unified	32,428	7,943	5,367	1,449	5,085	3,697	890	2,635	403	360	53	561
Chula Vista Elementary	27,156	8,329	5,612	1,472	5,358	3,836	963	2,670	560	364	24	490
Clovis Unified	37,461	8,497	5,289	2,154	5,077	3,452	1,258	3,172	473	581	47	527
Coachella Valley Unified	18,256	9,870	6,158	2,157	5,823	3,914	1,227	3,587	360	214	44	1,127
Colton Joint Unified	24,337	8,420	5,486	1,704	4,955	3,510	1,024	3,090	547	468	45	488
Compton Unified	27,369	10,151	6,197	1,963	5,931	3,911	1,179	3,809	487	280	78	756
Conejo Valley Unified	21,655	8,054	5,460	1,792	5,292	3,764	1,149	2,534	368	206	30	619
Corona-Norco Unified	52,138	7,698	5,282	1,300	4,975	3,804	831	2,414	390	258	36	525
Covina-Valley Unified	14,391	8,136	5,587	1,752	4,955	3,573	1,054	2,774	343	282	37	562
Cupertino Union Elementary	17,581	7,956	5,369	1,525	5,416	3,802	1,032	2,339	177	349	68	498
Desert Sands Unified	28,976	8,356	5,393	1,907	5,211	3,684	1,181	2,829	436	452	38	525
Downey Unified	22,464	8,188	5,534	1,709	5,483	3,899	1,147	2,333	418	156	63	531
East Side Union High	26,259	8,908	5,913	2,197	5,235	3,651	1,264	3,443	709	608	46	529
El Monte Elementary	10,144	9,959	6,189	1,824	6,081	4,266	1,198	3,314	402	777	61	515
El Monte Union High	10,476	9,483	6,807	1,842	5,155	3,644	962	3,944	806	422	44	593
El Rancho Unified	11,014	8,702	5,567	1,866	5,464	3,718	1,185	2,874	408	292	85	623
Elk Grove Unified	62,172	8,643	5,415	1,977	5,510	3,766	1,267	2,795	372	307	42	578
Escondido Union Elementary	19,319	8,091	5,023	1,803	5,203	3,561	1,199	2,525	236	569	35	481
Etiwanda Elementary	12,476	6,983	4,800	1,265	4,777	3,616	927	1,998	325	199	40	415
Evergreen Elementary	13,380	7,611	4,935	1,802	5,486	3,822	1,320	1,860	146	296	40	464
Fairfield-Suisun Unified	22,496	7,866	5,329	1,595	4,754	3,439	954	2,778	344	379	68	625
Folsom-Cordova Unified	19,119	8,055	5,527	1,504	5,085	3,657	937	2,654	398	300	54	566
Fontana Unified	41,077	8,746	5,527	1,930	5,254	3,660	1,157	3,134	451	430	23	581
Franklin-McKinley Elementary	10,044	8,780	5,585	1,533	5,737	3,974	988	2,598	165	383	66	587
Fremont Unified	32,135	8,102	6,048	1,134	5,432	4,294	746	2,504	251	362	35	547
Fremont Union High	10,339	10,008	6,661	2,059	5,412	3,720	1,155	4,368	590	555	124	939
Fresno Unified	76,621	9,415	5,926	2,193	5,552	3,801	1,325	3,386	474	845	46	470
Fullerton Elementary	13,458	8,463	5,593	1,699	5,668	3,948	1,107	2,474	263	460	76	569
Fullerton Joint Union High	16,343	8,316	5,481	1,837	5,010	3,641	1,065	3,138	592	302	62	609
Garden Grove Unified	48,574	9,091	5,975	2,092	5,871	4,006	1,345	2,855	427	370	33	558
Gilroy Unified	10,732	8,035	5,208	1,607	4,792	3,381	1,013	2,822	485	460	83	507
Glendale Unified	26,744	8,767	5,571	1,918	5,864	3,948	1,276	2,595	343	295	81	583
Grossmont Union High	24,768	8,644	5,899	1,783	5,002	3,482	980	3,408	474	385	71	658
Hacienda La Puente Unified	21,965	9,033	6,309	2,091	5,125	3,531	1,129	3,495	394	695	32	594
Hayward Unified	22,098	9,604	6,841	1,245	6,255	4,622	812	3,092	371	363	42	642
Hemet Unified	22,908	8,738	5,557	1,759	5,199	3,606	1,101	3,192	436	397	48	618
Hesperia Unified	22,345	7,513	4,513	1,496	4,435	3,080	1,003	2,745	280	189	81	686
Huntington Beach Union High	16,125	8,895	6,016	2,112	5,204	3,625	1,205	3,483	573	389	112	698
Inglewood Unified	14,934	8,701	5,104	1,910	5,143	3,187	1,115	3,182	304	685	174	519
Irvine Unified	26,522	8,267	5,588	1,514	5,252	3,771	964	2,847	562	381	40	521
Jurupa Unified	20,385	8,708	5,733	1,591	5,473	4,061	1,022	2,837	385	404	34	453
Kern Union High	37,783	9,268	5,960	2,219	5,042	3,527	1,208	3,889	633	526	39	676
La Mesa-Spring Valley	12,760	9,201	6,398	1,783	5,699	4,233	1,093	2,908	476	417	39	499
Lake Elsinore Unified	21,756	8,195	5,088	1,728	5,069	3,549	1,014	2,714	335	229	47	511
Lancaster Elementary	15,102	8,284	5,034	2,036	5,113	3,506	1,275	2,705	364	462	35	542
Las Virgenes Unified	11,664	8,534	5,545	1,756	5,386	3,910	1,183	2,991	453	377	135	649
Livermore Valley Joint Unified	13,089	8,557	5,420	1,777	5,434	3,759	1,161	2,885	409	449	86	603
Lodi Unified	31,216	8,500	5,696	1,547	5,271	3,805	996	2,851	353	444	42	538
Lompoc Unified	10,327	8,131	5,509	1,577	4,791	3,538	941	3,061	450	290	58	605
Long Beach Unified	87,509	9,155	6,116	2,107	5,604	3,814	1,253	3,205	513	396	41	561

See footnotes at end of table.
Public Education Finances: 2009
U.S. Census Bureau

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
CALIFORNIA—Con.												
Independent Schools:—Con.												
Los Angeles Unified	687,534	11,108	6,975	2,315	6,404	4,290	1,366	4,221	527	945	87	796
Lucia Mar Unified	10,772	8,047	5,161	1,565	5,123	3,590	993	2,574	397	196	77	520
Lynwood Unified	17,034	9,348	6,093	1,702	5,312	3,879	929	3,636	417	585	132	665
Madera Unified	19,153	7,974	5,015	1,874	4,669	3,179	1,115	2,892	370	292	69	703
Manteca Unified	23,077	7,836	5,174	1,482	4,815	3,393	964	2,732	453	275	20	680
Marysville Unified	10,087	9,071	5,579	1,983	5,177	3,552	1,185	3,407	423	442	111	626
Merced Elementary	10,876	8,767	5,705	2,130	5,649	3,953	1,372	2,643	308	520	55	601
Merced Union High	10,600	8,976	5,656	2,097	5,097	3,451	1,262	3,495	654	390	107	789
Modesto	31,067	8,862	6,451	1,354	5,387	4,207	745	3,158	505	593	31	627
Montebello Unified	33,099	9,226	6,222	2,008	5,608	3,838	1,180	3,246	565	640	44	524
Monterey Peninsula Unified	11,704	8,729	5,275	2,089	4,977	3,305	1,165	3,278	350	511	71	715
Moreno Valley Unified	36,092	8,138	5,501	1,546	5,096	3,784	974	2,703	478	330	26	519
Mount Diablo Unified	34,953	8,680	5,484	1,731	5,442	3,667	978	2,933	296	428	35	691
Murrieta Valley Unified	21,372	7,634	5,213	1,550	4,885	3,620	971	2,522	479	186	55	471
Napa Valley Unified	17,771	8,207	5,794	1,338	5,145	3,745	816	2,760	473	345	41	535
Natomas Unified	12,188	7,977	5,026	1,513	4,898	3,372	946	2,744	322	248	64	586
New Haven Unified	12,925	8,881	6,274	1,500	5,835	4,467	880	2,691	311	376	102	490
Newport-Mesa Unified	21,507	11,217	7,079	2,704	6,421	4,349	1,572	4,402	602	717	55	794
Norwalk-La Mirada Unified	21,512	8,768	5,914	1,906	5,240	3,802	1,150	3,176	380	570	39	498
Oak Grove Elementary	11,759	8,347	5,425	1,713	5,365	3,776	1,220	2,669	342	356	58	442
Oakland Unified	46,516	9,645	5,506	2,069	5,153	2,826	1,050	4,176	404	1,265	84	668
Oceanside Unified	21,517	8,492	5,631	1,629	5,377	3,804	1,008	2,828	394	274	89	594
Ontario-Montclair Elementary	22,931	9,643	6,038	1,574	6,211	4,109	1,044	3,060	434	352	32	739
Orange Unified	30,170	8,126	5,267	1,760	5,037	3,533	1,055	2,828	350	536	39	609
Oxnard Elementary	15,400	8,936	5,462	1,843	5,904	3,868	1,234	2,615	250	343	101	578
Oxnard Union High	16,885	8,563	5,436	1,999	5,228	3,540	1,223	3,011	622	276	95	666
Pajaro Valley Joint Unified	19,477	10,225	5,816	2,697	5,967	3,680	1,539	3,893	515	1,058	60	591
Palm Springs Unified	24,347	8,815	5,335	1,934	5,408	3,644	1,218	3,070	403	464	58	550
Palmdale Elementary	21,498	8,538	5,011	1,996	4,988	3,381	1,271	3,120	463	518	32	548
Palo Alto Unified	11,430	13,733	9,179	2,861	9,255	6,430	1,938	4,335	610	594	60	920
Palos Verdes Peninsula Unified	12,033	8,653	5,917	1,454	5,746	4,204	998	2,326	438	177	47	470
Panama Buena Vista Union Elementary	16,385	8,310	5,233	1,854	5,270	3,621	1,210	2,695	415	331	38	455
Paramount Unified	15,913	8,943	5,711	1,907	5,206	3,667	1,138	3,112	371	509	58	673
Pasadena Unified	20,526	10,197	5,999	2,190	5,956	3,757	1,377	3,834	681	672	67	578
Perris Union High	10,115	8,175	5,020	1,523	4,669	3,304	848	3,506	464	302	96	782
Placentia-Yorba Linda Unified	26,094	8,410	5,612	1,646	5,318	3,860	1,029	2,800	320	506	66	512
Pleasanton Unified	14,847	8,899	6,356	1,285	6,008	4,655	770	2,520	431	423	26	409
Pomona Unified	30,032	10,262	6,640	2,050	5,690	3,962	1,082	4,147	868	755	39	580
Porterville Unified	13,392	8,818	5,549	2,318	5,641	3,774	1,471	2,700	502	448	53	444
Poway Unified	33,305	9,170	5,923	1,628	5,340	3,884	988	3,249	376	424	28	486
Redlands Unified	21,427	7,754	5,252	1,657	4,884	3,531	1,034	2,636	427	241	41	601
Rialto Unified	27,452	8,737	5,505	1,707	4,923	3,457	973	3,407	411	710	47	612
Riverside Unified	43,336	8,286	5,244	1,750	5,112	3,511	1,087	2,803	323	470	79	542
Rocklin Unified	11,079	7,278	4,872	1,385	4,535	3,418	876	2,557	304	270	68	560
Rowland Unified	16,485	8,637	5,964	1,643	5,141	3,821	965	3,139	422	586	35	626
Sacramento Unified	48,155	9,782	5,695	2,460	5,803	3,512	1,509	3,651	515	626	63	875
Saddleback Valley Unified	32,936	7,892	5,546	1,818	5,506	3,992	1,251	2,188	326	221	31	456
Salinas Union High	13,455	8,792	5,472	2,293	4,824	3,257	1,196	3,699	777	542	62	625
San Bernardino Unified	54,727	9,912	6,295	1,846	5,654	3,895	1,059	3,837	605	622	54	840
San Diego Unified	132,256	10,080	6,193	2,184	5,739	3,916	1,306	3,986	708	728	56	704
San Diego Union High	12,606	8,595	5,711	1,699	4,941	3,569	967	3,416	457	411	75	743
San Francisco Unified	55,183	9,990	5,911	2,201	4,964	3,566	1,231	4,589	632	1,583	143	694
San Jose Unified	31,918	9,540	5,675	2,022	5,625	3,618	1,246	3,631	466	980	36	679
San Juan Unified	47,230	9,168	5,855	1,924	5,615	3,807	1,209	3,242	302	636	67	713
San Lorenzo Unified	11,996	8,341	5,548	1,516	5,132	3,662	910	2,849	309	400	52	566
San Marcos Unified	17,852	7,905	5,045	1,834	5,091	3,457	1,221	2,523	371	285	41	545
San Mateo-Foster City Elementary	10,342	8,768	5,533	1,673	5,932	3,880	1,086	2,335	155	294	39	699
San Ramon Valley Unified	26,975	8,279	5,324	1,700	5,381	3,740	1,113	2,704	345	346	43	613
Sanger Unified	10,368	8,623	5,359	1,781	4,843	3,326	1,027	3,327	495	432	53	652
Santa Ana Unified	57,439	8,891	5,498	1,869	5,607	3,846	1,253	2,855	350	563	26	535

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enroll-ment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General adminis-tration	School adminis-tration
CALIFORNIA—Con.												
Independent Schools:—Con.												
Santa Barbara	15,696	8,351	5,776	1,512	5,140	3,848	941	2,925	479	374	48	585
Santa Clara Unified	14,729	10,014	6,926	1,971	6,318	4,532	1,238	3,377	368	573	71	719
Santa Maria-Bonita Elementary	13,226	8,623	5,311	1,786	5,272	3,705	1,187	2,915	379	607	113	511
Santa Monica-Malibu Unified.	11,591	10,787	7,379	2,207	6,591	4,584	1,279	3,903	598	518	80	781
Santa Rosa	16,750	8,697	5,494	1,214	5,408	3,746	707	2,986	380	351	79	754
Saugus Union Elementary.	10,404	8,432	5,801	1,445	5,584	4,111	971	2,423	366	179	61	578
Simi Valley Unified	20,855	7,814	5,226	1,922	5,143	3,617	1,291	2,475	363	239	55	544
Stockton Unified	37,831	9,498	5,914	2,009	5,760	3,793	1,234	3,406	489	794	64	521
Sweetwater Union High	42,804	9,131	6,408	1,665	5,487	4,011	990	3,374	624	439	44	766
Temecula Valley Unified	29,492	7,446	5,141	1,454	5,124	3,866	987	2,146	391	248	30	376
Torrance Unified	24,758	7,584	5,094	1,602	5,086	3,473	1,049	2,238	331	215	43	443
Tracy Joint Unified	17,342	7,688	4,999	1,563	4,993	3,518	1,046	2,461	282	393	35	547
Turlock	13,900	8,359	5,851	1,417	5,694	4,179	987	2,325	294	262	41	612
Tustin Unified	21,682	7,689	5,041	1,627	4,998	3,606	1,075	2,443	335	254	49	510
Twin Rivers Unified	30,927	9,245	6,007	1,795	5,154	3,630	1,002	3,658	435	515	122	632
Upland Unified.	14,307	6,574	4,314	1,399	4,423	3,145	948	1,902	257	180	28	402
Vacaville Unified	13,166	7,576	5,213	1,542	4,550	3,401	925	2,810	534	388	56	584
Val Verde Unified	19,183	8,640	5,009	1,476	5,475	3,469	913	2,774	452	290	32	557
Vallejo Unified	16,672	9,291	5,583	2,283	5,417	3,530	1,248	3,567	335	534	62	652
Ventura Unified	17,371	8,535	5,563	1,956	4,910	3,494	1,081	3,031	461	375	33	657
Victor Elementary	11,525	7,382	4,437	1,624	4,706	3,206	1,084	2,374	251	175	78	507
Victor Valley Union High	13,594	6,880	3,935	1,676	3,839	2,380	976	2,758	443	275	67	484
Visalia Unified	27,024	7,892	5,075	1,789	4,924	3,387	1,140	2,636	234	298	55	682
Vista Unified	26,726	7,644	4,831	1,768	5,104	3,350	1,137	2,265	284	324	21	517
Walnut Valley Unified	14,973	7,829	5,254	1,696	4,904	3,547	1,083	2,693	561	310	63	467
West Contra Costa Unified	30,769	9,689	5,546	2,480	5,920	3,656	1,617	3,429	416	757	75	515
West Covina Unified	13,929	6,190	3,684	1,111	3,516	2,430	699	2,418	256	391	57	454
Whittier Union High	13,670	9,040	5,885	1,901	5,433	3,777	1,168	3,264	683	498	71	375
William S Hart Union High.	25,629	7,402	4,668	1,725	4,132	2,969	936	3,126	628	322	45	583
Woodland Joint Unified	10,578	8,753	5,783	1,447	4,854	3,592	832	3,562	576	663	49	628
Yuba City Unified.	13,286	8,084	5,024	1,746	4,961	3,252	1,183	2,775	332	357	39	650
Dependent Schools: Los Angeles County Office of Education	10,762	62,331	23,248	7,940	29,809	11,400	3,849	31,696	7,398	8,787	453	2,206
COLORADO												
Independent Schools:												
Academy	21,917	7,987	5,194	1,125	4,771	3,345	723	3,021	316	311	98	769
Adams-Arapahoe.	35,523	8,481	5,738	1,289	4,991	3,746	841	3,155	481	348	184	596
Boulder Valle	28,875	9,735	6,473	1,532	5,741	4,111	955	3,789	404	445	144	719
Brighton	13,742	8,083	4,847	1,266	4,607	3,187	830	3,115	410	300	171	524
Cherry Creek.	51,199	8,862	6,109	1,387	5,864	4,452	981	2,737	439	318	70	447
Colorado Springs.	29,323	9,519	5,998	1,474	5,332	3,780	933	3,874	379	621	212	720
Denver	74,189	9,630	6,223	1,190	5,012	3,737	696	4,259	413	800	137	638
Douglas County.	58,723	8,307	5,323	1,302	4,828	3,509	848	3,027	306	356	71	592
Falcon	13,616	7,201	4,580	1,031	4,100	2,915	657	2,896	353	506	97	455
Greeley	18,920	7,671	4,892	1,224	4,565	3,286	794	2,752	373	477	70	472
Harrison	10,921	8,713	5,825	1,290	5,094	3,622	813	3,293	490	550	87	709
Jefferson County	85,946	8,595	5,931	1,368	5,029	3,724	859	3,174	357	583	57	644
Littleton	15,869	9,066	6,279	1,465	5,481	4,102	934	3,089	346	413	69	635
Mesa County Valley	22,171	7,836	5,180	1,277	4,796	3,474	783	2,743	452	388	93	542
Northglenn-Thornton	40,818	8,280	5,304	1,308	5,091	3,440	823	2,844	337	420	59	720
Poudre	25,960	8,653	5,474	1,432	4,872	3,468	883	3,539	507	539	122	564
Pueblo	18,524	8,036	5,082	1,270	4,519	3,234	783	3,147	438	624	98	456
St Vrain Valley	25,751	7,244	4,821	1,095	4,384	3,169	717	2,502	337	273	118	587
Thompson	15,332	8,258	5,339	1,300	4,561	3,300	785	3,454	565	633	57	503
CONNECTICUT												
Dependent Schools:												
Bridgeport	20,451	14,243	7,976	3,330	9,067	5,529	2,320	4,522	886	270	120	729
Danbury	10,041	13,168	8,145	3,501	8,921	5,995	2,589	3,810	829	506	267	618
Hartford	21,598	17,451	9,478	4,183	9,531	6,088	2,692	7,358	1,355	437	469	1,128
New Britain	10,405	13,793	8,373	2,772	9,074	6,316	2,173	4,208	479	330	238	622
New Haven	19,736	17,310	9,184	4,307	10,545	6,293	2,984	5,935	519	596	88	1,056
Norwalk	10,745	16,805	9,972	4,388	10,418	6,812	2,870	5,914	1,533	356	493	1,298

