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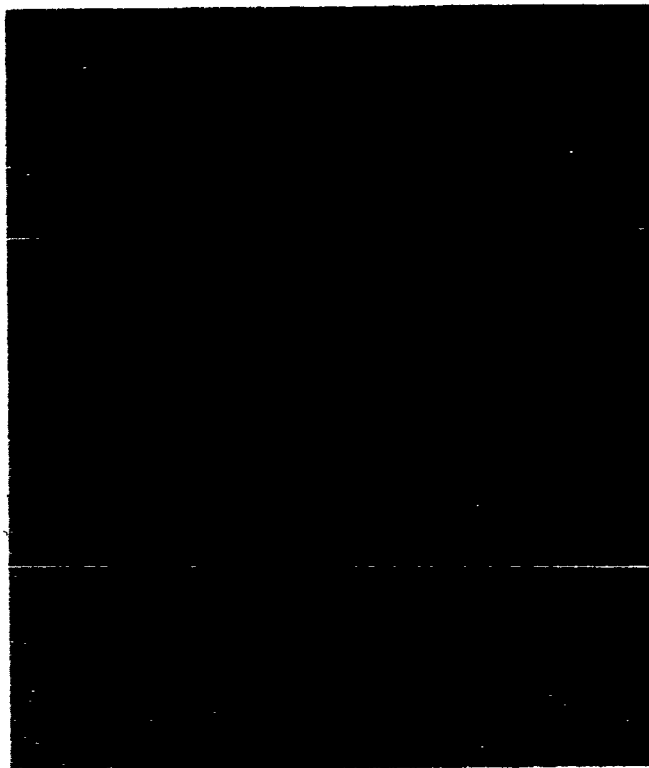
ABSTRACT

Thirteen tables present 1979-1980 data on public school enrollment, revenue sources, capital and operating expenditures, debt, and cash and security holdings. Data are provided for each state, for categories of school-district enrollment size, and for all individual school systems with over 15,000 students. Revenues and expenditures for each state are also broken down into percentages and the data on individual school systems are given in both aggregate and per-pupil amounts. A comparison of national data shows that revenues increased 10.6 percent from 1978-1979 to 1979-1980 and that expenditures rose 11 percent. However, public schools still took in more than they spent in each year. Fifty-five percent of general school revenues in 1979-1980 came from federal, state, or local governments; the rest came from the districts' own sources. Most school expenditures went for salaries and wages (61.6 percent) while 7.5 percent consisted of capital outlays. Long-term debt accounted for over 96 percent of all school debt. The report also provides the reader a brief glossary of selected financial terms. (RW)

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# FINANCES OF PUBLIC SCHOOL SYSTEMS IN 1979-80.

Issued November 1981



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EA 014 340



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## INTRODUCTION

Public school systems in the United States received \$102.2 billion from all revenue sources and made expenditures totaling \$100.7 billion in fiscal year 1979-80. Total revenue increased \$9.8 billion or 10.6 percent and expenditure was \$10.0 billion or 11.0 percent larger than the previous fiscal year.

Included in this report are the finances of publicly operated educational agencies classified by the Bureau of the Census as school systems. These encompass both school systems operating as independent governmental districts and those that are dependent units of city, county, or State governments. In addition to elementary and secondary school systems, there are approximately 450 local institutions of higher education. The major types of units included in the Bureau of the Census universe of school systems are shown in table A.

The three State systems in the table refer to Hawaii, where all public schools are administered directly as part of the State government, and Alaska and Maine, where this arrangement applies only to certain sparsely populated areas.

<sup>1</sup> Table A. Public School Systems and Fall Enrollment, 1978

| Type of system  | Number of systems | 1978 fall enrollment (1,000) |
|---|-------------------|------------------------------|
| All public school systems                                 | 16,501            | 47,288                       |
| Independent school districts . . . . .                    | 15,115            | 38,430                       |
| Dependent school systems . . . . .                        | 1,386             | 8,858                        |
| State . . . . .   | 3                 | 184                          |
| County . . . . .  | 503               | 3,549                        |
| Municipal . . . . .                                       | 284               | 3,992                        |
| Township (and "town") . . . . .                           | 596               | 1,133                        |
| EXHIBIT: Local institutions of higher education . . . . . | 449               | 2,872                        |

National totals of public school financial data are displayed in tables 1 and 2. Statewide aggregates appear in tables 3 through 7 and financial data pertaining to individual systems with enrollments greater than 15,000 are shown in tables 8 and 9.

The statistics reported for 1979-80 pertain to school system accounting periods that ended June 30, 1980 or at some date within the previous 12 months, subject to certain exceptions.<sup>1</sup>

<sup>1</sup> The 1980 fiscal years for Alabama school systems ended September 30, 1980, and those for major Nebraska systems (classes 2-6), all Texas systems, and the Chicago Board of Education closed August 31, 1980.

## REVENUE

All but \$265 million of the revenue attributable to public school systems consisted of general revenue. Employee-retirement revenue was comprised of employee contributions (\$81 million), State government contributions (\$67 million), and interest earnings (\$117 million). Because retirement provision for teachers and other school employees is made almost wholly through pension systems administered by State governments, amounts shown for employee retirement pertain only to those relatively few school districts which administer their own retirement systems.<sup>2</sup>

The trend of increasing State financing in public education continued in fiscal year 1979-80. Revenue received from State sources, which increased by 16.5 percent from fiscal year 1977-78 to 1978-79, increased again by 15.9 percent from fiscal year 1978-79 to 1979-80. Due to the enactment of property tax limitation measures and related school finance reform legislation, the State share in the support of public education has increased from 39.5 percent in fiscal year 1977-78 to 44.7 percent in fiscal year 1979-80. There has been a corresponding decrease in the impact of property taxes which made up 33.1 percent of all general revenue in fiscal year 1977-78 but only 27.6 percent in fiscal year 1979-80.

Table B. General Revenue of Public School Systems, 1979-80

| Item  | Amount (millions of dollars) | Percent |
|---|------------------------------|---------|
| General revenue, total . . . . .            | 101,970                      | 100.0   |
| Intergovernmental revenue . . . . .         | 56,279                       | 55.2    |
| From State sources . . . . .                | 45,628                       | 44.7    |
| Federal aid distributed by States . . . . . | 7,459                        | 7.3     |
| Directly from Federal Government . . . . .  | 1,645                        | 1.6     |
| From other local governments . . . . .      | 1,547                        | 1.5     |
| From own sources . . . . .                  | 45,692                       | 44.8    |
| Taxes . . . . .                             | 29,212                       | 28.7    |
| Property . . . . .                          | 28,089                       | 27.6    |
| Other . . . . .                             | 1,124                        | 1.1     |
| Parent government contributions . . . . .   | 8,809                        | 8.6     |
| Current charges . . . . .                   | 4,417                        | 4.3     |
| Interest earnings . . . . .                 | 1,764                        | 1.7     |
| Other . . . . .                             | 1,489                        | 1.5     |

<sup>2</sup> The 12 school systems involved are those of Denver, Colo.; Fulton County, Ga.; Chicago, Ill.; Des Moines, Iowa; Wichita, Kans.; Duluth, Minneapolis, and St. Paul, Minn.; Kansas City and St. Louis, Mo.; Omaha, Neb.; and Portland, Oreg.

The relationship between intergovernmental and own source funding fluctuates greatly from State-to-State (see table 5). For example, public school systems in New Hampshire derived approximately 87 percent of their revenue from own sources and only 13 percent from intergovernmental funding. School systems in New Mexico, however, obtained approximately 20 percent of their revenue from own sources with the remainder coming from other governments.

State governments contributed \$45.6 billion from their own funds, or 81.1 percent of revenue received by school systems from other governments. Most of these State funds were distributed as part of basic foundation aid programs but also included amounts of vocational and special education, transportation aid, food service, capital outlay, and miscellaneous operations. The Federal Government paid \$1.6 billion directly to school systems in fiscal 1979-80. A major part of these payments were funded through the Public Law 874 impact aid program. However, most of the revenue distributed by the Federal Government to school systems is channeled through State governments. About \$7.5 billion was distributed in this manner under funding from various programs, including the Elementary-Secondary Education Act, vocational education, school lunch and milk, and Indian education.

Taxes and parent government contributions comprised 83.2 percent of all general revenue received by school systems from their own sources. Parent government contributions are amounts appropriated by governments to finance their dependent school systems. By far the major portion of these contributions are funded from property tax receipts. While property tax revenue was the most important single source of own source revenue, other taxes were significant for school systems within certain States. In Louisiana, for example, school systems received approximately \$274 million, or over 61 percent of all 1979-80 tax revenue, from local sales tax collections.

In California, the decline in the significance of property taxes in financing local government education continued due to a reorganization of the State's public financing system which was enacted in 1979 as a response to Proposition 13. The percentage of general revenue derived from property taxes, which decreased from 50 to 25 percent between fiscal years 1977-78 and 1978-79, further declined to slightly over 18 percent in 1979-80. A shift to greater reliance on State funding is also evident in other States. During the last four years (fiscal years 1977-1980), the State share in funding local education has increased by 7 percent or more in Georgia, Idaho, Kentucky, Nevada, Oregon, and Washington.

## EXPENDITURE

The \$100.7 billion expended by public school systems in fiscal 1979-80 included \$132 million of employee-retirement expenditure for school district-administered systems (listed in

footnote 2 above). The balance, consisting of general expenditure, was distributed as shown in table C.

Expenditures made by one school system to another are excluded to avoid totaling duplicative amounts. Thus, the amount reported as intergovernmental expenditure includes only payments to State governments and local school building and leasing authorities. Salaries and wages (predominantly teachers' salaries) comprised the greatest part of general expenditure by public school systems.

Table C. General Expenditure of Public School Systems, 1979-80

| Item                                       | Amount<br>(millions of<br>dollars) | Percent |
|--|------------------------------------|---------|
| General expenditure, total                 | 100,532                            | 100.0   |
| Intergovernmental                          | 470                                | 0.5     |
| Direct                                     | 100,063                            | 99.5    |
| Current operation                          | 90,589                             | 90.1    |
| Salaries and wages                         | 61,944                             | 61.6    |
| Other                                      | 28,645                             | 28.5    |
| Capital outlay                             | 7,517                              | 7.5     |
| Construction                               | 5,226                              | 5.2     |
| Other                                      | 2,292                              | 2.3     |
| Interest on debt                           | 1,957                              | 1.9     |
| Direct expenditure by level of instruction |                                    |         |
| Elementary and secondary                   | 92,113                             | 91.6    |
| Higher education                           | 5,993                              | 6.0     |

Only 6.0 percent of total general expenditure of public school systems was attributable to higher education expenditure. It should be emphasized, however, that the higher education institutions included in this report pertain to only those institutions classified by the Bureau of the Census as school systems. Most of these systems are locally controlled community colleges.<sup>3</sup> In many States, though, community colleges are either totally or partially administered and funded by State governments.<sup>4</sup> State controlled higher educational institutions (both 4-year and community colleges) are excluded as these are classified as State dependent agencies rather than as school systems. Thus, the higher education expenditure data presented pertain to only a small portion of all publicly operated higher education institutions.

Coverage of elementary and secondary education finances is far more comprehensive than the coverage given to higher education finances. Expenditure reported for elementary and secondary education includes all units classified by the Bureau

<sup>3</sup> Major exceptions are the following locally controlled degree granting institutions. University of the District of Columbia, Washburn University (Topeka, Kans.), and the City University of New York

<sup>4</sup> All or most of the community colleges in the following States are classified by the Bureau of the Census as State institutions of higher education and are, therefore, excluded from this report. Alabama, Alaska, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Kentucky, Massachusetts, Minnesota, Nevada, New Mexico, Oklahoma, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Washington, West Virginia, and Wisconsin

of the Census as public elementary and secondary school systems. Virtually all governmental agencies responsible for providing elementary and secondary education are so classified and, thus, are included in the scope of this report.<sup>5</sup>

Table D shows, by State, average per pupil amounts for several types of elementary and secondary educational expenditures.<sup>6</sup> Caution should be exercised when using per pupil cost data for interstate comparisons. Such factors as cost of living within given areas, extent of special educational programs offered, and transportation requirements can all significantly influence per pupil costs but are not particularly helpful in describing the quality of basic educational programs.

### INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1979-80, indebtedness of public school systems totaled \$36.7 billion. Of this amount, 96.5 percent, or \$35.4 billion represented long-term obligations. Approximately \$3.0 billion of long-term debt was issued in fiscal 1979-80, while \$3.0 billion was retired.

Indebtedness figures included in table 7 pertain only to debt issued in the name of an independent school district or by the parent government for a dependent school system. Thus, debt issued by school building authorities and by certain municipalities (such as Atlanta, Milwaukee, and San Francisco) for the construction of education facilities is excluded from this report. Also excluded is general obligation debt not issued distinctly for the support of schools, such as in the District of Columbia and Hawaii.

Likewise excluded is the indebtedness of the Chicago School Finance Authority. This special district government was created in January 1980 and as of August 31, 1980 had issued \$490 million in long-term debt. The Authority made approximately \$300 million available to the Chicago Board of Education for operational purposes in fiscal year 1980.

### CASH AND SECURITY HOLDINGS

School district governments had financial assets at the end of fiscal 1979-80 amounting to \$18.4 billion. Approximately \$1.6 billion was held in the 12 school employee-retirement funds included in this report. Of the remainder, \$11.7 billion was held as cash and deposits and \$5.1 billion represented securities. Holdings of dependent school systems are excluded from this report as these holdings cannot be separated from the assets of their parent governments.

<sup>5</sup> State-by-State descriptions of those units classified by the Bureau of the Census as school systems are given in *Governmental Organization (1977 Census of Governments, Volume 1)*.

<sup>6</sup> The enrollment data used in calculating the per pupil amounts presented in table D is pupil membership as of October 1, 1979, from the National Center for Education Statistics, *Statistics of Public Elementary Secondary Day Schools, 1979-80 School Year (Final)*, table B.

Table D. Per Pupil Expenditure for Elementary and Secondary Education: 1979-80

(Dollar amounts)

| Item                           | Direct expenditure <sup>1</sup> | Current operation only | Salaries and wages only |
|--------------------------------|---------------------------------|------------------------|-------------------------|
| United States . . . . .        | 2,232                           | 2,064                  | 1,406                   |
| Alabama . . . . .              | 1,507                           | 1,396                  | 939                     |
| Alaska . . . . .               | 5,359                           | 4,462                  | 2,831                   |
| Arizona . . . . .              | 2,222                           | 1,785                  | 1,332                   |
| Arkansas . . . . .             | 1,636                           | 1,426                  | 998                     |
| California . . . . .           | 2,447                           | 2,365                  | 1,641                   |
| Colorado . . . . .             | 2,387                           | 2,080                  | 1,461                   |
| Connecticut . . . . .          | 2,293                           | 2,189                  | 1,551                   |
| Delaware . . . . .             | 2,399                           | 2,355                  | 1,690                   |
| District of Columbia . . . . . | 2,879                           | 2,834                  | 2,391                   |
| Florida . . . . .              | 2,177                           | 1,961                  | 1,298                   |
| Georgia . . . . .              | 1,736                           | 1,563                  | 1,135                   |
| Hawaii . . . . .               | 2,453                           | 2,245                  | 1,424                   |
| Idaho . . . . .                | 1,567                           | 1,382                  | 1,034                   |
| Illinois . . . . .             | 2,257                           | 2,134                  | 1,475                   |
| Indiana . . . . .              | 1,800                           | 1,627                  | 1,209                   |
| Iowa . . . . .                 | 2,467                           | 2,300                  | 1,381                   |
| Kansas . . . . .               | 2,172                           | 1,989                  | 1,351                   |
| Kentucky . . . . .             | 1,688                           | 1,515                  | 991                     |
| Louisiana . . . . .            | 1,915                           | 1,742                  | 1,241                   |
| Maine . . . . .                | 1,745                           | 1,658                  | 1,157                   |
| Maryland . . . . .             | 2,384                           | 2,203                  | 1,629                   |
| Massachusetts . . . . .        | 2,584                           | 2,462                  | 1,686                   |
| Michigan . . . . .             | 2,367                           | 2,220                  | 1,576                   |
| Minnesota . . . . .            | 2,441                           | 2,226                  | 1,584                   |
| Mississippi . . . . .          | 1,602                           | 1,486                  | 999                     |
| Missouri . . . . .             | 2,072                           | 1,946                  | 1,344                   |
| Montana . . . . .              | 2,658                           | 2,312                  | 1,508                   |
| Nebraska . . . . .             | 2,264                           | 2,068                  | 1,351                   |
| Nevada . . . . .               | 2,252                           | 1,901                  | 1,307                   |
| New Hampshire . . . . .        | 1,751                           | 1,630                  | 1,055                   |
| New Jersey . . . . .           | 2,603                           | 2,499                  | 1,700                   |
| New Mexico . . . . .           | 2,234                           | 1,926                  | 1,293                   |
| New York . . . . .             | 3,131                           | 3,009                  | 1,832                   |
| North Carolina . . . . .       | 1,777                           | 1,681                  | 1,138                   |
| North Dakota . . . . .         | 2,164                           | 2,013                  | 1,240                   |
| Ohio . . . . .                 | 2,117                           | 2,000                  | 1,257                   |
| Oklahoma . . . . .             | 1,850                           | 1,579                  | 1,159                   |
| Oregon . . . . .               | 2,828                           | 2,513                  | 1,606                   |
| Pennsylvania . . . . .         | 2,385                           | 2,265                  | 1,482                   |
| Rhode Island . . . . .         | 2,260                           | 2,234                  | 1,608                   |
| South Carolina . . . . .       | 1,603                           | 1,400                  | 1,051                   |
| South Dakota . . . . .         | 2,011                           | 1,792                  | 1,194                   |
| Tennessee . . . . .            | 1,606                           | 1,441                  | 1,003                   |
| Texas . . . . .                | 1,945                           | 1,658                  | 1,238                   |
| Utah . . . . .                 | 2,100                           | 1,637                  | 966                     |
| Vermont . . . . .              | 1,940                           | 1,849                  | 1,131                   |
| Virginia . . . . .             | 1,900                           | 1,722                  | 1,268                   |
| Washington . . . . .           | 2,555                           | 2,234                  | 1,581                   |
| West Virginia . . . . .        | 1,941                           | 1,733                  | 1,249                   |
| Wisconsin . . . . .            | 2,453                           | 2,325                  | 1,442                   |
| Wyoming . . . . .              | 3,110                           | 2,455                  | 1,587                   |

<sup>1</sup> Excludes expenditure for interest on debt.

<sup>2</sup> Includes interfund transfers into employee-retirement funds operated by the parent government or by the school system itself, which are omitted from the expenditure data presented elsewhere in this report.

### SOURCES AND LIMITATIONS OF DATA

Statistical data in this report were obtained from a survey of all public school systems. While the data collected underwent

## INTRODUCTION

both clerical examination and computer edit, some mistakes or inconsistencies in official reporting or Census Bureau handling of particular amounts have undoubtedly escaped detection.

