

Table 261. Public Elementary and Secondary School Finances by Enrollment-Size Group: 2008 to 2009

[In millions of dollars (590,948 represents \$590,948,000,000). 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—						
		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
TOTAL								
General revenue	590,948	124,377	73,579	53,837	84,808	52,690	70,586	131,070
From federal sources	55,900	13,217	7,260	5,136	7,815	4,019	5,476	12,977
Through state	51,997	12,473	6,873	4,908	7,172	3,758	5,143	11,671
Child nutrition programs	10,687	2,567	1,576	1,111	1,521	827	1,108	1,979
Direct	3,903	744	387	228	643	261	333	1,307
From state sources ¹	276,154	55,190	36,080	27,980	41,018	23,262	30,977	61,648
General formula assistance	187,040	33,747	25,454	19,677	28,671	16,101	21,031	42,360
Compensatory programs	6,224	1,940	1,045	680	1,034	491	568	1,066
Special education	16,471	3,951	1,705	1,281	2,090	1,381	2,000	4,063
From local sources	258,894	55,970	30,239	20,721	35,976	25,410	34,134	56,445
Taxes	175,902	29,474	21,069	14,744	25,922	18,710	25,027	40,958
Contributions from parent government	45,826	19,519	4,868	2,817	5,073	3,595	4,762	5,192
From other local governments	5,924	501	696	398	626	527	837	2,339
Current charges	14,666	2,474	1,700	1,282	2,129	1,311	1,798	3,972
School lunch	6,968	1,052	815	663	1,107	707	952	1,672
Other	16,575	4,002	1,905	1,480	2,226	1,267	1,710	3,984
General expenditure	604,856	129,807	76,570	55,800	86,336	53,811	70,578	131,953
Current spending	517,708	109,271	64,047	47,150	74,088	46,358	61,489	115,304
By function:								
Instruction	311,891	68,224	38,283	28,422	44,746	28,170	37,112	66,935
Support services	178,694	35,357	22,315	16,142	25,509	15,933	21,328	42,109
Other current spending	27,124	5,689	3,449	2,586	3,833	2,255	3,050	6,260
By object:								
Total salaries and wages	310,334	65,516	39,818	29,189	45,011	27,825	36,658	66,317
Total employee benefits	109,188	23,834	12,305	9,838	16,051	10,397	13,138	23,626
Other	98,186	19,921	11,925	8,123	13,026	8,136	11,693	25,362
Capital outlay	68,045	16,147	9,959	6,919	9,543	5,613	6,943	12,921
Interest on debt	17,141	4,090	2,468	1,693	2,476	1,594	1,914	2,904
Payments to other governments	1,963	298	96	38	229	247	231	824
Debt outstanding	399,118	91,379	55,310	40,491	58,440	36,694	46,664	70,140
Long-term	390,652	90,050	54,584	39,896	57,347	35,815	45,563	67,398
Short-term	8,466	1,329	726	595	1,092	879	1,101	2,743
Long-term debt issued	42,396	9,485	5,606	4,121	6,521	3,685	5,132	7,846
Long-term debt retired	28,521	5,919	3,298	2,498	4,260	2,775	3,817	5,955
PER PUPIL								
Fall enrollment (1,000)	48,239	10,055	6,611	4,880	7,272	4,256	5,625	9,541
General revenue	12,250	12,369	11,130	11,033	11,663	12,381	12,548	13,738
From federal sources	1,159	1,314	1,098	1,053	1,075	944	973	1,360
From state sources ¹	5,725	5,489	5,458	5,734	5,641	5,466	5,507	6,462
General formula assistance	3,877	3,356	3,850	4,032	3,943	3,783	3,739	4,440
Special education	341	393	258	263	287	324	355	426
From local sources ¹	5,367	5,566	4,574	4,247	4,947	5,971	6,068	5,916
Taxes	3,646	2,931	3,187	3,022	3,565	4,396	4,449	4,293
Contributions from parent government	950	1,941	736	577	698	845	847	544
Current charges	304	246	257	263	293	308	320	416
School lunch	144	105	123	136	152	166	169	175
General expenditure ¹	12,305	12,650	11,369	11,251	11,671	12,391	12,311	13,571
Current spending	10,499	10,608	9,475	9,479	9,987	10,639	10,696	11,826
By function:								
Instruction	6,369	6,669	5,698	5,766	6,071	6,487	6,490	6,928
Support services	3,704	3,516	3,376	3,308	3,508	3,744	3,791	4,414
By object:								
Total salaries and wages	6,433	6,516	6,023	5,982	6,190	6,538	6,517	6,951
Total employee benefits	2,263	2,370	1,861	2,016	2,207	2,443	2,335	2,476
Capital outlay	1,411	1,606	1,506	1,418	1,312	1,319	1,234	1,354
Interest on debt	355	407	373	347	341	375	340	304
Debt outstanding	8,274	9,088	8,367	8,298	8,037	8,622	8,295	7,352
Long-term	8,098	8,956	8,257	8,176	7,886	8,415	8,100	7,064

¹ Includes other sources not shown separately.

Source: U.S. Census Bureau, *Public Education Finances, 2009*, May 2011, <<http://www.census.gov/govs/school>>.