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enroll- ment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General adminis- tration	School adminis- tration
CONNECTICUT—Con.												
Dependent Schools:—Con.												
Stamford	14,866	17,492	10,414	3,972	10,557	7,001	2,674	6,596	1,173	1,106	495	1,005
Waterbury	18,319	13,973	7,722	4,166	7,841	4,725	2,650	5,272	707	1,328	671	659
West Hartford	10,084	13,877	8,736	3,332	8,112	5,641	2,166	5,201	917	667	136	1,150
DELAWARE												
Independent Schools:												
Brandywine	10,217	14,215	8,267	3,505	8,214	5,454	2,338	5,339	815	246	120	772
Christina	17,200	13,809	7,870	3,530	8,441	5,551	2,462	4,915	811	74	140	842
Colonial	10,465	10,986	6,544	2,862	6,799	4,437	1,971	3,617	511	232	115	722
Red Clay	15,709	11,808	6,531	2,865	7,337	4,708	2,094	3,969	459	100	104	649
DISTRICT OF COLUMBIA												
Dependent Schools:												
Washington Schools	44,331	16,408	10,708	1,289	7,460	6,321	685	8,349	1,885	1,307	292	1,730
FLORIDA												
Independent Schools:												
Alachua County	27,546	8,559	5,168	1,579	4,700	2,963	880	3,450	526	779	81	460
Bay County	25,958	8,139	4,853	1,528	5,064	3,185	929	2,642	309	457	92	503
Brevard County	73,098	8,241	4,995	1,477	5,190	3,294	925	2,675	302	567	61	528
Broward County	256,351	9,226	5,603	1,662	5,636	3,544	1,018	3,252	465	543	55	514
Charlotte County	17,370	9,059	5,583	1,864	5,116	3,379	1,053	3,460	560	664	76	538
Citrus County	16,030	8,624	5,560	1,349	4,871	3,319	764	3,407	377	671	98	544
Clay County	35,949	8,318	5,532	1,432	5,356	3,839	972	2,627	420	446	65	419
Collier County	42,534	10,019	5,860	1,774	5,994	3,872	1,146	3,617	430	553	85	607
Duval County	122,606	8,593	4,845	1,569	5,147	3,403	1,094	3,090	478	650	63	461
Escambia County	40,924	8,431	5,034	1,564	4,925	3,204	944	3,068	414	641	68	357
Flagler County	12,890	7,866	5,104	1,457	4,756	3,255	877	2,679	487	305	72	435
Hernando County	22,728	7,884	4,862	1,533	4,619	3,095	949	2,836	417	454	54	449
Highlands County	12,249	9,129	5,280	1,921	5,054	3,319	1,123	3,468	514	678	100	522
Hillsborough County	192,007	8,569	5,496	1,644	5,285	3,625	1,017	2,837	399	677	60	480
Indian River County	17,606	8,555	5,226	1,560	5,084	3,301	949	3,013	291	559	104	515
Lake County	40,960	7,962	4,178	1,410	4,789	2,554	819	2,796	400	579	60	429
Lee County	79,434	9,037	4,966	1,622	5,418	3,030	964	3,277	345	451	62	542
Leon County	32,521	8,623	5,386	1,436	4,887	3,146	839	3,406	378	769	121	506
Manatee County	42,580	8,883	5,245	1,539	5,203	3,198	922	3,242	449	590	96	523
Marion County	42,625	8,215	5,073	1,381	4,632	3,058	808	3,123	539	491	62	413
Martin County	18,067	8,761	5,356	1,859	5,181	3,360	1,075	3,187	471	487	104	525
Miami-Dade County	345,525	9,100	5,537	1,853	5,632	3,479	1,130	3,075	440	467	75	505
Nassau County	10,982	7,936	4,995	1,437	4,579	3,132	875	2,946	344	507	124	476
Okaloosa County	29,126	8,123	5,088	1,472	5,148	3,461	948	2,628	269	393	80	511
Orange County	172,257	8,198	4,847	1,607	4,774	2,925	932	3,068	273	829	62	532
Osceola County	51,941	8,272	4,570	1,597	4,767	2,699	904	3,066	458	714	88	405
Palm Beach County	170,757	9,296	5,446	1,699	5,855	3,601	1,088	3,085	327	659	88	563
Pasco County	66,784	8,476	5,214	1,666	5,017	3,273	994	3,021	442	537	74	510
Pinellas County	106,061	8,905	5,676	1,812	5,406	3,711	1,116	3,148	420	468	74	520
Polk County	94,657	8,612	4,605	1,536	5,518	3,034	938	2,657	324	427	80	426
Putnam County	11,493	8,893	5,553	1,480	5,025	3,400	880	3,347	373	712	126	547
Santa Rosa County	25,397	7,998	4,743	1,335	4,844	3,327	936	2,729	355	449	52	504
Sarasota County	41,070	10,701	6,616	2,058	6,545	4,187	1,241	3,767	681	529	100	447
Seminole County	64,927	7,859	4,976	1,490	4,913	3,415	970	2,569	357	361	61	466
St Johns County	29,018	8,178	4,684	1,603	4,780	2,843	925	3,064	454	565	56	478
St Lucie County	38,839	8,687	5,142	1,792	4,805	3,147	1,093	3,418	447	525	88	483
Volusia County	63,018	8,227	5,127	1,665	4,912	3,243	998	2,950	401	479	58	614
GEORGIA												
Independent Schools:												
Atlanta	49,032	13,898	8,074	2,297	6,916	5,277	1,305	6,582	841	844	505	574
Barrow County	12,421	8,690	5,461	1,717	5,699	3,847	1,279	2,522	419	388	102	527
Bartow County	14,746	8,965	5,859	1,598	5,773	4,084	1,228	2,586	462	248	102	557
Bibb County	24,968	9,024	5,838	1,625	5,355	3,686	1,160	3,148	467	630	121	577
Carroll County	14,959	8,985	6,047	1,592	5,628	4,086	1,197	2,747	435	372	112	625
Catoosa County	10,658	9,187	6,052	1,758	5,907	4,196	1,304	2,816	585	381	80	653

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
GEORGIA—Con.												
Independent Schools:—Con.												
Chatham County	33,994	10,076	6,535	1,737	6,411	4,672	1,347	3,218	446	516	118	588
Cherokee County	37,275	9,208	6,238	1,641	6,341	4,429	1,265	2,512	431	350	68	499
Clarke County	12,262	11,865	7,536	2,293	7,469	4,995	1,590	3,817	449	653	185	620
Clayton County	49,508	10,225	6,778	1,569	6,130	4,336	1,146	3,443	493	696	96	495
Cobb County	106,747	9,471	6,650	1,789	6,435	4,767	1,381	2,574	411	328	80	515
Columbia County	22,767	8,414	5,670	1,495	5,559	3,999	1,177	2,330	342	365	46	556
Coweta County	22,151	8,370	5,715	1,546	5,458	3,977	1,151	2,481	400	279	50	592
DeKalb County	99,775	10,281	6,849	1,763	6,261	4,360	1,247	3,558	422	659	228	654
Dougherty County	16,222	9,652	6,296	1,725	5,839	4,075	1,237	3,255	480	536	131	591
Douglas County	24,800	8,677	5,847	1,594	5,542	3,999	1,213	2,686	379	394	102	555
Effingham County	11,359	8,609	5,758	1,558	5,677	4,051	1,203	2,549	461	479	165	463
Fayette County	22,118	9,028	6,331	1,689	6,074	4,436	1,318	2,646	408	378	53	603
Floyd County	10,565	10,391	6,872	1,956	6,520	4,711	1,435	3,380	513	392	222	821
Forsyth County	32,374	8,776	5,852	1,669	5,969	4,217	1,292	2,441	349	279	43	482
Fulton County	88,299	9,992	6,819	1,655	6,039	4,689	1,103	3,515	517	468	41	586
Glynn County	12,759	10,447	6,771	1,949	6,670	4,569	1,422	3,322	471	682	151	531
Gwinnett County	157,219	9,493	6,032	1,589	5,997	4,196	1,231	3,051	344	427	70	638
Hall County	25,629	9,292	6,088	1,695	6,081	4,312	1,272	2,744	455	431	35	509
Henry County	39,956	8,494	5,789	1,419	5,637	4,070	1,086	2,480	387	318	57	498
Houston County	26,285	9,364	6,327	1,669	6,053	4,349	1,285	2,766	477	392	60	617
Liberty County	10,971	9,193	5,823	1,818	5,762	3,928	1,375	2,955	511	583	151	532
Muscogee County	32,585	9,590	6,391	1,699	5,913	4,301	1,278	3,150	370	508	110	509
Newton County	19,315	9,052	5,665	1,717	5,834	4,031	1,277	2,777	365	450	71	473
Paulding County	27,908	8,401	5,545	1,656	5,607	3,868	1,250	2,345	434	327	55	489
Richmond County	32,716	9,438	6,070	1,683	5,941	4,030	1,238	3,011	442	589	126	561
Rockdale County	15,705	9,926	6,521	1,646	6,188	4,395	1,234	3,248	556	430	153	622
Spalding County	10,823	9,372	6,107	1,739	5,806	4,017	1,255	3,089	437	546	109	676
Troup County	12,544	9,384	6,121	1,660	5,579	4,019	1,181	3,324	740	482	161	527
Walton County	12,849	8,661	5,761	1,560	5,662	4,033	1,193	2,626	357	356	124	549
Whitfield County	13,410	9,057	5,652	1,583	5,747	4,051	1,229	2,839	470	422	56	582
HAWAII												
Dependent Schools:												
Hawaii Public Schools	179,478	12,399	7,067	2,780	7,813	4,839	1,911	4,002	1,176	408	65	766
IDAHO												
Independent Schools:												
Boise	25,543	8,608	5,544	1,694	5,391	3,863	1,164	2,861	653	430	63	459
Coeur d'Alen	10,815	6,488	4,179	1,467	4,103	2,858	975	2,080	390	209	76	428
Idaho Falls	10,371	6,493	4,301	1,335	4,130	2,966	896	2,057	313	248	142	362
Meridian	34,441	6,154	3,970	1,362	3,745	2,679	872	2,131	434	259	46	355
Nampa	15,375	6,189	3,567	1,246	3,760	2,483	850	2,054	350	269	61	372
Pocatello	12,365	6,619	4,240	1,310	4,098	2,934	898	2,145	359	361	107	345
ILLINOIS												
Independent Schools:												
Arlington Heights Township High 214	12,388	16,141	9,800	3,291	9,558	6,294	1,862	6,229	1,081	1,097	466	778
Aurora East	13,103	8,702	4,626	1,732	4,822	3,377	500	3,506	291	232	325	1,404
Aurora West	12,517	9,609	5,709	1,972	6,336	4,315	1,433	2,947	319	213	262	528
Chicago	421,430	10,920	5,950	6,105	6,480	3,927	1,344	3,977	623	785	338	410
Cicero	13,763	8,109	4,617	5,136	4,740	3,096	1,275	2,956	490	551	367	413
Dupage Community Unit 200	13,548	11,463	7,468	2,016	7,043	5,418	1,348	4,158	899	376	193	747
Elgin Unit 46	41,162	9,971	5,874	2,676	5,634	3,733	1,686	3,900	787	384	362	652
Indian Prairie	29,572	9,511	6,083	1,650	6,252	4,802	1,281	3,025	600	325	155	521
Joliet Elementary	10,720	9,643	5,105	5,666	5,168	3,165	1,331	4,042	591	613	372	448
Kane Community Unit 300	19,985	9,282	5,489	6,120	5,111	3,719	1,027	3,814	719	289	175	677
Mclean County	12,693	8,925	5,522	6,142	5,244	3,827	1,221	3,362	313	389	253	450
Naperville	18,170	11,423	7,139	2,841	7,214	4,908	2,007	3,994	849	511	271	565
Oswego	15,483	8,132	4,964	1,539	4,670	3,441	936	3,192	331	279	147	487
Palatine Community Consolidated	12,445	10,658	7,028	7,819	6,353	4,691	1,475	4,056	770	376	431	563
Palatine Township High 211	12,833	15,682	9,516	4,145	9,303	6,110	2,584	5,932	1,329	687	138	706
Peoria	14,696	11,521	7,022	2,967	6,363	4,519	1,509	4,767	681	511	750	556
Plainfield	28,796	9,133	5,408	1,764	5,653	4,035	1,269	3,019	464	268	150	443
Rockford	28,471	10,412	5,776	6,388	6,063	3,866	1,977	3,996	706	458	483	585

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
ILLINOIS—Con.												
Independent Schools:—Con.												
Schaumburg	14,221	11,959	7,658	8,529	7,452	5,278	1,918	4,325	1,050	756	122	676
Springfield	14,728	11,626	6,732	2,428	6,178	4,098	1,468	4,867	755	696	770	582
St Charles	13,876	10,398	6,233	2,260	5,998	4,225	1,509	4,142	715	826	157	676
Valley View	18,145	10,903	6,811	7,576	6,367	4,660	1,330	3,932	507	269	282	717
Waukegan	17,049	9,818	5,789	6,405	5,417	3,805	1,316	4,079	1,009	543	244	423
INDIANA												
Independent Schools:												
Bartholomew Consolidated	11,146	10,465	5,207	3,969	5,442	3,556	1,766	4,657	525	380	67	472
Carmel Clay	15,319	8,902	5,574	2,214	5,545	3,876	1,557	2,965	496	193	36	408
East Allen County	10,209	8,541	5,160	2,382	5,139	3,446	1,560	2,965	425	277	101	531
Elkhart	13,505	11,084	5,983	3,867	5,838	3,944	1,754	4,817	504	481	74	601
Evansville-Vanderburgh	22,274	10,011	5,719	3,114	5,758	3,758	1,949	3,801	658	398	89	524
Fort Wayne	31,419	10,173	5,850	2,979	6,197	3,930	1,944	3,544	492	477	63	604
Gary	12,729	13,650	7,730	3,613	7,316	4,803	2,312	5,904	816	660	176	803
Greater Clark County	10,997	9,427	5,753	2,478	6,004	4,099	1,665	3,024	393	460	79	428
Hamilton Southeastern	17,140	7,831	4,430	2,372	4,524	2,925	1,544	2,915	362	266	151	460
Hammond	14,679	9,705	5,327	3,250	5,488	3,294	1,965	3,796	737	562	130	517
Indianapolis	34,050	13,443	8,142	3,313	7,358	4,970	1,968	5,622	626	841	305	709
Lake Central	10,042	9,331	5,320	3,031	5,675	3,847	1,713	3,352	453	147	84	318
MSD Lawrence Township	16,119	9,829	5,845	2,903	6,179	4,201	1,783	3,247	259	166	103	467
MSD Perry Township	14,213	10,091	6,000	3,014	4,207	3,914	546	5,476	392	301	75	495
MSD Pike Township	10,713	9,418	5,523	2,724	5,788	3,719	1,829	3,262	469	485	117	527
MSD Warren Township	12,165	9,730	5,752	2,659	4,305	3,682	499	5,379	454	307	142	450
MSD Washington Township	10,219	10,254	6,156	2,737	5,977	4,087	1,726	3,863	466	460	286	652
MSD Wayne Township	15,384	10,997	6,340	3,197	6,646	4,577	1,822	3,848	317	329	119	498
Monroe County	11,025	9,103	5,457	2,248	5,035	3,467	1,425	3,638	465	340	47	581
New Albany-Floyd County Consolidated	11,837	9,384	5,508	2,599	5,534	3,634	1,681	3,401	483	419	92	559
Penn-Harris-Madison	10,459	8,399	4,065	3,195	4,333	2,689	1,420	3,752	257	437	93	405
South Bend	21,434	10,365	6,031	3,132	6,177	4,015	1,985	3,804	492	481	107	517
Tippecanoe	11,686	7,491	4,274	1,908	4,321	2,895	1,293	2,867	234	375	108	466
Vigo County	15,971	8,904	5,276	2,343	5,584	3,627	1,639	2,927	440	363	95	412
IOWA												
Independent Schools:												
Cedar Rapids	16,875	10,594	6,790	2,202	6,702	4,643	1,495	3,490	268	360	159	701
Davenport	16,583	9,273	5,613	1,991	6,295	4,241	1,459	2,585	259	272	200	558
Des Moines	31,613	10,711	6,890	2,737	6,937	4,773	1,860	3,349	676	248	149	620
Dubuque	11,209	9,351	5,947	1,951	6,247	4,203	1,326	2,749	454	317	147	513
Iowa City	11,449	9,837	6,389	1,853	6,517	4,791	1,382	2,990	245	533	142	457
Sioux City	13,746	9,376	5,837	2,166	6,393	4,238	1,618	2,567	319	247	180	574
Waterloo	10,607	8,947	5,553	1,798	5,867	4,062	1,289	2,650	283	332	101	518
KANSAS												
Independent Schools:												
Blue Valley Unified 229	20,969	9,172	6,332	1,654	5,630	4,267	1,107	3,147	563	651	105	471
Kansas City Unified	20,317	10,969	6,029	1,648	6,603	3,442	1,336	3,835	255	791	179	543
Lawrence Unified	10,827	9,482	6,065	1,834	5,786	4,101	1,225	3,298	629	510	87	522
Olathe Unified	26,662	9,717	6,657	1,687	6,324	4,723	1,191	3,035	570	507	51	522
Shawnee Mission Unified	27,442	10,050	6,990	1,817	6,516	4,967	1,278	3,130	583	395	83	515
Topeka Unified	13,719	10,660	6,936	2,074	6,580	4,707	1,427	3,628	722	406	182	662
Wichita Unified	47,260	10,902	6,907	2,252	6,066	4,285	1,350	4,448	852	815	182	714
KENTUCKY												
Independent Schools:												
Boone County	18,560	7,836	5,191	1,562	4,700	3,498	978	2,709	415	237	224	473
Bullitt County	12,741	7,540	5,089	1,540	4,683	3,544	943	2,374	235	381	109	545
Daviess County	11,289	8,636	5,615	1,800	5,474	3,925	1,183	2,618	341	302	64	582
Fayette County	36,110	9,312	6,174	1,871	5,739	4,144	1,326	3,121	494	487	121	459
Hardin County	13,941	8,058	5,395	1,653	4,743	3,611	979	2,757	509	466	66	410
Jefferson County	98,774	9,956	6,840	2,038	5,347	4,064	1,074	4,138	477	874	51	743
Kenton County	13,907	7,583	5,102	1,561	4,617	3,403	1,036	2,636	444	250	157	405
Madison County	10,787	8,014	4,994	1,703	5,101	3,424	1,220	2,503	442	410	119	284
Oldham County	11,806	7,684	5,025	1,690	4,569	3,310	1,011	2,779	510	344	144	487
Warren County	13,195	7,306	4,657	1,629	4,843	3,318	1,223	1,931	174	208	68	326