Data were collected from four principal sources. These sources and the types of information obtained from each are given below:

- (1) Identification of public school systems was ascertained from research conducted in the Bureau's 1977 Survey of Governmental Organization. A description of the methodology and the findings of this survey, including extensive tabular presentations on numbers of public school systems, schools and enrollments, are contained in *Governmental Organization* (1977 Census of Governments, Volume 1).
- (2) Higher education finance data were obtained from questionnaires used in the Higher Education General Information Survey conducted by the National Center for Education Statistics in the U.S. Department of Education.
- (3) Statistics for elementary and secondary school systems in Alaska and in the District of Columbia as well as the employee-retirement systems are based on information received in response to a mail canvass of individual systems.
- (4) Information for the elementary and secondary school systems in all States except Alaska was obtained from State education agencies. Thus, data provided by the school systems to their State education agencies were used after items in State education agency financial reporting systems

were aggregated into Bureau of the Census financial accounting categories. A variety of procedures were used to obtain data centrally from State education agencies including the acquisition of data on magnetic tapes, completion of Bureau of the Census questionnaires by State education agency personnel, and compilation of data by Bureau of the Census personnel from sources provided by the State education agencies.

It should be stressed that the primary focus of this report is on school systems. The Bureau of the Census recognizes virtually all State and local government agencies offering elementary and secondary programs as school systems. The only higher educational facilities recognized, though, are locally controlled institutions of higher education. Thus, only a small portion of all publicly operated institutions of higher education are included in this report.

## ACKNOWLEDGMENT.

The generous cooperation of State education agency personnel is gratefully acknowledged. The time and effort extended by these officials made it possible to produce this report while imposing a minimum of respondent burden on local school officials. We also appreciate very much the helpful assistance of local school officials who either provided statistics in the first instance or who resolved data problems.



## SCHOOL SYSTEM FINANCES

Table 1.- Summary of Public School System Finances: 1979-80 and 1978-79

(Millions of dollars)

| Item   | 1979-80 |                          |                            | 1978-79<br>(All school systems) | Percent increase or decrease (-) 1978-79 to 1979-80 | Percent distribution 1979-80 |
|--|---------|--------------------------|----------------------------|---------------------------------|---|------------------------------|
|  | Total   | Dependent school systems | Independent school systems |                                 |   |                              |
| REVENUE <sup>1</sup> . . . . .                             | 102 235 | 20 031                   | 82 204                     | 92 437                          | 10.6  | (X)                          |
| GENERAL REVENUE . . . . .                                  | 101 970 | 20 031                   | 81 939                     | 92 218                          | 10.6  | 100.0                        |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 56 279  | 10 052                   | 46 227                     | 48 743                          | 15.5  | 55.2                         |
| FROM FEDERAL GOVERNMENT . . . . .                          | 1 645   | 446                      | 1 199                      | 1 603                           | 2.6   | 1.6                          |
| FROM STATES . . . . .                                      | 53 088  | 9 457                    | 43 631                     | 45 907                          | 15.6  | 52.1                         |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 7 459   | 1 707                    | 5 752                      | 6 531                           | 14.2  | 7.3                          |
| OTHER . . . . .  | 45 628  | 7 749                    | 37 879                     | 39 376                          | 15.9  | 44.7                         |
| FROM OTHER LOCAL GOVERNMENTS . . . . .                     | 1 547   | 150                      | 1 397                      | 1 234                           | 25.4  | 1.5                          |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 45 692  | 9 979                    | 35 713                     | 43 474                          | 5.3   | 44.8                         |
| TAXES . . . . .  | 29 212  | -                        | 29 212                     | 28 271                          | 3.3   | 28.7                         |
| PROPERTY . . . . .   | 28 089  | -                        | 28 089                     | 27 335                          | 2.8   | 27.6                         |
| OTHER . . . . .  | 1 124   | -                        | 1 124                      | 935                             | 20.2  | 1.1                          |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | 8 809   | 8 809                    | -                          | 8 755                           | 0.8   | 8.6                          |
| CHARGES AND MISCELLANEOUS . . . . .                        | 7 670   | 1 170                    | 6 500                      | 6 449                           | 18.9  | 7.5                          |
| CURRENT CHARGES . . . . .                                  | 4 419   | 861                      | 3 556                      | 4 078                           | 8.3   | 4.3                          |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 2 003   | 324                      | 1 679                      | 1 873                           | 6.9   | 2.0                          |
| OTHER . . . . .  | 2 414   | 537                      | 1 877                      | 2 205                           | 9.5   | 2.4                          |
| INTEREST EARNINGS . . . . .                                | 1 764   | 96                       | 1 668                      | 1 221                           | 44.5  | 1.7                          |
| OTHER AND UNALLOCABLE . . . . .                            | 1 489   | 213                      | 1 276                      | 1 149                           | 29.6  | 1.5                          |
| EMPLOYEE-RETIREMENT REVENUE . . . . .                      | 265     | -                        | 265                        | 218                             | 21.6  | (X)                          |
| EXPENDITURE <sup>1</sup> . . . . .                         | 100 664 | 19 528                   | 81 137                     | 90 690                          | 11.0  | (X)                          |
| GENERAL EXPENDITURE . . . . .                              | 100 532 | 19 528                   | 81 005                     | 90 572                          | 11.0  | 100.0                        |
| GENERAL EXPENDITURE BY CHARACTER AND OBJECT:               |         |                          |                            |                                 |   |                              |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 470     | 68                       | 402                        | 458                             | 2.6   | .5                           |
| DIRECT EXPENDITURE . . . . .                               | 100 063 | 19 460                   | 80 603                     | 90 114                          | 11.0  | 99.5                         |
| CURRENT OPERATION . . . . .                                | 90 589  | 17 935                   | 72 654                     | 81 683                          | 10.9  | 90.1                         |
| SALARIES AND WAGES . . . . .                               | 61 944  | 12 477                   | 49 467                     | 56 587                          | 9.5   | 61.6                         |
| OTHER . . . . .  | 28 645  | 5 458                    | 23 187                     | 25 096                          | 14.1  | 28.5                         |
| CAPITAL OUTLAY . . . . .                                   | 7 517   | 1 149                    | 6 368                      | 6 546                           | 14.8  | 7.5                          |
| CONSTRUCTION . . . . .                                     | 5 226   | 920                      | 4 306                      | 4 538                           | 15.2  | 5.2                          |
| EQUIPMENT . . . . .  | 1 996   | 218                      | 1 778                      | 1 737                           | 14.9  | 2.0                          |
| LAND AND EXISTING STRUCTURES . . . . .                     | 296     | 12                       | 284                        | 271                             | 9.2   | .3                           |
| INTEREST ON DEBT . . . . .                                 | 1 957   | 375                      | 1 581                      | 1 885                           | 3.8   | 1.9                          |
| DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:                |         |                          |                            |                                 |   |                              |
| ELEMENTARY AND SECONDARY . . . . .                         | 92 113  | 17 603                   | 74 510                     | 82 827                          | 11.2  | 91.6                         |
| HIGHER EDUCATION . . . . .                                 | 5 993   | 1 481                    | 4 512                      | 5 401                           | 11.0  | 6.0                          |
| EMPLOYEE-RETIREMENT EXPENDITURE . . . . .                  | 132     | -                        | 132                        | 118                             | 11.9  | (X)                          |
| DEBT OUTSTANDING . . . . .                                 | 36 685  | 6 630                    | 30 054                     | 36 486                          | 0.5   | 100.0                        |
| LONG-TERM . . . . .  | 35 405  | 6 532                    | 28 873                     | 35 026                          | 1.1   | 96.5                         |
| SHORT-TERM . . . . .                                       | 1 280   | 98                       | 1 182                      | 1 461                           | -12.4   | 3.5                          |
| LONG-TERM DEBT ISSUED . . . . .                            | 2 961   | 409                      | 2 552                      | 3 992                           | -8.9  | (X)                          |
| LONG-TERM DEBT RETIRED . . . . .                           | 2 997   | 694                      | 2 303                      | 2 886                           | 3.8   | (X)                          |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 18 347  | (?)                      | 18 347                     | 17 194                          | 6.7   | 100.0                        |
| EMPLOYEE-RETIREMENT HOLDINGS . . . . .                     | 1 614   | (?)                      | 1 614                      | 1 379                           | 17.0  | 8.4                          |
| OTHER THAN EMPLOYEE RETIREMENT . . . . .                   | 16 733  | (?)                      | 16 733                     | 15 815                          | 5.8   | 91.6                         |
| BY PURPOSE:  |         |                          |                            |                                 |   |                              |
| BOND FUNDS . . . . .                                       | 3 918   | (?)                      | 3 918                      | 3 789                           | 3.4   | 21.4                         |
| OFFSETS TO DEBT . . . . .                                  | 1 832   | (?)                      | 1 832                      | 1 682                           | 8.9   | 10.0                         |
| OTHER AND UNALLOCABLE . . . . .                            | 10 983  | (?)                      | 10 983                     | 10 344                          | 6.2   | 60.1                         |
| BY TYPE:   |         |                          |                            |                                 |   |                              |
| CASH AND DEPOSITS . . . . .                                | 11 670  | (?)                      | 11 670                     | 11 062                          | 5.5   | 63.9                         |
| SECURITIES . . . . .                                       | 5 063   | (?)                      | 5 063                      | 4 753                           | 6.5   | 27.7                         |

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

X Not applicable.

<sup>1</sup>To avoid duplication, interschool system transactions are excluded.

<sup>2</sup>Holdings of dependent school systems cannot be separately identified from the holdings of their parent governments and are therefore excluded.

SUMMARY

Table 2: Finances of Public School Systems, by Enrollment-Size Groups: 1979-80

(Millions of dollars)

| Item   | All school systems | School systems with enrollment of-- |                  |                  |                 |             |
|--|--------------------|-------------------------------------|------------------|------------------|-----------------|-------------|
|  |                    | Over 50,000                         | 25,000 to 50,000 | 15,000 to 24,999 | 7,500 to 14,999 | Under 7,500 |
| GENERAL REVENUE                                  | 101 970            | 19 764                              | 9 316            | 8 159            | 16 513          | 48 218      |
| INTERGOVERNMENTAL REVENUE                        | 56 279             | 11 911                              | 5 561            | 4 674            | 9 046           | 25 086      |
| FROM FEDERAL GOVERNMENT                          | 1 645              | 468                                 | 178              | 135              | 240             | 624         |
| FROM STATES                                      | 53 088             | 11 037                              | 5 255            | 4 459            | 8 677           | 23 659      |
| FEDERAL AID DISTRIBUTED BY STATE                 |                    |                                     |                  |                  |                 |             |
| GOVERNMENTS                                      | 7 459              | 1 961                               | 723              | 529              | 1 076           | 3 170       |
| OTHER  | 45 628             | 9 076                               | 4 532            | 3 931            | 7 600           | 20 489      |
| FROM OTHER LOCAL GOVERNMENTS                     | 1 547              | 406                                 | 128              | 79               | 130             | 803         |
| GENERAL REVENUE FROM OWN SOURCES                 | 45 692             | 7 853                               | 3 754            | 3 486            | 7 467           | 23 132      |
| TAXES  | 29 212             | 3 649                               | 2 313            | 2 075            | 4 695           | 16 480      |
| PROPERTY   | 28 089             | 3 389                               | 2 224            | 2 014            | 4 506           | 15 956      |
| OTHER  | 1 124              | 260                                 | 88               | 61               | 189             | 526         |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 8 809              | 3 084                               | 680              | 728              | 1 421           | 2 896       |
| CHARGES AND MISCELLANEOUS                        | 7 670              | 1 121                               | 761              | 683              | 1 352           | 3 754       |
| CURRENT CHARGES                                  | 4 417              | 616                                 | 420              | 415              | 797             | 2 170       |
| SCHOOL LUNCH SALES (GROSS)                       | 2 003              | 278                                 | 185              | 160              | 348             | 1 032       |
| OTHER  | 2 414              | 338                                 | 235              | 255              | 449             | 1 338       |
| INTEREST EARNINGS                                | 1 764              | 224                                 | 182              | 147              | 309             | 903         |
| OTHER AND UNALLOCABLE                            | 1 489              | 280                                 | 160              | 121              | 246             | 681         |
| GENERAL EXPENDITURE                              | 100 532            | 19 086                              | 9 264            | 8 186            | 16 481          | 47 516      |
| GENERAL EXPENDITURE BY CHARACTER AND OBJECT      |                    |                                     |                  |                  |                 |             |
| INTERGOVERNMENTAL EXPENDITURE                    | 470                | 87                                  | 7                | 6                | 67              | 304         |
| DIRECT EXPENDITURE                               | 100 063            | 18 999                              | 9 257            | 8 180            | 16 414          | 47 212      |
| CURRENT OPERATION                                | 90 589             | 17 641                              | 8 350            | 7 281            | 14 702          | 42 615      |
| SALARIES AND WAGES                               | 61 948             | 12 587                              | 5 863            | 5 103            | 10 184          | 28 207      |
| OTHER  | 28 645             | 5 054                               | 2 488            | 2 178            | 4 518           | 14 408      |
| CAPITAL OUTLAY                                   | 7 517              | 1 026                               | 729              | 719              | 1 373           | 3 670       |
| CONSTRUCTION                                     | 5 226              | 740                                 | 548              | 518              | 1 008           | 2 413       |
| OTHER  | 2 291              | 286                                 | 181              | 201              | 366             | 1 257       |
| INTEREST ON DEBT                                 | 1 957              | 332                                 | 179              | 180              | 338             | 927         |
| DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:      |                    |                                     |                  |                  |                 |             |
| ELEMENTARY AND SECONDARY                         | 92 113             | 17 718                              | 8 302            | 7 060            | 14 877          | 44 156      |
| HIGHER EDUCATION                                 | 5 993              | 949                                 | 77               | 940              | 1 199           | 2 129       |
| DEBT OUTSTANDING                                 | 36 685             | 5 659                               | 3 502            | 3 398            | 6 304           | 17 822      |
| LONG-TERM  | 33 405             | 5 461                               | 3 363            | 3 321            | 6 160           | 17 100      |
| SHORT-TERM                                       | 280                | 198                                 | 140              | 77               | 144             | 722         |
| LONG-TERM DEBT ISSUED                            | 2 961              | 276                                 | 163              | 245              | 509             | 1 767       |
| LONG-TERM DEBT RETIRED                           | 2 997              | 602                                 | 248              | 243              | 501             | 1 404       |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 16 733             | 2 035                               | 1 580            | 1 662            | 2 728           | 8 728       |
| BY PURPOSE:                                      |                    |                                     |                  |                  |                 |             |
| BOND FUNDS                                       | 13 918             | 1 421                               | 438              | 484              | 616             | 1 960       |
| OFFSETS TO DEBT                                  | 1 832              | 1 294                               | 181              | 189              | 320             | 847         |
| OTHER AND UNALLOCABLE                            | 10 983             | 1 319                               | 961              | 989              | 1 792           | 5 921       |
| BY TYPE:   |                    |                                     |                  |                  |                 |             |
| CASH AND DEPOSITS                                | 11 670             | 1 365                               | 1 075            | 1 254            | 1 896           | 6 080       |
| SECURITIES                                       | 5 063              | 670                                 | 505              | 408              | 832             | 2 648       |

Note: Because of rounding, detail may not add to totals.

<sup>1</sup>To avoid duplication, interschool system transactions are excluded.

<sup>2</sup>Holdings of dependent school systems cannot be separately identified from the holdings of their parent governments and are therefore excluded.

## SCHOOL SYSTEM FINANCES

Table 3. General Revenue of Public School Systems, by Source, by State: 1979-80

(Thousands of dollars)

| State                          | Total <sup>1</sup> | Intergovernmental <sup>1</sup> |                                  |                                  |            |                              |
|--------------------------------|--------------------|--------------------------------|----------------------------------|----------------------------------|------------|------------------------------|
|                                |                    | Total                          | Directly from Federal Government | From State                       |            | From other local governments |
|                                |                    |                                |                                  | Federal aid distributed by State | Other      |                              |
| UNITED STATES, TOTAL . . . . . | 101 970 409        | 56 278 717                     | 1 644 683                        | 7 458 781                        | 95 628 567 | 1 546 686                    |
| ALABAMA . . . . .              | 1 174 314          | 910 757                        | 18 182                           | 182 807                          | 641 010    | 68 758                       |
| ALASKA . . . . .               | 461 183            | 360 723                        | 24 763                           | 17 820                           | 218 140    | -                            |
| ARIZONA . . . . .              | 1 272 188          | 644 708                        | 44 055                           | 97 484                           | 499 915    | 3 255                        |
| ARKANSAS . . . . .             | 742 714            | 449 624                        | 7 218                            | 111 334                          | 328 806    | 2 267                        |
| CALIFORNIA . . . . .           | 11 842 442         | 8 899 493                      | 217 306                          | 929 507                          | 7 668 579  | 84 102                       |
| COLORADO . . . . .             | 1 400 309          | 633 831                        | 16 924                           | 54 273                           | 591 506    | 1 128                        |
| CONNECTICUT . . . . .          | 1 387 591          | 462 437                        | 16 009                           | 66 970                           | 328 250    | 51 209                       |
| DELAWARE . . . . .             | 260 399            | 187 898                        | 15 415                           | 20 174                           | 152 309    | -                            |
| DISTRICT OF COLUMBIA . . . . . | 370 942            | 70 219                         | 70 219                           | -                                | -          | -                            |
| FLORIDA . . . . .              | 3 643 655          | 2 459 667                      | 90 302                           | 306 377                          | 2 062 556  | 432                          |
| GEORGIA . . . . .              | 1 981 199          | 1 270 500                      | 43 459                           | 221 458                          | 999 346    | 6 236                        |
| HAWAII . . . . .               | 368 206            | 354 174                        | 51 690                           | -                                | 302 484    | -                            |
| IDAHO . . . . .                | 346 209            | 224 195                        | 5 587                            | 28 707                           | 185 262    | 4 639                        |
| ILLINOIS . . . . .             | 5 649 690          | 2 630 437                      | 37 331                           | 360 877                          | 1 931 383  | 300 847                      |
| INDIANA . . . . .              | 1 993 037          | 1 174 399                      | 7 628                            | 127 255                          | 1 022 734  | 16 782                       |
| IOWA . . . . .                 | 1 465 282          | 771 824                        | 10 928                           | 59 509                           | 691 017    | 10 371                       |
| KANSAS . . . . .               | 1 071 446          | 481 387                        | 11 318                           | 47 074                           | 419 626    | 3 369                        |
| KENTUCKY . . . . .             | 1 157 385          | 857 974                        | 14 977                           | 137 403                          | 700 888    | 706                          |
| LOUISIANA . . . . .            | 1 554 002          | 1 021 349                      | 21 824                           | 192 815                          | 803 798    | 2 912                        |
| MAINE . . . . .                | 421 050            | 218 802                        | 3 342                            | 33 723                           | 181 736    | -                            |
| MARYLAND . . . . .             | 2 066 118          | 842 163                        | 43 276                           | 120 934                          | 677 732    | 220                          |
| MASSACHUSETTS . . . . .        | 3 014 572          | 1 289 829                      | 9 914                            | 161 716                          | 956 342    | 161 857                      |
| MICHIGAN . . . . .             | 4 862 906          | 1 945 378                      | 81 698                           | 215 114                          | 1 550 088  | 98 478                       |
| MINNESOTA . . . . .            | 2 040 650          | 1 207 553                      | 11 078                           | 114 983                          | 1 073 372  | 8 141                        |
| MISSISSIPPI . . . . .          | 838 712            | 623 830                        | 24 489                           | 143 836                          | 454 811    | 993                          |
| MISSOURI . . . . .             | 1 844 095          | 949 195                        | 46 368                           | 128 052                          | 672 030    | 102 745                      |
| MONTANA . . . . .              | 424 138            | 273 834                        | 13 350                           | 29 477                           | 137 655    | 93 352                       |
| NEBRASKA . . . . .             | 744 371            | 243 723                        | 11 657                           | 35 670                           | 126 229    | 70 168                       |
| NEVADA . . . . .               | 325 554            | 242 464                        | 4 266                            | 16 022                           | 222 176    | -                            |
| NEW HAMPSHIRE . . . . .        | 326 857            | 42 604                         | 2 533                            | 14 088                           | 25 768     | 215                          |
| NEW JERSEY . . . . .           | 3 725 879          | 1 475 649                      | 22 671                           | 227 805                          | 1 218 980  | 6 192                        |
| NEW MEXICO . . . . .           | 619 616            | 495 056                        | 45 361                           | 54 639                           | 394 974    | 81                           |
| NEW YORK . . . . .             | 10 103 122         | 4 761 387                      | 101,349                          | 652 435                          | 3 996 720  | 10 883                       |
| NORTH CAROLINA . . . . .       | 2 306 237          | 1 631 132                      | 37 779                           | 297 121                          | 1 296 178  | 54                           |
| NORTH DAKOTA . . . . .         | 289 958            | 170 102                        | 7 897                            | 18 677                           | 119 861    | 23 667                       |
| OHIO . . . . .                 | 4 678 606          | 2 355 710                      | 22 301                           | 383 594                          | 1 939 459  | 10 355                       |
| OKLAHOMA . . . . .             | 1 092 397          | 705 376                        | 22 093                           | 98 454                           | 560 099    | 24 731                       |
| OREGON . . . . .               | 1 481 641          | 645 642                        | 16 972                           | 106 199                          | 490 945    | 31 526                       |
| PENNSYLVANIA . . . . .         | 5 254 636          | 2 480 381                      | 75 443                           | 354 027                          | 2 047 621  | 3 289                        |
| RHODE ISLAND . . . . .         | 367 155            | 151 548                        | 5 130                            | 17 206                           | 124 195    | 5 017                        |
| SOUTH CAROLINA . . . . .       | 979 227            | 604 231                        | 18 542                           | 138 517                          | 444 383    | 2 788                        |
| SOUTH DAKOTA . . . . .         | 275 114            | 103 726                        | 12 174                           | 22 662                           | 65 483     | 3 408                        |
| TENNESSEE . . . . .            | 1 379 152          | 850 484                        | 21 766                           | 151 021                          | 537 099    | 140 597                      |
| TEXAS . . . . .                | 6 031 192          | 3 360 210                      | 97 687                           | 484 921                          | 2 760 964  | 16 637                       |
| UTAH . . . . .                 | 651 759            | 389 506                        | 12 557                           | 36 524                           | 340 425    | -                            |
| VERMONT . . . . .              | 207 011            | 62 830                         | 1 021                            | 5 763                            | 55 893     | 153                          |
| VIRGINIA . . . . .             | 2 033 380          | 946 614                        | 66 092                           | 170 394                          | 709 547    | 581                          |
| WASHINGTON . . . . .           | 1 996 087          | 1 548 809                      | 36 517                           | 101 749                          | 1 296 635  | 143 908                      |
| WEST VIRGINIA . . . . .        | 749 012            | 508 253                        | 3 992                            | 69 143                           | 435 118    | -                            |
| WISCONSIN . . . . .            | 2 371 570          | 1 116 644                      | 35 097                           | 82 902                           | 992 591    | 6 071                        |
| WYOMING . . . . .              | 326 442            | 174 457                        | 5 152                            | 9 571                            | 106 169    | 53 565                       |

