

**Table 257. Public Elementary and Secondary School Finances by Enrollment-Size Group: 2007 to 2008**

[In millions of dollars (582,126 represents \$582,126,000,000). Data are based on the Annual Government Finance Survey. For details, see source. See also Appendix III]

Item	All school systems	School systems with enrollment of—						Under 3,000
		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	
<b>TOTAL AMOUNT</b>								
General revenue	582,126	125,933	72,128	53,295	82,864	51,402	68,609	127,893
From federal sources	47,071	11,554	6,055	4,110	6,397	3,252	4,584	11,120
Through state	43,359	10,939	5,687	3,895	5,819	2,974	4,249	9,798
Child nutrition programs	9,916	2,475	1,426	1,023	1,377	762	1,018	1,836
Direct	3,712	615	368	215	579	278	335	1,322
From state sources <sup>1</sup>	280,927	58,744	36,581	28,658	40,949	23,250	30,848	61,897
General formula assistance	188,068	35,582	24,995	19,845	28,094	15,851	20,812	42,889
Compensatory programs	6,914	1,443	1,322	894	1,220	618	578	839
Special education	16,341	3,983	1,742	1,294	2,059	1,339	1,953	3,971
From local sources	254,128	55,635	29,492	20,528	35,518	24,900	33,177	54,876
Taxes	169,097	28,438	20,421	14,169	25,211	17,883	23,844	39,131
Contributions from parent government	43,824	19,415	3,908	2,746	4,718	3,504	4,594	4,939
From other local governments	5,492	517	656	334	497	518	775	2,195
Current charges	14,819	2,654	1,709	1,341	2,118	1,294	1,776	3,927
School lunch	7,014	1,072	840	703	1,104	706	947	1,641
Other	20,896	4,612	2,798	1,938	2,974	1,701	2,189	4,684
General expenditure	593,175	130,823	74,302	54,849	83,957	52,600	68,096	128,549
Current spending	506,771	109,697	61,519	46,362	71,828	44,994	59,292	113,080
By function:								
Instruction	304,751	68,096	36,793	27,913	43,340	27,366	35,782	65,461
Support services	175,909	35,926	21,429	15,908	24,821	15,469	20,618	41,737
Other current spending	26,112	5,675	3,297	2,542	3,667	2,158	2,892	5,882
By object:								
Total salaries and wages	301,658	65,322	37,946	28,491	43,442	26,968	35,178	64,311
Total employee benefits	103,221	22,113	11,847	9,545	15,010	9,506	12,537	22,663
Other	101,893	22,262	11,726	8,327	13,376	8,520	11,576	26,106
Capital outlay	68,653	17,105	10,390	6,897	9,556	5,930	6,799	11,976
Interest on debt	16,044	3,743	2,319	1,560	2,364	1,464	1,815	2,778
Payments to other governments	1,707	277	75	30	209	212	190	715
Debt outstanding	377,419	84,737	52,402	37,288	55,397	34,992	44,650	67,953
Long-term	369,433	83,857	51,545	36,700	54,031	34,212	43,607	65,481
Short-term	7,986	880	857	588	1,366	780	1,043	2,472
Long-term debt issued	50,058	13,408	6,303	4,707	7,582	4,146	5,387	8,526
Long-term debt retired	31,216	8,132	4,361	2,580	3,985	2,603	3,750	5,804
<b>PER PUPIL AMOUNTS</b>								
Fall enrollment (1,000)	48,396	10,182	6,514	4,908	7,204	4,278	5,622	9,688
General revenue	12,028	12,368	11,073	10,859	11,503	12,016	12,204	13,201
From federal sources	973	1,135	930	837	888	760	815	1,148
From state sources <sup>1</sup>	5,805	5,769	5,616	5,839	5,684	5,435	5,487	6,389
General formula assistance	3,886	3,495	3,837	4,043	3,900	3,705	3,702	4,427
Special education	338	391	267	264	286	313	347	410
From local sources <sup>1</sup>	5,251	5,464	4,527	4,183	4,930	5,821	5,901	5,664
Taxes	3,494	2,793	3,135	2,887	3,500	4,180	4,241	4,039
Contributions from parent government	906	1,907	600	559	655	819	817	510
Current charges	306	261	262	273	294	303	316	405
School lunch	145	105	129	143	153	165	168	169
General expenditure <sup>1</sup>	12,044	12,583	11,219	11,003	11,471	12,086	11,906	13,049
Current spending	10,259	10,508	9,256	9,274	9,787	10,308	10,340	11,452
By function:								
Instruction	6,211	6,566	5,577	5,637	5,947	6,297	6,268	6,682
Support services	3,635	3,528	3,290	3,241	3,446	3,616	3,667	4,308
By object:								
Total salaries and wages	6,233	6,415	5,825	5,805	6,030	6,304	6,257	6,638
Total employee benefits	2,133	2,172	1,819	1,945	2,084	2,222	2,230	2,339
Capital outlay	1,419	1,680	1,595	1,405	1,327	1,386	1,209	1,236
Interest on debt	332	368	356	318	328	342	323	287
Debt outstanding	7,799	8,322	8,044	7,597	7,690	8,180	7,942	7,014
Long-term	7,634	8,236	7,913	7,478	7,500	7,997	7,756	6,759

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

Source: U.S. Census Bureau, *Public Education Finances, 2008*, June 2010, <<http://www.census.gov/govs/school/>>.