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enroll- ment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General adminis- tration	School adminis- tration
LOUISIANA												
Independent Schools:												
Ascension Parish	19,104	9,974	5,810	2,282	5,911	4,062	1,526	3,589	432	439	193	481
Bossier Parish	19,707	9,507	5,897	2,296	5,549	3,775	1,466	3,454	427	571	102	594
Caddo Parish	42,610	10,213	6,594	2,254	5,967	4,159	1,432	3,709	445	775	129	605
Calcasieu Parish	32,685	9,800	6,248	1,775	5,667	4,095	1,146	3,585	538	734	141	547
East Baton Rouge Parish	43,869	11,966	6,711	2,299	6,737	4,623	1,469	4,612	643	611	357	547
Iberia Parish	13,797	9,439	6,003	1,618	5,839	4,275	1,120	2,982	294	425	147	391
Jefferson Parish	43,682	12,331	6,832	2,520	6,811	4,569	1,673	5,020	508	542	636	767
Lafayette Parish	29,653	9,731	6,205	1,826	5,995	4,372	1,203	3,274	672	431	138	469
Lafourche Parish	14,602	9,833	6,167	1,855	5,571	3,979	1,142	3,701	601	500	161	512
Livingston Parish	24,131	8,457	5,353	1,747	5,444	3,778	1,205	2,443	309	303	122	397
Orleans Parish	10,109	15,009	6,847	1,861	8,110	4,218	1,214	6,502	700	1,212	495	773
Ouachita Parish	19,119	9,660	6,243	1,937	5,579	3,959	1,232	3,484	418	569	80	561
Rapides Parish	23,582	8,979	5,492	2,087	5,442	3,781	1,417	2,914	382	425	151	502
St Landry Parish	15,095	9,115	5,595	2,274	5,696	3,839	1,511	2,803	356	285	178	490
St Tammany Parish	35,490	10,624	6,751	2,649	6,517	4,608	1,682	3,576	414	408	204	569
Tangipahoa Parish	19,402	8,587	5,329	1,762	5,281	3,597	1,161	2,797	293	423	83	509
Terrebonne Parish	18,898	9,567	5,714	2,168	5,829	3,920	1,399	3,183	433	535	88	450
Dependent Schools:												
Louisiana Recovery Schools	12,675	15,815	7,656	1,856	6,436	4,738	1,273	8,771	1,217	1,388	1,490	1,004
MARYLAND												
Dependent Schools:												
Anne Arundel County	73,653	12,585	7,837	2,938	7,794	5,393	2,074	4,280	525	638	95	960
Baltimore	82,266	14,379	8,348	3,094	8,598	5,456	1,915	5,323	523	944	227	1,201
Baltimore County	103,180	12,553	7,563	3,238	7,583	4,980	2,223	4,459	672	532	128	934
Calvert County	17,052	12,434	7,841	2,579	7,748	5,626	1,894	4,045	534	433	72	702
Carroll County	27,964	12,046	7,326	2,694	7,209	4,972	1,878	4,410	601	694	70	831
Cecil County	16,209	11,733	7,193	2,672	7,322	4,921	2,000	3,893	554	589	107	880
Charles County	26,727	12,323	7,460	2,375	7,046	5,109	1,550	4,626	652	608	62	759
Frederick County	40,070	12,206	7,748	2,895	7,585	5,214	2,067	4,161	600	668	106	822
Harford County	38,610	12,102	7,192	2,962	7,346	4,988	2,069	4,224	573	586	48	692
Howard County	49,905	14,649	9,176	3,000	9,260	6,581	2,195	4,888	690	551	82	1,315
Montgomery County	139,282	15,447	10,049	4,040	9,934	6,834	2,806	4,942	648	824	120	1,079
Prince Georges County	127,977	13,756	8,706	2,926	7,832	5,525	1,800	5,312	775	718	121	880
St Marys County	16,752	11,999	6,928	2,840	7,031	4,723	1,913	4,378	537	664	62	737
Washington County	21,734	11,931	7,180	2,463	6,951	4,799	1,662	4,328	431	776	102	785
Wicomico County	14,590	12,727	7,666	2,797	7,457	5,169	1,946	4,644	807	805	63	866
MASSACHUSETTS												
Dependent Schools:												
Boston	55,923	18,858	11,219	4,420	10,437	7,167	2,917	7,646	1,124	2,027	169	898
Brockton	15,312	13,792	7,324	3,920	7,973	3,492	2,671	5,760	1,478	1,332	112	536
Lawrence	12,221	14,053	8,144	3,548	8,522	4,234	2,564	4,969	1,003	1,001	83	762
Lowell	13,400	14,669	8,626	3,908	9,724	5,398	2,942	4,464	1,195	756	72	676
Lynn	13,273	14,782	7,846	4,340	9,155	4,584	3,130	5,018	1,259	1,025	96	619
New Bedford	12,609	14,873	8,010	4,216	8,757	4,149	3,082	5,317	1,494	926	149	568
Newton	11,700	17,755	10,407	4,688	11,294	6,715	3,512	5,927	1,344	1,162	193	798
Springfield	25,360	16,005	8,732	3,498	9,694	3,940	2,574	5,657	1,039	1,287	164	623
Worcester	23,109	14,985	8,519	4,405	10,180	5,065	3,406	4,311	709	477	100	943
MICHIGAN												
Independent Schools:												
Ann Arbor	16,523	12,563	7,482	3,159	7,165	4,773	2,010	5,156	1,470	591	93	731
Chippewa Valley	15,729	8,467	5,193	2,238	5,259	3,537	1,459	2,996	695	294	54	523
Dearborn	18,478	11,400	6,955	2,959	6,607	4,366	1,830	4,501	969	756	50	637
Detroit	97,577	12,393	7,201	3,268	7,062	4,602	1,963	4,969	981	477	88	821
Farmington	12,071	13,482	8,040	3,872	8,058	5,167	2,431	5,092	1,310	754	104	686
Flint	14,281	12,889	7,335	3,631	7,147	4,575	2,244	5,259	915	924	125	670
Forest Hills	10,101	9,312	5,636	2,511	6,130	4,023	1,781	2,934	373	308	66	536
Grand Rapids	19,815	11,764	6,417	3,313	6,932	4,163	2,216	4,417	755	871	91	658
Huron Valley	10,502	9,027	5,237	2,483	5,051	3,314	1,490	3,696	772	369	83	562
Kalamazoo	12,161	10,469	5,709	2,867	5,898	3,629	1,828	4,096	757	793	88	656
L'Anse Creuse	12,263	8,951	5,312	2,456	5,269	3,435	1,456	3,392	690	461	55	471
Lansing	14,940	11,505	6,407	3,173	6,313	4,010	1,966	4,735	1,023	688	64	623

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enroll- ment ¹	Current spending											
		Total ²	For selected objects		For selected functions								
			Salaries and wages	Employee benefits	Instruction			Support services					
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General adminis- tration	School adminis- tration	
MICHIGAN—Con.													
Independent Schools:—Con.													
Livonia	16,864	10,566	6,523	3,056	6,268	4,176	1,939	4,090	901	572	54	607	
Plymouth-Canton Community	19,235	8,561	5,084	2,437	4,963	3,315	1,483	3,368	515	475	73	451	
Port Huron Area	10,834	9,604	5,787	2,688	6,147	4,043	1,836	3,176	582	490	75	529	
Rochester Community	14,993	10,320	6,126	2,814	5,995	3,882	1,745	4,059	953	402	68	473	
Traverse City	10,192	9,139	5,319	2,480	5,286	3,421	1,604	3,400	338	470	47	562	
Troy	12,200	11,596	6,672	3,393	7,277	4,545	2,331	4,055	901	656	154	628	
Utica Community	29,364	9,230	5,820	2,506	5,891	3,978	1,653	3,123	541	316	34	539	
Walled Lake Consolidated	15,763	10,680	6,406	2,870	6,578	4,261	1,846	3,853	857	488	41	611	
Warren Consolidated	15,795	10,609	6,419	3,084	6,077	4,105	1,763	4,185	889	415	54	698	
Waterford Township	11,802	9,728	5,663	2,571	5,609	3,641	1,689	3,754	928	401	143	570	
Wayne-Westland Community	13,654	10,383	6,065	2,766	5,556	3,570	1,608	4,514	1,218	540	150	517	
MINNESOTA													
Independent Schools:													
Anoka-Hennepin	40,218	9,946	6,608	1,992	6,681	4,764	1,430	2,854	394	560	122	399	
Bloomington	10,464	11,039	7,307	3,485	7,112	4,556	2,140	3,414	339	565	354	556	
Burnsville	10,194	11,954	6,808	4,111	8,110	4,717	3,003	3,396	363	607	196	610	
Elk River	12,563	9,165	5,740	2,156	5,986	4,107	1,583	2,738	350	440	177	362	
Lakeville	11,405	8,836	5,854	1,873	5,735	4,148	1,282	2,674	373	346	197	409	
Minneapolis Special	35,312	13,505	9,282	2,930	8,864	6,077	1,839	4,277	604	861	356	408	
Mounds Vie	10,040	12,862	6,384	4,664	8,988	4,771	3,607	3,432	283	394	451	367	
North St Paul-Maplewood	11,258	11,869	6,138	4,724	7,905	4,136	3,363	3,422	245	603	142	590	
Osseo	21,189	11,114	6,947	2,833	7,623	5,003	2,171	3,044	222	563	230	461	
Robbinsdale	12,783	11,155	6,678	3,392	6,736	4,386	1,918	3,892	364	549	243	429	
Rochester	16,246	9,162	5,905	1,905	5,830	4,093	1,322	2,957	278	433	153	485	
Rosemount-Apple Valley-Eagan	27,780	11,392	7,070	3,293	8,105	5,232	2,422	2,882	251	605	252	471	
South Washington County	17,087	8,799	5,975	2,123	5,865	4,023	1,500	2,555	377	377	105	399	
St Paul	38,938	13,424	8,880	3,101	9,045	6,218	2,175	3,866	494	698	324	578	
Wayzata	10,299	9,933	6,483	2,294	6,257	4,233	1,542	3,238	307	605	312	448	
MISSISSIPPI													
Independent Schools:													
Desoto County	30,616	6,588	3,830	1,148	3,789	2,574	756	2,436	391	211	153	328	
Harrison County	13,216	7,459	4,512	1,431	4,383	2,990	918	2,585	419	153	154	429	
Jackson	30,587	8,176	5,168	1,706	4,673	3,290	1,000	2,936	322	351	196	495	
Madison County	11,487	7,216	4,195	1,268	4,446	3,088	927	2,438	319	328	118	415	
Rankin County	18,230	7,666	4,731	1,465	4,646	3,141	944	2,542	367	421	155	533	
MISSOURI													
Independent Schools:													
Blue Springs	13,949	9,124	6,295	1,573	5,806	4,088	992	2,947	536	273	139	442	
Columbia	17,256	9,402	6,216	1,662	5,887	4,275	1,128	3,135	539	508	146	618	
Ferguson-Florissant	12,678	10,003	6,878	1,995	5,941	4,359	1,243	3,641	447	544	206	674	
Fort Zumwalt	18,687	8,993	5,519	1,846	5,471	3,633	1,199	3,223	680	272	59	574	
Fox	11,646	9,015	6,207	1,567	6,125	4,417	1,135	2,521	414	171	247	541	
Francis Howell	20,395	8,433	5,605	1,660	5,353	4,007	1,116	2,858	375	285	55	421	
Hazelwood	18,886	9,748	6,077	2,111	5,739	3,979	1,256	3,689	413	314	176	669	
Independence	13,976	9,889	6,778	1,658	5,577	3,874	918	3,805	609	838	132	590	
Kansas City	19,788	15,849	9,039	2,673	7,913	5,359	1,464	7,279	834	1,254	407	867	
Lee's Summit	17,326	9,231	6,430	1,588	5,787	4,240	999	3,113	412	369	112	422	
Liberty	10,263	9,886	6,476	1,824	5,666	4,089	1,080	3,841	525	598	200	460	
Mehlville	11,141	7,476	4,971	1,380	4,517	3,239	859	2,688	312	310	107	507	
North Kansas City	18,391	9,421	6,642	1,700	5,578	4,168	1,047	3,441	411	687	53	578	
Park Hill	10,251	9,870	6,530	1,575	5,641	4,272	972	3,820	318	569	172	560	
Parkway	17,467	11,189	7,347	2,301	6,347	4,479	1,334	4,493	498	574	148	970	
Rockwood	22,568	8,994	5,969	1,583	5,288	3,825	1,008	3,397	433	577	183	609	
Springfield	24,398	8,197	5,310	1,456	4,900	3,453	852	2,856	496	421	105	387	
St Joseph	11,751	8,719	5,794	1,522	5,288	3,840	982	2,926	509	611	68	429	
St Louis	27,421	14,319	6,858	2,762	7,064	4,652	1,925	6,779	743	712	808	844	
Wentzville	11,929	8,250	5,282	1,691	5,045	3,484	1,115	2,846	462	272	83	456	

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enroll- ment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General adminis- tration	School adminis- tration
MONTANA												
Independent Schools:												
Billings Elementary	10,186	7,901	5,289	1,498	5,164	3,757	1,059	2,699	615	402	74	472
NEBRASKA												
Independent Schools:												
Lincoln	34,061	8,957	6,127	1,531	6,033	4,446	1,087	2,503	304	267	247	553
Millard	22,141	8,428	4,995	1,765	5,251	3,508	1,334	2,729	556	256	231	456
Omaha	48,014	9,620	5,664	1,982	5,850	3,960	1,410	3,340	324	278	172	553
NEVADA												
Independent Schools:												
Clark County	312,761	8,120	4,965	1,817	4,813	3,158	1,160	3,031	347	467	109	613
Washoe County	65,421	8,444	5,267	1,990	5,061	3,465	1,301	3,115	578	387	173	525
NEW HAMPSHIRE												
Dependent Schools:												
Manchester	14,879	10,565	6,099	2,502	7,292	4,883	2,032	2,922	711	239	145	567
Nashua	12,394	10,435	6,583	2,224	6,488	4,578	1,682	3,557	751	475	205	517
NEW JERSEY												
Independent Schools:												
Brick Township	10,398	13,025	7,982	3,450	7,808	5,169	2,069	4,906	1,404	303	147	688
Camden	12,501	23,356	14,342	5,337	13,279	9,009	2,906	9,460	2,250	1,193	367	1,060
Cherry Hill Township	11,470	14,800	8,701	3,696	8,951	6,080	2,466	5,386	1,474	431	246	815
Clifton	10,539	13,411	8,232	3,364	8,330	5,620	2,222	4,734	1,387	409	291	752
Elizabeth	21,382	17,557	10,885	4,038	10,566	7,126	2,568	6,419	1,834	399	281	745
Freehold Regional High	11,715	13,342	7,918	3,027	7,301	5,045	1,887	5,708	1,150	253	209	740
Hamilton Township	13,063	12,699	7,830	2,911	7,601	5,282	1,833	4,821	1,230	309	84	702
Middletown Township	10,187	14,446	8,923	3,041	8,822	6,217	1,974	5,382	1,360	153	207	865
Passaic	12,626	16,791	10,333	3,653	10,312	7,244	2,271	5,999	2,376	576	200	833
Toms River Regional	17,371	12,005	7,274	3,238	7,092	4,661	2,001	4,631	934	396	167	583
Woodbridge Township	13,161	13,917	9,035	3,193	8,177	5,838	1,941	5,366	1,484	299	189	876
Dependent Schools:												
Edison Township	14,012	14,010	9,177	2,799	8,850	6,633	1,897	4,867	1,312	371	248	571
Jersey City	27,832	20,366	13,269	4,139	12,572	8,924	2,578	7,248	1,933	678	391	907
Newark	39,992	21,896	14,234	4,245	11,161	7,993	2,203	10,052	2,811	1,773	396	714
Paterson	23,507	18,857	11,632	4,033	10,863	7,711	2,364	7,555	2,211	1,016	199	894
Trenton	11,138	20,663	12,147	5,396	11,179	7,191	3,014	8,715	2,412	764	263	967
NEW MEXICO												
Independent Schools:												
Albuquerque	95,934	8,786	5,556	1,699	5,265	3,716	1,123	3,223	915	279	107	586
Farmington	10,467	7,996	5,081	1,631	4,874	3,478	1,114	2,831	917	203	124	447
Gadsden	13,913	9,754	5,834	1,847	5,732	3,953	1,232	3,439	904	415	107	478
Gallup-McKinley County	12,620	10,098	6,292	1,857	5,759	3,996	1,174	3,946	973	481	101	578
Las Cruces	24,280	8,886	5,377	1,797	5,441	3,715	1,221	3,065	875	242	79	574
Rio Rancho	16,023	7,608	4,805	1,469	4,759	3,382	1,031	2,586	743	132	170	388
Santa Fe	13,765	8,907	5,384	1,696	5,113	3,531	1,090	3,473	1,039	267	304	485
NEW YORK												
Independent Schools:												
Arlington	10,129	15,024	9,410	4,010	9,465	6,269	2,703	5,226	696	612	299	720
Brentwood	16,304	18,230	11,460	4,255	12,598	8,561	3,277	5,216	809	639	213	650
Greece	12,691	14,029	9,090	3,123	8,634	6,034	2,107	5,015	654	506	350	757
Half Hollow Hills	10,126	18,167	11,643	4,028	12,114	8,490	2,967	5,753	872	736	254	757
Middle Country	10,979	16,573	9,781	3,965	11,077	7,411	3,017	5,237	630	464	277	622
New Rochelle	10,713	19,709	12,269	3,963	12,492	8,833	2,924	6,938	1,220	598	319	1,059
Newburgh	12,309	17,947	11,081	4,551	12,131	8,177	3,433	5,414	856	614	209	897
Sachem	15,014	16,951	10,973	3,626	10,927	7,858	2,642	5,688	952	754	237	650
Schenectady	10,152	15,096	9,372	3,039	11,371	7,798	2,573	3,354	272	235	266	550
Smithtown	10,844	17,223	10,565	3,837	10,558	7,277	2,674	6,441	791	649	273	1,141
Wappingers	12,481	13,867	8,624	4,001	8,615	5,633	2,655	4,978	796	654	211	524
Williamsville	10,611	13,255	8,645	2,691	8,689	6,363	1,995	4,325	611	599	240	462

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Total ²	Current spending										
			For selected objects	For selected functions									
				Salaries and wages	Employee benefits	Instruction			Support services				
						Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
NEW YORK—Con.													
Dependent Schools:													
Buffalo	34,538	17,059	8,844	4,423	10,563	6,427	3,281	5,915	712	452	100	906	
New York City	981,690	19,146	10,423	5,071	14,515	8,593	4,372	4,192	126	174	86	617	
Rochester	32,973	18,186	10,704	3,903	10,583	7,106	2,669	7,129	854	960	197	1,446	
Syracuse	20,931	17,088	10,313	4,372	11,771	7,630	3,292	4,860	632	503	111	832	
Yonkers	24,310	19,952	12,037	4,605	13,107	8,836	3,447	6,495	916	585	115	1,162	
NORTH CAROLINA													
Dependent Schools:													
Alamance-Burlington	22,550	7,832	5,352	1,343	5,171	3,809	952	2,175	460	224	63	515	
Brunswick County	11,965	9,028	5,872	1,502	5,526	3,938	999	3,036	409	343	99	540	
Buncombe County	25,847	8,487	5,861	1,464	5,272	3,939	958	2,693	453	384	61	543	
Burke County	15,569	7,705	5,329	1,362	4,905	3,699	915	2,277	352	277	56	491	
Cabarrus County	28,015	7,754	5,238	1,316	5,118	3,665	905	2,211	359	108	54	516	
Caldwell County	13,092	7,954	5,464	1,404	5,319	3,910	992	2,125	411	243	86	498	
Catawba County	17,793	7,920	5,283	1,319	5,211	3,791	936	2,234	378	238	58	438	
Chapel Hill-Carrboro	11,632	11,093	7,818	1,862	7,462	5,589	1,353	3,254	704	355	201	571	
Charlotte/Mecklenburg	135,064	8,687	5,921	1,446	5,526	4,011	976	2,718	372	272	83	511	
Cleveland County	16,999	8,633	5,672	1,463	5,675	4,072	1,033	2,457	437	330	72	527	
Craven County	14,809	8,092	5,381	1,325	5,187	3,797	940	2,483	397	383	81	523	
Cumberland County	54,288	8,373	5,853	1,359	5,409	4,038	907	2,491	405	472	30	548	
Davidson County	20,812	7,141	4,806	1,240	4,650	3,440	885	2,039	314	267	63	460	
Durham County	32,900	9,770	6,507	1,582	5,992	4,366	1,060	3,370	503	421	102	649	
Gaston County	32,809	7,613	5,019	1,235	4,948	3,482	860	2,183	386	269	55	472	
Guilford County	72,951	9,058	6,026	1,445	5,542	4,076	956	3,060	561	329	49	522	
Harnett County	18,961	7,553	5,110	1,284	5,039	3,726	929	2,023	311	226	63	435	
Henderson County	13,357	8,007	5,495	1,324	5,334	4,021	945	2,204	300	229	80	411	
Iredell-Statesville	21,415	7,982	5,304	1,357	5,037	3,581	881	2,459	406	311	35	485	
Johnston County	31,512	8,276	5,361	1,323	5,421	3,856	937	2,401	319	201	70	538	
Lincoln County	12,354	7,823	5,151	1,323	4,817	3,399	881	2,515	421	163	62	815	
Moore County	12,383	8,556	5,874	1,439	5,399	4,004	984	2,768	375	283	166	593	
Nash-Rocky Mount	18,086	8,416	5,457	1,362	5,295	3,761	947	2,638	435	314	109	510	
New Hanover County	24,103	9,371	6,226	1,564	5,582	4,095	1,006	3,309	577	295	72	603	
Onslow County	24,021	8,056	5,330	1,312	5,139	3,751	888	2,502	336	315	47	417	
Pitt County	23,487	8,306	5,487	1,397	5,436	3,922	973	2,401	362	215	51	415	
Randolph County	19,216	7,628	5,169	1,299	4,949	3,675	906	2,186	390	251	51	435	
Robeson County	24,618	8,847	5,536	1,387	5,620	3,866	960	2,624	527	369	136	452	
Rockingham County	14,350	8,553	5,703	1,469	5,308	3,974	984	2,715	452	253	153	571	
Rowan-Salisbury	21,125	8,252	5,523	1,403	5,274	3,834	946	2,437	473	297	68	521	
Union County	38,439	8,182	5,519	1,362	5,227	3,828	928	2,528	352	247	68	467	
Wake County	138,443	8,209	5,671	1,396	5,319	3,978	966	2,591	414	291	47	510	
Wayne County	19,633	8,238	5,393	1,335	5,641	4,027	975	2,182	376	302	47	430	
Wilkes County	10,401	8,414	5,587	1,428	5,161	3,703	929	2,640	433	470	112	499	
Wilson County	12,688	8,157	5,367	1,355	5,153	3,768	952	2,465	322	335	134	492	
Winston-Salem/Forsyth	52,906	8,888	6,207	1,519	5,982	4,424	1,066	2,489	465	275	48	556	
NORTH DAKOTA													
Independent Schools:													
Bismarck	10,902	8,720	5,957	1,749	5,687	4,173	1,224	2,519	437	234	143	473	
Fargo	10,524	10,356	6,643	1,758	6,655	4,840	1,319	3,017	421	128	225	623	
OHIO													
Independent Schools:													
Akron	24,323	12,536	7,854	3,052	7,131	4,888	1,797	5,042	795	955	202	719	
Canton	10,497	10,537	6,802	2,440	6,162	4,334	1,467	3,972	658	659	216	615	
Cincinnati	35,346	12,151	6,958	2,556	6,385	4,356	1,638	5,405	671	1,233	372	586	
Cleveland	49,952	13,541	8,734	3,049	7,932	5,570	1,862	5,116	718	1,102	211	661	
Columbus	53,536	12,813	8,115	2,851	6,355	4,584	1,453	5,975	1,037	1,363	187	763	
Dayton	15,566	12,509	7,383	2,720	6,136	4,211	1,518	5,755	654	956	293	574	
Dublin	13,692	11,387	7,685	2,255	6,942	5,155	1,396	4,116	648	910	279	499	
Fairfield	10,198	7,836	5,102	1,580	4,467	3,237	942	3,064	382	600	102	518	
Hilliard	15,170	10,390	6,656	2,253	6,527	4,662	1,499	3,557	644	598	139	529	
Lakota	18,355	9,195	5,407	1,660	4,784	3,553	1,018	4,120	658	632	131	715	
Mason	10,803	9,945	6,006	2,283	5,503	3,742	1,303	4,082	612	673	77	463	
Olentany	14,256	9,385	5,647	1,879	5,580	3,758	1,126	3,390	417	548	125	452	