See footnotes at end of table.

REVENUE

Table 3. General Revenue of Public School Systems, by Source, by State: 1979-80—Continued

(Thousands of dollars)

| State                | From other sources |            |                                 |                 |           |           |
|----------------------|--------------------|------------|---------------------------------|-----------------|-----------|-----------|
|                      | Total              | Taxes      | Parent government contributions | Current charges |           | Other     |
|                      |                    |            |                                 | School lunch    | Other     |           |
| UNITED STATES TOTAL  | 45 691 691         | 29 212 466 | 8 808 810                       | 2 002 890       | 2 414 382 | 3 253 144 |
| ALABAMA              | 263 557            | 119 435    | -                               | 41 304          | 81 246    | 21 572    |
| ALASKA               | 100 460            | -          | 80 605                          | 4 110           | 4 566     | 11 179    |
| ARIZONA              | 627 479            | 518 996    | 235                             | 24 597          | 31 683    | 51 968    |
| ARKANSAS             | 293 091            | 219 560    | -                               | 19 476          | 27 369    | 26 686    |
| CALIFORNIA           | 2 942 949          | 2 141 269  | 91 067                          | 172 124         | 171 194   | 367 294   |
| COLORADO             | 766 478            | 610 979    | -                               | 25 591          | 36 156    | 93 752    |
| CONNECTICUT          | 925 194            | 248        | 879 146                         | 31 348          | 9 790     | 4 622     |
| DELAWARE             | 72 501             | 62 146     | -                               | 6 297           | 259       | 3 799     |
| DISTRICT OF COLUMBIA | 300 723            | -          | 292 001                         | 2 375           | 3 827     | 2 521     |
| FLORIDA              | 1 983 987          | 829 996    | -                               | 77 141          | 133 244   | 143 607   |
| GEORGIA              | 710 700            | 540 770    | -                               | 51 061          | 25 676    | 93 193    |
| HAWAII               | 14 032             | -          | -                               | 5 634           | 7 864     | 534       |
| IDAHO                | 122 013            | 92 665     | -                               | 8 691           | 7 451     | 13 206    |
| ILLINOIS             | 3 019 253          | 2 341 201  | -                               | 82 371          | 197 064   | 198 617   |
| INDIANA              | 818 638            | 672 965    | -                               | 61 829          | 16 650    | 67 733    |
| IOWA                 | 693 458            | 553 452    | -                               | 35 557          | 49 436    | 55 014    |
| KANSAS               | 590 059            | 467 229    | -                               | 28 532          | 30 893    | 63 405    |
| KENTUCKY             | 303 411            | 200 562    | -                               | 26 615          | 49 526    | 26 708    |
| LOUISIANA            | 532 653            | 444 784    | -                               | 22 843          | 16 027    | 48 999    |
| MAINE                | 202 248            | 70 538     | 116 712                         | 9 887           | 1 259     | 3 853     |
| MARYLAND             | 1 223 955          | -          | 1 078 282                       | 43 304          | 83 535    | 18 834    |
| MASSACHUSETTS        | 1 724 743          | -          | 1 640 517                       | 46 651          | 21 954    | 15 621    |
| MICHIGAN             | 2 917 528          | 2 455 088  | -                               | 93 037          | 146 595   | 202 809   |
| MINNESOTA            | 833 094            | 647 392    | -                               | 44 353          | 22 062    | 119 289   |
| MISSISSIPPI          | 214 881            | 145 221    | -                               | 13 250          | 27 996    | 28 414    |
| MISSOURI             | 894 899            | 695 650    | -                               | 47 577          | 60 284    | 91 389    |
| MONTANA              | 150 303            | 123 404    | -                               | 6 582           | 4 163     | 16 154    |
| NEBRASKA             | 500 648            | 412 148    | -                               | 16 443          | 42 878    | 29 179    |
| NEVADA               | 83 089             | 53 745     | -                               | 7 219           | 4 311     | 17 814    |
| NEW HAMPSHIRE        | 284 253            | 190 882    | 70 049                          | 9 950           | 3 036     | 5 135     |
| NEW JERSEY           | 2 250 231          | 1 723 579  | 340 490                         | 53 132          | 54 289    | 78 745    |
| NEW MEXICO           | 124 560            | 89 380     | -                               | 8 435           | 9 059     | 17 686    |
| NEW YORK             | 5 341 735          | 2 943 747  | 1 767 653                       | 111 466         | 293 302   | 225 528   |
| NORTH CAROLINA       | 675 105            | 66 177     | 481 587                         | 66 177          | 50 813    | 76 828    |
| NORTH DAKOTA         | 119 856            | 87 672     | -                               | 6 702           | 12 110    | 13 372    |
| OHIO                 | 2 322 896          | 1 966 973  | -                               | 124 784         | 54 129    | 177 010   |
| OKLAHOMA             | 387 021            | 306 840    | -                               | 31 909          | 3 370     | 44 903    |
| OREGON               | 836 000            | 692 357    | -                               | 22 832          | 58 221    | 62 591    |
| PENNSYLVANIA         | 2 774 255          | 2 306 442  | -                               | 113 177         | 146 090   | 208 546   |
| RHODE ISLAND         | 215 658            | -          | 212 023                         | 1 386           | 831       | 1 768     |
| SOUTH CAROLINA       | 374 996            | 286 328    | -                               | 25 872          | 33 939    | 28 857    |
| SOUTH DAKOTA         | 171 388            | 151 112    | -                               | 7 187           | 3 870     | 9 219     |
| TENNESSEE            | 528 669            | -          | 442 597                         | 41 326          | 14 826    | 29 919    |
| TEXAS                | 2 670 982          | 2 148 110  | -                               | 155 368         | 151 421   | 216 083   |
| UTAH                 | 262 253            | 202 788    | -                               | 16 255          | 7 168     | 36 042    |
| VERMONT              | 144 180            | 130 813    | -                               | 4 148           | 1 256     | 7 964     |
| VIRGINIA             | 1 086 766          | -          | 1 003 110                       | 53 306          | 11 197    | 19 153    |
| WASHINGTON           | 447 277            | 288 315    | -                               | 34 559          | 53 989    | 70 414    |
| WEST VIRGINIA        | 240 759            | 186 347    | -                               | 14 149          | 2 239     | 38 024    |
| WISCONSIN            | 1 254 927          | 760 910    | 312 737                         | 38 167          | 102 052   | 41 061    |
| WYOMING              | 151 986            | 125 188    | -                               | 7 345           | 12 422    | 6 831     |

Note: Because of rounding, detail may not add to totals. Revenue from State sources for state dependent school systems is included as intergovernmental revenue from State rather than as parent government contributions.

- Represents zero or rounds to zero.

† To avoid duplication, interschool system transactions are excluded.

Table 4. General Expenditure of Public School Systems, by State: 1979-80

(Thousands of dollars)

| State                | Total       | Elementary and secondary |                    |            |                |           |
|----------------------|-------------|--------------------------|--------------------|------------|----------------|-----------|
|                      |             | Total                    | Current operation  |            | Capital outlay |           |
|                      |             |                          | Salaries and wages | Other      | Construction   | Other     |
| UNITED STATES, TOTAL | 100 532 110 | 92 112 942               | 58 449 604         | 26 661 293 | 4 868 360      | 2 133 686 |
| ALABAMA              | 1 147 550   | 1 135 222                | 708 150            | 344 798    | 54 806         | 28 469    |
| ALASKA               | 493 518     | 478 683                  | 250 742            | 144 509    | 71 871         | 7 561     |
| ARIZONA              | 1 306 720   | 1 131 801                | 678 231            | 230 721    | 153 398        | 69 431    |
| ARKANSAS             | 758 345     | 741 100                  | 452 190            | 193 878    | 60 600         | 34 432    |
| CALIFORNIA           | 11 591 761  | 9 905 128                | 6 643 670          | 2 928 179  | 227 269        | 106 009   |
| COLORADO             | 1 353 054   | 1 297 066                | 804 472            | 328 445    | 75 560         | 88 589    |
| CONNECTICUT          | 1 324 140   | 1 299 179                | 879 183            | 361 396    | 45 538         | 13 142    |
| DELAWARE             | 251 857     | 249 559                  | 175 841            | 69 175     | 1 401          | 3 142     |
| DISTRICT OF COLUMBIA | 382 944     | 305 612                  | 253 872            | 46 968     | 772            |           |
| FLORIDA              | 3 731 914   | 3 284 325                | 1 958 016          | 1 000 363  | 209 998        | 115 948   |
| GEORGIA              | 1 919 535   | 1 871 957                | 1 228 184          | 461 891    | 127 566        | 58 316    |
| HAWAII               | 368 206     | 368 206                  | 240 193            | 92 979     | 34 947         | 87        |
| IDAHO                | 339 748     | 317 756                  | 209 615            | 70 628     | 27 539         | 9 974     |
| ILLINOIS             | 5 103 761   | 4 568 930                | 3 013 539          | 1 305 070  | 172 845        | 77 476    |
| INDIANA              | 2 085 295   | 1 950 884                | 1 310 853          | 452 532    | 136 241        | 51 258    |
| IOWA                 | 1 496 859   | 1 352 604                | 757 219            | 503 693    | 53 739         | 37 953    |
| KANSAS               | 1 013 725   | 918 405                  | 471 210            | 268 856    | 36 778         | 41 562    |
| KENTUCKY             | 1 175 267   | 1 142 650                | 770 739            | 354 996    | 86 636         | 30 279    |
| LOUISIANA            | 1 572 814   | 1 532 498                | 993 533            | 400 636    | 99 552         | 38 776    |
| MAINE                | 409 460     | 397 491                  | 263 495            | 114 183    | 10 005         | 9 807     |
| MARYLAND             | 2 045 260   | 1 854 842                | 1 066 733          | 446 935    | 109 495        | 289       |
| MASSACHUSETTS        | 2 734 493   | 2 601 325                | 1 746 106          | 804 210    | 86 756         | 459       |
| MICHIGAN             | 4 907 224   | 4 698 078                | 2 931 355          | 1 198 720  | 200 528        | 10 370    |
| MINNESOTA            | 1 945 155   | 1 883 483                | 1 232 072          | 492 487    | 107 022        | 10 894    |
| MISSISSIPPI          | 878 017     | 878 017                  | 481 576            | 234 810    | 42 130         | 13 923    |
| MISSOURI             | 1 790 377   | 1 790 377                | 1 092 682          | 488 951    | 78 458         | 24 307    |
| MONTANA              | 423 089     | 423 089                  | 238 639            | 127 103    | 42 246         | 12 491    |
| NEBRASKA             | 714 027     | 650 537                  | 388 009            | 206 199    | 35 356         | 20 973    |
| NEVADA               | 347 383     | 332 769                  | 193 074            | 87 744     | 44 730         | 7 221     |
| NEW HAMPSHIRE        | 305 316     | 298 623                  | 179 997            | 98 006     | 13 391         | 7 229     |
| NEW JERSEY           | 3 604 614   | 3 352 514                | 2 189 301          | 1 029 146  | 84 019         | 50 048    |
| NEW MEXICO           | 621 554     | 415 680                  | 356 240            | 174 512    | 67 648         | 17 282    |
| NEW YORK             | 9 842 780   | 8 698 994                | 5 438 855          | 2 899 800  | 241 357        | 118 981   |
| NORTH CAROLINA       | 2 288 795   | 2 044 037                | 1 309 205          | 623 963    | 100 878        | 9 991     |
| NORTH DAKOTA         | 265 188     | 254 841                  | 145 931            | 91 029     | 9 782          | 1 000     |
| OHIO                 | 4 467 386   | 4 297 301                | 2 545 153          | 1 504 813  | 114 494        | 122 841   |
| OKLAHOMA             | 1 091 054   | 1 079 208                | 676 090            | 245 118    | 113 645        | 44 356    |
| OREGON               | 1 487 999   | 1 316 393                | 750 050            | 420 864    | 121 084        | 26 394    |
| PENNSYLVANIA         | 5 172 746   | 4 694 999                | 2 916 922          | 1 542 572  | 66 877         | 168 628   |
| RHODE ISLAND         | 357 504     | 344 209                  | 247 793            | 96 521     | 642            | 3 252     |
| SOUTH CAROLINA       | 1 025 084   | 1 061 800                | 656 427            | 218 207    | 100 964        | 26 203    |
| SOUTH DAKOTA         | 271 624     | 269 156                  | 159 847            | 79 971     | 28 057         | 1 281     |
| TENNESSEE            | 1 437 242   | 1 391 414                | 868 624            | 379 584    | 118 256        | 24 951    |
| TEXAS                | 6 272 812   | 5 587 424                | 3 556 029          | 1 206 011  | 629 818        | 195 566   |
| UTAH                 | 717 864     | 699 244                  | 324 564            | 223 707    | 127 775        | 26 199    |
| VERMONT              | 194 186     | 187 034                  | 111 256            | 70 557     | 4 789          | 4 175     |
| VIRGINIA             | 2 006 640   | 1 960 026                | 1 307 663          | 468 736    | 144 479        | 39 148    |
| WASHINGTON           | 1 996 247   | 1 954 331                | 1 209 847          | 488 231    | 166 242        | 79 311    |
| WEST VIRGINIA        | 760 862     | 753 868                  | 485 059            | 238 894    | 63 453         | 17 463    |
| WISCONSIN            | 2 381 072   | 2 104 080                | 1 237 410          | 57 016     | 78 318         | 31 337    |
| WYOMING              | 340 049     | 297 000                  | 151 526            | 82 983     | 34 602         | 27 889    |

See footnotes at end of table.

