

**Table 252. Public Elementary and Secondary School Finances by Enrollment-Size Group: 2005 to 2006**

[In millions of dollars (521,116 represents \$521,116,000,000). 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
<b>TOTAL AMOUNT</b>								
General revenue	521,116	108,839	64,508	48,670	72,956	47,420	60,765	117,958
From federal sources	47,101	11,601	6,174	4,181	5,973	3,299	4,403	11,470
Through state	43,529	10,964	5,837	3,943	5,455	3,046	4,124	10,159
Child nutrition programs	8,913	2,242	1,265	934	1,211	693	904	1,665
Direct	3,572	637	336	238	518	253	278	1,312
From state sources <sup>1</sup>	242,785	48,544	31,212	25,025	34,957	20,926	26,590	55,532
General formula assistance	163,966	29,831	21,158	17,510	24,352	14,299	18,046	38,771
Compensatory programs	5,873	1,137	1,490	675	818	570	459	725
Special education	15,248	3,794	1,640	1,193	1,886	1,235	1,691	3,807
From local sources	231,230	48,694	27,122	19,464	32,027	23,196	29,773	50,955
Taxes	153,671	25,109	17,845	13,456	22,804	16,800	21,404	36,254
Contributions from parent government	39,189	16,726	9,323	2,391	4,181	3,193	4,079	4,696
From other local governments	5,297	567	772	331	479	433	714	2,000
Current charges	13,737	2,171	1,601	1,292	2,037	1,272	1,648	3,717
School lunch	6,769	977	798	700	1,066	711	904	1,613
Other	19,337	4,121	2,982	1,994	2,525	1,498	1,927	4,289
General expenditure	526,649	111,992	65,993	50,060	73,612	47,654	59,912	117,426
Current spending	451,488	93,831	54,925	42,076	63,200	41,350	52,377	103,729
By function: Instruction	271,843	58,082	33,008	25,368	38,253	25,156	31,655	60,321
Support services	156,003	30,680	18,981	14,346	21,672	14,218	18,143	37,964
Other current spending	23,642	5,069	2,936	2,362	3,274	1,976	2,580	5,444
By object:								
Total salaries and wages	272,654	56,693	34,055	26,216	38,832	25,197	31,637	60,025
Total employee benefits	88,151	17,981	10,059	8,355	12,760	8,384	10,597	20,015
Other	90,683	19,158	10,811	7,505	11,608	7,769	10,144	23,688
Capital outlay	58,809	14,736	8,919	6,548	7,967	4,690	5,648	10,301
Interest on debt	13,752	3,124	1,995	1,352	1,959	1,221	1,573	2,529
Payments to other governments	2,600	301	154	85	486	393	313	867
Debt outstanding	322,725	73,690	42,808	32,278	45,929	29,413	38,048	60,559
Long-term	312,753	69,555	42,282	31,759	44,723	28,769	37,080	58,586
Short-term	9,972	4,135	526	519	1,206	644	968	1,974
Long-term debt issued	52,171	12,900	7,024	6,045	7,307	4,792	5,500	8,604
Long-term debt retired	27,194	4,511	3,245	2,506	4,267	2,879	3,600	6,187
<b>PER PUPIL AMOUNTS</b>								
Fall enrollment (1,000)	48,381	9,957	6,456	5,043	7,059	4,369	5,542	9,956
General revenue	10,771	10,931	9,992	9,650	10,335	10,855	10,965	11,848
From federal sources	974	1,165	956	829	846	755	794	1,152
From state sources <sup>1</sup>	5,018	4,876	4,835	4,962	4,952	4,790	4,798	5,578
General formula assistance	3,389	2,996	3,277	3,472	3,450	3,273	3,257	3,894
Special education	315	381	254	237	267	283	305	382
From local sources <sup>1</sup>	4,779	4,891	4,201	3,859	4,537	5,310	5,373	5,118
Taxes	3,176	2,522	2,764	2,668	3,231	3,845	3,863	3,642
Contributions from parent government	810	1,680	608	474	592	731	736	472
Current charges	284	218	248	256	289	291	297	373
School lunch	140	98	124	139	151	163	163	162
General expenditure <sup>1</sup>	10,692	11,003	10,044	9,769	10,263	10,724	10,631	11,592
Current spending	9,138	9,179	8,329	8,186	8,788	9,281	9,271	10,217
By function: Instruction	5,543	5,726	5,041	4,987	5,360	5,667	5,631	5,994
Support services	3,225	3,081	2,940	2,845	3,070	3,254	3,274	3,813
By object:								
Total salaries and wages	5,636	5,694	5,275	5,198	5,501	5,768	5,709	6,029
Total employee benefits	1,822	1,806	1,558	1,657	1,808	1,919	1,912	2,010
Capital outlay	1,216	1,480	1,382	1,298	1,129	1,074	1,019	1,035
Interest on debt	284	314	309	268	278	279	284	254
Debt outstanding	6,671	7,401	6,631	6,400	6,506	6,733	6,866	6,083
Long-term	6,464	6,986	6,550	6,297	6,336	6,585	6,691	5,885

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