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
OHIO—Con.												
Independent Schools:—Con.												
Parma	12,762	11,067	6,715	2,801	6,419	4,360	1,684	4,357	720	486	330	692
Pickerington	10,563	8,956	5,567	1,861	5,304	3,984	1,227	3,330	424	554	382	412
South-Western	21,398	9,363	6,095	1,974	5,541	3,970	1,178	3,442	427	666	145	583
Toledo	26,516	12,730	7,809	3,137	6,802	4,733	1,663	5,256	671	1,189	152	716
Westerville	14,323	9,321	6,225	1,982	5,299	4,044	1,188	3,746	776	371	311	489
OKLAHOMA												
Independent Schools:												
Broken Arrow	16,193	6,902	4,229	1,193	3,788	2,674	835	2,655	639	238	107	362
Edmond	20,290	6,873	4,112	1,396	3,848	2,644	889	2,596	536	237	72	366
Lawton	16,140	7,867	5,263	1,412	4,311	3,166	866	3,072	787	243	205	514
Midwest-Del City	14,570	7,211	4,358	1,416	4,050	2,794	950	2,707	621	310	112	636
Moore	21,210	6,882	4,167	1,365	4,219	2,859	945	2,271	464	260	68	352
Norman	14,027	7,214	4,217	1,447	4,237	2,894	1,017	2,598	550	366	144	394
Oklahoma City	41,089	8,031	4,440	1,619	4,294	2,800	1,000	3,217	567	470	109	529
Putnam City	18,790	6,999	4,579	996	4,050	3,079	737	2,504	464	282	97	441
Tulsa	41,195	8,472	5,263	1,417	4,457	3,160	853	3,461	640	535	166	424
Union	14,658	7,215	4,660	1,367	3,928	2,703	812	2,926	445	307	119	502
OREGON												
Independent Schools:												
Beaverton	37,656	8,511	5,238	2,226	4,977	3,339	1,385	3,223	586	528	48	598
Bend-La Pine	15,957	8,461	4,736	2,097	5,047	2,935	1,302	3,108	576	267	36	542
David Douglas	10,580	9,843	5,794	2,661	6,008	3,847	1,736	3,388	609	386	129	549
Eugene	17,786	9,682	5,273	3,041	5,743	3,371	1,814	3,656	579	473	77	716
Gresham-Barlow	12,156	8,587	4,678	2,239	5,188	3,222	1,534	3,113	583	344	74	609
Hillsboro	20,497	8,828	4,948	2,178	4,986	3,199	1,375	3,482	620	237	90	680
Medford	12,252	8,416	4,456	2,533	5,195	3,151	1,693	2,934	316	277	108	544
North Clackamas	17,772	8,119	4,923	2,208	4,544	3,086	1,321	3,283	525	312	73	621
Portland	45,024	10,792	6,211	2,733	6,316	3,921	1,765	4,161	953	523	93	728
Reynolds	11,428	8,602	5,263	2,090	5,401	3,617	1,339	2,878	609	282	63	507
Salem-Keizer	40,200	9,105	5,202	2,667	5,621	3,474	1,772	3,170	613	444	47	677
Springfield	11,126	9,050	4,922	2,642	5,344	3,092	1,617	3,397	527	413	48	653
Tigard	12,778	8,916	4,638	2,706	5,517	3,240	1,862	3,119	555	486	56	518
PENNSYLVANIA												
Independent Schools:												
Allentown	17,766	9,692	5,860	1,877	6,103	4,213	1,319	3,218	524	606	136	443
Bethlehem Area	15,166	9,737	6,299	2,153	5,968	4,281	1,436	3,225	607	413	181	473
Central Bucks	20,364	10,357	6,830	1,992	6,540	4,817	1,336	3,608	536	423	144	410
Central Dauphin	10,781	10,919	6,567	2,609	6,755	4,686	1,768	3,735	585	247	147	501
Council Rock	12,368	13,267	8,204	2,561	9,054	6,557	2,039	3,903	623	458	119	503
Downingtown Area	11,827	10,880	6,454	1,959	6,851	4,682	1,389	3,763	504	371	187	502
Erie	12,400	11,404	6,721	2,389	7,010	4,629	1,618	3,900	788	565	249	575
Hazleton Area	10,265	8,753	5,042	2,019	5,750	3,729	1,459	2,530	374	158	181	332
Lancaster	11,351	11,743	6,775	2,568	7,677	4,832	1,854	3,619	807	525	162	555
North Penn	12,676	13,719	8,514	2,761	8,567	5,861	1,757	4,563	677	335	379	510
Pennsbury	11,073	13,223	8,737	2,686	8,693	6,270	1,913	4,212	737	306	192	599
Philadelphia	159,867	10,828	5,808	2,415	5,984	3,656	1,451	4,343	439	413	386	584
Pittsburgh	27,945	15,175	8,825	2,791	8,142	5,304	1,704	6,518	610	1,052	513	919
Pocono Mountain	11,260	13,553	7,650	3,136	7,933	5,177	2,167	5,179	667	542	412	727
Reading	17,860	9,403	5,355	2,291	5,795	3,589	1,544	3,034	510	536	203	402
Upper Darby	11,763	10,885	6,824	2,437	7,009	4,780	1,730	3,500	580	500	193	441
West Chester Area	11,654	13,367	7,542	2,512	8,111	5,387	1,721	4,985	734	441	306	612
RHODE ISLAND												
Dependent Schools:												
Cranston	10,684	12,468	7,916	3,575	7,811	5,558	2,156	4,384	1,274	289	267	661
Providence	23,710	15,427	8,260	4,061	7,794	5,442	2,393	7,129	2,288	772	407	655
Warwick	10,855	14,689	9,348	4,170	8,689	6,080	2,611	5,722	2,064	377	295	859

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
SOUTH CAROLINA												
Independent Schools:												
Aiken County	24,687	8,021	5,297	1,530	4,877	3,593	993	2,761	642	438	129	461
Anderson County 5	12,427	9,029	5,739	1,791	5,297	3,831	1,129	3,270	771	528	47	482
Beaufort County	19,353	10,376	5,865	1,743	6,012	4,221	1,250	3,933	794	676	59	598
Berkeley County	28,957	8,386	5,333	1,561	4,682	3,365	916	3,229	699	534	141	466
Charleston County	42,303	9,803	5,928	1,777	5,566	3,949	1,140	3,729	701	536	227	659
Darlington County	11,039	9,272	5,601	1,898	5,165	3,576	1,148	3,540	583	829	56	564
Dorchester County 2	21,812	8,022	5,153	1,518	4,889	3,415	1,009	2,786	553	410	60	493
Florence County 1	15,677	9,159	5,914	1,755	5,368	3,889	1,101	3,346	936	677	27	464
Georgetown County	10,074	9,752	6,273	1,962	5,489	3,930	1,170	3,764	659	696	73	701
Greenville County	70,441	7,905	5,130	1,536	4,574	3,331	951	2,741	493	518	32	464
Horry County	37,948	9,845	6,371	1,877	5,849	4,286	1,196	3,499	841	472	41	545
Kershaw County	10,505	8,848	5,746	1,627	5,109	3,750	1,048	3,281	726	493	148	582
Lancaster County	11,808	8,743	5,605	1,636	5,166	3,753	1,034	3,132	644	733	115	560
Lexington County 1	21,835	9,240	5,924	1,657	5,378	3,945	1,084	3,366	750	553	118	434
Lexington County 5	16,764	10,418	6,910	1,911	5,872	4,447	1,218	4,092	1,138	763	55	628
Oconee County	10,645	9,751	6,250	1,932	5,547	4,038	1,208	3,695	815	659	47	683
Pickens County	16,647	7,799	5,000	1,550	4,646	3,341	959	2,699	521	574	41	458
Richland County 1	24,332	12,837	8,085	2,270	7,382	5,327	1,428	4,972	886	966	217	657
Richland County 2	24,516	9,782	6,200	1,729	5,764	4,221	1,157	3,678	746	486	74	716
Spartanburg County 6	10,434	8,712	5,383	1,625	5,334	3,791	1,125	2,962	673	377	44	508
York County 3	17,664	9,151	5,868	1,730	5,384	3,983	1,159	3,350	721	465	43	596
SOUTH DAKOTA												
Independent Schools:												
Rapid City Area	13,522	7,767	4,890	1,409	4,748	3,358	947	2,748	469	429	149	380
Sioux Falls	21,842	7,547	4,796	1,381	4,803	3,281	953	2,399	365	250	158	449
TENNESSEE												
Dependent Schools:												
Blount County	11,795	7,568	4,761	1,514	4,903	3,423	1,088	2,234	253	277	127	444
Bradley County	10,353	6,765	4,030	1,135	4,510	2,975	820	1,840	243	383	105	318
Hamblen County	10,101	6,937	4,289	1,402	4,750	3,251	991	1,776	168	116	148	344
Hamilton County	41,547	8,613	5,008	1,719	5,407	3,573	1,200	2,813	329	518	162	604
Jackson-Madison County	13,671	8,204	5,322	1,351	5,182	3,776	959	2,531	297	384	193	445
Knox County	55,535	7,924	5,090	1,188	4,882	3,580	810	2,669	231	595	139	459
Maury County	11,789	7,547	4,731	1,502	4,707	3,283	965	2,410	309	445	201	446
Memphis	111,954	9,178	5,741	1,698	5,482	3,739	1,126	3,276	553	579	110	647
Montgomery County	28,737	7,081	4,559	1,286	4,177	2,954	781	2,547	327	428	93	417
Nashville-Davidson County	74,312	9,685	6,055	1,971	5,639	3,850	1,239	3,625	420	700	74	624
Putnam County	10,899	6,927	4,418	1,429	4,288	3,098	1,030	2,265	336	392	151	370
Robertson County	11,089	6,824	4,068	1,379	4,758	3,049	1,125	2,051	240	331	117	395
Rutherford County	37,271	7,087	4,214	1,335	4,547	3,062	962	2,213	337	342	142	365
Sevier County	14,446	7,961	5,218	1,439	4,902	3,488	931	2,571	473	343	173	514
Shelby County	47,448	7,599	5,215	1,319	4,867	3,655	824	2,550	326	465	210	515
Sullivan County	11,907	7,966	4,628	1,551	5,012	3,309	1,047	2,483	176	377	189	480
Sumner County	26,738	7,561	4,655	1,707	4,957	3,316	1,110	2,230	253	392	165	437
Tipton County	12,055	6,942	4,395	1,241	4,661	3,239	892	1,849	236	237	81	443
Williamson County	29,898	7,570	4,582	1,574	4,967	3,273	1,133	2,340	368	319	165	433
Wilson County	14,913	6,926	4,155	1,394	4,406	2,874	957	2,212	261	385	114	429
TEXAS												
Independent Schools:												
Abilene	16,489	8,207	5,693	1,182	5,136	3,983	800	2,694	484	496	66	370
Aldine	61,526	8,578	6,099	988	5,075	4,076	660	2,965	532	402	57	491
Alief	45,230	8,297	6,070	1,017	5,250	4,202	673	2,590	362	337	58	494
Allen	17,590	7,661	5,291	756	4,604	3,796	524	2,749	420	316	89	423
Alvin	16,169	7,881	5,277	1,058	4,741	3,653	664	2,700	283	308	55	431
Amarillo	31,005	7,885	5,399	1,020	5,036	3,800	681	2,424	424	477	51	429
Arlington	63,045	7,733	5,805	847	4,978	4,121	587	2,424	436	360	47	390
Austin	83,483	9,389	6,348	1,740	5,376	4,019	1,045	3,615	445	689	81	575
Beaumont	19,309	10,083	6,409	1,277	5,572	4,193	772	4,016	395	396	131	499
Birdville	22,576	7,772	5,695	905	5,066	4,017	625	2,306	346	310	52	451
Brazosport	12,960	7,557	5,559	895	4,723	3,861	597	2,400	414	365	78	492
Brownsville	48,587	9,098	6,309	1,189	5,432	4,191	739	3,132	473	594	47	452

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
TEXAS—Con.												
Independent Schools:—Con.												
Bryan	15,230	8,249	5,341	1,346	4,947	3,552	821	2,829	357	570	66	479
Carrollton-Farmers Branch	26,257	8,538	6,128	964	5,298	4,242	648	2,838	452	449	96	533
Clear Creek	37,194	8,075	5,581	911	4,965	3,927	610	2,807	357	393	64	434
Clint	10,899	7,947	5,483	1,066	4,744	3,562	655	2,728	297	341	45	493
Comal	16,051	8,006	5,745	1,030	4,797	3,816	667	2,794	414	281	121	421
Conroe	47,996	7,270	5,306	825	4,512	3,680	545	2,488	370	219	70	429
Corpus Christi	38,474	7,988	5,730	863	4,693	3,796	539	2,932	434	531	74	428
Crowley	15,031	7,727	5,420	797	5,044	4,037	577	2,341	219	235	58	493
Cypress-Fairbanks	100,685	7,053	5,198	914	4,509	3,616	625	2,174	326	326	41	364
Dallas	157,352	9,225	6,654	1,007	5,646	4,523	677	3,162	496	505	82	529
Deer Park	12,554	15,126	6,191	990	5,191	4,156	662	9,476	484	359	78	463
Denton	22,189	9,112	6,514	1,102	5,760	4,661	745	3,024	528	454	88	478
Donna	14,566	9,260	6,020	1,520	5,495	3,990	931	3,191	478	525	92	403
Duncanville	12,660	7,084	5,103	798	4,119	3,327	494	2,534	422	328	60	434
Eagle Mt-Saginaw	15,292	7,731	5,415	735	4,776	3,867	533	2,593	368	332	68	461
Eagle Pass	14,129	8,776	5,868	1,299	5,277	3,838	768	2,877	464	535	102	378
Ector County	27,443	7,561	5,211	978	4,574	3,507	619	2,607	363	393	77	471
Edgewood	11,644	9,331	6,339	1,083	5,393	4,148	640	3,369	496	493	91	473
Edinburg	30,749	8,748	6,098	1,079	5,428	4,167	694	2,826	540	454	54	371
El Paso	62,322	8,796	6,280	1,146	5,364	4,225	721	3,046	540	658	79	542
Fort Bend	68,708	7,694	5,536	953	4,895	3,879	666	2,509	398	312	37	413
Fort Worth	79,285	8,891	6,547	840	4,978	4,030	517	3,498	540	782	44	536
Frisco	30,797	7,999	5,848	866	5,129	4,134	608	2,507	382	422	82	435
Galena Park	21,350	8,495	6,189	935	5,053	4,128	611	2,984	357	535	69	471
Garland	57,510	7,718	5,684	866	4,788	3,882	555	2,497	419	389	40	460
Georgetown	10,226	8,674	6,323	1,056	5,256	4,280	678	2,960	382	380	99	522
Goose Creek	20,698	8,817	6,106	1,063	5,194	4,092	730	3,124	413	372	71	496
Grand Prairie	25,996	7,854	5,614	982	4,820	3,850	677	2,589	488	373	34	503
Grapevine-Colleyville	13,822	8,126	5,802	994	5,131	4,069	678	2,621	415	333	118	443
Harlandale	14,399	8,315	5,896	907	4,935	3,855	576	2,817	462	327	55	555
Harlingen Consolidated	17,990	8,213	5,628	1,038	5,022	3,821	658	2,715	445	387	59	460
Hays Consolidated	13,881	7,932	5,674	894	4,735	3,720	565	2,817	363	315	75	389
Houston	200,225	9,167	5,952	977	5,397	3,986	631	3,257	354	579	62	647
Humble	33,883	7,367	5,431	873	4,685	3,833	578	2,373	398	239	49	467
Hurst-Euless-Bedford	20,565	7,804	5,805	822	4,958	4,039	544	2,504	443	369	74	438
Irving	33,131	7,935	5,809	967	5,050	4,109	671	2,469	464	377	89	525
Judson	21,301	7,781	5,644	965	4,826	3,875	615	2,596	420	343	73	384
Katy	56,862	7,653	5,603	922	4,821	3,910	635	2,485	370	287	65	440
Keller	30,299	7,122	4,934	682	4,619	3,596	477	2,175	351	299	48	414
Killeen	38,550	8,199	5,987	894	5,145	4,102	590	2,655	449	451	56	452
Klein	43,738	7,539	5,516	856	4,618	3,707	561	2,550	425	336	69	448
La Joya	27,055	9,088	5,925	1,206	5,518	3,981	722	3,027	513	487	56	472
Lamar Consolidated	22,958	7,729	5,476	1,061	5,026	3,895	744	2,320	378	239	54	408
Laredo	24,963	8,768	6,352	1,006	5,280	4,150	605	2,991	509	526	74	452
Leander	28,507	8,131	5,830	940	4,912	3,940	618	2,866	418	521	79	413
Lewisville	50,216	8,513	5,927	1,089	5,442	4,344	782	2,710	460	374	74	537
Lubbock	28,970	7,985	5,196	916	4,875	3,766	656	2,688	471	429	74	496
Magnolia	11,315	7,698	5,501	720	4,824	3,939	502	2,517	311	225	96	385
Mansfield	30,759	7,029	5,131	733	4,493	3,585	488	2,222	385	225	47	424
McAllen	25,047	8,564	6,017	1,236	5,330	4,086	780	2,804	585	438	56	461
McKinney	23,401	8,086	5,500	707	5,173	4,128	540	2,604	336	400	70	490
Mesquite	37,030	7,742	5,332	943	4,908	3,774	659	2,434	373	364	49	404
Midland	21,466	7,964	5,299	1,055	4,722	3,590	677	2,820	357	457	86	423
Mission Consolidated	15,517	9,017	6,096	1,207	5,402	4,007	717	3,062	646	487	58	474
North East	63,452	8,494	6,074	1,104	5,294	4,164	722	2,831	487	514	60	487
Northside	89,000	7,930	5,890	1,045	4,885	3,969	655	2,651	401	479	41	421
Northwest	13,012	8,296	5,169	761	4,945	3,862	566	2,943	373	450	142	346
Pasadena	51,578	8,347	5,903	876	5,016	4,083	571	2,912	384	371	45	555
Pearland	17,640	7,018	5,055	623	3,965	3,285	395	2,683	326	370	60	421
Pflugerville	21,719	7,570	5,248	805	4,661	3,759	573	2,493	368	480	48	485
Pharr-San Juan-Alamo	30,618	8,862	5,777	1,479	5,328	3,852	881	3,025	487	576	58	407
Plano	54,203	8,340	5,950	950	5,467	4,452	711	2,541	420	391	77	412
Richardson	34,407	8,151	6,070	960	5,279	4,323	663	2,543	442	376	57	525
Rio Grande City	10,112	9,994	7,232	1,186	6,088	4,838	712	3,269	457	423	105	469
Rockwall	13,497	8,306	5,628	1,175	5,052	3,802	750	2,899	373	461	118	464
Round Rock	41,733	8,086	5,470	1,066	4,780	3,732	701	2,971	385	441	83	409