EXPENDITURE

Table 4. General Expenditure of Public School Systems, by State: 1979-80—Continued

(Thousands of dollars)

| State                | Higher education |                    |           |                | Interest on debt | Intergovernmental <sup>1</sup> |         |
|----------------------|------------------|--------------------|-----------|----------------|------------------|--------------------------------|---------|
|                      | Total            | Current operation  |           | Capital outlay |                  |                                |         |
|                      |                  | Salaries and wages | Other     | Construction   |                  |                                | Other   |
| UNITED STATES, TOTAL | 5 992 992        | 3 493 744          | 1 984 209 | 367 725        | 157 315          | 1 956 546                      | 469 630 |
| ALABAMA              | -                | -                  | -         | -              | -                | 10 455                         | 873     |
| ALASKA               | -                | -                  | -         | -              | -                | 18 735                         | 99      |
| ARIZONA              | 140 823          | 86 910             | 44 016    | 4 258          | 5 638            | 34 096                         | -       |
| ARKANSAS             | -                | -                  | -         | -              | -                | 17 245                         | -       |
| CALIFORNIA           | 1 586 390        | 969 726            | 480 902   | 112 890        | 22 672           | 93 846                         | 6 296   |
| COLORADO             | 21 714           | 12 441             | 8 001     | 387            | 884              | 34 275                         | -       |
| CONNECTICUT          | -                | -                  | -         | -              | -                | 24 961                         | -       |
| DELAWARE             | -                | -                  | -         | -              | -                | 2 297                          | -       |
| DISTRICT OF COLUMBIA | 77 332           | 41 218             | 18 749    | 16 625         | 740              | -                              | -       |
| FLORIDA              | 400 784          | 228 308            | 123 844   | 73 203         | 15 429           | 51 637                         | 168     |
| GEORGIA              | 20 209           | 9 184              | 4 535     | 4 840          | 1 650            | 24 189                         | 3 179   |
| HAWAII               | -                | -                  | -         | -              | -                | -                              | -       |
| IDAHO                | 13 546           | 6 754              | 4 518     | 1 035          | 575              | 8 445                          | -       |
| ILLINOIS             | 414 334          | 254 596            | 132 891   | 13 538         | 13 310           | 120 497                        | -       |
| INDIANA              | -                | -                  | -         | -              | -                | 13 049                         | 123 362 |
| IOWA                 | 126 875          | 62 415             | 56 058    | 372            | 4 029            | 17 380                         | -       |
| KANSAS               | 76 399           | 39 802             | 29 778    | 286            | 2 534            | 18 920                         | -       |
| KENTUCKY             | -                | -                  | -         | -              | -                | 32 617                         | -       |
| KYENTUCKY            | -                | -                  | -         | -              | -                | 38 831                         | -       |
| LOUISIANA            | 2 084            | 971                | 242       | 795            | 77               | 10 382                         | 1 586   |
| MAINE                | -                | -                  | -         | -              | -                | -                              | -       |
| MARYLAND             | 165 646          | 91 406             | 61 672    | 8 746          | 3 822            | 25 162                         | -       |
| MASSACHUSETTS        | -                | -                  | -         | -              | -                | 78 128                         | 830     |
| MICHIGAN             | 343 167          | 182 858            | 122 048   | 23 049         | 15 212           | 160 926                        | 59      |
| MINNESOTA            | -                | -                  | -         | -              | -                | 53 670                         | -       |
| MISSISSIPPI          | 99 206           | 55 842             | 33 959    | 7 401          | 2 404            | 6 357                          | 16      |
| MISSOURI             | 74 792           | 47 926             | 23 380    | 1 737          | 1 749            | 31 187                         | -       |
| MONTANA              | 4 363            | 2 741              | 1 526     | 9              | 87               | 7 246                          | -       |
| NEBRASKA             | 50 853           | 26 738             | 16 635    | 5 683          | 1 805            | 12 638                         | -       |
| NEVADA               | -                | -                  | -         | -              | -                | 14 614                         | -       |
| NEW HAMPSHIRE        | -                | -                  | -         | -              | -                | 6 694                          | -       |
| NEW JERSEY           | 166 357          | 104 407            | 53 916    | 2 649          | 5 385            | 85 740                         | -       |
| NEW MEXICO           | -                | -                  | -         | -              | -                | 5 874                          | -       |
| NEW YORK             | 855 773          | 504 730            | 322 363   | 20 747         | 7 932            | 223 027                        | 64 986  |
| NORTH CAROLINA       | 224 396          | 137 023            | 65 345    | 16 329         | 5 699            | 20 184                         | 178     |
| NORTH DAKOTA         | 6 871            | 3 898              | 2 334     | 394            | 245              | 2 779                          | 897     |
| OHIO                 | 107 181          | 50 693             | 30 572    | 23 846         | 2 070            | 72 904                         | -       |
| OKLAHOMA             | -                | -                  | -         | -              | -                | 11 846                         | -       |
| OREGON               | 143 457          | 90 616             | 36 474    | 10 999         | 5 367            | 26 150                         | -       |
| PENNSYLVANIA         | 144 454          | 83 999             | 53 286    | 1 338          | 5 840            | 74 570                         | 258 725 |
| RHODE ISLAND         | -                | -                  | -         | -              | -                | 7 267                          | 27      |
| SOUTH CAROLINA       | -                | -                  | -         | -              | -                | 23 284                         | -       |
| SOUTH DAKOTA         | -                | -                  | -         | -              | -                | 2 467                          | -       |
| TENNESSEE            | -                | -                  | -         | -              | -                | 45 827                         | -       |
| TEXAS                | 469 476          | 257 096            | 163 574   | 28 947         | 19 859           | 215 912                        | -       |
| UTAH                 | -                | -                  | -         | -              | -                | 18 620                         | -       |
| VERMONT              | -                | -                  | -         | -              | -                | 3 314                          | 95      |
| VIRGINIA             | -                | -                  | -         | -              | -                | 46 150                         | 465     |
| WASHINGTON           | -                | -                  | -         | -              | -                | 41 916                         | -       |
| WEST VIRGINIA        | -                | -                  | -         | -              | -                | 6 494                          | -       |
| WISCONSIN            | 223 547          | 123 679            | 81 176    | 8 316          | 10 375           | 43 555                         | 9 790   |
| WYOMING              | 32 965           | 13 775             | 12 192    | 1 313          | 1 725            | 10 084                         | -       |

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

<sup>1</sup>To avoid duplication, interschool system transactions are excluded.

Table 5. Percent Distribution of Public School System General Revenue, by State: 1979-80

| State                | Total | Intergovernmental |                                  |                                  |       |                              | From own sources |       |                                 |                 |       |
|----------------------|-------|-------------------|----------------------------------|----------------------------------|-------|------------------------------|------------------|-------|---------------------------------|-----------------|-------|
|                      |       | Total             | Directly from Federal Government | From State                       |       | From other local governments | Total            | Taxes | Parent government contributions | Current charges | Other |
|                      |       |                   |                                  | Federal aid distributed by State | Other |                              |                  |       |                                 |                 |       |
| UNITED STATES, TOTAL | 100.0 | 55.2              | 1.6                              | 7.3                              | 44.7  | 1.5                          | 44.8             | 28.7  | 8.6                             | 4.3             | 3.2   |
| ALABAMA              | 100.0 | 77.6              | 1.5                              | 15.6                             | 54.6  | 5.9                          | 22.4             | 10.2  | -                               | 10.4            | 1.8   |
| ALASKA               | 100.0 | 78.2              | 5.4                              | 3.9                              | 69.0  | -                            | 21.8             | -     | 17.5                            | 1.9             | 2.4   |
| ARIZONA              | 100.0 | 50.7              | 3.5                              | 7.7                              | 39.3  | .3                           | 49.3             | 40.8  | -                               | 4.4             | 4.1   |
| ARKANSAS             | 100.0 | 60.5              | 1.0                              | 15.0                             | 44.3  | .3                           | 39.5             | 29.6  | -                               | 6.3             | 3.6   |
| CALIFORNIA           | 100.0 | 75.1              | 1.8                              | 7.8                              | 64.8  | .7                           | 24.9             | 18.1  | .8                              | 2.9             | 3.1   |
| COLORADO             | 100.0 | 45.3              | 1.2                              | 3.9                              | 40.1  | .1                           | 54.7             | 43.6  | -                               | 4.4             | 6.7   |
| CONNECTICUT          | 100.0 | 33.3              | 1.2                              | 4.8                              | 23.7  | 3.7                          | 66.7             | -     | 63.4                            | 3.0             | .3    |
| DELAWARE             | 100.0 | 72.2              | 5.9                              | 7.7                              | 58.5  | -                            | 27.8             | 23.9  | -                               | 2.5             | 1.5   |
| DISTRICT OF COLUMBIA | 100.0 | 18.9              | 18.9                             | -                                | -     | -                            | 81.1             | -     | 78.7                            | 1.7             | .7    |
| FLORIDA              | 100.0 | 67.5              | 2.5                              | 8.4                              | 56.6  | -                            | 32.5             | 22.8  | -                               | 5.8             | 3.9   |
| GEORGIA              | 100.0 | 64.1              | 2.2                              | 11.2                             | 50.4  | .3                           | 35.9             | 27.3  | -                               | 3.9             | 4.7   |
| HAWAII               | 100.0 | 96.2              | 18.0                             | -                                | 82.2  | -                            | 3.8              | -     | -                               | 3.7             | .1    |
| IDAHO                | 100.0 | 64.8              | 1.6                              | 8.3                              | 53.5  | 1.3                          | 35.2             | 26.8  | -                               | 4.7             | 3.8   |
| ILLINOIS             | 100.0 | 46.4              | .7                               | 6.4                              | 34.2  | 5.3                          | 53.4             | 45.0  | -                               | 4.9             | 3.5   |
| INDIANA              | 100.0 | 58.9              | .4                               | 6.4                              | 51.3  | .8                           | 41.1             | 33.8  | -                               | 3.9             | 3.4   |
| IOWA                 | 100.0 | 52.7              | .7                               | 4.1                              | 47.2  | .7                           | 47.3             | 37.8  | -                               | 5.8             | 3.8   |
| KANSAS               | 100.0 | 44.9              | 1.1                              | 4.4                              | 39.2  | .3                           | 55.1             | 43.6  | -                               | 5.5             | 5.9   |
| KENTUCKY             | 100.0 | 73.8              | 1.3                              | 11.9                             | 60.6  | .1                           | 26.2             | 17.3  | -                               | 6.6             | 2.3   |
| LOUISIANA            | 100.0 | 65.7              | 1.4                              | 12.4                             | 51.7  | .2                           | 34.3             | 28.6  | -                               | 2.5             | 3.2   |
| MAINE                | 100.0 | 52.0              | .8                               | 8.0                              | 43.2  | -                            | 48.0             | 16.8  | 27.7                            | 2.6             | .9    |
| MARYLAND             | 100.0 | 40.8              | 2.1                              | 5.9                              | 32.8  | -                            | 59.2             | -     | 52.2                            | 6.1             | .9    |
| MASSACHUSETTS        | 100.0 | 42.8              | .3                               | 5.4                              | 31.7  | 5.4                          | 57.2             | -     | 54.4                            | 2.3             | .5    |
| MICHIGAN             | 100.0 | 40.0              | 1.7                              | 4.4                              | 31.9  | 2.0                          | 60.0             | 50.5  | -                               | 5.3             | 4.2   |
| MINNESOTA            | 100.0 | 59.2              | .5                               | 5.6                              | 52.6  | .4                           | 40.8             | 31.7  | -                               | 3.3             | 5.8   |
| MISSISSIPPI          | 100.0 | 74.4              | 2.9                              | 17.1                             | 54.2  | .1                           | 25.6             | 17.3  | -                               | 4.9             | 3.4   |
| MISSOURI             | 100.0 | 51.5              | 2.5                              | 6.9                              | 36.4  | 5.6                          | 48.5             | 37.7  | -                               | 5.8             | 5.0   |
| MONTANA              | 100.0 | 64.6              | 3.1                              | 6.9                              | 32.5  | 22.0                         | 35.4             | 29.1  | -                               | 2.5             | 3.8   |
| NEBRASKA             | 100.0 | 32.7              | 1.6                              | 4.8                              | 17.0  | 9.4                          | 67.3             | 55.4  | -                               | 8.0             | 3.9   |
| NEVADA               | 100.0 | 74.5              | 1.3                              | 4.9                              | 68.2  | -                            | 25.5             | 16.5  | -                               | 3.5             | 5.5   |
| NEW HAMPSHIRE        | 100.0 | 53.0              | .8                               | 4.3                              | 7.9   | .1                           | 87.0             | 60.0  | 21.4                            | 4.0             | 1.6   |
| NEW JERSEY           | 100.0 | 39.6              | .6                               | 6.1                              | 32.7  | .2                           | 60.4             | 46.3  | 9.1                             | 2.9             | 2.1   |
| NEW MEXICO           | 100.0 | 79.9              | 7.3                              | 8.8                              | 63.7  | -                            | 20.1             | 14.4  | -                               | 2.8             | 2.9   |
| NEW YORK             | 100.0 | 47.1              | 1.0                              | 6.5                              | 39.6  | .1                           | 52.9             | 29.1  | 17.5                            | 4.0             | 2.2   |
| NORTH CAROLINA       | 100.0 | 70.7              | 1.6                              | 12.9                             | 56.2  | -                            | 29.3             | -     | 20.9                            | 5.1             | 3.3   |
| NORTH DAKOTA         | 100.0 | 58.7              | 2.7                              | 6.4                              | 41.3  | 8.2                          | 41.3             | 30.2  | -                               | 6.5             | 4.6   |
| OHIO                 | 100.0 | 50.4              | .5                               | 8.2                              | 41.5  | .2                           | 49.6             | 42.0  | -                               | 3.8             | 3.8   |
| OKLAHOMA             | 100.0 | 64.6              | 2.0                              | 9.0                              | 51.3  | 2.3                          | 35.4             | 28.1  | -                               | 3.2             | 4.1   |
| OREGON               | 100.0 | 43.6              | 1.1                              | 7.2                              | 33.1  | 2.1                          | 56.4             | 46.7  | -                               | 5.5             | 4.2   |
| PENNSYLVANIA         | 100.0 | 47.2              | 1.4                              | 6.7                              | 39.0  | .1                           | 52.8             | 43.9  | -                               | 4.9             | 4.0   |
| RHODE ISLAND         | 100.0 | 41.3              | 1.4                              | 4.7                              | 33.8  | 1.4                          | 58.7             | -     | 57.7                            | .5              | .5    |
| SOUTH CAROLINA       | 100.0 | 61.7              | 1.9                              | 14.1                             | 45.8  | .3                           | 38.3             | 29.2  | -                               | 6.1             | 2.9   |
| SOUTH DAKOTA         | 100.0 | 37.7              | 4.4                              | 8.2                              | 23.8  | 1.2                          | 62.3             | 54.9  | -                               | 4.0             | 3.4   |
| TENNESSEE            | 100.0 | 61.7              | 1.6                              | 11.0                             | 38.9  | 10.2                         | 38.3             | -     | 32.1                            | 4.1             | 2.2   |
| TEXAS                | 100.0 | 55.7              | 1.6                              | 8.0                              | 45.8  | .3                           | 44.3             | 35.6  | -                               | 5.1             | 3.6   |
| UTAH                 | 100.0 | 59.8              | 1.9                              | 5.6                              | 52.2  | -                            | 40.2             | 31.1  | -                               | 3.6             | 5.5   |
| VERMONT              | 100.0 | 30.4              | .5                               | 2.8                              | 27.0  | .1                           | 69.6             | 63.2  | -                               | 2.6             | 3.8   |
| VIRGINIA             | 100.0 | 46.6              | 3.3                              | 8.4                              | 34.9  | -                            | 53.4             | -     | 49.3                            | 3.2             | .9    |
| WASHINGTON           | 100.0 | 77.6              | 1.8                              | 5.1                              | 65.0  | 5.7                          | 22.4             | 14.4  | -                               | 4.4             | 3.5   |
| WEST VIRGINIA        | 100.0 | 67.9              | .5                               | 9.2                              | 58.1  | -                            | 32.1             | 24.9  | -                               | 2.2             | 5.1   |
| WISCONSIN            | 100.0 | 47.1              | 1.5                              | 3.5                              | 41.9  | .3                           | 52.9             | 32.1  | 13.2                            | 5.9             | 1.7   |
| WYOMING              | 100.0 | 53.4              | 1.6                              | 2.9                              | 32.5  | 16.4                         | 46.6             | 38.3  | -                               | 6.1             | 2.1   |

Note: Because of rounding, detail may not add to totals. Revenue from State sources for State dependent school systems is included as intergovernmental revenue from State rather than as parent government contributions.

- Represents zero or rounds to zero.

PERCENT DISTRIBUTION

Table 6. Percent Distribution of Public School System General Expenditure, by State: 1979-80

| State                | Total | Elementary and secondary |                    |               |                | Higher education |                    |               |                | Interest on debt | Inter-governmental |
|----------------------|-------|--------------------------|--------------------|---------------|----------------|------------------|--------------------|---------------|----------------|------------------|--------------------|
|                      |       | Total                    | Salaries and wages | Other current | Capital outlay | Total            | Salaries and wages | Other current | Capital outlay |                  |                    |
| UNITED STATES, TOTAL | 100.0 | 91.6                     | 58.1               | 26.5          | 7.0            | 6.0              | 3.5                | 2.0           | .5             | 1.9              | .5                 |
| ALABAMA              | 100.0 | 99.0                     | 61.7               | 30.0          | 7.3            | -                | -                  | -             | -              | .9               | .1                 |
| ALASKA               | 100.0 | 98.2                     | 50.8               | 29.3          | 16.1           | -                | -                  | -             | -              | 3.8              | -                  |
| ARIZONA              | 100.0 | 88.6                     | 51.9               | 17.7          | 17.1           | 10.8             | 6.7                | 3.4           | .8             | 2.6              | -                  |
| ARKANSAS             | 100.0 | 97.7                     | 59.6               | 25.6          | 12.5           | -                | -                  | -             | -              | 2.3              | -                  |
| CALIFORNIA           | 100.0 | 85.4                     | 57.3               | 25.3          | 2.9            | 13.7             | 8.4                | 4.1           | 1.2            | .8               | .1                 |
| COLORADO             | 100.0 | 95.9                     | 59.5               | 24.3          | 12.1           | 1.6              | .9                 | .6            | .1             | 2.5              | -                  |
| CONNECTICUT          | 100.0 | 98.1                     | 66.4               | 27.3          | 4.4            | -                | -                  | -             | -              | 1.9              | -                  |
| DELAWARE             | 100.0 | 99.1                     | 69.8               | 27.5          | 1.8            | -                | -                  | -             | -              | .9               | -                  |
| DISTRICT OF COLUMBIA | 100.0 | 79.8                     | 66.3               | 12.3          | 1.2            | -20.2            | 10.8               | 4.9           | 4.5            | -                | -                  |
| FLORIDA              | 100.0 | 87.9                     | 52.4               | 26.8          | 8.7            | 10.7             | 6.1                | 3.3           | 1.3            | 1.4              | -                  |
| GEORGIA              | 100.0 | 97.5                     | 63.8               | 24.1          | 9.7            | 1.1              | .5                 | .2            | .3             | 1.3              | .2                 |
| HAWAII               | 100.0 | 100.0                    | 65.2               | 25.3          | 9.5            | -                | -                  | -             | -              | -                | -                  |
| IDAHOO               | 100.0 | 93.5                     | 61.7               | 20.8          | 11.0           | 4.0              | 2.0                | 1.5           | .5             | 2.5              | -                  |
| ILLINOIS             | 100.0 | 89.5                     | 59.0               | 25.6          | 4.9            | 8.1              | 5.0                | 2.6           | .5             | 2.4              | -                  |
| INDIANA              | 100.0 | 93.6                     | 62.9               | 21.7          | 9.0            | -                | -                  | -             | -              | .6               | 5.8                |
| IOWA                 | 100.0 | 90.4                     | 50.6               | 33.7          | 6.1            | 8.5              | 4.2                | 3.7           | .6             | 1.2              | -                  |
| KANSAS               | 100.0 | 90.6                     | 56.3               | 26.5          | 7.7            | 7.5              | 3.9                | 2.9           | .7             | 1.9              | -                  |
| KENTUCKY             | 100.0 | 92.2                     | 57.1               | 30.2          | 9.9            | -                | -                  | -             | -              | 2.8              | -                  |
| LOUISIANA            | 100.0 | 97.4                     | 63.2               | 25.5          | 8.8            | .1               | .1                 | -             | .1             | 2.4              | -                  |
| MAINE                | 100.0 | 97.1                     | 64.4               | 27.9          | 4.8            | -                | -                  | -             | -              | 2.5              | .4                 |
| MARYLAND             | 100.0 | 90.7                     | 61.9               | 21.9          | 6.9            | 8.1              | 4.5                | 3.0           | .6             | 1.2              | -                  |
| MASSACHUSETTS        | 100.0 | 97.1                     | 63.9               | 29.4          | 3.8            | -                | -                  | -             | -              | 2.9              | -                  |
| MICHIGAN             | 100.0 | 89.7                     | 59.7               | 24.4          | 5.6            | 7.0              | 3.7                | 2.5           | .8             | 3.3              | -                  |
| MINNESOTA            | 100.0 | 97.2                     | 63.3               | 25.3          | 8.6            | -                | -                  | -             | -              | 2.8              | -                  |
| MISSISSIPPI          | 100.0 | 88.0                     | 54.8               | 26.7          | 6.4            | 11.3             | 6.4                | 3.8           | 1.1            | .7               | -                  |
| MISSOURI             | 100.0 | 94.1                     | 61.0               | 27.3          | 8.7            | 4.2              | 2.7                | 1.3           | .2             | 1.7              | -                  |
| MONTANA              | 100.0 | 97.3                     | 55.2               | 29.4          | 12.7           | 1.0              | 9.6                | .4            | -              | 1.7              | -                  |
| NEBRASKA             | 100.0 | 91.1                     | 54.3               | 28.9          | 7.9            | 7.1              | 3.7                | 2.3           | 1.0            | 1.8              | -                  |
| NEVADA               | 100.0 | 95.8                     | 55.6               | 25.3          | 15.0           | -                | -                  | -             | -              | 4.2              | -                  |
| NEW HAMPSHIRE        | 100.0 | 97.8                     | 59.0               | 32.1          | 6.8            | -                | -                  | -             | -              | 2.2              | -                  |
| NEW JERSEY           | 100.0 | 93.0                     | 60.7               | 28.6          | 3.7            | 4.6              | 2.9                | 1.5           | .2             | 2.4              | -                  |
| NEW MEXICO           | 100.0 | 99.1                     | 57.3               | 28.1          | 13.7           | -                | -                  | -             | -              | .9               | -                  |
| NEW YORK             | 100.0 | 88.4                     | 55.3               | 29.5          | 3.7            | 8.7              | 5.1                | 3.3           | .3             | 2.3              | .7                 |
| NORTH CAROLINA       | 100.0 | 89.3                     | 57.2               | 27.3          | 4.8            | 9.8              | 6.0                | 2.9           | 1.0            | .9               | -                  |
| NORTH DAKOTA         | 100.0 | 96.0                     | 55.0               | 34.3          | 6.7            | 2.6              | 1.5                | .9            | .2             | 1.0              | .3                 |
| OHIO                 | 100.0 | 96.0                     | 57.0               | 33.7          | 5.3            | 2.4              | 1.1                | .7            | .6             | 1.6              | -                  |
| OKLAHOMA             | 100.0 | 98.9                     | 62.0               | 22.5          | 14.5           | -                | -                  | -             | -              | 1.1              | -                  |
| OREGON               | 100.0 | 93.6                     | 50.4               | 25.3          | 9.9            | 9.6              | 6.1                | 2.5           | 1.1            | 1.8              | -                  |
| PENNSYLVANIA         | 100.0 | 90.8                     | 56.4               | 29.8          | 4.6            | 2.8              | 1.6                | 4.0           | .1             | 1.4              | 5.0                |
| RHODE ISLAND         | 100.0 | 97.9                     | 69.7               | 27.2          | 1.1            | -                | -                  | -             | -              | 2.0              | -                  |
| SOUTH CAROLINA       | 100.0 | 97.7                     | 64.0               | 21.3          | 12.4           | -                | -                  | -             | -              | 2.3              | -                  |
| SOUTH DAKOTA         | 100.0 | 99.1                     | 58.8               | 29.4          | 10.8           | -                | -                  | -             | -              | .9               | -                  |
| TENNESSEE            | 100.0 | 96.8                     | 60.4               | 26.4          | 10.0           | -                | -                  | -             | -              | 3.2              | -                  |
| TEXAS                | 100.0 | 89.1                     | 56.7               | 19.2          | 13.2           | 7.5              | 4.1                | 2.6           | .8             | 3.4              | -                  |
| UTAH                 | 100.0 | 97.4                     | 44.8               | 31.2          | 21.4           | -                | -                  | -             | -              | 2.6              | -                  |
| VERMONT              | 100.0 | 98.2                     | 57.3               | 36.3          | 4.6            | -                | -                  | -             | -              | 1.7              | -                  |
| VIRGINIA             | 100.0 | 97.7                     | 65.2               | 23.4          | 9.2            | -                | -                  | -             | -              | 2.3              | -                  |
| WASHINGTON           | 100.0 | 97.9                     | 60.6               | 25.0          | 12.3           | -                | -                  | -             | -              | 2.1              | -                  |
| WEST VIRGINIA        | 100.0 | 99.1                     | 63.8               | 24.7          | 10.6           | -                | -                  | -             | -              | .9               | -                  |
| WISCONSIN            | 100.0 | 88.4                     | 52.0               | 31.8          | 4.6            | 9.4              | 5.2                | 3.4           | .8             | 1.8              | .4                 |
| WYOMING              | 100.0 | 87.3                     | 44.6               | 24.4          | 18.4           | 9.7              | 5.2                | 3.6           | .9             | 3.0              | -                  |

