

**Table 247. Finances of Public Elementary and Secondary School Systems by Enrollment-Size Group: 2004–2005**

[In millions of dollars (488,453 represents \$488,453,000,000). Data are based on annual survey. For details, see source. See also Appendix III]

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
General revenue . . . . .	488,453	102,922	57,684	44,573	69,482	44,043	57,891	111,858
From federal sources . . . . .	44,355	11,207	5,428	3,784	5,758	3,092	4,170	10,916
Through state . . . . .	40,836	10,591	5,076	3,577	5,207	2,851	3,877	9,658
Child nutrition programs . . . . .	8,464	2,261	1,135	832	1,152	655	855	1,574
Direct . . . . .	3,519	616	351	208	551	242	293	1,258
From state sources <sup>1</sup> . . . . .	229,526	46,210	28,451	22,900	33,582	19,593	25,451	53,337
General formula assistance . . . . .	156,034	28,675	19,324	16,377	23,495	13,488	17,398	37,277
Compensatory programs . . . . .	5,686	1,114	1,455	644	912	419	438	703
Special education . . . . .	14,738	3,795	1,540	1,063	1,849	1,148	1,746	3,597
From local sources . . . . .	214,572	45,505	23,805	17,888	30,142	21,358	28,270	47,604
Taxes . . . . .	144,292	23,815	15,889	12,433	21,751	15,591	20,468	34,346
Contributions from parent government . . . . .	37,070	15,930	3,619	2,290	3,962	3,010	3,966	4,294
From other local governments . . . . .	5,170	577	705	364	456	389	740	1,940
Current charges . . . . .	12,542	1,996	1,356	1,214	1,880	1,138	1,536	3,421
School lunch . . . . .	6,505	942	712	671	1,049	683	885	1,563
Other . . . . .	15,498	3,187	2,237	1,588	2,093	1,230	1,561	3,604
General expenditure . . . . .	496,982	105,940	59,097	46,231	70,987	44,595	57,817	112,315
Current spending . . . . .	427,167	89,920	49,654	38,800	60,751	38,681	50,323	99,038
By function: Instruction . . . . .	258,338	55,636	29,957	23,564	36,948	23,624	30,593	58,016
Support services . . . . .	146,328	29,430	16,993	13,051	20,643	13,162	17,252	35,797
Other current spending . . . . .	22,502	4,854	2,703	2,185	3,160	1,895	2,478	5,226
By object:								
Total salaries and wages . . . . .	261,339	55,100	31,243	24,485	37,730	23,842	30,818	58,122
Total employee benefits . . . . .	82,102	17,036	9,008	7,502	12,061	7,690	9,950	18,855
Other . . . . .	83,727	17,784	9,403	6,813	10,960	7,149	9,556	22,062
Capital outlay . . . . .	54,222	12,799	7,505	6,023	7,870	4,370	5,610	10,046
Interest on debt . . . . .	12,765	2,866	1,589	1,227	1,899	1,154	1,566	2,465
Payments to other governments . . . . .	2,828	355	350	182	468	390	317	766
Debt outstanding . . . . .	297,482	64,757	37,840	29,207	43,366	27,086	36,915	58,312
Long-term . . . . .	288,519	63,183	37,016	28,526	41,909	26,262	35,748	55,875
Short-term . . . . .	8,963	1,574	824	681	1,456	824	1,167	2,437
Long-term debt issued . . . . .	57,791	11,099	8,303	7,020	9,194	5,273	7,284	9,617
Long-term debt retired . . . . .	33,894	6,357	4,389	3,487	5,244	3,324	4,668	6,426

<sup>1</sup> Includes other sources, not shown separately.