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enrollment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General administration	School administration
TEXAS—Con.												
Independent Schools:—Con.												
San Angelo	14,993	7,606	5,087	1,033	4,697	3,538	673	2,537	421	300	78	415
San Antonio	54,696	8,553	5,896	1,472	5,014	3,722	882	3,024	489	657	48	486
San Benito Consolidated	11,029	8,441	5,506	975	4,755	3,596	598	3,135	430	529	72	458
San Felipe-Del Rio Consolidated	10,138	7,780	5,358	1,067	5,015	3,755	662	2,350	308	367	111	348
Schertz-Cibolo-Universal City	11,170	7,324	5,432	821	4,670	3,785	552	2,379	355	268	84	407
Socorro	39,771	7,777	5,104	1,285	4,720	3,489	815	2,657	387	442	82	408
Southwest	11,393	7,994	5,687	830	4,822	3,715	522	2,680	421	458	63	445
Spring	33,980	8,259	5,737	892	4,828	3,864	611	2,957	441	408	66	479
Spring Branch	32,409	8,977	6,390	1,188	5,598	4,383	824	2,958	445	458	93	532
Tyler	18,203	8,471	5,812	857	5,224	3,973	577	2,847	420	586	100	484
United	40,080	8,324	5,893	1,078	4,849	3,772	630	2,996	455	371	77	489
Victoria	13,679	7,428	5,327	857	4,562	3,553	516	2,460	429	472	79	387
Waco	15,417	8,367	5,575	947	4,857	3,674	596	3,031	397	543	83	544
Weslaco	16,611	8,828	6,069	1,167	5,253	3,892	685	3,033	543	597	68	360
Wichita Falls	14,520	8,116	5,562	877	4,945	3,968	608	2,738	494	398	75	437
Wylie	11,349	7,644	5,502	784	4,648	3,743	507	2,646	305	320	88	449
Ysleta	44,592	8,406	6,015	1,097	5,206	4,059	692	2,820	439	467	55	505
UTAH												
Independent Schools:												
Alpine	62,281	5,658	3,248	1,729	3,904	2,409	1,279	1,450	165	222	21	323
Box Elder	11,264	6,241	3,671	1,455	3,966	2,518	998	1,810	210	127	62	378
Cache	14,781	6,451	3,830	1,660	4,251	2,714	1,145	1,821	151	249	32	369
Davis County	66,614	6,130	3,734	1,464	3,894	2,614	983	1,752	213	267	35	352
Granite	70,166	6,143	3,857	1,599	4,013	2,706	1,112	1,796	280	271	40	368
Jordan	81,485	6,043	3,697	1,480	3,786	2,459	1,076	1,909	172	358	105	374
Nebo	28,251	5,861	3,664	1,367	3,564	2,407	912	1,984	319	226	62	397
Ogden	12,981	7,062	3,973	1,633	3,650	2,402	890	2,879	417	1,039	44	378
Provo	13,527	6,348	4,078	1,540	4,569	3,012	1,156	1,424	272	153	58	372
Salt Lake City	24,237	7,625	4,855	1,509	4,812	3,403	993	2,321	260	537	27	385
Tooele County	13,504	5,917	3,477	1,492	3,836	2,484	1,097	1,705	206	160	41	361
Washington County	26,021	6,413	3,762	1,724	4,000	2,584	1,167	2,100	322	343	21	463
Weber County	30,090	6,062	3,791	1,464	3,992	2,692	1,024	1,667	207	87	196	369
VIRGINIA												
Dependent Schools:												
Albemarle County	12,815	11,893	7,703	2,880	6,856	4,917	1,613	4,676	530	851	398	791
Alexandria	11,223	18,092	11,632	4,298	10,661	7,622	2,430	6,929	1,185	1,369	508	878
Arlington County	19,599	18,452	12,978	4,434	11,067	8,027	2,742	7,044	1,103	1,693	465	912
Augusta County	10,999	9,454	5,956	2,072	5,956	4,118	1,419	3,112	392	664	111	578
Bedford County	10,926	8,657	5,448	1,859	5,153	3,647	1,219	3,092	396	646	61	524
Chesapeake	39,901	10,851	6,886	2,912	6,725	4,615	1,850	3,837	452	756	87	624
Chesterfield County	59,080	9,259	5,753	2,161	5,783	3,937	1,543	3,180	376	435	79	629
Fairfax County	169,030	13,210	8,702	3,151	8,046	5,633	2,048	4,678	731	979	88	818
Fauquier County	11,264	11,126	7,298	2,494	7,219	5,070	1,704	3,510	618	464	91	684
Frederick County	13,041	9,971	6,747	2,160	5,922	4,293	1,341	3,706	529	748	166	700
Hampton	21,806	10,607	6,552	2,247	6,169	4,188	1,402	3,990	597	837	169	574
Hanover County	18,970	9,445	6,234	2,201	6,423	4,467	1,648	2,649	415	367	151	434
Henrico County	48,991	9,081	5,842	2,064	5,480	3,848	1,320	3,250	413	640	95	518
Loudoun County	56,894	13,013	8,202	3,267	8,258	5,640	2,137	4,395	641	714	153	739
Newport News	31,298	10,277	6,624	2,184	5,781	4,107	1,313	4,065	536	872	253	586
Norfolk	34,431	10,447	6,906	2,161	6,608	4,695	1,488	3,415	488	573	299	533
Portsmouth	15,323	10,413	6,460	2,268	5,955	4,192	1,378	4,017	450	990	160	537
Prince William County	73,917	10,459	6,997	2,168	6,030	4,364	1,332	4,040	488	714	340	741
Richmond	23,177	13,423	8,097	2,803	7,814	5,157	1,790	5,167	711	1,513	76	808
Roanoke	13,214	11,189	7,029	2,311	6,470	4,469	1,473	4,318	651	603	205	690
Roanoke County	14,937	9,410	6,283	2,123	6,124	4,397	1,468	2,890	487	452	90	573
Rockingham County	11,934	9,553	6,100	2,248	5,944	4,141	1,475	3,250	523	388	140	649
Spotsylvania County	24,116	9,630	6,184	2,192	5,766	4,205	1,411	3,502	451	764	91	533
Stafford County	26,850	9,429	5,977	1,983	5,724	4,042	1,351	3,321	542	590	117	628
Suffolk	14,093	9,885	6,296	2,200	6,304	4,411	1,518	3,169	444	393	101	543
Virginia Beach	71,554	10,559	6,740	2,254	6,227	4,455	1,417	3,968	427	834	69	634
Williamsburg-James City County	10,539	11,393	7,395	2,553	7,015	4,987	1,730	4,016	752	635	228	570
York County	12,893	9,222	5,927	2,110	5,550	3,903	1,360	3,350	455	581	145	569

See footnotes at end of table.

Table 17.

Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 10,000 or More: 2008–2009—Con.

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

Geographic area	Enroll- ment ¹	Current spending										
		Total ²	For selected objects		For selected functions							
			Salaries and wages	Employee benefits	Instruction			Support services				
					Total ²	Salaries and wages	Employee benefits	Total ²	Pupil support	Staff support	General adminis- tration	School adminis- tration
WASHINGTON												
Independent Schools:												
Auburn	14,936	8,923	5,758	1,905	5,509	3,813	1,244	2,973	601	328	40	553
Battle Ground	13,268	8,523	4,978	1,706	5,121	3,443	1,185	3,065	505	319	83	618
Bellevue	17,249	9,624	6,120	2,120	6,016	4,082	1,345	3,150	673	338	52	498
Bellingham	10,652	9,385	6,007	1,981	5,744	3,982	1,259	3,198	677	493	69	535
Bethel	18,032	8,889	5,673	1,892	5,156	3,571	1,169	3,348	773	459	48	508
Central Kitsap	11,886	9,805	6,424	2,101	6,143	4,315	1,371	3,260	611	467	72	512
Central Valley	12,483	8,819	5,747	2,050	5,361	3,706	1,292	2,999	678	339	55	583
Clover Park	12,242	10,711	6,724	2,281	6,177	4,167	1,377	4,084	803	525	98	638
Edmonds	20,743	8,983	5,881	1,974	5,495	3,778	1,261	3,137	738	424	29	509
Everett	19,084	9,500	6,126	1,993	5,843	4,188	1,347	3,291	852	436	56	507
Evergreen	26,100	8,959	5,644	1,888	5,491	3,870	1,274	3,150	679	471	35	589
Federal Way	22,440	9,068	5,818	1,975	5,762	3,933	1,314	2,892	843	224	69	572
Highline	17,549	10,251	6,503	2,190	6,156	4,180	1,384	3,681	786	546	39	646
Issaquah	16,696	8,495	5,395	1,831	5,180	3,561	1,179	2,858	579	353	48	427
Kennewick	15,413	8,914	5,591	1,945	5,754	3,887	1,281	2,742	610	431	41	425
Kent	27,444	8,955	5,491	1,938	5,443	3,635	1,264	3,079	604	354	40	655
Lake Washington	23,937	9,000	5,699	1,859	5,707	3,955	1,250	2,907	614	386	48	588
Marysville	11,923	9,291	6,020	1,973	5,593	3,846	1,212	3,304	707	423	53	574
Mukilteo	14,454	9,326	5,961	1,964	5,961	4,125	1,328	2,933	558	377	40	458
North Thurston	13,924	8,937	5,691	2,022	5,640	3,910	1,348	2,894	574	390	75	511
Northshore	19,818	9,262	6,141	1,960	5,818	4,133	1,281	3,046	688	413	29	500
Pasco	13,865	8,794	5,355	1,968	5,373	3,593	1,240	3,027	662	433	38	503
Puyallup	20,911	9,332	5,999	1,925	5,581	3,821	1,223	3,365	683	457	69	553
Renton	14,024	9,107	5,778	1,958	5,651	3,854	1,316	3,078	674	432	55	459
Richland	10,599	8,811	5,293	1,810	5,016	3,418	1,110	3,384	628	332	49	532
Seattle	45,968	11,543	7,206	2,325	6,604	4,588	1,443	4,585	894	715	187	673
South Kitsap	10,315	8,863	5,609	1,895	5,135	3,545	1,132	3,357	761	351	80	546
Spokane	29,701	9,814	6,394	2,100	6,036	4,268	1,356	3,354	595	500	46	664
Tacoma	29,500	10,511	6,846	2,320	6,261	4,402	1,454	3,788	889	483	58	704
Vancouver	22,622	9,186	5,900	2,033	5,503	3,801	1,294	3,332	645	488	43	614
Yakima	14,570	10,165	6,200	2,183	6,505	4,245	1,467	3,196	686	523	87	611
WEST VIRGINIA												
Independent Schools:												
Berkeley County	17,214	9,994	5,743	2,771	6,046	3,859	1,811	3,383	404	383	136	561
Cabell County	12,522	10,322	5,625	2,836	6,292	3,670	1,784	3,388	418	480	87	461
Harrison County	11,192	10,492	5,838	2,974	6,004	3,524	1,777	3,913	473	682	159	575
Kanawha County	28,465	10,191	5,980	2,929	6,220	3,925	1,892	3,300	465	271	109	547
Monongalia County	10,294	10,490	6,025	3,061	6,125	3,948	1,892	3,797	556	408	137	569
Raleigh County	12,316	9,754	5,546	2,627	5,682	3,577	1,709	3,490	461	393	205	494
Wood County	13,481	10,274	5,911	2,957	6,553	4,013	2,057	3,119	327	426	124	528
WISCONSIN												
Independent Schools:												
Appleton Area	15,235	10,580	5,743	3,119	6,835	4,426	2,117	3,400	514	467	101	539
Eau Claire Area	10,730	10,637	5,726	3,239	6,331	4,119	1,886	3,885	407	402	150	563
Green Bay	20,573	10,598	6,207	2,973	6,630	4,367	1,947	3,553	573	551	103	705
Janesville	10,571	10,429	6,044	2,635	6,390	4,386	1,698	3,676	668	449	141	459
Kenosha	22,772	11,198	6,092	3,398	7,195	4,379	2,455	3,656	607	617	93	588
Madison	24,496	12,688	7,491	3,609	7,592	5,033	2,314	4,692	849	686	178	788
Milwaukee	85,381	13,444	6,371	3,915	7,632	4,303	2,154	5,278	648	833	358	669
Oshkosh Area	10,331	10,163	5,612	3,003	6,531	4,181	2,052	3,339	490	440	130	498
Racine	21,172	11,266	6,066	3,258	7,137	4,412	2,332	3,755	643	534	146	508
Sheboygan Area	10,336	11,780	6,966	3,379	8,016	5,228	2,482	3,459	670	432	242	614
Waukesha	12,990	10,753	6,045	2,865	7,043	4,694	2,190	3,381	449	342	226	567
WYOMING												
Independent Schools:												
Laramie County 1	12,933	13,588	8,438	3,181	8,110	5,408	1,981	5,070	823	1,020	90	785
Natrona County	11,989	13,810	8,514	3,299	8,346	5,526	2,130	5,065	739	1,166	85	760

¹ Enrollments reflect fall 2008 memberships reported to the National Center for Education Statistics in the Public Elementary-Secondary Education Agency Universe Survey.² Includes amounts not shown separately.

Notes: See Appendix B for a description of state-specific reporting anomalies. Payments to other school systems are excluded in this table. Expenditure for adult education, community services, and other non-elementary-secondary programs are also excluded. Due to enrollments under 10,000, Maine and Vermont are not shown on the individual unit tables.

Source: 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Table 18.

Population, Enrollment, and Personal Income by State: 2008 and 2009

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

Geographic area	State population (thousands) ¹		Elementary-secondary enrollment		Personal income (calendar year, million dollars) ²	
	2009	2008	2009 ³	2008 ⁴	2008	2007
United States	307,007	304,375	48,238,962	48,396,076	12,379,745	11,879,836
Alabama	4,709	4,678	745,668	742,919	158,568	152,136
Alaska	698	688	130,236	130,624	30,550	28,030
Arizona	6,596	6,499	981,722	987,332	224,230	218,639
Arkansas	2,889	2,868	474,423	476,110	93,762	89,576
California	36,962	36,580	6,165,884	6,188,761	1,610,932	1,572,271
Colorado	5,025	4,935	812,415	797,167	214,727	205,548
Connecticut	3,518	3,503	546,925	551,303	200,536	194,069
Delaware	885	876	116,804	114,062	35,755	34,537
District of Columbia	600	590	44,331	58,191	40,350	37,554
Florida	18,538	18,424	2,623,067	2,645,680	737,950	713,490
Georgia	9,829	9,698	1,649,598	1,646,010	341,530	329,984
Hawaii	1,295	1,288	179,478	179,897	54,612	52,253
Idaho	1,546	1,528	267,951	265,844	50,376	49,231
Illinois	12,910	12,843	2,116,919	2,104,806	554,223	533,162
Indiana	6,423	6,388	1,028,316	1,033,375	223,204	213,875
Iowa	3,008	2,994	487,559	485,114	114,436	106,504
Kansas	2,819	2,797	470,160	467,458	112,271	103,845
Kentucky	4,314	4,288	669,858	666,019	138,791	132,198
Louisiana	4,492	4,452	662,774	662,971	169,541	154,652
Maine	1,318	1,320	186,742	194,950	48,200	46,142
Maryland	5,699	5,659	843,781	845,700	273,934	264,368
Massachusetts	6,594	6,544	932,437	937,677	333,906	322,652
Michigan	9,970	10,003	1,555,611	1,677,279	353,296	343,585
Minnesota	5,266	5,231	803,097	809,334	226,159	216,436
Mississippi	2,952	2,940	491,194	493,302	90,354	86,314
Missouri	5,988	5,956	898,568	900,195	218,993	207,553
Montana	975	968	141,609	142,695	34,111	32,476
Nebraska	1,797	1,782	292,161	290,912	71,485	67,078
Nevada	2,643	2,616	430,985	428,776	104,829	105,099
New Hampshire	1,325	1,322	197,934	195,668	57,617	56,205
New Jersey	8,708	8,663	1,359,082	1,359,949	446,884	434,948
New Mexico	2,010	1,987	328,737	329,045	66,724	63,182
New York	19,541	19,468	2,696,860	2,727,552	936,528	925,063
North Carolina	9,381	9,247	1,452,064	1,425,076	328,578	316,023
North Dakota	647	641	94,653	94,959	26,615	23,408
Ohio	11,543	11,528	1,729,072	1,743,920	416,311	405,236
Oklahoma	3,687	3,644	644,549	641,682	134,528	123,889
Oregon	3,826	3,783	561,970	564,128	139,205	133,405
Pennsylvania	12,605	12,566	1,695,581	1,726,485	507,908	485,103
Rhode Island	1,053	1,054	141,521	143,812	43,971	42,356
South Carolina	4,561	4,503	714,290	710,685	148,370	141,244
South Dakota	812	805	126,624	121,606	31,576	29,034
Tennessee	6,296	6,241	970,908	963,264	219,025	210,838
Texas	24,782	24,304	4,647,205	4,581,517	967,449	878,139
Utah	2,785	2,727	532,433	556,314	88,901	84,709
Vermont	622	621	88,101	89,662	24,368	23,413
Virginia	7,883	7,795	1,235,064	1,230,857	348,894	333,167
Washington	6,664	6,566	1,036,127	1,029,777	287,148	271,008
West Virginia	1,820	1,815	281,908	281,735	57,193	54,556
Wisconsin	5,655	5,628	867,035	867,929	213,379	207,201
Wyoming	544	533	86,971	85,991	26,963	24,457

¹ U.S. Department of Commerce, U.S. Census Bureau; Internet release date: December 2009.² U.S. Department of Commerce, Bureau of Economic Analysis; Internet release dates (for revised state personal income estimates): September 20, 2010 (2008 data) and March 25, 2010 (2007 data).³ Enrollments represent fall 2008 memberships collected by the National Center for Education Statistics on the Common Core of Data Agency file—"Local Education Agency (School District) Universe Survey: 2008–2009." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.⁴ Enrollments represent fall 2007 memberships collected by the National Center for Education Statistics on the Common Core of Data Agency file—"Local Education Agency (School District) Universe Survey: 2007–08." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

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

Source: U.S. Census Bureau, 2009 Annual Survey of Local Government Finances—School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Appendix A.

Definitions of Selected Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Vocational Programs. Revenue from the Carl D. Perkins Vocational Education Act. Includes revenue from Title II (Basic Grants) and Title III-E (Tech-Prep Education).

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

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

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

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

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

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

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

Interest Expenditure. Amounts paid for use of borrowed money.

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

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

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

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

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

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

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

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

Public School Systems. Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special,

and vocational-technical education which, under the law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipality, township, or state government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Taxes. Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance

purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of state-imposed-and-collected taxes, which are classified as inter-governmental revenue.

Appendix B.

Notes Relating to Education Finance Data

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

ALASKA

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

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

ARIZONA

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

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

ARKANSAS

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

Payments made by the state government into the state retirement system on behalf of Arkansas school systems, as well as payments for various state-supported programs are included in the tables that display state totals of

elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

CALIFORNIA

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

CONNECTICUT

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

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

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

DELAWARE

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

DISTRICT OF COLUMBIA

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

FLORIDA

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

GEORGIA

Special Education, Vocational, and non-ARRA related Compensatory (Title I) federal grants cannot be isolated in the Georgia accounting structure. These amounts are included in “other and nonspecified” federal revenue in Tables 2 and 15 of this report.

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

IDAHO

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

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

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

ILLINOIS

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

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

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

INDIANA

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

KANSAS

Special Education federal grants cannot be isolated in the Kansas accounting structure. These amounts are included in “other and nonspecified” federal revenue in Tables 2 and 15 of this report.

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

KENTUCKY

Special Education, Vocational, and non-ARRA related Compensatory (Title I) federal grants cannot be isolated in the Kentucky accounting structure. These amounts are included in “other and nonspecified” federal revenue in Tables 2 and 15 of this report.

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

MAINE

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

MARYLAND

Payments made by the state government into state retirement funds on behalf of Maryland school systems are included in the financial statements sent to the state

education agency. These payments are included in both the state aggregate tables that display elementary-secondary school finance data and the tabular detail for state revenue and expenditure of individual school systems.

MASSACHUSETTS

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

MINNESOTA

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

MISSISSIPPI

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

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

MISSOURI

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

NEVADA

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

NEW HAMPSHIRE

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

NEW JERSEY

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

NORTH CAROLINA

Prekindergarten enrollments are not included in North Carolina's enrollment data. This will slightly inflate their state-level per-pupil amounts (Tables 8 and 11) and the per-pupil amounts for North Carolina school districts with missing prekindergarten enrollments (Table 17).

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

OHIO

Compensatory (Title I) federal grants cannot be isolated in the Ohio accounting structure. These amounts are included in "other and nonspecified" federal revenue in Tables 2 and 15 of this report.

OKLAHOMA

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

RHODE ISLAND

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

SOUTH CAROLINA

Payments made by the state government for student testing, textbooks, and transportation on behalf of South Carolina school systems are included in the tables that display

state totals of elementary-secondary education finances. These payments have been estimated for local school systems and appear in the tabular detail for state revenue and expenditure of individual school systems.

SOUTH DAKOTA

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

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

TEXAS

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

UTAH

Expenditure for adult education in Utah cannot be isolated in the state finance reporting system. These amounts will slightly inflate the "instruction" and "support service" totals

presented at both the state aggregate and individual school system level.

VERMONT

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

WEST VIRGINIA

Special Education and Vocational federal grants cannot be isolated in the West Virginia accounting structure. These amounts are included in "other and nonspecified" federal revenue in Tables 2 and 15 of this report.