Note. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.



## SCHOOL SYSTEM FINANCES

Table 7. Indebtedness and Cash and Security Holdings of Public School Systems, by State: 1979-80

(Thousands of dollars)

| State                | Debt outstanding at end of fiscal year <sup>1</sup> |            |            | Long-term debt issued | Long-term debt retired | Cash and security holdings at end of fiscal year <sup>2</sup> |                   |            |
|----------------------|---|------------|------------|-----------------------|------------------------|---|-------------------|------------|
|                      | Total   | Long-term  | Short-term |                       |                        | Total   | Cash and deposits | Securities |
| UNITED STATES: TOTAL | 36 684 718  | 35 404 995 | 1 279 764  | 2 960 940             | 2 997 084              | 16 733 150  | 11 670 400        | 5 062 750  |
| ALABAMA              | 184 876   | 174 771    | 10 105     | 5 668                 | 10 779                 | 104 246   | 60 345            | 43 901     |
| ALASKA               | 351 183   | 351 183    | (NA)       | 53 700                | 24 824                 | (?)   | (?)               | (?)        |
| ARIZONA              | 677 297   | 677 297    | (NA)       | 69 440                | 46 783                 | 415 077   | 401 232           | 13 845     |
| ARKANSAS             | 359 208   | 352 687    | 6 522      | 37 501                | 21 059                 | 125 549   | 125 549           | -          |
| CALIFORNIA           | 1 929 122   | 1 929 122  | -          | 28 835                | 212 058                | 1 757 874   | 1 667 596         | 90 277     |
| COLORADO             | 583 080   | 582 280    | 800        | 76 311                | 40 146                 | 463 305   | 442 242           | 21 063     |
| CONNECTICUT          | 500 265   | 461 992    | 38 273     | 28 621                | 50 305                 | 6 664   | 6 414             | 250        |
| DELAWARE             | 35 368  | 35 368     | (NA)       | 173                   | 9 346                  | 22 177  | 22 177            | -          |
| DISTRICT OF COLUMBIA | (?)   | (?)        | (?)        | -                     | -                      | (?)   | (?)               | (?)        |
| FLORIDA              | 974 006   | 974 006    | (NA)       | 81 867                | 77 897                 | 718 952   | 402 203           | 316 750    |
| GEORGIA              | 423 257   | 423 257    | -          | 13 710                | 17 920                 | 447 972   | 119 778           | 328 194    |
| HAWAII               | (?)   | (?)        | (?)        | -                     | -                      | (?)   | (?)               | (?)        |
| IDAHO                | 166 745   | 156 187    | 10 557     | 23 335                | 6 974                  | 71 224  | 63 662            | 7 562      |
| ILLINOIS             | 2 177 337   | 1 862 919  | 314 418    | 158 653               | 223 096                | 1 431 455   | 445 561           | 985 894    |
| INDIANA              | 214 897   | 167 044    | 47 853     | 38 606                | 23 096                 | 498 666   | 498 666           | -          |
| IOWA                 | 352 749   | 351 659    | 1 090      | 18 911                | 39 060                 | 272 227   | 75 935            | 196 292    |
| KANSAS               | 395 668   | 395 487    | 181        | 41 994                | 27 236                 | 364 152   | 340 632           | 23 521     |
| KENTUCKY             | 724 426   | 724 426    | (NA)       | 57 480                | 44 795                 | 81 428  | 76 217            | 5 210      |
| LOUISIANA            | 717 068   | 717 068    | -          | 47 707                | 38 034                 | 332 433   | 312 697           | 19 736     |
| MAINE                | 187 097   | 187 097    | (NA)       | 18 490                | 17 090                 | 18 713  | 18 713            | -          |
| MARYLAND             | 524 832   | 524 832    | (NA)       | 15 304                | 52 208                 | (?)   | (?)               | (?)        |
| MASSACHUSETTS        | 1 259 077   | 1 259 077  | (NA)       | 65 395                | 151 571                | 65 055  | 62 231            | 2 824      |
| MICHIGAN             | 3 011 859   | 2 895 919  | 115 939    | 102 691               | 160 268                | 1 196 786   | 436 443           | 760 343    |
| MINNESOTA            | 1 050 538   | 1 001 137  | 49 401     | 54 442                | 79 742                 | 573 875   | 429 972           | 443 903    |
| MISSISSIPPI          | 121 057   | 118 208    | 2 848      | 7 441                 | 12 745                 | 103 730   | 92 286            | 11 444     |
| MISSOURI             | 619 819   | 619 369    | 450        | 52 871                | 50 199                 | 184 553   | 175 556           | 8 996      |
| MONTANA              | 126 580   | 126 621    | (NA)       | 9 299                 | 11 299                 | 159 979   | 107 186           | 52 793     |
| NEBRASKA             | 256 528   | 256 039    | 489        | 24 751                | 18 105                 | 222 262   | 218 478           | 3 784      |
| NEVADA               | 250 016   | 250 016    | -          | 43 955                | 16 291                 | 113 771   | 105 179           | 8 593      |
| NEW HAMPSHIRE        | 119 326   | 119 326    | (NA)       | 7 403                 | 14 257                 | 7 281   | 7 281             | -          |
| NEW JERSEY           | 1 529 616   | 1 354 202  | 175 414    | 6 200                 | 125 288                | 319 497   | 319 497           | -          |
| NEW MEXICO           | 119 012   | 119 012    | -          | 37 719                | 21 962                 | 111 750   | 111 750           | -          |
| NEW YORK             | 3 322 644   | 3 046 498  | 276 146    | 109 540               | 391 867                | 647 923   | 625 152           | 22 770     |
| NORTH CAROLINA       | 429 699   | 428 699    | 1 000      | 32 900                | 31 306                 | (?)   | (?)               | (?)        |
| NORTH DAKOTA         | 52 597  | 50 989     | 1 608      | 3 564                 | 6 623                  | 78 614  | 78 614            | -          |
| OHIO                 | 1 364 378   | 1 251 831  | 112 546    | 107 911               | 139 155                | 633 647   | 623 785           | 9 862      |
| OKLAHOMA             | 290 310   | 290 310    | -          | 62 698                | 40 702                 | 236 593   | 234 578           | 2 015      |
| OREGON               | 524 831   | 524 796    | 35         | 82 569                | 33 625                 | 294 870   | 280 261           | 14 609     |
| PENNSYLVANIA         | 1 522 307   | 1 477 259  | 45 047     | 309 680               | 105 066                | 1 058 556   | 322 901           | 735 655    |
| RHODE ISLAND         | 124 055   | 124 055    | (NA)       | -                     | 12 866                 | (?)   | (?)               | (?)        |
| SOUTH CAROLINA       | 427 832   | 427 782    | 50         | 17 350                | 25 051                 | 264 500   | 264 500           | -          |
| SOUTH DAKOTA         | 45 533  | 45 517     | 16         | 5 557                 | 3 635                  | 67 685  | 67 685            | -          |
| TENNESSEE            | 935 980   | 935 980    | -          | 76 447                | 64 114                 | (?)   | (?)               | (?)        |
| TEXAS                | 4 465 594   | 4 435 940  | 29 654     | 584 026               | 232 898                | 1 794 931   | 1 658 032         | 46 899     |
| UTAH                 | 395 169   | 395 169    | -          | 84 666                | 23 857                 | 200 588   | 52 778            | 177 810    |
| VERMONT              | 55 074  | 55 074     | -          | -                     | 6 311                  | 94 974  | 94 974            | -          |
| VIRGINIA             | 922 912   | 922 252    | 660        | 47 947                | 75 944                 | (?)   | (?)               | (?)        |
| WASHINGTON           | 731 158   | 731 028    | 130        | 67 285                | 49 200                 | 524 535   | 65 416            | 459 120    |
| WEST VIRGINIA        | 150 472   | 150 472    | -          | 34 227                | 10 115                 | 257 215   | 228 473           | 28 742     |
| WISCONSIN            | 787 713   | 749 183    | 38 530     | 73 263                | 89 048                 | 375 838   | 157 496           | 218 342    |
| WYOMING              | 194 551   | 194 551    | (NA)       | 32 835                | 11 266                 | 72 028  | 70 280            | 1 749      |

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

NA: Not available.

<sup>1</sup>Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures presented herein and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases is not distinguished from the total indebtedness of their parent governments.

<sup>2</sup>Holdings of employee-retirement funds and dependent school systems are excluded.

<sup>3</sup>Indebtedness of these dependent school systems cannot be segregated from the general obligation indebtedness of their parent governments.

INDIVIDUAL SCHOOL SYSTEMS

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80

(Dollar amounts in thousands)

| Item   | Alabama        |            |            |                  |               |                   | Alaska    |
|--|----------------|------------|------------|------------------|---------------|-------------------|-----------|
|  | Baldwin County | Birmingham | Huntsville | Jefferson County | Mobile County | Montgomery County | Anchorage |
| ENROLLMENT                                       | 15 332         | 48 598     | 29 484     | 50 860           | 64 490        | 35 255            | 37 037    |
| GENERAL REVENUE                                  | 23 721         | 98 378     | 46 095     | 78 418           | 105 604       | 52 527            | 132 220   |
| INTERGOVERNMENTAL REVENUE                        | 17 298         | 64 484     | 32 402     | 51 574           | 81 628        | 43 894            | 98 915    |
| FROM FEDERAL GOVERNMENT                          | 996            | 1 706      | 2 088      | 2 275            | 2 605         | 2 284             | 5 219     |
| FROM STATES                                      | 15 443         | 53 090     | 28 706     | 50 427           | 75 103        | 36 586            | 93 695    |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 2 734          | 13 389     | 5 650      | 7 273            | 19 473        | 8 137             | 3 160     |
| FROM CITIES AND COUNTIES                         | 856            | 9 678      | 41 604     | 872              | 3 918         | 5 015             | -         |
| FROM OTHER SCHOOL SYSTEMS                        | 3              | 9          | 3          | -                | 2             | 9                 | -         |
| GENERAL REVENUE FROM OWN SOURCES                 | 6 423          | 33 895     | 13 693     | 26 840           | 23 976        | 8 633             | 33 305    |
| TAXES  | 1 608          | 18 930     | 7 773      | 15 663           | 12 578        | 3 408             | -         |
| PROPERTY TAXES ONLY                              | 1 608          | 18 930     | 7 773      | 15 663           | 12 578        | 3 408             | -         |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -              | -          | -          | -                | -             | -                 | 25 297    |
| CURRENT CHARGES                                  | 3 290          | 14 235     | 4 629      | 9 607            | 7 508         | 3 882             | 3 940     |
| TUITION AND TRANSPORTATION FEES                  | 135            | 138        | 11         | 606              | 2             | 7                 | 5         |
| SCHOOL LUNCH SALES (GROSS)                       | 688            | 2 317      | 1 700      | 3 865            | 2 729         | 1 658             | 2 585     |
| OTHER  | 2 468          | 11 780     | 2 918      | 5 137            | 4 777         | 2 218             | 1 350     |
| INTEREST EARNINGS                                | 321            | 594        | 216        | 133              | 86            | 985               | 3 363     |
| MISCELLANEOUS                                    | 1 204          | 136        | 1 075      | 1 437            | 3 804         | 358               | 705       |
| GENERAL EXPENDITURE                              | 22 058         | 95 003     | 43 476     | 76 153           | 100 288       | 51 435            | 134 480   |
| INTERGOVERNMENTAL EXPENDITURE                    | -              | 14         | 6          | 119              | -             | 2                 | -         |
| CURRENT OPERATION EXPENDITURE                    | 20 799         | 86 024     | 41 635     | 70 486           | 87 866        | 46 725            | 122 008   |
| INSTRUCTIONAL SERVICES                           | 11 607         | 51 193     | 27 446     | 45 455           | 56 427        | 31 723            | 73 026    |
| SALARIES AND WAGES                               | 10 892         | 44 821     | 23 851     | 41 704           | 49 063        | 28 966            | 62 578    |
| OTHER  | 9 192          | 34 831     | 14 189     | 25 031           | 31 439        | 15 002            | 48 982    |
| CAPITAL OUTLAY EXPENDITURE                       | 982            | 8 964      | 1 212      | 3 579            | 10 822        | 4 709             | 7 664     |
| CONSTRUCTION                                     | 201            | 7 392      | 456        | 2 100            | 9 060         | 3 783             | 5 546     |
| OTHER  | 781            | 4 572      | 756        | 1 479            | 1 762         | 925               | 2 119     |
| INTEREST ON DEBT                                 | 276            | -          | 622        | 1 969            | 1 600         | -                 | 4 808     |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 13 066         | 53 533     | 27 940     | 48 546           | 57 522        | 33 221            | 84 716    |
| DEBT OUTSTANDING                                 | 3 422          | (1)        | 13 918     | 34 745           | 29 832        | 63                | 44 465    |
| LONG-TERM  | 2 180          | -          | 12 110     | 34 745           | 29 759        | -                 | 94 465    |
| SHORT-TERM                                       | 1 242          | -          | 1 808      | -                | 73            | 63                | -         |
| LONG-TERM DEBT ISSUED                            | 900            | -          | -          | -                | -             | -                 | -         |
| LONG-TERM DEBT RETIRED                           | 145            | -          | 485        | 1 925            | 2 065         | -                 | 5 995     |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 3 803          | 12 207     | 4 782      | 3 299            | 3 516         | 9 650             | -         |

| Item   | Arizona               |                     |                                   |              |                         |                    |                            |
|--|-----------------------|---------------------|-----------------------------------|--------------|-------------------------|--------------------|----------------------------|
|  | Cartwright Elementary | Glendale Union High | Maricopa County Community College | Mesa Unified | Paradise Valley Unified | Phoenix Union High | Pima County Junior College |
| ENROLLMENT                                       | 15 445                | 20 873              | 43 193                            | 41 421       | 20 384                  | 27 346             | 21 321                     |
| GENERAL REVENUE                                  | 21 040                | 38 779              | 63 828                            | 72 049       | 36 515                  | 64 843             | 24 067                     |
| INTERGOVERNMENTAL REVENUE                        | 15 338                | 22 995              | 17 139                            | 39 907       | 19 438                  | 25 486             | 7 262                      |
| FROM FEDERAL GOVERNMENT                          | 149                   | 87                  | 3 824                             | 738          | -                       | 74                 | -                          |
| FROM STATES                                      | 15 183                | 19 384              | 13 314                            | 38 955       | 19 241                  | 25 154             | 7 262                      |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 1 312                 | 1 411               | (NA)                              | 3 720        | 962                     | 5 616              | (NA)                       |
| FROM CITIES AND COUNTIES                         | 6                     | 3 524               | -                                 | 2            | 198                     | 254                | -                          |
| FROM OTHER SCHOOL SYSTEMS                        | 5 702                 | 15 784              | 46 690                            | 32 142       | 17 077                  | 39 357             | 16 805                     |
| GENERAL REVENUE FROM OWN SOURCES                 | 4 349                 | 12 973              | 31 903                            | 26 285       | 14 157                  | 33 909             | 10 765                     |
| TAXES  | 4 349                 | 12 973              | 31 903                            | 26 285       | 14 157                  | 33 909             | 10 765                     |
| PROPERTY TAXES ONLY                              | -                     | -                   | -                                 | -            | -                       | -                  | -                          |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                     | -                   | -                                 | -            | -                       | -                  | -                          |
| CURRENT CHARGES                                  | 650                   | 1 444               | 14 007                            | 2 140        | 1 064                   | 1 218              | 6 040                      |
| TUITION AND TRANSPORTATION FEES                  | 2                     | 30                  | -                                 | 13           | -                       | 35                 | -                          |
| SCHOOL LUNCH SALES (GROSS)                       | 648                   | 1 414               | -                                 | 2 128        | 1 064                   | 1 183              | -                          |
| OTHER  | 481                   | 1 069               | 14 007                            | -            | -                       | 3 037              | 6 040                      |
| INTEREST EARNINGS                                | 222                   | 298                 | 779                               | 2 893        | 1 333                   | 1 192              | -                          |
| MISCELLANEOUS                                    | -                     | -                   | -                                 | 824          | 523                     | -                  | -                          |
| GENERAL EXPENDITURE                              | 21 438                | 37 317              | 60 127                            | 60 089       | 46 838                  | 57 147             | 28 256                     |
| INTERGOVERNMENTAL EXPENDITURE                    | 167                   | 328                 | -                                 | 37           | 109                     | 289                | -                          |
| CURRENT OPERATION EXPENDITURE                    | 17 663                | 31 172              | 56 698                            | 59 313       | 27 167                  | 53 659             | 24 418                     |
| INSTRUCTIONAL SERVICES                           | 11 143                | 18 606              | (NA)                              | 34 828       | 16 118                  | 35 043             | (NA)                       |
| SALARIES AND WAGES                               | 10 656                | 17 810              | (NA)                              | 33 705       | 15 710                  | 34 014             | (NA)                       |
| OTHER  | 6 520                 | 12 565              | 56 698                            | 20 484       | 11 049                  | 18 616             | 24 418                     |
| CAPITAL OUTLAY EXPENDITURE                       | 3 168                 | 4 386               | 2 380                             | 21 033       | 18 029                  | 1 870              | 2 924                      |
| CONSTRUCTION                                     | 1 828                 | 3 482               | 796                               | 17 584       | 13 460                  | 915                | 1 726                      |
| OTHER  | 1 340                 | 903                 | 1 584                             | 3 449        | 4 540                   | 954                | 1 198                      |
| INTEREST ON DEBT                                 | 440                   | 1 431               | 1 049                             | 3 705        | 1 533                   | 1 328              | 915                        |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 13 655                | 23 341              | 38 621                            | 44 090       | 21 028                  | 41 938             | 18 426                     |
| DEBT OUTSTANDING                                 | 13 790                | 30 610              | 11 965                            | 89 640       | 28 815                  | 24 085             | 15 308                     |
| LONG-TERM  | 13 790                | 30 610              | 11 965                            | 89 640       | 28 815                  | 24 085             | 15 308                     |
| SHORT-TERM                                       | -                     | -                   | -                                 | -            | -                       | -                  | -                          |
| LONG-TERM DEBT ISSUED                            | -                     | 4 000               | -                                 | 10 236       | 4 500                   | -                  | -                          |
| LONG-TERM DEBT RETIRED                           | -                     | -                   | 2 640                             | -            | 3 910                   | -                  | 1 331                      |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 4 667                 | 23 227              | -                                 | 37 221       | 2 714                   | 27 703             | 12 535                     |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Arizona--Continued |                |                       | Arkansas    |                        | California  |                    |
|--|--------------------|----------------|-----------------------|-------------|------------------------|-------------|--------------------|
|  | Scottsdale Unified | Tucson Unified | Washington Elementary | Little Rock | Pulaski County Special | ABC Unified | Anaheim Union High |
| ENROLLMENT                                       | 25 637             | 63 095         | 26 027                | 20 929      | 29 605                 | 25 838      | 30 112             |
| GENERAL REVENUE                                  | 47 922             | 124 972        | 43 903                | 44 029      | 49 772                 | 59 575      | 62 866             |
| INTERGOVERNMENTAL REVENUE                        | 19 877             | 66 713         | 26 862                | 18 441      | 27 076                 | 43 969      | 45 110             |
| FROM FEDERAL GOVERNMENT                          |                    | 484            | 3                     | 378         | 1 859                  | 232         | 65                 |
| FROM STATES                                      | 19 877             | 61 128         | 26 438                | 18 063      | 25 071                 | 43 658      | 40 657             |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 2 093              | 9 449          | 2 212                 | 6 845       | 14 494                 | 3 807       | 1 937              |
| FROM CITIES AND COUNTIES                         | 4                  | 23             |                       |             | 145                    | 23          | 39                 |
| FROM OTHER SCHOOL SYSTEMS                        | 255                | 5 078          | 41                    |             | 1                      | 57          | 4 349              |
| GENERAL REVENUE FROM OWN SOURCES                 | 28 045             | 58 258         | 17 421                | 25 588      | 22 696                 | 15 605      | 17 755             |
| TAXES  | 25 167             | 52 519         | 14 354                | 22 058      | 17 500                 | 6 191       | 14 385             |
| PROPERTY TAXES ONLY                              | 25 167             | 52 519         | 14 354                | 22 058      | 17 500                 | 6 191       | 14 385             |
| CONTRIBUTION FROM PARENT GOVERNMENT              |                    |                |                       |             |                        |             |                    |
| CURRENT CHARGES                                  | 1 590              | 3 207          | 1 468                 | 1 974       | 2 872                  | 1 380       | 2 158              |
| TUITION AND TRANSPORTATION FEES                  |                    | 68             |                       | 77          |                        | 160         |                    |
| SCHOOL LUNCH SALES (GROSS)                       | 1 590              | 3 139          | 1 468                 | 849         | 1 416                  | 1 081       | 2 103              |
| OTHER  |                    |                |                       | 1 048       | 1 456                  | 139         | 56                 |
| INTEREST EARNINGS                                | 1 158              | 1 713          | 1 414                 | 1 344       | 1 535                  | 1 938       | 1 068              |
| MISCELLANEOUS                                    | 131                | 819            | 185                   | 213         | 790                    | 6 097       | 144                |
| GENERAL EXPENDITURE                              | 46 688             | 118 287        | 48 767                | 44 487      | 58 807                 | 52 692      | 58 773             |
| INTERGOVERNMENTAL EXPENDITURE                    | 308                | 94             | 80                    | 166         |                        | 1 266       | 3 032              |
| CURRENT OPERATION EXPENDITURE                    | 39 452             | 104 917        | 35 341                | 40 756      | 44 953                 | 50 018      | 53 758             |
| INSTRUCTIONAL SERVICES                           | 24 054             | 62 717         | 22 485                | 25 108      | 26 592                 | 28 170      | 33 036             |
| SALARIES AND WAGES                               | 23 267             | 60 841         | 21 577                | 23 289      | 24 737                 | 24 097      | 30 466             |
| OTHER  | 15 398             | 42 199         | 12 857                | 15 648      | 18 361                 | 21 848      | 20 722             |
| CAPITAL OUTLAY EXPENDITURE                       | 6 540              | 9 574          | 12 180                | 2 364       | 12 752                 | 693         | 595                |
| CONSTRUCTION                                     | 4 089              | 4 415          | 9 656                 | 1 827       | 10 122                 | 340         | 385                |
| OTHER  | 2 451              | 5 159          | 2 524                 | 538         | 2 630                  | 353         | 211                |
| INTEREST ON DEBT                                 | 388                | 3 703          | 1 166                 | 1 200       | 1 102                  | 715         | 1 388              |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 31 005             | 82 974         | 28 418                | 29 596      | 31 171                 | 34 121      | 38 791             |
| DEBT OUTSTANDING                                 | 6 770              | 43 540         | 23 451                | 28 301      | 31 380                 | 12 972      | 26 100             |
| LONG-TERM  | 6 770              | 43 540         | 23 451                | 28 259      | 31 380                 | 12 972      | 26 100             |
| SHORT-TERM                                       |                    |                |                       | 42          |                        |             |                    |
| LONG-TERM DEBT ISSUED                            |                    |                |                       | 6 000       | 9 429                  |             |                    |
| LONG-TERM DEBT RETIRED                           | 1 655              | 7 692          | 1 475                 | 1 393       | 1 063                  | 1 383       | 2 110              |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 8 114              | 66 785         | 7 748                 | 6 312       | 7 585                  | 14 486      | 9 778              |

| Item   | California--Continued  |                    |                           |                         |                 |                       |                                |
|--|------------------------|--------------------|---------------------------|-------------------------|-----------------|-----------------------|--------------------------------|
|  | Bakersfield Elementary | Capistrano Unified | erritro Community College | Coast Community College | Compton Unified | Genejo Valley Unified | Contra Costa Community College |
| ENROLLMENT                                       | 16 494                 | 18 010             | 21 426                    | 62 818                  | 30 392          | 20 069                | 31 453                         |
| GENERAL REVENUE                                  | 36 035                 | 38 351             | 23 225                    | 62 856                  | 74 651          | 41 960                | 43 747                         |
| INTERGOVERNMENTAL REVENUE                        | 28 257                 | 20 765             | 19 186                    | 47 145                  | 66 785          | 26 425                | 32 753                         |
| FROM FEDERAL GOVERNMENT                          | 53                     | 421                | 637                       | 1 192                   | 601             | 76                    | 1 580                          |
| FROM STATES                                      | 28 136                 | 19 862             | 18 542                    | 45 940                  | 66 011          | 26 251                | 30 864                         |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 3 257                  | 1 022              | (NA)                      | (NA)                    | 11 002          | 1 074                 | (NA)                           |
| FROM CITIES AND COUNTIES                         | 68                     | 25                 | 8                         | 13                      | 173             | 55                    | 308                            |
| FROM OTHER SCHOOL SYSTEMS                        |                        | 457                |                           |                         |                 | 42                    |                                |
| GENERAL REVENUE FROM OWN SOURCES                 | 7 778                  | 17 586             | 4 039                     | 15 712                  | 7 866           | 15 535                | 10 994                         |
| TAXES  | 4 937                  | 15 239             | 1 676                     | 11 130                  | 4 661           | 11 016                | 8 007                          |
| PROPERTY TAXES ONLY                              | 4 937                  | 15 239             | 1 676                     | 11 130                  | 4 661           | 11 016                | 8 007                          |
| CONTRIBUTION FROM PARENT GOVERNMENT              |                        |                    |                           |                         |                 |                       |                                |
| CURRENT CHARGES                                  | 582                    | 891                | 2 331                     | 4 582                   | 607             | 1 187                 | 2 986                          |
| TUITION AND TRANSPORTATION FEES                  |                        | 28                 |                           |                         | 60              | 44                    |                                |
| SCHOOL LUNCH SALES (GROSS)                       | 578                    | 861                |                           |                         | 546             | 1 116                 |                                |
| OTHER  | 4                      | 2                  | 2 331                     | 4 582                   | 1               | 27                    | 2 986                          |
| INTEREST EARNINGS                                | 306                    | 880                |                           |                         | 1 484           | 920                   |                                |
| MISCELLANEOUS                                    | 1 952                  | 577                | 32                        |                         | 1 114           | 2 412                 |                                |
| GENERAL EXPENDITURE                              | 32 366                 | 38 507             | 23 171                    | 63 413                  | 76 366          | 39 919                | 42 217                         |
| INTERGOVERNMENTAL EXPENDITURE                    |                        | 837                |                           |                         | 1 482           | 517                   |                                |
| CURRENT OPERATION EXPENDITURE                    | 32 253                 | 31 816             | 22 093                    | 58 315                  | 72 242          | 37 001                | 39 729                         |
| INSTRUCTIONAL SERVICES                           | 19 145                 | 18 715             | (NA)                      | (NA)                    | 38 397          | 21 653                | (NA)                           |
| SALARIES AND WAGES                               | 16 432                 | 17 353             | (NA)                      | (NA)                    | 32 275          | 19 786                | (NA)                           |
| OTHER  | 13 108                 | 13 102             | 22 093                    | 58 315                  | 33 844          | 15 348                | 39 729                         |
| CAPITAL OUTLAY EXPENDITURE                       | 113                    | 4 105              | 1 047                     | 5 086                   | 2 147           | 983                   | 2 485                          |
| CONSTRUCTION                                     | 843                    | 3 411              | 725                       | 4 862                   | 607             | 741                   | 1 639                          |
| OTHER  | 170                    | 694                | 322                       | 225                     | 1 540           | 242                   | 816                            |
| INTEREST ON DEBT                                 |                        | 1 749              | 31                        | 12                      | 296             | 1 419                 | 33                             |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 23 570                 | 23 143             | 15 919                    | 27 264                  | 48 091          | 25 058                | 26 101                         |
| DEBT OUTSTANDING                                 |                        | 31 204             | 865                       | 160                     | 6 481           | 23 970                | 556                            |
| LONG-TERM  |                        | 31 204             | 865                       | 160                     | 6 481           | 23 970                | 556                            |
| SHORT-TERM                                       |                        |                    |                           |                         |                 |                       |                                |
| LONG-TERM DEBT ISSUED                            |                        |                    |                           |                         |                 |                       |                                |
| LONG-TERM DEBT RETIRED                           |                        | 1 588              | 490                       | 82                      | 757             | 1 185                 | 14                             |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 2 472                  | 4 298              | 6 275                     | 1 700                   | 14 174          | 5 378                 | 7 476                          |

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | California--Continued |                      |                             |                                    |                 |                |                      |
|--|-----------------------|----------------------|-----------------------------|------------------------------------|-----------------|----------------|----------------------|
|  | Corona-Morco Unified  | East Side Union High | El Camino Community College | Foothill-De Anza Community College | Fremont Unified | Fresno Unified | Garden Grove Unified |
| ENROLLMENT                                       | 17 396                | 22 050               | 27 624                      | 32 782                             | 28 479          | 48 856         | 41 518               |
| GENERAL REVENUE                                  | 36 706                | 49 455               | 34 533                      | 45 627                             | 52 919          | 113 098        | 85 039               |
| INTERGOVERNMENTAL REVENUE                        | 28 153                | 32 364               | 26 060                      | 32 089                             | 41 608          | 89 137         | 63 967               |
| FROM FEDERAL GOVERNMENT                          | 85                    | -                    | 465                         | 2 325                              | 4 123           | 1 496          | 191                  |
| FROM STATES                                      | 24 885                | 32 000               | 22 396                      | 29 764                             | 41 047          | 87 862         | 62 249               |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 2 141                 | 2 627                | (NA)                        | (NA)                               | 2 356           | 12 425         | 4 821                |
| FROM CITIES AND COUNTIES                         | 97                    | 136                  | 3 199                       | -                                  | 34              | 289            | 985                  |
| FROM OTHER SCHOOL SYSTEMS                        | 3 087                 | 228                  | -                           | -                                  | 403             | 491            | 540                  |
| GENERAL REVENUE FROM OWN SOURCES                 | 8 553                 | 17 091               | 8 472                       | 13 538                             | 11 311          | 23 960         | 21 072               |
| TAXES  | 7 037                 | 13 230               | 3 592                       | 8 955                              | 8 985           | 19 440         | 17 294               |
| PROPERTY TAXES ONLY                              | 7 037                 | 13 230               | 3 592                       | 8 955                              | 8 985           | 19 440         | 17 294               |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 269                   | -                    | 4 867                       | 4 506                              | 1 088           | 1 588          | 1 945                |
| CURRENT CHARGES                                  | -                     | 622                  | -                           | -                                  | 69              | 115            | 41                   |
| TUITION AND TRANSPORTATION FEES                  | -                     | 27                   | -                           | -                                  | 985             | 1 422          | 1 778                |
| SCHOOL LUNCH SALES (GROSS)                       | 969                   | 596                  | -                           | -                                  | 33              | 51             | 126                  |
| OTHER  | -                     | -                    | 4 867                       | 4 506                              | 387             | 2 291          | 1 570                |
| INTEREST EARNINGS                                | 501                   | 2 552                | -                           | -                                  | 851             | 641            | 264                  |
| MISCELLANEOUS                                    | 46                    | 687                  | 13                          | 77                                 | -               | -              | -                    |
| GENERAL EXPENDITURE                              | 34 698                | 50 802               | 33 053                      | 46 509                             | 50 849          | 113 843        | 87 981               |
| INTERGOVERNMENTAL EXPENDITURE                    | 380                   | 2 437                | -                           | -                                  | 160             | 968            | 2 281                |
| CURRENT OPERATION EXPENDITURE                    | 33 209                | 44 713               | 28 095                      | 44 763                             | 49 569          | 108 175        | 83 644               |
| INSTRUCTIONAL SERVICES                           | 19 286                | 26 225               | (NA)                        | (NA)                               | 32 283          | 70 614         | 49 979               |
| SALARIES AND WAGES                               | 17 458                | 21 767               | (NA)                        | (NA)                               | 29 541          | 58 245         | 47 241               |
| OTHER  | 13 924                | 18 488               | 28 095                      | 44 763                             | 17 286          | 37 561         | 33 665               |
| CAPITAL OUTLAY EXPENDITURE                       | 651                   | 1 674                | 4 958                       | 1 333                              | 710             | 3 626          | 1 509                |
| CONSTRUCTION                                     | 277                   | 1 268                | 4 118                       | 1 182                              | 519             | 2 464          | 458                  |
| OTHER  | 374                   | 406                  | 840                         | 152                                | 191             | 1 162          | 1 051                |
| INTEREST ON DEBT                                 | 457                   | 1 928                | -                           | 413                                | 410             | 674            | 547                  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 23 617                | 27 382               | 18 697                      | 33 566                             | 37 404          | 77 740         | 66 810               |
| DEBT OUTSTANDING                                 | 8 955                 | 38 424               | -                           | 11 225                             | 9 340           | 13 698         | 12 517               |
| LONG-TERM  | 8 955                 | 38 424               | -                           | 11 225                             | 9 340           | 13 698         | 12 517               |
| SHORT-TERM                                       | -                     | -                    | -                           | -                                  | -               | -              | -                    |
| LONG-TERM DEBT ISSUED                            | -                     | -                    | -                           | -                                  | -               | -              | -                    |
| LONG-TERM DEBT RETIRED                           | 870                   | 2 947                | -                           | 1 190                              | 1 014           | 1 928          | 1 326                |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 4 797                 | 18 522               | 14 484                      | 6 880                              | 4 404           | 11 884         | 5 825                |