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

WISCONSIN

Expenditure for adult education in Wisconsin cannot be isolated in the state finance reporting system. These amounts will slightly inflate the "instruction" and "support service" totals presented at both the state aggregate and individual school system level.

Appendix C.

Two-Letter State Abbreviations

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

Appendix D.

F-33 Survey Form

F-33 (2009)

OMB No. 0607-0700: Approval Expires 07/31/2012

**RETURN
TO**

**FAX to
ESES Branch at 877-574-6549**

FORM **F-33**
(11-4-2009)

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

2009 SURVEY OF LOCAL GOVERNMENT FINANCES School Systems

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

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

NOTE → Please read the instructions on pages 6 through 8 before completing this form.

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

Part I REVENUE

Section A – FROM LOCAL SOURCES

1. Property taxes (1110, 1140)
2. General sales or gross receipts tax (1120)
3. Public utility taxes (1190)
4. Individual and corporate income taxes (1130)
5. All other taxes (1190)
6. Parent government contributions (dependent school systems only – 1200)
7. Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)
8. Revenue from other school systems (within state – 1321, 1421, 1951;
out of state – 1331, 1350, 1431, 1952)
9. Tuition fees from pupils, parents, and other private sources (1310, 1340)
10. Transportation fees from pupils, parents, and other private sources (1410, 1440)
11. Textbook sales and rentals (1940)
12. School lunch revenues (1600)
13. District activity receipts (1700)
14. Other sales and service revenues (1800)
15. Rents and royalties (1910)
16. Sale of property

Amount
Omit cents

T06

T09

T15

T40

T99

T02

D23

D11

A07

A08

A11

A09

A13

A20

A40

U11

U S C E N S U S B U R E A U

Public Education Finances: 2009
U.S. Census Bureau

A-11

Part I	REVENUE – Continued	Amount Omit cents
Section A – FROM LOCAL SOURCES – Continued		U22
17. Interest earnings (1500)		U30
18. Fines and forfeits		U50
19. Private contributions (1920)		U97
20. Miscellaneous other local revenue (1980, 1990)		
Section B – FROM STATE SOURCES (3100, 3200, 3800)		C01
1. General formula assistance		C04
2. Staff improvement programs		C05
3. Special education programs		C06
4. Compensatory and basic skills attainment programs		C07
5. Bilingual education programs		C08
6. Gifted and talented programs		C09
7. Vocational education programs		C10
8. School lunch programs		C11
9. Capital outlay and debt service programs		C12
10. Transportation programs		C13
11. All other revenues from state sources		
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)		C14
1. Title I		C15
2. Children with disabilities – IDEA		C16
3. Math, science, and teacher quality		C17
4. Safe and drug-free schools		C18
5. Title V, Part A		C19
6. Vocational and technical education		C25
7. Child nutrition act – exclude commodities		B11
8. Bilingual education		C20
9. All other federal aid through the state		
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)		B10
1. Impact aid (Public Law 81–815 and Public Law 81–874)		B12
2. Indian education		B13
3. All other direct federal aid		
CONTINUE WITH PART II ON PAGE 3 		

Part II CURRENT OPERATION EXPENDITURE			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100) (1)	Employee benefits only (Object series 200, except 240) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)		V32	V60
10. Enterprise operations (3200)			V65
11. Other			V70
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V75
12. Community services (3300)			V80
13. Adult education			
14. Other			
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			V92
16. Payments to charter schools			Z35
17. Teacher salaries – Regular education programs (program #100)			Z36
18. Teacher salaries – Special education programs (program #200)			Z37
19. Teacher salaries – Vocational education programs (program #300)			Z38
20. Teacher salaries – Other education programs (program #400)			V93
21. Textbooks (function 1000)			
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720)			G15

CONTINUE WITH PART III ON PAGE 4 ➔

Part III CAPITAL OUTLAY EXPENDITURES – Continued		Amount Omit cents	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		Z32	
1. Total salaries and wages (object 100 – ALL functions)		Z34	
2. Total employee benefit payments (object 200 – ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A – LONG TERM – Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
Section B – SHORT TERM – Term of one year or less		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 2008		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2008		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

CONTINUE WITH PART IX ON PAGE 5 ➔

Part IX SPECIAL PROCESSING ITEMS - Continued		
Item	Code	Amount
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction employee benefits	J13	
7. State payment on behalf of the LEA, pupil support services employee benefits	J17	
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07	
9. State payment on behalf of the LEA, general administration employee benefits	J08	
10. State payment on behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	
Part X ARRA FUNDS REPORTING (Exhibits of selected items reported in Sections I-C, II-A, II-B, and III)		
1. ARRA revenues – Title I and Title V, Part A	HR1	
2. ARRA expenditures – Current operation expenditures for elementary-secondary education programs (objects 100–600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200)	HE1	
3. ARRA expenditures – Capital outlay expenditures (objects 700, 710, 720, and 730 for functions 1000, 2000, 3100, and 3200, and ALL objects for function 4000)	HE2	
Remarks – Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.		

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

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

4. For help with questions, contact the Elementary-Secondary Education Statistics Branch of the U.S. Census Bureau, at 1-800-622-6193.

Part I - REVENUE

Section A - FROM LOCAL SOURCES

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

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

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

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

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

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

Section B - FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

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

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

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

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

Line 5. Enter Title V-A Innovative Programs (formerly Title VI) grants sanctioned by the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 6. Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

Line 7. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by Public Law 79-396 and Public Law 89-642. **Report cash payments only - Exclude the value of donated commodities.**

Line 8. Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants.

Line 9. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Workforce Investment Act of 1998.

Section D - FROM FEDERAL SOURCES DIRECTLY

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

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

CONTINUE ON PAGE 7 

FORM F-33 (11-4-2009)

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

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

Part II – CURRENT OPERATION EXPENDITURE

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

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 3
Payments to the state, cities, counties, or special districts	Part IV, lines 4 and 5
Debt service payments	Part IV, line 6 and Part VIA3
State payments on behalf of school systems	Part IX, lines 6–14

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

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

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

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

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

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

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

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

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

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

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

Section B – Elementary-secondary Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

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

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

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

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

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

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

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

CONTINUE ON PAGE 8 ➔

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

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

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

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

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2008

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2008 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line 1. Enter ARRA revenues received for Title I (see detailed instructions at I-C-Line1) and Title V, Part A (see detailed instructions at I-C-Line 5).

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

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

Quarterly Summary of the Finances of Selected State and Local Government Employee Retirement Systems

TOTAL HOLDINGS AND INVESTMENTS OF MAJOR PUBLIC-EMPLOYEE RETIREMENT SYSTEMS REACH HIGHEST LEVEL SINCE SECOND QUARTER 2008

2011 Quarter 1

For the 100 largest public-employee retirement systems in the country, total holdings and investments were up three consecutive quarters in the first quarter of 2011, reaching the highest level since the second quarter of 2008. Total holdings and investments quarter-to-quarter increased \$93.9 billion or 3.6 percent to \$2.7 trillion. Total holdings and investments year-to-year rose \$253.5 billion or 10.2 percent from \$2.5 trillion in the first quarter of 2010. This was the sixth consecutive quarter with a year-to-year increase.

Corporate Stocks

Holdings of corporate stocks increased \$29.3 billion or 3.4 percent to \$896.4 billion in the first quarter of 2011. Corporate stocks year-to-year were up \$52.9 billion or 6.3 percent from \$843.6 billion in the first quarter of 2010. Corporate stocks comprised just under a third (32.8 percent) of the total cash and security holdings of major public-employee retirement systems for the current quarter.

Corporate Bonds

Corporate bonds were down \$0.6 billion or 0.1 percent to \$430.0 billion in the first quarter of 2011. Corporate bonds year-to-year increased \$10.2 billion or 2.4 percent from \$419.8 billion in the first quarter 2010. Corporate bonds comprised just under a sixth (15.7 percent) of the total cash and security holdings of major public-employee retirement systems for the current quarter.

International Securities

International securities increased \$18.8 billion or 3.8 percent to \$507.6 billion in the first quarter of 2011. This was the highest level since the beginning of this investment category's data collection eight years ago (2002:Q4). International securities year-to-year rose \$78.5 billion or 18.3 percent from \$429.1 billion in the first quarter of 2010. This was the sixth consecutive quarter with a year-to-year increase. International securities comprised just under a fifth (18.5 percent) of the total cash and security holdings of major public-employee retirement systems for the current quarter.

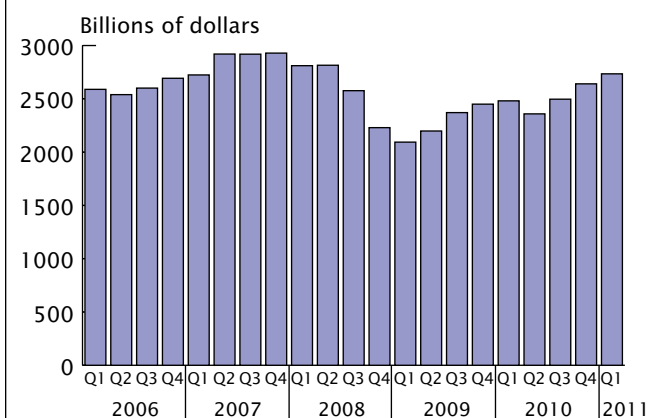
Federal Government Securities

Federal government securities increased after two consecutive quarterly declines, up \$2.3 billion or 1.4 percent to \$167.0 billion in the first quarter of 2011. Federal government securities year-to-year rose \$4.2 billion or 2.6 percent from \$162.9 billion in the first quarter of 2010. This was the fifth consecutive quarter with a year-to-year increase. Federal government securities comprised 6.1 percent of the total cash and security holdings for the current quarter.

Total Contributions

Employee and government contributions combined totaled \$29.8 billion in the first quarter of 2011, year-to-year decreasing \$1.7 billion or 5.3 percent from \$31.5 billion in the first quarter of 2010. While both employee and government contributions decreased, government contributions fell at the faster rate of 5.7 percent year-to-year, compared to employee contributions which fell at a rate of 4.0 percent year-to-year.

Total Holdings and Investments at End of Quarter at Market Value



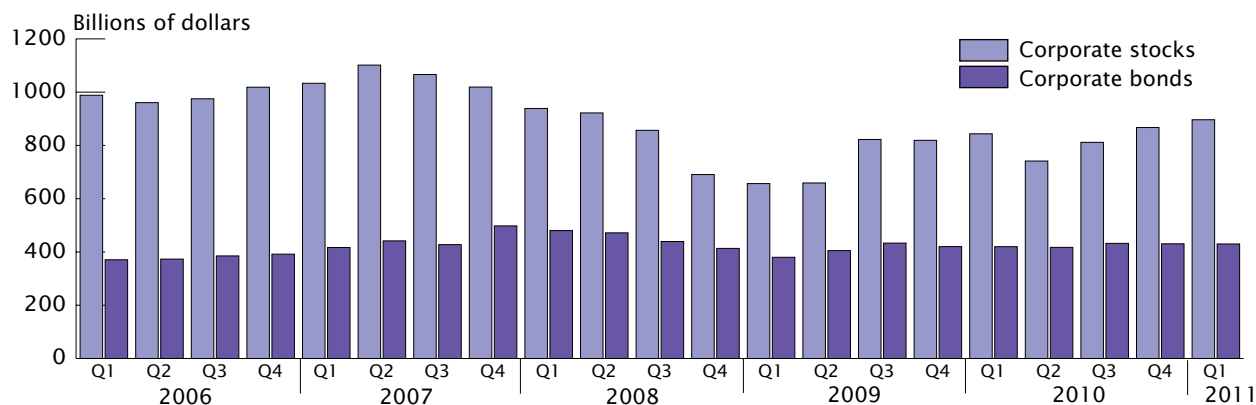
Source: U.S. Census Bureau, Finances of Selected State and Local Government Employee Retirement Systems.

For further information on public-employee retirement systems, please visit our Web site at www.census.gov/govs or contact Governments Division, U.S. Census Bureau, at 1-888-529-1963 or by e-mail at govs.retire@census.gov.

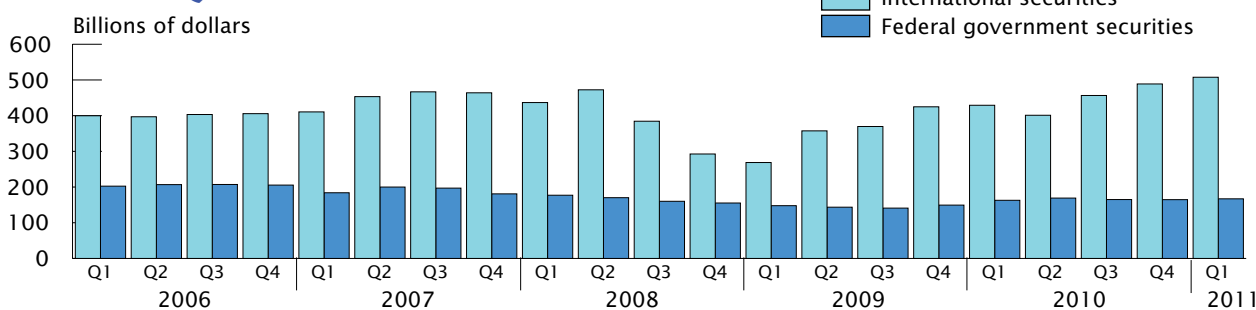
Note: This summary is based solely on the Finances of Selected State and Local Government Employee Retirement Systems, which consists of a panel of the 100 largest public-employee retirement systems as determined by their total cash and security holdings reported in the 2007 Census of Governments. These 100 systems comprised 89.4 percent of

financial activity among such entities, based on the 2007 Census of Governments. Each of the 100 systems represents itself only. These data are not subject to sampling error, but are subject to various non-sampling errors, such as errors of nonresponse and respondent error.

Corporate Stocks and Corporate Bonds at End of Quarter at Market Value



International Securities and Federal Government Securities at End of Quarter at Market Value



Source: U.S. Census Bureau, Finances of Selected State and Local Government Employee Retirement Systems.

Percentage Change From Prior Quarter of Cash and Investments at End of Quarter at Market Value

Quarter	Total	Corporate stocks	Corporate bonds	Federal government securities	International securities	Mortgages	State/local government securities	Cash and short-term investments	Other securities
2011:1	3.6	3.4	-0.1	1.4	3.8	-3.1	-4.1	16.0	5.0
2010:4	5.8	6.9	-0.4	-0.1	7.1	-6.4	-4.9	14.8	8.7
2010:3	5.8	9.5	3.6	-2.4	13.8	1.6	17.1	-3.9	0.8
2010:2	-4.9	-12.1	-0.6	3.8	-6.5	4.5	-36.8	4.6	0.2
2010:1	1.3	3.0	0.0	9.0	1.0	5.6	8.7	2.4	-2.5
2009:4	3.3	-0.4	-3.1	5.9	14.9	-2.8	-9.5	-2.3	6.8
2009:3	7.9	24.8	7.0	-1.8	3.4	3.3	-9.9	9.9	-6.6
2009:2	5.0	0.4	6.6	-2.8	33.0	-2.8	29.4	-12.8	0.6
2009:1	-6.1	-4.9	-8.1	-4.8	-8.2	-0.7	1.2	3.5	-6.8
2008:4	-13.5	-19.4	-5.9	-3.0	-23.9	-12.3	0.9	13.2	-10.2
2008:3	-8.5	-7.1	-6.9	-5.9	-18.6	-7.3	48.7	-14.8	-4.4
2008:2	0.1	-1.8	-1.8	-3.9	8.2	-31.7	-39.1	-3.0	1.5
2008:1	-4.0	-7.9	-3.5	-2.1	-5.9	-4.8	10.0	12.3	0.3
2007:4	0.3	-4.4	16.4	-8.2	-0.6	41.0	8.9	-2.3	0.3
2007:3	0.0	-3.2	-3.2	-1.5	2.9	11.3	-9.0	-18.7	9.0
2007:2	7.2	6.6	6.0	8.7	10.4	1.2	-13.3	13.9	5.6
2007:1	1.2	1.4	6.4	-10.5	1.2	-1.1	10.3	1.2	1.3
2006:4	3.5	4.5	1.7	-0.8	0.6	-18.4	-7.9	8.4	7.0
2006:3	2.4	1.5	3.2	0.2	1.6	4.8	4.7	7.4	4.3
2006:2	-1.9	-2.8	0.7	2.1	-0.7	-0.5	1.5	-1.7	-4.6
2006:1	6.1	8.3	-9.0	-2.5	18.7	-4.6	-7.3	-2.7	11.2

Source: U.S. Census Bureau, Finances of Selected State and Local Government Employee Retirement Systems. For information on nonsampling errors and definitions, see <www.census.gov/govs/www/qpr.html>. Data users who create their own estimates from this table should cite the U.S. Census Bureau as the source of the original data only.

Annual Summary of the Finances of State Administered Public-Employee Retirement Systems: 2009

Total Holdings and Investments

Total holdings and investments for the nation's 222 state administered public-employee retirement systems declined for the second consecutive year. In fiscal year 2009, total holdings and investments for these systems decreased 24.0 percent or \$641.3 billion, from \$2.7 trillion in 2008 to \$2.0 trillion in 2009. This followed a decrease of 5.4 percent in 2008, from \$2.8 trillion in 2007.

Nongovernmental securities fell significantly, from \$2.0 trillion in 2008 to \$1.5 trillion in 2009—a decrease of 28.8 percent or \$586.9 billion. This followed a decrease of 7.5 percent in 2008, from \$2.2 trillion in 2007. Nongovernmental securities comprised 71.6 percent of total cash and security holdings in 2009.

Among the cash and security holdings of these public pension systems, government securities fell 17.0 percent or \$33.7 billion, from \$197.6 billion in 2008 to \$163.9 billion in 2009. This followed a 12.9 percent decline in 2008 from \$226.9 billion in 2007. Government securities comprised 8.1 percent of the total cash and security holdings of all state employee retirement systems in 2009.

Receipts

The U.S. Census Bureau collects three components of retirement system receipts: investment earnings, contributions from employees, and contributions from employers. Earnings on investments, which constitute the largest portion of system revenues, declined from 2007 through 2009. Earnings decreased \$484.9 billion, from \$400.7 billion in 2007 to -\$524.0 billion in 2009. This followed a decrease of \$439.8 billion in 2008, from \$400.7 billion in 2007. Overall, from 2007 to 2009 there was a decrease in unrealized and realized earnings of 230.8 percent.

Government contributions increased by 1.2 percent or \$0.7 billion in 2009, following an increase from 2007 to 2008 of 11.2 percent or \$6.5 billion. Employee contributions increased 5.4 percent or \$1.7 billion from 2008 to 2009, following a 6.2 percent increase or \$1.8 billion from 2007 to 2008.

Benefit Payments

Benefit payments increased 5.9 percent or \$8.4 billion, from \$143.5 billion in 2008 to \$151.9 billion in 2009.

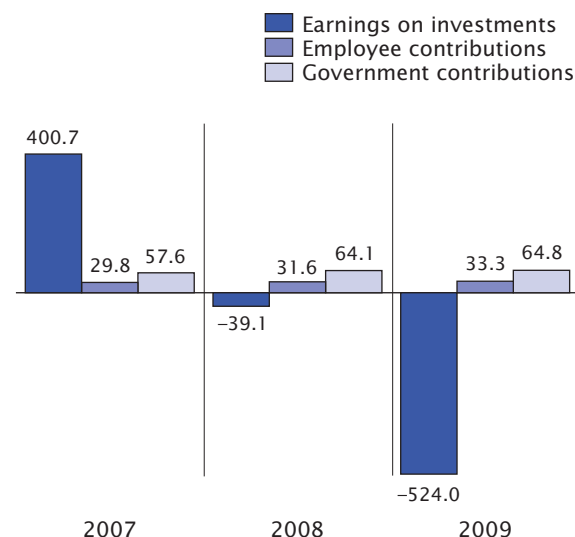
This followed an increase in benefit payments of 9.0 percent or \$11.8 billion in 2008, from \$131.6 billion in 2007. There was an increase in total payments of 2.7 percent or \$4.2 billion, from \$157.5 billion in 2008 to \$161.7 billion in 2009. This followed a 5.6 percent increase in 2008, from \$149.1 billion in 2007.

Actuarial Information for Defined Benefit Plans

The Census Bureau is releasing actuarial information for state administered defined benefit systems for covered payroll and pension obligations for the first time. Covered payroll increased 5.1 percent or \$27.5 billion, from \$535.9 billion in 2008 to \$563.5 billion in 2009. This followed a 7.3 percent increase in 2008, from \$499.6 billion in 2007. Pension obligations also saw an increase in that time, with an increase of 4.1 percent or \$118.3 billion, from \$2.9 trillion in 2008 to \$3.0 trillion in 2009. This followed a 9.4 percent increase in 2008, from \$2.7 trillion in 2007.