| Item   | California--Continued |                      |                            |                   |                             |                        |                       |
|--|-----------------------|----------------------|----------------------------|-------------------|-----------------------------|------------------------|-----------------------|
|  | Glendale Unified      | Grossmont Union High | Hacienda-La Puente Unified | Hawthorne Unified | Huntington Beach Union High | Kern Community College | Kern Joint Union High |
| ENROLLMENT                                       | 20 432                | 22 424               | 30 432                     | 20 775            | 21 785                      | 15 606                 | 18 888                |
| GENERAL REVENUE                                  | 43 512                | 55 680               | 57 621                     | 44 551            | 51 363                      | 29 910                 | 30 406                |
| INTERGOVERNMENTAL REVENUE                        | 35 081                | 37 825               | 49 703                     | 34 004            | 33 775                      | 20 427                 | 29 513                |
| FROM FEDERAL GOVERNMENT                          | -                     | 248                  | 110                        | 114               | 77                          | 5 230                  | -                     |
| FROM STATES                                      | 34 651                | 37 211               | 48 941                     | 33 294            | 33 667                      | 14 829                 | 29 164                |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 2 560                 | 3 159                | 3 859                      | 4 544             | 4 116                       | (NA)                   | 6 436                 |
| FROM CITIES AND COUNTIES                         | 17                    | 99                   | 361                        | 155               | 32                          | 67                     | 339                   |
| FROM OTHER SCHOOL SYSTEMS                        | 413                   | 267                  | 291                        | 440               | -                           | -                      | 8                     |
| GENERAL REVENUE FROM OWN SOURCES                 | 8 331                 | 17 854               | 7 917                      | 10 547            | 17 588                      | 9 783                  | 20 893                |
| TAXES  | 6 344                 | 14 522               | 5 273                      | 8 458             | 13 969                      | 8 253                  | 19 307                |
| PROPERTY TAXES ONLY                              | 6 344                 | 14 522               | 5 273                      | 8 458             | 13 969                      | 8 253                  | 19 307                |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                     | -                    | -                          | -                 | -                           | -                      | -                     |
| CURRENT CHARGES                                  | 1 157                 | 912                  | 1 767                      | 1 097             | 627                         | 1 530                  | 876                   |
| TUITION AND TRANSPORTATION FEES                  | 65                    | 51                   | 659                        | 90                | 137                         | -                      | 2                     |
| SCHOOL LUNCH SALES (GROSS)                       | 1 091                 | 832                  | 1 109                      | 1 007             | 878                         | -                      | 866                   |
| OTHER  | -                     | 30                   | -                          | -                 | 13                          | 1 530                  | 7                     |
| INTEREST EARNINGS                                | 621                   | 1 371                | 597                        | 887               | 1 317                       | -                      | 154                   |
| MISCELLANEOUS                                    | 309                   | 1 049                | 280                        | 105               | 1 274                       | -                      | 556                   |
| GENERAL EXPENDITURE                              | 43 518                | 51 033               | 58 451                     | 44 294            | 49 889                      | 32 063                 | 49 642                |
| INTERGOVERNMENTAL EXPENDITURE                    | 244                   | 1 020                | 996                        | 273               | 917                         | -                      | 1 041                 |
| CURRENT OPERATION EXPENDITURE                    | 42 603                | 47 944               | 57 139                     | 42 304            | 46 903                      | 29 207                 | 48 312                |
| INSTRUCTIONAL SERVICES                           | 26 229                | 25 096               | 31 348                     | 24 595            | 25 945                      | (NA)                   | 28 834                |
| SALARIES AND WAGES                               | 22 191                | 24 901               | 30 292                     | 22 419            | 25 486                      | (NA)                   | 24 547                |
| OTHER  | 16 374                | 22 847               | 25 791                     | 17 709            | 21 358                      | 29 207                 | 19 478                |
| CAPITAL OUTLAY EXPENDITURE                       | 365                   | 1 799                | 316                        | 1 419             | 1 751                       | 2 844                  | 289                   |
| CONSTRUCTION                                     | 37                    | 1 294                | 167                        | 474               | 1 465                       | 2 653                  | 136                   |
| OTHER  | 328                   | 506                  | 149                        | 945               | 284                         | 191                    | 153                   |
| INTEREST ON DEBT                                 | 306                   | 270                  | -                          | 299               | 288                         | 11                     | -                     |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 29 906                | 34 275               | 40 197                     | 29 321            | 33 743                      | 18 745                 | 35 970                |
| DEBT OUTSTANDING                                 | 7 260                 | 5 322                | -                          | 6 715             | 6 687                       | 331                    | -                     |
| LONG-TERM  | 7 260                 | 5 322                | -                          | 6 715             | 6 687                       | 331                    | -                     |
| SHORT-TERM                                       | -                     | -                    | -                          | -                 | -                           | -                      | -                     |
| LONG-TERM DEBT ISSUED                            | -                     | -                    | -                          | -                 | -                           | -                      | -                     |
| LONG-TERM DEBT RETIRED                           | 1 430                 | 1 135                | -                          | 1 141             | 984                         | 7                      | -                     |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 5 699                 | 12 407               | 3 057                      | 5 327             | 4 951                       | 2 249                  | 1 791                 |

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | California--Continued   |                    |                               |                     |                            |                    |                      |
|--|-------------------------|--------------------|-------------------------------|---------------------|----------------------------|--------------------|----------------------|
|  | Long Beach City College | Long Beach Unified | Los Angeles Community College | Los Angeles Unified | Los Rios Community College | Montebello Unified | Mount Diablo Unified |
| ENROLLMENT . . . . .                                       | 15 606                  | 55 288             | 121 682                       | 576 309             | 39 036                     | 27 820             | 38 112               |
| GENERAL REVENUE . . . . .                                  | 29 972                  | 120 854            | 209 050                       | 1 500 167           | 51 625                     | 59 174             | 80 712               |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 26 131                  | 102 774            | 158 432                       | 1 271 253           | 41 483                     | 49 751             | 57 507               |
| FROM FEDERAL GOVERNMENT . . . . .                          | 3 546                   | 1 259              | 25 003                        | 3 745               | 1 975                      | 395                | 780                  |
| FROM STATES . . . . .                                      | 22 572                  | 104 306            | 130 233                       | 1 265 497           | 39 383                     | 49 315             | 56 299               |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | (NA)                    | 9 756              | (NA)                          | 167 220             | (NA)                       | 5 126              | 3 242                |
| FROM CITIES AND COUNTIES . . . . .                         | 13                      | 196                | 196                           | 626                 | 125                        | 11                 | -                    |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                       | 13                 | -                             | 1 385               | -                          | 30                 | 428                  |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 3 881                   | 18 080             | 53 617                        | 228 915             | 10 182                     | 9 422              | 23 205               |
| TAXES . . . . .  | 1 717                   | 11 608             | 26 065                        | 178 045             | 5 797                      | 7 492              | 20 393               |
| PROPERTY TAXES ONLY . . . . .                              | 1 717                   | 11 608             | 26 065                        | 178 045             | 5 797                      | 7 492              | 20 393               |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                       | -                  | -                             | -                   | -                          | -                  | -                    |
| CURRENT CHARGES . . . . .                                  | 2 124                   | 2 682              | 27 170                        | 28 200              | 4 226                      | 1 031              | 2 102                |
| TUITION AND TRANSPORTATION FEES . . . . .                  | -                       | 201                | -                             | 1 570               | -                          | 101                | 131                  |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | -                       | 2 415              | -                             | 26 529              | -                          | 927                | 1 971                |
| OTHER . . . . .  | 2 124                   | 66                 | 27 170                        | 101                 | 4 226                      | 4                  | -                    |
| INTEREST EARNINGS . . . . .                                | -                       | 2 586              | -                             | 18 507              | -                          | 823                | 249                  |
| MISCELLANEOUS . . . . .                                    | -                       | 1 224              | 382                           | 4 163               | 118                        | 76                 | 461                  |
| GENERAL EXPENDITURE . . . . .                              | 30 613                  | 120 251            | 214 046                       | 1 521 816           | 55 347                     | 56 376             | 78 514               |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                       | 130                | -                             | 17 030              | -                          | 570                | 303                  |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 28 565                  | 116 533            | 196 097                       | 1 455 709           | 52 374                     | 54 378             | 77 152               |
| INSTRUCTIONAL SERVICES . . . . .                           | (NA)                    | 69 386             | (NA)                          | 810 142             | (NA)                       | 33 171             | 51 946               |
| SALARIES AND WAGES . . . . .                               | (NA)                    | 60 359             | (NA)                          | 734 936             | (NA)                       | 28 883             | 46 002               |
| OTHER . . . . .  | 28 565                  | 47 167             | 196 097                       | 645 566             | 52 374                     | 21 208             | 25 207               |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 2 048                   | 3 547              | 14 439                        | 48 011              | 2 778                      | 707                | 508                  |
| CONSTRUCTION . . . . .                                     | 1 940                   | 2 536              | 13 865                        | 23 460              | 2 602                      | 271                | 185                  |
| OTHER . . . . .  | 108                     | 1 011              | 574                           | 16 550              | 176                        | 436                | 324                  |
| INTEREST ON DEBT . . . . .                                 | -                       | 21                 | 510                           | 9 067               | -                          | 721                | 550                  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 20 227                  | 83 273             | 127 356                       | 1 017 490           | 35 469                     | 39 272             | 58 043               |
| DEBT OUTSTANDING . . . . .                                 | -                       | 560                | 12 824                        | 218 740             | 5 000                      | 15 040             | 11 578               |
| LONG-TERM . . . . .  | -                       | 560                | 12 824                        | 218 740             | 5 000                      | 15 040             | 11 578               |
| SHORT-TERM . . . . .                                       | -                       | -                  | -                             | -                   | -                          | -                  | -                    |
| LONG-TERM DEBT ISSUED . . . . .                            | -                       | -                  | -                             | -                   | -                          | -                  | -                    |
| LONG-TERM DEBT RETIRED . . . . .                           | -                       | 165                | 2 588                         | 30 524              | 825                        | 1 275              | 1 757                |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 12 340                  | 19 049             | 68 700                        | 91 210              | 20 500                     | 8 081              | 1 529                |

| Item   | California--continued               |                      |                                      |                        |                 |                       |                                 |
|--|-------------------------------------|----------------------|--------------------------------------|------------------------|-----------------|-----------------------|---------------------------------|
|  | Mount San Antonio Community College | Newport-Mesa Unified | North Orange Grove Community College | Norwalk-Mitola Unified | Oakland Unified | Pasadena Area Unified | Pasadena Area Community College |
| ENROLLMENT . . . . .                                       | 18 026                              | 20 137               | 28 676                               | 21 515                 | 52 589          | 28 359                | 18 458                          |
| GENERAL REVENUE . . . . .                                  | 25 961                              | 49 437               | 45 481                               | 43 918                 | 143 202         | 63 124                | 30 568                          |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 22 637                              | 26 126               | 32 565                               | 37 188                 | 122 670         | 38 712                | 25 974                          |
| FROM FEDERAL GOVERNMENT . . . . .                          | 7 510                               | -                    | 717                                  | 248                    | 2 252           | 142                   | 1 417                           |
| FROM STATES . . . . .                                      | 20 854                              | 25 575               | 25 067                               | 36 826                 | 120 008         | 37 925                | 22 130                          |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | (NA)                                | 1 822                | (NA)                                 | 3 237                  | 26 724          | 3 070                 | (NA)                            |
| FROM CITIES AND COUNTIES . . . . .                         | 1 273                               | 20                   | 6 781                                | 39                     | 84              | 27                    | 2 427                           |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                                   | 531                  | -                                    | 75                     | 324             | 618                   | -                               |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 3 323                               | 23 311               | 12 916                               | 6 730                  | 20 531          | 24 413                | 4 594                           |
| TAXES . . . . .  | 2 318                               | 19 525               | 6 748                                | 4 423                  | 15 173          | 21 001                | 2 183                           |
| PROPERTY TAXES ONLY . . . . .                              | 2 318                               | 19 525               | 6 748                                | 4 423                  | 15 173          | 21 001                | 2 183                           |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                                   | -                    | -                                    | -                      | -               | -                     | -                               |
| CURRENT CHARGES . . . . .                                  | 1 005                               | 1 493                | 6 168                                | 1 081                  | 1 489           | 1 529                 | 2 411                           |
| TUITION AND TRANSPORTATION FEES . . . . .                  | -                                   | 31                   | -                                    | 31                     | 192             | 3                     | -                               |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | -                                   | 1 280                | -                                    | 1 050                  | 1 274           | 1 521                 | -                               |
| OTHER . . . . .  | 1 005                               | 213                  | 6 168                                | -                      | 24              | 4                     | 2 411                           |
| INTEREST EARNINGS . . . . .                                | -                                   | 1 079                | -                                    | 755                    | 2 515           | 1 516                 | -                               |
| MISCELLANEOUS . . . . .                                    | -                                   | 1 215                | -                                    | 471                    | 1 354           | 367                   | -                               |
| GENERAL EXPENDITURE . . . . .                              | 26 631                              | 48 898               | 43 546                               | 43 119                 | 145 402         | 62 946                | 28 215                          |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                                   | 857                  | -                                    | 940                    | 977             | 1 052                 | -                               |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 24 539                              | 46 596               | 40 815                               | 41 433                 | 135 175         | 59 097                | 27 841                          |
| INSTRUCTIONAL SERVICES . . . . .                           | (NA)                                | 27 345               | (NA)                                 | 23 236                 | 78 193          | 36 741                | (NA)                            |
| SALARIES AND WAGES . . . . .                               | (NA)                                | 25 652               | (NA)                                 | 20 727                 | 62 444          | 31 824                | (NA)                            |
| OTHER . . . . .  | 24 539                              | 19 294               | 40 815                               | 18 197                 | 56 982          | 22 366                | 27 841                          |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 2 068                               | 662                  | 2 621                                | 634                    | 6 776           | 1 813                 | 374                             |
| CONSTRUCTION . . . . .                                     | 120                                 | 365                  | 2 428                                | 261                    | 6 187           | 1 363                 | 9                               |
| OTHER . . . . .  | 1 947                               | 298                  | 193                                  | 372                    | 592             | 450                   | 365                             |
| INTEREST ON DEBT . . . . .                                 | 24                                  | 782                  | 110                                  | 113                    | 2 471           | 985                   | -                               |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 17 151                              | 34 219               | 23 989                               | 29 074                 | 90 070          | 42 154                | 19 313                          |
| DEBT OUTSTANDING . . . . .                                 | 590                                 | 14 735               | 2 890                                | 3 735                  | 42 462          | 18 645                | -                               |
| LONG-TERM . . . . .  | 590                                 | 14 735               | 2 890                                | 3 735                  | 42 462          | 18 645                | -                               |
| SHORT-TERM . . . . .                                       | -                                   | -                    | -                                    | -                      | -               | -                     | -                               |
| LONG-TERM DEBT ISSUED . . . . .                            | -                                   | -                    | -                                    | -                      | -               | -                     | -                               |
| LONG-TERM DEBT RETIRED . . . . .                           | 15                                  | 1 673                | 540                                  | 540                    | 3 460           | 1 250                 | -                               |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 4 917                               | 3 806                | 7 941                                | 5 888                  | 20 992          | 10 506                | 7 388                           |

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | California--Continued |                           |                   |                |                    |                  |                   |
|--|-----------------------|---------------------------|-------------------|----------------|--------------------|------------------|-------------------|
|  | Pasadena Unified      | Peralta Community College | Placentia Unified | Pomona Unified | Poway City Unified | Richmond Unified | Riverside Unified |
| ENROLLMENT                                       | 22 151                | 26 658                    | 17 328            | 21 926         | 15 279             | 29 042           | 24 472            |
| GENERAL REVENUE                                  | 54 283                | 47 820                    | 34 423            | 46 858         | 34 924             | 67 699           | 51 286            |
| INTERGOVERNMENTAL REVENUE                        | 46 042                | 39 089                    | 22 104            | 41 755         | 20 985             | 52 557           | 38 069            |
| FROM FEDERAL GOVERNMENT                          | -                     | 6 500                     | 20                | 294            | 615                | 236              | 242               |
| FROM STATES                                      | 45 878                | 32 485                    | 22 034            | 41 161         | 20 226             | 51 997           | 37 596            |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 5 380                 | (NA)                      | 1 457             | 4 617          | 1 485              | 6 062            | 4 306             |
| FROM CITIES AND COUNTIES                         | 13                    | 104                       | 50                | 141            | 24                 | 116              | 60                |
| FROM OTHER SCHOOL SYSTEMS                        | 151                   | -                         | -                 | 158            | 120                | 208              | 172               |
| GENERAL REVENUE FROM OWN SOURCES                 | 8 241                 | 8 731                     | 12 318            | 5 104          | 13 939             | 15 142           | 13 217            |
| TAXES  | 6 717                 | 5 861                     | 9 569             | 3 641          | 9 736              | 12 866           | 11 235            |
| PROPERTY TAXES ONLY                              | 6 717                 | 5 861                     | 9 569             | 3 641          | 9 736              | 12 866           | 11 235            |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                     | -                         | -                 | -              | -                  | -                | -                 |
| CURRENT CHARGES                                  | 915                   | 2 663                     | 746               | 705            | 744                | 1 144            | 1 035             |
| TUITION AND TRANSPORTATION FEES                  | 46                    | -                         | -                 | 87             | 63                 | 51               | -                 |
| SCHOOL LUNCH SALES (GROSS)                       | 866                   | -                         | 743               | 611            | 676                | 1 081            | 1 035             |
| OTHER  | 2                     | 2 663                     | 3                 | 7              | 5                  | 12               | -                 |
| INTEREST EARNINGS                                | 424                   | -                         | 786               | 497            | 825                | 814              | 673               |
| MISCELLANEOUS                                    | 185                   | 207                       | 1 218             | 261            | 2 634              | 319              | 275               |
| GENERAL EXPENDITURE                              | 55 444                | 46 203                    | 33 221            | 46 835         | 32 087             | 68 046           | 50 030            |
| INTERGOVERNMENTAL EXPENDITURE                    | 321                   | -                         | 537               | 278            | 398                | 1 460            | 847               |
| CURRENT OPERATION EXPENDITURE                    | 53 891                | 42 822                    | 30 632            | 45 298         | 28 766             | 66 049           | 47 647            |
| INSTRUCTIONAL SERVICES                           | 31 356                | (NA)                      | 19 395            | 26 365         | 17 804             | 38 806           | 29 111            |
| SALARIES AND WAGES                               | 25 583                | (NA)                      | 17 513            | 22 803         | 15 076             | 34 336           | 25 072            |
| OTHER  | 22 536                | 42 822                    | 11 236            | 18 933         | 10 963             | 27 243           | 18 536            |
| CAPITAL OUTLAY EXPENDITURE                       | 1 060                 | 2 172                     | 1 031             | 1 056          | 1 727              | 238              | 761               |
| CONSTRUCTION                                     | 775                   | 2 083                     | 864               | 668            | 1 336              | 159              | 576               |
| OTHER  | 286                   | 89                        | 167               | 388            | 391                | 79               | 185               |
| INTEREST ON DEBT                                 | 172                   | 1 209                     | 1 021             | 209            | 1 196              | 298              | 776               |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 36 219                | 30 296                    | 22 656            | 31 671         | 20,255             | 47 162           | 34 695            |
| DEBT OUTSTANDING                                 | 4 020                 | 31 145                    | 18 963            | 4 650          | 21 535             | 6 794            | 15 465            |
| LONG-TERM  | 4 020                 | 31 145                    | 18 963            | 4 650          | 21 535             | 6 794            | 15 465            |
| SHORT-TERM                                       | -                     | -                         | -                 | -              | -                  | -                | -                 |
| LONG-TERM DEBT ISSUED                            | -                     | -                         | -                 | -              | -                  | -                | -                 |
| LONG-TERM DEBT RETIRED                           | 540                   | 2 060                     | 1 456             | 990            | 1 890              | 951              | 1,851             |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 5 541                 | 5 443                     | 5 841             | 2 866          | 6 092              | 1 425            | 4 524             |