Comparison of Receipts by Year: 2007–2009

(Billions of dollars)

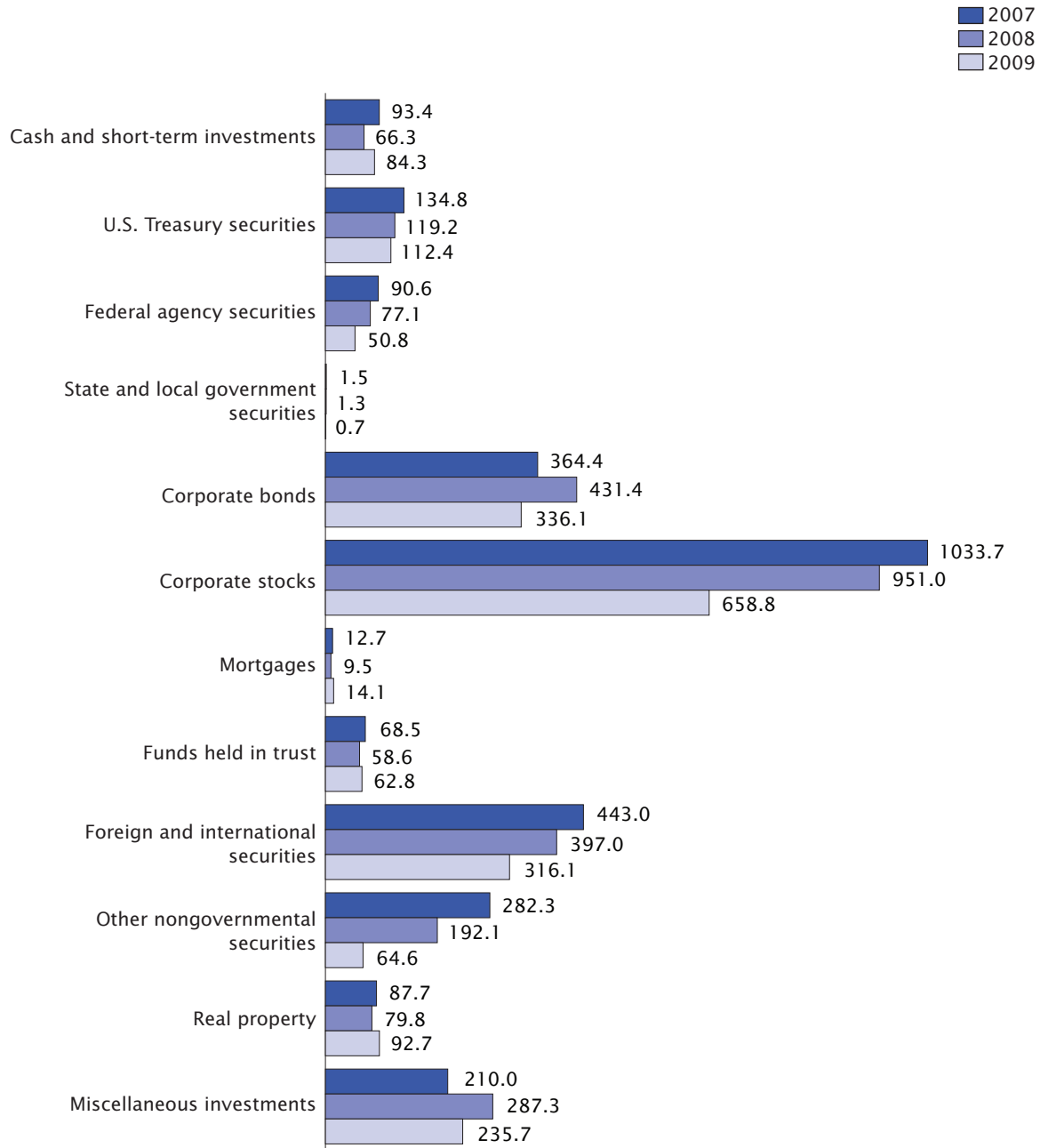


Source: U.S. Census Bureau, 2009 Annual Survey of Public-Employee Retirement Systems.

For further information on public-employee retirement systems, please visit our Web site at www.census.gov/govs or contact Governments Division, U.S. Census Bureau, at 1-888-529-1963 or by e-mail at govs.retire@census.gov.

Comparison of Asset Valuation by Category and Year: 2007–2009

(Billions of dollars)



Source: U.S. Census Bureau, 2009 Annual Survey of Public–Employee Retirement Systems.

State Government Tax Collections Summary Report: 2010

Issued March 2011

Governments Division Briefs

G10-STC

INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of the United States' nearly 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments for years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercensal period from data collected from a series of surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

The data in this report are the first set of financial statistics from the Census Bureau on state and local governments for the fiscal year that ended June 30, 2010.¹ Specifically, the data in this report cover tax collections from the 50 state governments based on information collected from the 2010 Annual Survey of State Government Tax Collections. This survey covers the state tax collections by the state governments for categories of property taxes, sales and gross receipts taxes, license taxes, individual income taxes, and other taxes. For Census Bureau statistical purposes, a government is defined as an organized entity which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from

¹Additional data on State Government Finances, State and Local Government Employee Retirement Systems, Public Elementary-Secondary Education Finances, and State and Local Government Finances are forthcoming. For more information, see <<http://www.census.gov/govs/index.html>>.

DID YOU KNOW?

Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not collect an Individual Income Tax.

Source: U.S. Census Bureau, 2010 State Government Tax Collections.

the administrative structure of any other governmental unit.

The Census Bureau's classification of taxes contains a variety of different tax types. For Census Bureau statistics, taxes are classified as "compulsory contributions exacted by a government for public purposes."² There are 25 tax classifications, which fall into five broad categories including:³

- Property Taxes—Taxes imposed on the ownership of property and measured by its value.
- Sales and Gross Receipts Taxes—Taxes on goods and services, measured on the basis of the volume or value of their transfer, upon gross receipts or gross income there from, or as an amount per unit sold (e.g., gallon, package, etc.); and related taxes based upon use, production, importation, or consumption of goods and services.

²For additional information, see <<http://www.census.gov/govs/www/06classificationmanual/chapter04.html#p2c431>>.

³For additional information and details on specific tax categories and definitions, see <<http://www.census.gov/govs/www/06classificationmanual/chapter04.html#p2c49>>.

By
Melissa Braybrooks
Julio Ruiz
Elizabeth Accetta

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

- **License Taxes**—Taxes exacted as a condition to the exercise of a business or nonbusiness privilege. Can be levied as a flat fee or by such bases as capital stock or surplus, number of business units, or capacity.
- **Income Taxes**—Taxes levied on the gross income of individuals or on the net income of corporations and businesses.
- **Other Taxes**—Include death and gift taxes, documentary and stock transfer taxes, severance taxes, and all other taxes not elsewhere classified.

Data in this report refer to a state government's 2010 fiscal year. Forty-six of the fifty state governments have a fiscal year that runs from July 1, 2009 to June 30, 2010. However, four state governments are exceptions to the June 30 fiscal year end date: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Tax receipts are measured over the course of the fiscal year and represent total amounts received for that year.

DID YOU KNOW?

Nevada, Texas, Washington, and Wyoming do not collect a corporation net income tax.

Source: U.S. Census Bureau, 2010 State Government Tax Collections.

STATE GOVERNMENT TAX COLLECTIONS SUMMARY

State government tax collections totaled \$704.6 billion in fiscal year 2010, down 2.0 percent from the \$718.9 billion collected in fiscal year 2009. Although 2010 total state revenue figures have yet to be released, in 2009 total state tax collection accounted for 64.0 percent of the total state government revenue.

In 2010, 11 states reported a positive increase over the previous year's total tax collections, up from five states in 2009 (Table 1). The reasons for each state's year-to-year increases vary. For example, in the case of North Dakota, increased tax revenue was largely due to strength in severance tax revenues, which are taxes imposed for the extraction of natural resources. However, North Carolina's revenue increase was largely driven by sales and gross receipts tax.

Four states experienced a decrease of 10.0 percent or greater in year-to-year tax collections. Prior to 2009, no state had year-to-year tax revenue declines of this

Table 1.

2010 Annual Survey of State Tax Collections: Year-to-Year Percent Change

State	Total tax percent change
FY10 increases	
North Dakota	9.58
North Carolina	4.80
Nevada	4.00
California	3.79
Hawaii	2.66
Massachusetts	1.80
Tennessee	0.77
Pennsylvania	0.33
Minnesota	0.28
Vermont	0.23
Maine	0.03
FY10 decreases 10 percent or greater	
Montana	-10.99
Oklahoma	-13.53
Louisiana	-14.16
Wyoming	-23.39

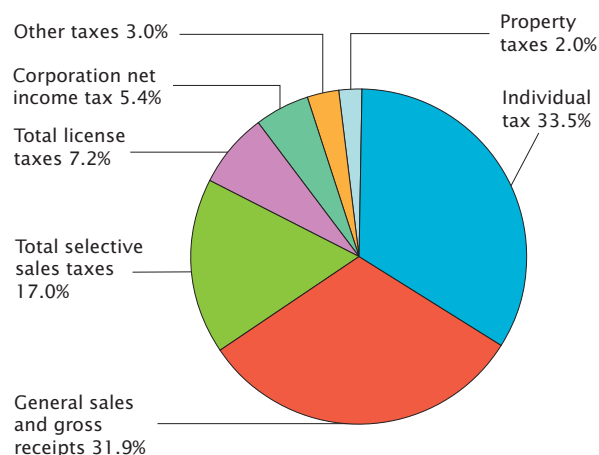
Source: U.S. Census Bureau, 2010 State Government Tax Collections.

magnitude since 2002. Although the majority of states with year-to-year negative growth were affected by decreases in revenue categories such as sales and gross receipts and individual income tax, Wyoming and Oklahoma were exceptions. For these states, a 39.8 percent and 30.4 percent drop in severance tax revenue was the largest category to decrease.

At \$236.4 billion, individual income tax remained the single largest source of state government tax revenues in 2010, down 4.5 percent nationally from 2009 (Figure 1). General sales and gross receipts taxes accounted for \$224.5 billion, a decrease of 1.9 percent from 2009. Corporation net income tax decreased 6.6 percent in 2010, following a 21.0 percent decrease in 2009. Since 1992, the distribution of state tax collections, by tax category, has remained relatively constant, with individual income taxes accounting for an average of 33.7 percent of total tax revenue, general sales and gross receipts taxes measuring 32.6 percent, and corporation net income taxes at 6.2 percent. Regionally, in 2010, individual income tax was the largest revenue source in the Northeast, West, and Midwest regions, accounting for 44.9 percent, 35.4 percent, and 33.1 percent of total tax revenue, respectively. General sales and gross receipts tax was the largest contributor to tax revenue among the Southern region, comprising 38.5 percent of total tax revenue in 2010.

Figure 1.

Total State Tax Collections by Category



Source: U.S. Census Bureau, 2010 State Government Tax Collections.

TAX CLASSIFICATION AND USE

The state tax categories include taxes on property, sales, license, income, and other. Each of these tax categories is broken down into subcategories. For example, sales and gross receipts taxes are distinguished between general sales and gross receipts tax, as well as motor fuel sales, alcoholic beverage sales, public utilities sales, insurance premium sales, tobacco product sales, parimutuels sales, amusement sales, and other selective sales and gross receipts.

The state government tax data discussed throughout this report reflect national, regional, and individual state government aggregates, with diversity in revenue allocations existing from state to state. For example, in 2010, between 10.5 and 74.3 percent of total state tax revenue came from severance taxes in the following states: Alaska, Montana, New Mexico, North Dakota, Oklahoma, and Wyoming; whereas 14 out of the 50 states do not collect or impose any severance taxes.⁴ In addition, while all states rely on various types of selective sales taxes, five states (Alaska, Delaware, Montana, New Hampshire, and Oregon) do not levy a general sales tax, although they may have forms of selective sales taxes. Seven states (Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming) do not impose individual income taxes. Four states (Nevada, Texas, Washington, and Wyoming) exclude corporate

⁴States that do not collect severance taxes include Delaware, Georgia, Hawaii, Iowa, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, South Carolina, and Vermont.

net income from taxation. Because states utilize a variety of revenue sources to support their programs, the user should be cautious in drawing comparisons or conclusions without analyzing the state's overall economic and demographic characteristics.

For classification decisions involving the assignment of taxes, the Census Bureau typically examines three factors—imposition, collection, and retention (or distribution) of tax proceeds. The general rule is that tax collection amounts are assigned to the government controlling two of the three factors. In determining the assignment of taxes, the Census Bureau gives primary consideration to the government actually imposing the tax and usually credits that government with the tax collection. The government imposing a tax is the jurisdiction whose governing body adopts the legislation or ordinance specifying the type of tax, scope, and rate and requiring its payment. Generally, if another government collects a tax for the levying unit, then that government is considered to be acting as a collecting agent and is credited only with any amount it retains as reimbursement for administration or other costs. These guidelines apply to all taxes, whether levied under general municipal powers, charter powers, or specific state legislative authority.⁵

GENERAL SALES AND GROSS RECEIPTS

General sales taxes totaled \$224.5 billion in 2010, decreasing 1.9 percent from 2009. This was the second consecutive decrease in general sales tax collections, following a 5.6 percent decrease in 2009. In 2010 the Southern region collected the largest amount of general sales tax at \$81.2 billion; this was a 3.4 percent decrease from 2009. In comparison, the West, Midwest, and Northeast reported general sales tax at \$57.4 billion, \$49.5 billion, and \$36.4 billion, respectively. In 2010, the West was the only region with a year-to-year increase in general sales tax revenue, reporting a 0.8 percent growth rate.

SELECTIVE SALES AND GROSS RECEIPTS

Selective sales taxes totaled \$119.5 billion, an increase of 3.1 percent from 2009. Motor fuels sales taxes, the largest share of selective sales taxes, increased 0.4 percent to \$35.5 billion. In 2010, 34 states reported a positive increase in motor fuels tax, compared with only nine states in 2009. The increase in 2010 resulted in the first motor fuels tax national increase since 2007.

⁵For additional information, see <<http://www.census.gov/govs/www/06classificationmanual/chapter04.html#p2c4311>>.

Nationally, tobacco products sales taxes continued to increase in 2010, up 0.8 percent to \$16.8 billion. This increase follows a 3.8 percent increase in 2009. Alcoholic beverage sales taxes also increased in 2010, registering a 3.0 percent growth to \$5.5 billion. Insurance premiums sales taxes increased 5.0 percent to \$15.8 billion in 2010. This follows a 4.7 percent decrease in such insurance premiums in 2009.

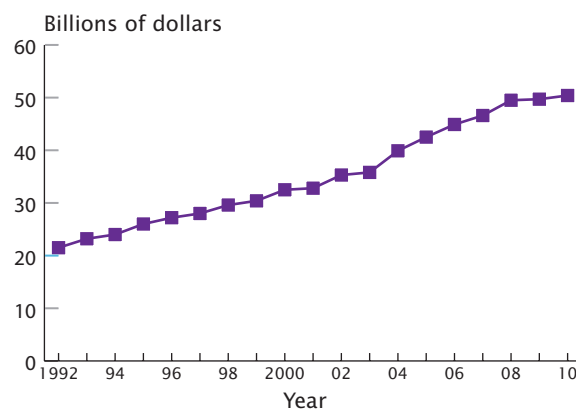
The use of selective sales taxes differ between states and regions. Regionally, insurance premium sales revenue was the highest in the South, at \$5.8 billion; this was a 5.9 percent increase, following a 7.9 percent decrease in 2009. In contrast, the highest tobacco products sales tax revenue was collected in the Midwest, increasing 0.7 percent in 2010. However, in the West tobacco products sales taxes decreased 5.2 percent, the third consecutive annual decrease for tobacco sales revenue in that region.

LICENSE TAXES

License taxes totaled \$50.5 billion, an increase of 2.3 percent from 2009 (Figure 2). Revenue from motor vehicle license taxes comprised the largest share of total license taxes, at \$20.9 billion in 2010. All four regions reported an increase in motor vehicle licenses in 2009. Corporation licenses accounted for roughly one-fifth of total license taxes at \$9.9 billion in 2010, reflecting a 2.7 percent decrease from 2009. This is the second consecutive annual decrease for corporation licenses, following over 16 years of increase prior to 2009. The South reported \$6.8 billion in corporate license taxes in 2010, the leading region for corporate license revenue. In comparison, the Midwest region reported the second largest corporation license revenue at \$2.0 billion.

The subcategory of amusement licenses includes licenses on any amusement business, including one-time casino start-up fees and annual license obligations. In 2010, amusement licenses decreased 12.1 percent nationally to \$0.6 billion. This follows a 23.8 percent decrease in 2009. Regionally, amusement licenses varied dramatically in 2010. The Northeastern region revenue from amusement license taxes increased 175.0 percent to \$251.5 million. In contrast, the Midwest region saw amusement license taxes decrease 67.8 percent to \$79.0 million. Year-to-year variation is largely a result of new amusement legislation and multi-year amusement licenses.

Figure 2.
Total License Taxes: 1992-2010



Source: U.S. Census Bureau, 2010 State Government Tax Collections.

INCOME TAX COLLECTIONS

Individual income tax comprised 33.5 percent of total state tax revenue in 2010, dropping 6.7 percent, the second consecutive decrease in individual income tax since fiscal year 2003. Forty of the forty-three states that administer an individual income tax reported a decrease in 2010, a primary reason for the decrease in total state government tax collections.⁶ Louisiana, Tennessee, and North Dakota reported the sharpest percentage decline in individual income tax in 2010, decreasing 22.2 percent, 22.2 percent, and 17.9 percent from 2009, respectively.

Corporation net income tax declined for the third consecutive year, dropping 6.7 percent to \$38.2 billion. Additionally, of the 46 states that impose a corporation net income tax, 20 states had a decrease of 10.0 percent or greater in 2010, down from 39 states that had a decrease larger than 10.0 percent in 2009.⁷ The Midwest, Northeast, and West regions reported a 17.6 percent, 7.0 percent, and 5.1 percent decrease, respectively, in corporation net income tax from 2009. The South was the only region with a reported increase in corporation net income tax in 2010, at 1.4 percent.

PROPERTY TAXES

Although property taxes are primarily a local government tax, several state governments impose property taxes which include any tax imposed on the ownership of property measured by its value, whether it be

⁶Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not collect an individual income tax.

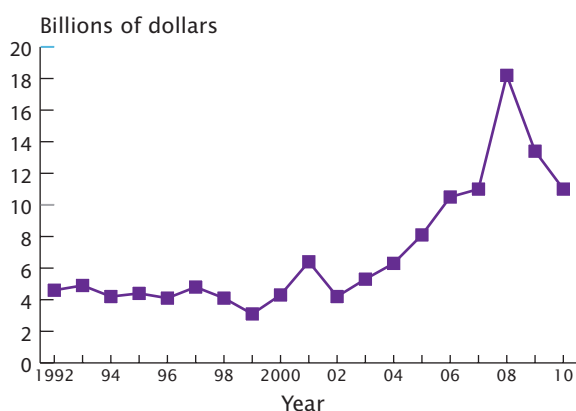
⁷Nevada, Texas, Washington, and Wyoming do not collect a corporation net income tax.

real property or personal property, be it automobiles, stock, etc.⁸ In addition, states also impose property tax on large multijurisdictional enterprises, such as Pennsylvania's tax on utility property. Other states, such as Michigan and Vermont, impose a property tax to finance elementary and secondary education state-wide. Accordingly, property taxes at the state government level accounted for 2.4 percent of total state government tax revenues in 2010, compared with property taxes accounting for 71.4 percent of total local government tax revenue in the 2007 Census of Governments. Property taxes were one of the few categories that increased in 2010, up 10.0 percent to \$14.3 billion.

OTHER TAXES

Other taxes totaled \$21.3 billion in 2010, a decrease of 9.9 percent from 2009. Severance taxes accounted for 52.0 percent of the total other taxes category in 2010, but were down 17.4 percent from 2009. This is the second consecutive year of severance tax decline, which followed 7 consecutive years of increasing severance tax revenue (Figure 3). Additionally, documentary and stock transfer revenue, revenue from mortgages, deeds, and securities, decreased 14.0 percent in 2010, following a 36.2 percent decrease in 2009. Death and gift taxes decreased 16.4 percent in 2010.

Figure 3.
Total Severance Taxes: 1992-2010



Source: U.S. Census Bureau, 2010 State Government Tax Collections.

⁸Alabama, Alaska, Arizona, Arkansas, California, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming.

NOTE TO DATA USERS

Analysis using total tax or per capita tax as a measure of tax burden on the citizens of a particular state can be misleading and misinterpreted. Different states use different approaches to taxation, and comparing only the total taxes collected by each state is not enough to understand the economic impact of those states' taxes. The Census Bureau's statistics on state tax revenues reflect the taxes a state collects from activity within the state, not necessarily from the individuals within a state. For example, the state of Florida's general sales and gross receipts revenue is highly reliant on tourism from out-of-state residents; therefore, using a per capita amount for this sales and gross receipts tax would be misleading to describe the tax burden for the state's citizens. A similar situation occurs in the state of Alaska, where severance tax is paid by oil and gas companies that operate within the state and not the citizens of the state, thus a per capita figure is not necessarily reflecting the true burden upon the citizens. In each of these instances, per capita should be interpreted as a reflection of the portion of tax imposed on behalf of each citizen.

SOURCE AND ACCURACY OF THE DATA

The Annual Survey of State Government Tax Collections is a census of all 50 state governments. For the purpose of Census Bureau statistics, the term "state government" refers not only to the executive, legislative, and judicial branches of a given state, but also includes agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government, but where the state government maintains administrative or fiscal control over their activities, as defined by the Census Bureau.

Most of the data were gathered by a mail canvass of appropriate state government offices that are directly involved with state-administered taxes. There are approximately 100 offices that are canvassed to collect data from all 50 states.⁹

This survey does not collect comprehensive data on state tax rates—the yearly rate changes outlined are for illustrative purposes only.

These data are not subject to sampling error or any sampling variability. However, users should exercise caution in attempting to draw conclusions from direct

⁹For additional information, see <http://www.census.gov/govs/statetax/data_collection.html>.

comparisons of tax revenue amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments.¹⁰ The Census Bureau collects these data by law under Title 13, United States Code, Sections 161 and 182.

NONSAMPLING ERROR

Although every effort is made in all phases of collection, processing, and tabulation to minimize errors, the survey is subject to nonsampling error, such as the inability to obtain data for every variable for all units, inaccuracies in classification, keying and coding, and coverage errors.

While the data records are ultimately from state government sources, the classification of finances among the different categories is entirely the responsibility of the Census Bureau. Therefore, classification might not reflect the actual classification or presentation as provided by the various state government respondents or what is presented in a state's own financial statements.

Although the original sources for finance statistics are accounting records of governments, the data derived from them are purely statistical in nature. The Census Bureau develops these data to measure the economic activity of state and local governments in general. The definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.¹¹

OVERALL UNIT RESPONSE RATE

The overall unit response rate to the 2010 Annual Survey of State Government Tax Collections was 100.0 percent. This unit response rate was calculated for the U.S. total and gives the percentages of the units in the eligible universe that responded to the survey. In cases where data are not provided in a direct response, data are compiled by using administrative records and supplemental sources.¹²

TOTAL QUANTITY RESPONSE RATE

The total quantity response rate (TQQR) was calculated for the tax categories for each state. This response rate is the proportion of the total of each tax category reported by units in the survey or from sources determined to be equivalent-quality-to-reported data

expressed as a percentage. The Census Bureau's quality standard on releasing data products requires a 70 percent TQQR for key items.

The total quantity response rate for 2010 tax classifications is noted in Table 2.

Table 2.

2010 Annual Survey of State Tax Collections: Total Quantity Response Rates (TQQR)

(In percent)

Tax classification	TQQR
Property taxes	100.0
General sales and gross receipts	100.0
Alcoholic beverages.	100.0
Amusements	100.0
Insurance premiums	100.0
Motor fuels.	100.0
Parimutuels	100.0
Public utilities.	99.8
Tobacco products	100.0
Other selective sales	96.2
Alcoholic beverage license	98.1
Amusement license	100.0
Corporation license	99.6
Hunting and fishing license	98.2
Motor vehicle license.	100.0
Motor vehicle operators license.	100.0
Public utility license	100.0
Occupation and business licenses, NEC. . .	98.1
Other licenses	98.0
Individual income.	100.0
Corporation net income	100.0
Death and gift	100.0
Documentary and stock transfer	99.9
Severance	100.0
All other	100.0

Source: U.S. Census Bureau, 2010 State Government Tax Collections.

CONTACT INFORMATION

For additional information on State Government Tax Collections data, please visit us at <<http://www.census.gov/govs/statetax/>>. Please contact the Outreach and Education Branch at 1-800-242-2184 (toll free) or e-mail <govs.cms.inquiry@census.gov> with any inquiries about the data.

¹⁰For additional information, see <http://www.census.gov/govs/statetax/population_of_interest.html>.

¹¹For additional information, see <http://www.census.gov/govs/statetax/data_processing.html>.

¹²For additional information, see <http://www.census.gov/govs/statetax/data_quality.html>.

Appendix Table A-1.

Totals for Selected State Government Tax Revenue: 2010

(Dollars in thousands)

State and U.S. summary	Total general sales tax	Individual income tax	Corporation net income tax	Severance tax	Documentary and stock transfer tax
United States	224,475,423	236,352,511	38,176,586	11,071,812	4,249,924
Alabama	2,097,434	2,589,249	428,245	90,538	30,354
Alaska	—	—	643,068	3,355,049	0
Arizona	4,409,603	2,416,324	413,193	33,372	0
Arkansas	2,615,290	2,091,082	385,365	65,147	26,275
California	31,197,154	45,646,436	9,114,589	24,409	0
Colorado	2,050,445	4,089,948	360,003	71,436	0
Connecticut	3,145,579	5,768,846	507,752	61	98,615
Delaware	—	853,107	142,417	—	52,875
Florida	18,537,000	—	1,793,200	71,000	1,252,500
Georgia	4,864,691	7,016,412	684,701	—	11,622
Hawaii	2,316,434	1,527,790	79,853	—	39,887
Idaho	1,126,671	1,068,754	98,327	6,730	0
Illinois	8,842,231	9,433,244	2,686,685	0	40,323
Indiana	5,941,044	3,868,093	597,347	1,426	0
Iowa	2,121,842	2,650,037	192,138	—	12,533
Kansas	2,150,270	2,687,542	352,419	102,878	0
Kentucky	2,794,057	3,154,488	383,815	317,146	3,296
Louisiana	2,579,946	2,286,500	393,036	758,469	0
Maine	989,645	1,303,370	175,292	—	19,184
Maryland	3,753,778	6,200,292	891,392	—	127,401
Massachusetts	4,625,682	10,128,035	1,834,859	—	166,989
Michigan	9,259,016	5,488,962	691,990	57,424	136,722
Minnesota	4,426,608	6,458,111	721,742	23,290	152,970
Mississippi	2,849,099	1,352,481	316,331	90,832	0
Missouri	2,919,117	4,326,507	206,936	2	8,361
Montana	—	714,814	93,225	253,649	0
Nebraska	1,306,702	1,514,831	154,332	3,473	10,550
Nevada	2,559,489	—	—	182,752	57,462
New Hampshire	—	82,365	499,669	—	84,470
New Jersey	7,898,165	10,322,943	2,047,474	—	275,969
New Mexico	1,718,795	956,600	125,100	654,752	0
New York	10,568,466	34,751,382	3,895,349	—	311,230
North Carolina	5,856,993	9,133,689	1,294,314	1,464	34,204
North Dakota	603,740	303,764	88,347	1,136,553	0
Ohio	7,253,496	7,886,802	142,318	10,550	0
Oklahoma	1,968,309	2,224,783	216,400	743,686	11,321
Oregon	—	4,945,538	353,589	12,742	10,115
Pennsylvania	8,029,797	9,352,287	1,648,956	—	347,108
Rhode Island	798,481	909,674	121,668	—	6,895
South Carolina	2,833,839	2,182,909	129,781	—	30,764
South Dakota	742,363	—	31,157	8,410	175
Tennessee	6,130,877	172,459	901,617	2,251	124,226
Texas	19,663,374	—	—	1,737,136	0
Utah	1,638,906	2,104,641	245,980	89,162	0
Vermont	311,140	489,107	85,178	—	24,808
Virginia	3,543,210	8,659,470	789,655	1,882	289,488
Washington	9,607,285	—	—	20,905	398,991
West Virginia	1,095,687	1,446,852	366,245	417,230	7,933
Wisconsin	3,944,260	5,791,991	851,537	5,004	44,308
Wyoming	789,413	—	—	721,002	0

— Indicates that a state does not collect this type of tax.

Source: 2010 Survey of State Government Tax Collections. Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of governmental units and are not subject to sampling error, the census results do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <<http://www2.census.gov/govs/statetax/2010stcmethology.pdf>>.

Appendix Table A-2.

Largest State Government Tax Revenue Category by Region: 2010

(Dollars in thousands)

Region	General sales and gross receipts, 2010	General sales and gross receipts, 2009	General sales and gross receipts, percent difference	Individual income, 2010	Individual income, 2009	Individual income, percent difference
Midwest	49,510,689	50,674,735	-2.3	50,409,884	53,812,358	-6.3
Illinois	8,842,231	9,355,421	-5.5	9,433,244	10,220,619	-7.7
Indiana	5,941,044	6,205,638	-4.3	3,868,093	4,313,759	-10.3
Iowa	2,121,842	2,201,396	-3.6	2,650,037	2,703,190	-2.0
Kansas	2,150,270	2,227,183	-3.5	2,687,542	2,731,559	-1.6
Michigan	9,259,016	8,998,942	2.9	5,488,962	5,856,751	-6.3
Minnesota	4,426,608	4,375,200	1.2	6,458,111	6,948,119	-7.1
Missouri	2,919,117	3,030,477	-3.7	4,326,507	4,771,576	-9.3
Nebraska	1,306,702	1,504,174	-13.1	1,514,831	1,602,091	-5.4
North Dakota	603,740	607,171	-0.6	303,764	370,165	-17.9
Ohio	7,253,496	7,328,388	-1.0	7,886,802	8,323,352	-5.2
South Dakota	742,363	756,598	-1.9	—	—	—
Wisconsin	3,944,260	4,084,147	-3.4	5,791,991	5,971,177	-3.0
Northeast	36,366,955	37,077,237	-1.9	73,108,009	76,992,826	-5.0
Connecticut	3,145,579	3,290,050	-4.4	5,768,846	6,376,921	-9.5
Maine	989,645	1,012,357	-2.2	1,303,370	1,370,710	-4.9
Massachusetts	4,625,682	3,880,087	19.2	10,128,035	10,599,085	-4.4
New Hampshire	—	—	—	82,365	98,191	-16.1
New Jersey	7,898,165	8,188,990	-3.6	10,322,943	10,663,866	-3.2
New York	10,568,466	11,073,898	-4.6	34,751,382	36,840,019	-5.7
Pennsylvania	8,029,797	8,496,182	-5.5	9,352,287	9,550,238	-2.1
Rhode Island	798,481	814,511	-2.0	909,674	960,885	-5.3
Vermont	311,140	321,162	-3.1	489,107	532,911	-8.2
South	81,183,584	83,999,469	-3.4	49,363,773	53,238,504	-7.3
Alabama	2,097,434	2,069,535	1.3	2,589,249	2,662,759	-2.8
Arkansas	2,615,290	2,765,996	-5.4	2,091,082	2,238,958	-6.6
Delaware	—	—	—	853,107	910,693	-6.3
Florida	18,537,000	19,228,000	-3.6	—	—	—
Georgia	4,864,691	5,306,491	-8.3	7,016,412	7,801,185	-10.1
Kentucky	2,794,057	2,857,665	-2.2	3,154,488	3,315,368	-4.9
Louisiana	2,579,946	2,963,758	-13.0	2,286,500	2,940,633	-22.2
Maryland	3,753,778	3,851,341	-2.5	6,200,292	6,478,236	-4.3
Mississippi	2,849,099	3,026,497	-5.9	1,352,481	1,485,592	-9.0
North Carolina	5,856,993	4,963,434	18.0	9,133,689	9,560,353	-4.5
Oklahoma	1,968,309	2,162,693	-9.0	2,224,783	2,544,576	-12.6
South Carolina	2,833,839	2,910,183	-2.6	2,182,909	2,326,708	-6.2
Tennessee	6,130,877	6,356,962	-3.6	172,459	221,685	-22.2
Texas	19,663,374	21,053,923	-6.6	—	—	—
Virginia	3,543,210	3,372,974	5.0	8,659,470	9,194,355	-5.8
West Virginia	1,095,687	1,110,017	-1.3	1,446,852	1,557,403	-7.1
West	57,414,195	56,977,423	0.8	63,470,845	63,389,569	0.1
Alaska	—	—	—	—	—	—
Arizona	4,409,603	4,878,883	-9.6	2,416,324	2,575,753	-6.2
California	31,197,154	28,972,302	7.7	45,646,436	44,355,959	2.9
Colorado	2,050,445	2,123,671	-3.4	4,089,948	4,403,446	-7.1
Hawaii	2,316,434	2,461,618	—	1,527,790	1,338,702	—
Idaho	1,126,671	1,206,137	-6.6	1,068,754	1,175,604	-9.1
Montana	—	—	—	714,814	827,196	-13.6
Nevada	2,559,489	2,684,029	-4.6	—	—	—
New Mexico	1,718,795	1,881,651	-8.7	956,600	958,500	-0.2
Oregon	—	—	—	4,945,538	5,434,777	-9.0
Utah	1,638,906	1,744,035	-6.0	2,104,641	2,319,632	-9.3
Washington	9,607,285	10,035,359	-4.3	—	—	—
Wyoming	789,413	989,738	-20.2	—	—	—

— Indicates that a state does not collect this type of tax.

Source: 2010 Survey of State Government Tax Collections. Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of governmental units and are not subject to sampling error, the census results do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <<http://www2.census.gov/govs/statetax/2010stcmethology.pdf>>.

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Quarterly Summary of State and Local Government Tax Revenue

TAX REVENUE INCREASES FOR SIXTH STRAIGHT QUARTER

2011 Quarter 1

First quarter 2011 (2011:1) tax revenues for state and local governments, as compared with first quarter 2010 (2010:1), were up 4.7 percent, marking the sixth consecutive quarter of positive year over year growth. Tax revenue for the quarter totaled \$321.6 billion, compared with the \$307.2 billion reported for the first quarter of 2010.

Of the largest tax categories general sales tax, individual income tax, and corporate income tax showed positive growth over the same quarter 2010. First quarter property tax declined for the third time since the first quarter of 2009.

Taxes by Category

Property Tax

Total state and local property tax revenue was \$113.3 billion in the first quarter of 2011, a decrease of 1.7 percent from \$115.3 billion in 2010:1. Local governments collected \$111.3 billion of total property tax revenue, a decrease of 1.7 percent from the same quarter in 2010.

Individual Income Tax

Individual income tax growth was positive for the fifth consecutive quarter compared to the same quarter of previous years. State and local individual income revenue in 2011:1 was \$64.4 billion, up from \$57.5 billion in 2010:1.

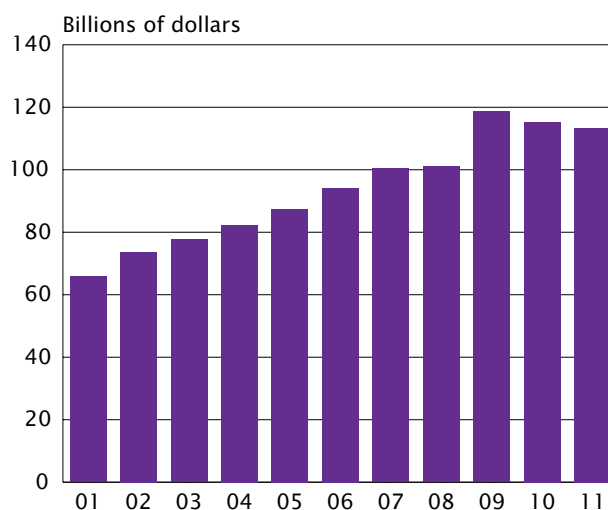
General Sales Tax

General sales tax revenue rose 5.8 percent to \$73.7 billion from \$69.7 billion in 2010:1. General sales tax collection remains below the first quarter 2007 level of \$74.7 billion.

Corporate Income Tax

Corporate income tax revenue grew by 6.3 percent in 2011:1 from the same period in the prior year.

Historical Quarter One Property Taxes: 2001-2011



Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue.

Revenue for the first quarter was \$10.8 billion, up from \$10.1 billion in 2010:1.

Other Taxes

Severance taxes (tax on the extraction of natural resources) collected in the first quarter totaled \$3.5 billion, up 21.0 percent from the first quarter 2010. Motor fuels sales tax revenue was up 9.9 percent from the first quarter of 2010. Tobacco sales tax was up 2.5 percent and alcoholic beverage sales tax revenue was up 3.0 percent, when compared with first quarter 2010. Documentary and stock transfer taxes collected in the first quarter totaled \$1.1 billion, up 13.6 percent from the same quarter prior year.

For further information on state and local government tax revenue, please contact Governments Division, U.S. Census Bureau at (866) 492-0140 or by e-mail at <govs.qtax@census.gov>.

Table 1.

Selected State Government* Tax Revenues: Percentage Change From 2010:1 to 2011:1

State	General sales tax	Individual income tax	Corporate net income tax	Severance tax	Documentary and stock transfer tax
United States	6.3	12.8	5.5	21.0	13.5
Alabama	4.3	6.1	-35.6	13.8	19.6
Alaska	(X)	(X)	-44.9	25.5	(X)
Arizona	-14.6	56.7	-14.6	456.0	(X)
Arkansas	0.9	16.6	1.6	8.0	7.1
California	-3.1	12.1	-7.8	0.0	(X)
Colorado	10.2	18.2	27.7	88.2	(X)
Connecticut	8.5	13.5	31.7	0.0	-1.2
Delaware	(X)	7.7	176.9	(X)	24.2
Florida	6.5	(X)	9.1	27.6	13.6
Georgia	6.3	9.9	8.7	(X)	(X)
Hawaii	6.8	-33.4	-85.6	(X)	-6.2
Idaho	14.3	27.2	262.2	-11.7	(X)
Illinois	8.6	39.2	5.0	(X)	11.6
Indiana	7.2	18.9	(X)	(X)	(X)
Iowa	8.6	9.5	-15.5	(X)	11.6
Kansas	6.3	9.9	8.7	7.0	(X)
Kentucky	3.6	10.6	31.0	9.4	0.0
Louisiana	13.7	41.9	(X)	1.2	(X)
Maine	4.1	21.0	-0.6	(X)	30.3
Maryland	5.9	12.8	10.7	(X)	-7.0
Massachusetts	2.4	10.4	-0.1	(X)	18.8
Michigan	14.8	110.2	110.3	-8.7	522.5
Minnesota	4.1	30.0	30.2	-5.4	5.1
Mississippi	2.6	-2.1	14.8	10.1	(X)
Missouri	2.5	10.5	(X)	(X)	965.7
Montana	(X)	14.2	40.1	2.5	(X)
Nebraska	3.6	27.3	-4.2	102.9	20.8
Nevada	6.8	(X)	(X)	62.5	-6.6
New Hampshire	(X)	-17.0	-1.9	(X)	12.6
New Jersey	7.9	10.9	-17.0	(X)	66.5
New Mexico	6.6	31.1	544.7	1.0	(X)
New York	12.5	3.2	5.9	(X)	14.0
North Carolina	0.4	5.9	-25.9	14.0	6.6
North Dakota	37.8	49.3	2.0	71.7	(X)
Ohio	20.8	17.4	25.5	5.6	(X)
Oklahoma	11.1	4.9	194.6	0.7	8.0
Oregon	(X)	20.6	12.9	-57.8	-55.2
Pennsylvania	3.6	7.7	2.8	(X)	13.6
Rhode Island	2.1	7.1	8.3	(X)	-4.6
South Carolina	0.2	39.6	63.4	(X)	-0.3
South Dakota	11.1	(X)	-30.3	37.2	17.6
Tennessee	5.6	10.7	-8.8	-10.0	4.6
Texas	10.1	(X)	(X)	21.6	(X)
Utah	15.0	14.6	-15.1	-6.3	(X)
Vermont	4.8	25.0	-6.4	(X)	157.2
Virginia	10.0	13.2	123.4	-1.6	5.4
Washington	6.0	(X)	(X)	12.7	-1.2
West Virginia	4.8	10.3	73.9	11.0	14.8
Wisconsin	3.9	40.9	-1.5	(X)	-2.5
Wyoming	21.2	(X)	(X)	11.2	(X)
Washington, DC	4.8	11.5	-10.9	(X)	56.0

* The statistics in this table are for state governments only. They should not be interpreted as state area data (state plus local government tax collections combined).

(X) Indicates that a state does not collect this type of tax.

Source: U.S. Census Bureau, Quarterly Summary of State and Local Government Tax Revenue. The data in this table are not subject to sampling error. For information on nonsampling error, see <www.census.gov/govs/www/ntax.html>. Data users who create their own aggregations should cite the U.S. Census Bureau as the source of the original data only.