| Item   | California--Continued |                    |                      |                                  |                        |                             |                   |
|--|-----------------------|--------------------|----------------------|----------------------------------|------------------------|-----------------------------|-------------------|
|  | Riverside Unified     | Sacramento Unified | Saddleria K. Unified | San Bernardino Community College | San Bernardino Unified | San Diego Community College | San Diego Unified |
| ENROLLMENT                                       | 16 789                | 41 582             | 20 660               | 17 417                           | 29 098                 | 37 258                      | 109 734           |
| GENERAL REVENUE                                  | 32 018                | 101 652            | 43 394               | 22 965                           | 71 280                 | 63 422                      | 298 856           |
| INTERGOVERNMENTAL REVENUE                        | 26 667                | 81 939             | 24 499               | 17 118                           | 57 534                 | 50 401                      | 207 346           |
| FROM FEDERAL GOVERNMENT                          | 114                   | 714                | 169                  | 922                              | 482                    | 9 138                       | 15 286            |
| FROM STATES                                      | 26 382                | 80,748             | 24,049               | 16 116                           | 56 707                 | 40 832                      | 189 921           |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 2 343                 | 8 177              | 644                  | (NA)                             | 6 722                  | (NA)                        | 27 621            |
| FROM CITIES AND COUNTIES                         | 88                    | 471                | 61                   | 81                               | 215                    | 431                         | 2 138             |
| FROM OTHER SCHOOL SYSTEMS                        | 83                    | 5                  | 220                  | -                                | 129                    | -                           | -                 |
| GENERAL REVENUE FROM OWN SOURCES                 | 5 352                 | 19 713             | 18 894               | 5 847                            | 13 746                 | 13 021                      | 91 510            |
| TAXES  | 3 156                 | 14 284             | 15 886               | 3 132                            | 10 529                 | 9 655                       | 75 488            |
| PROPERTY TAXES ONLY                              | 3 156                 | 14 284             | 15 886               | 3 132                            | 10 529                 | 9 655                       | 75 488            |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                     | -                  | -                    | -                                | -                      | -                           | -                 |
| CURRENT CHARGES                                  | 770                   | 1 642              | 1 053                | 2 715                            | 1 371                  | 3 286                       | 5 469             |
| TUITION AND TRANSPORTATION FEES                  | 34                    | 84                 | -                    | -                                | 88                     | -                           | 337               |
| SCHOOL LUNCH SALES (GROSS)                       | 736                   | 1 506              | 1 053                | -                                | 1 264                  | -                           | 5 025             |
| OTHER  | 1                     | 52                 | -                    | 2 715                            | 19                     | 3 286                       | 107               |
| INTEREST EARNINGS                                | 688                   | 3 453              | 1 321                | -                                | 1 138                  | -                           | 7 924             |
| MISCELLANEOUS                                    | 738                   | 334                | 635                  | -                                | 708                    | 81                          | 2 631             |
| GENERAL EXPENDITURE                              | 32 587                | 98 983             | 42 522               | 23 318                           | 68 990                 | 61 819                      | 285 007           |
| INTERGOVERNMENTAL EXPENDITURE                    | 393                   | 92 826             | 517                  | -                                | 108                    | -                           | 2 032             |
| CURRENT OPERATION EXPENDITURE                    | 31 119                | 92 967             | 38 188               | 20 090                           | 66 418                 | 58 399                      | 268 618           |
| INSTRUCTIONAL SERVICES                           | 19 674                | 55 570             | 23 050               | (NA)                             | 39 725                 | (NA)                        | 183 476           |
| SALARIES AND WAGES                               | 16 472                | 49 656             | 21 834               | (NA)                             | 31 441                 | (NA)                        | 138 027           |
| OTHER  | 11 445                | 37 396             | 15 138               | 20 090                           | 26 693                 | 58 399                      | 105 142           |
| CAPITAL OUTLAY EXPENDITURE                       | 1 075                 | 4 286              | 2 366                | 3 228                            | 1 876                  | 3 278                       | 13 526            |
| CONSTRUCTION                                     | 539                   | 2 910              | 1 745                | 3 098                            | 1 271                  | 3 135                       | 9 672             |
| OTHER  | 537                   | 1 376              | 621                  | 130                              | 605                    | 143                         | 3 854             |
| INTEREST ON DEBT                                 | -                     | 904                | 1,451                | -                                | 587                    | 141                         | 831               |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 22 369                | 67 807             | 27 648               | 13 103                           | 45 317                 | 39 842                      | 193 389           |
| DEBT OUTSTANDING                                 | -                     | 22 642             | 23 610               | -                                | 13 220                 | 2 172                       | 19 747            |
| LONG-TERM  | -                     | 22 642             | 23 610               | -                                | 13 220                 | 2 172                       | 19 747            |
| SHORT-TERM                                       | -                     | -                  | -                    | -                                | -                      | -                           | -                 |
| LONG-TERM DEBT ISSUED                            | -                     | -                  | 230                  | -                                | -                      | -                           | -                 |
| LONG-TERM DEBT RETIRED                           | -                     | 2 717              | 1 175                | -                                | 2 410                  | 354                         | 4 151             |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 5 146                 | 20 286             | 7 398                | 3 926                            | 8 639                  | 12 676                      | 67 894            |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | California--Continued           |                       |                                     |                            |                  |                  |                             |
|--|---------------------------------|-----------------------|-------------------------------------|----------------------------|------------------|------------------|-----------------------------|
|  | San Francisco Community College | San Francisco Unified | San Joaquin Delta Community College | San Jose Community College | San Jose Unified | San Juan Unified | San Mateo Community College |
| ENROLLMENT                                       | 24 133                          | 56 152                | 19 597                              | 18 388                     | 35 801           | 47 337           | 29 346                      |
| GENERAL REVENUE                                  | 48 464                          | 167 491               | 27 999                              | 26 825                     | 89 817           | 105 018          | 40 079                      |
| INTERGOVERNMENTAL REVENUE                        | 41 726                          | 144 648               | 19 186                              | 14 727                     | 61 926           | 80 136           | 23 178                      |
| FROM FEDERAL GOVERNMENT                          | 1 510                           | 2 867                 | 1 498                               | 634                        | 600              | 544              | 2 458                       |
| FROM STATES                                      | 40 216                          | 141 068               | 14 684                              | 14 093                     | 56 172           | 78 164           | 20 713                      |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | (NA)                            | 21 148                | (NA)                                | (NA)                       | 6 070            | 5 207            | (NA)                        |
| FROM CITIES AND COUNTIES                         | -                               | -                     | 3 004                               | -                          | 115              | 981              | 7                           |
| FROM OTHER SCHOOL SYSTEMS                        | -                               | 698                   | -                                   | -                          | 5 038            | 447              | -                           |
| GENERAL REVENUE FROM OWN SOURCES                 | 6 738                           | 22 845                | 8 813                               | 12 098                     | 27 892           | 24 882           | 16 901                      |
| TAXES  | 2 514                           | 20 437                | 4 760                               | 7 195                      | 23 025           | 19 861           | 11 954                      |
| PROPERTY TAXES ONLY                              | 2 514                           | 20 437                | 4 760                               | 7 195                      | 23 025           | 19 861           | 11 954                      |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 2 514                           | 20 437                | 4 760                               | 7 195                      | 23 025           | 19 861           | 11 954                      |
| CURRENT CHARGES                                  | -                               | -                     | -                                   | -                          | -                | -                | -                           |
| TUITION AND TRANSPORTATION FEES                  | 4 203                           | 1 155                 | 3 871                               | 4 903                      | 2 191            | 2 412            | 4 812                       |
| SCHOOL LUNCH SALES (GROSS)                       | -                               | 1 155                 | -                                   | -                          | 1 014            | 235              | -                           |
| OTHER  | 4 203                           | -                     | 3 871                               | 4 903                      | 1 175            | 2 136            | 41                          |
| INTEREST EARNINGS                                | -                               | -                     | -                                   | -                          | 1 526            | 2 100            | -                           |
| MISCELLANEOUS                                    | 22                              | 1 251                 | 183                                 | -                          | 1 150            | 509              | 135                         |
| GENERAL EXPENDITURE                              | 45 875                          | 166 115               | 22 787                              | 30 136                     | 87 174           | 105 366          | 38 027                      |
| INTERGOVERNMENTAL EXPENDITURE                    | -                               | 8 315                 | -                                   | -                          | 217              | 1 368            | -                           |
| CURRENT OPERATION EXPENDITURE                    | 45 452                          | 157 044               | 21 245                              | 27 732                     | 83 829           | 101 766          | 36 012                      |
| INSTRUCTIONAL SERVICES                           | (NA)                            | 96 318                | (NA)                                | (NA)                       | 55 021           | 65 554           | (NA)                        |
| SALARIES AND WAGES                               | (NA)                            | 79 654                | (NA)                                | (NA)                       | 45 089           | 55 455           | (NA)                        |
| OTHER  | 45 452                          | 60 727                | 21 245                              | 27 732                     | 28 798           | 36 212           | 36 012                      |
| CAPITAL OUTLAY EXPENDITURE                       | 403                             | 755                   | 1 099                               | 2 404                      | 1 078            | 1 515            | 1 890                       |
| CONSTRUCTION                                     | 403                             | 755                   | 1 099                               | 2 404                      | 1 078            | 1 515            | 1 890                       |
| OTHER  | 403                             | 39                    | 870                                 | 871                        | 503              | 1 012            | 35                          |
| INTEREST ON DEBT                                 | 20                              | -                     | 444                                 | -                          | 2 049            | 716              | 184                         |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 32 237                          | 108 624               | 13 928                              | 19 788                     | 58 327           | 74 691           | 25 312                      |
| DEBT OUTSTANDING                                 | 505                             | (')                   | 8 010                               | -                          | 38 465           | 16 799           | 6 000                       |
| LONG-TERM  | 505                             | -                     | 8 010                               | -                          | 38 465           | 16 799           | 6 000                       |
| SHORT-TERM                                       | -                               | -                     | -                                   | -                          | -                | -                | -                           |
| LONG-TERM DEBT ISSUED                            | -                               | -                     | -                                   | -                          | -                | -                | -                           |
| LONG-TERM DEBT RETIRED                           | 5                               | -                     | 1 560                               | -                          | 3 345            | 2 047            | 960                         |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 29 994                          | 8 573                 | 10 600                              | 15 365                     | 15 287           | 4 263            | 8 373                       |

| Item   | California--Continued |                     |                                |                       |                              |                                |                                |
|--|-----------------------|---------------------|--------------------------------|-----------------------|------------------------------|--------------------------------|--------------------------------|
|  | Santa Ana Unified     | Santa Clara Unified | Santa Monica Community College | Sierra Valley Unified | Sonoma County Junior College | South County Community College | State Center Community College |
| ENROLLMENT                                       | 27 995                | 16 581              | 17 762                         | 22 959                | 16 285                       | 17 102                         | 17 669                         |
| GENERAL REVENUE                                  | 66 081                | 43 185              | 22 726                         | 44 570                | 25 562                       | 20 896                         | 33 553                         |
| INTERGOVERNMENTAL REVENUE                        | 43 468                | 23 508              | 19 615                         | 36 308                | 19 023                       | 16 694                         | 24 041                         |
| FROM FEDERAL GOVERNMENT                          | 121                   | 53                  | 1 582                          | -                     | 928                          | 314                            | 445                            |
| FROM STATES                                      | 41 569                | 23 168              | 18 030                         | 35 831                | 18 095                       | 16 349                         | 16 447                         |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 4 451                 | 2 409               | (NA)                           | 2 784                 | (NA)                         | (NA)                           | (NA)                           |
| FROM CITIES AND COUNTIES                         | 250                   | 119                 | 3                              | 31                    | -                            | 31                             | 7 149                          |
| FROM OTHER SCHOOL SYSTEMS                        | 1 528                 | 169                 | -                              | 446                   | -                            | -                              | -                              |
| GENERAL REVENUE FROM OWN SOURCES                 | 22 613                | 19 677              | 3 111                          | 8 262                 | 6 539                        | 4 202                          | 9 512                          |
| TAXES  | 18 637                | 12 556              | 1 353                          | 6 319                 | 4 037                        | 2 880                          | 6 067                          |
| PROPERTY TAXES ONLY                              | 18 637                | 12 556              | 1 353                          | 6 319                 | 4 037                        | 2 880                          | 6 067                          |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                     | -                   | -                              | -                     | -                            | -                              | -                              |
| CURRENT CHARGES                                  | -                     | -                   | -                              | -                     | -                            | -                              | -                              |
| TUITION AND TRANSPORTATION FEES                  | 1 069                 | 771                 | 1 754                          | 1 177                 | 2 503                        | 1 262                          | 3 445                          |
| SCHOOL LUNCH SALES (GROSS)                       | -                     | 40                  | -                              | 96                    | -                            | -                              | -                              |
| OTHER  | 1 053                 | 708                 | -                              | 1 047                 | -                            | -                              | -                              |
| INTEREST EARNINGS                                | 16                    | 23                  | 1 754                          | 34                    | 2 503                        | 1 262                          | 3 445                          |
| MISCELLANEOUS                                    | 1 987                 | 666                 | -                              | 707                   | -                            | -                              | -                              |
| GENERAL EXPENDITURE                              | 63 418                | 35 565              | 23 854                         | 43 226                | 23 701                       | 19 245                         | 29 161                         |
| INTERGOVERNMENTAL EXPENDITURE                    | 1 135                 | 1 160               | -                              | 43                    | -                            | -                              | -                              |
| CURRENT OPERATION EXPENDITURE                    | 58 541                | 33 127              | 18 180                         | 42 407                | 17 683                       | 17 093                         | 25 223                         |
| INSTRUCTIONAL SERVICES                           | 35 570                | 21 324              | (NA)                           | 23 864                | (NA)                         | (NA)                           | (NA)                           |
| SALARIES AND WAGES                               | 31 051                | 18 612              | (NA)                           | 21 923                | (NA)                         | (NA)                           | (NA)                           |
| OTHER  | 22 972                | 11 804              | 18 180                         | 18 543                | 17 683                       | 17 093                         | 25 223                         |
| CAPITAL OUTLAY EXPENDITURE                       | 2 173                 | 1 013               | 5 674                          | 454                   | 5 978                        | 1 954                          | 3 939                          |
| CONSTRUCTION                                     | 1 603                 | 559                 | 5 628                          | 221                   | 5 902                        | 1 933                          | 2 131                          |
| OTHER  | 570                   | 454                 | 45                             | 233                   | 75                           | 23                             | 1 807                          |
| INTEREST ON DEBT                                 | 1 569                 | 265                 | -                              | 322                   | 40                           | 196                            | -                              |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 41 289                | 24 212              | 12 718                         | 29 721                | 12 980                       | 12 654                         | 16 034                         |
| DEBT OUTSTANDING                                 | 31 484                | 5 811               | -                              | 5 900                 | 793                          | 6 690                          | -                              |
| LONG-TERM  | 31 484                | 5 811               | -                              | 5 900                 | 793                          | 6 690                          | -                              |
| SHORT-TERM                                       | -                     | -                   | -                              | -                     | -                            | -                              | -                              |
| LONG-TERM DEBT ISSUED                            | -                     | -                   | -                              | -                     | -                            | -                              | -                              |
| LONG-TERM DEBT RETIRED                           | 3 296                 | 1 228               | -                              | 1 020                 | 14                           | 690                            | -                              |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 16 026                | 8 608               | 3 738                          | 4 602                 | 11 760                       | 8 054                          | 6 265                          |

See footnotes at end of table.



Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands).

| Item   | California--Continued |                       |                  |                                  |                 |                 |                     |
|--|-----------------------|-----------------------|------------------|----------------------------------|-----------------|-----------------|---------------------|
|  | Stockton Unified      | Sweetwater Union High | Torrance Unified | Ventura County Community College | Ventura Unified | Visalia Unified | West Valley College |
| ENROLLMENT                                       | 22 937                | 25 290                | 26 098           | 24 938                           | 15 950          | 25 605          | 18 450              |
| GENERAL REVENUE                                  | 61 249                | 53 751                | 52 677           | 32 415                           | 32 473          | 33 033          | 29 362              |
| INTERGOVERNMENTAL REVENUE                        | 49 556                | 43 024                | 41 808           | 24 400                           | 23 987          | 26 464          | 18 411              |
| FROM FEDERAL GOVERNMENT                          | 364                   | 453                   | 388              | 1 048                            | 163             | 44              | 786                 |
| FROM STATES                                      | 48 550                | 39 111                | 41 259           | 23 352                           | 23 426          | 23 424          | 17 625              |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 11 607                | 3 389                 | 1 238            | (NA)                             | 2 094           | 2 571           | (NA)                |
| FROM CITIES AND COUNTIES                         | 66                    | 16                    | 46               | -                                | 50              | 40              | -                   |
| FROM OTHER SCHOOL SYSTEMS                        | 575                   | 3 444                 | 115              | -                                | 348             | 2 954           | -                   |
| GENERAL REVENUE FROM OWN SOURCES                 | 11 693                | 10 727                | 10 870           | 8 016                            | 8 486           | 6 569           | 10 951              |
| TAXES  | 9 908                 | 8 621                 | 7 780            | 6 604                            | 7 147           | 5 257           | 7 094               |
| PROPERTY TAXES ONLY                              | 9 908                 | 8 621                 | 7 780            | 6 604                            | 7 147           | 5 257           | 7 094               |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                     | -                     | -                | -                                | -               | -               | -                   |
| CURRENT CHARGES                                  | 612                   | 960                   | 1 633            | 1 411                            | 925             | 774             | 3 857               |
| TUITION AND TRANSPORTATION FEES                  | 32                    | 54                    | 322              | -                                | 6               | 33              | -                   |
| SCHOOL LUNCH SALES (GROSS)                       | 357                   | 903                   | 1 290            | -                                | 918             | 736             | -                   |
| OTHER  | 23                    | 2                     | 21               | 1 411                            | 1               | 5               | 3 857               |
| INTEREST EARNINGS                                | 787                   | 720                   | 1 016            | -                                | 289             | 237             | -                   |
| MISCELLANEOUS                                    | 386                   | 427                   | 441              | -                                | 126             | 301             | -                   |
| GENERAL EXPENDITURE                              | 60 610                | 54 679                | 49 405           | 31 888                           | 32 633          | 32 041          | 28 877              |
| INTERGOVERNMENTAL EXPENDITURE                    | 8                     | 501                   | 1 549            | -                                | 89              | 397             | -                   |
| CURRENT OPERATION EXPENDITURE                    | 58 953                | 52 914                | 46 844           | 29 764                           | 32 224          | 30 014          | 24 013              |
| INSTRUCTIONAL SERVICES                           | 37 615                | 30 533                | 28 069           | (NA)                             | 16 144          | 17 109          | (NA)                |
| SALARIES AND WAGES                               | 28 061                | 29 999                | 27 008           | (NA)                             | 17 880          | 15 423          | (NA)                |
| OTHER  | 21 338                | 22 362                | 18 775           | 29 764                           | 16 080          | 12 906          | 24 013              |
| CAPITAL OUTLAY EXPENDITURE                       | 1 210                 | 790                   | 629              | 2 000                            | 305             | 1 556           | 4 832               |
| CONSTRUCTION                                     | 469                   | 491                   | 259              | 185                              | 68              | 1 024           | 4 822               |
| OTHER  | 741                   | 299                   | 370              | 1 815                            | 237             | 531             | 9                   |
| INTEREST ON DEBT                                 | 439                   | 473                   | 383              | 125                              | 15              | 74              | 33                  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 40 038                | 38 027                | 35 224           | 21 790                           | 23 755          | 21 516          | 16 453              |
| DEBT OUTSTANDING                                 | 9 499                 | 8 765                 | 8 935            | 3 400                            | 310             | 1 385           | 1 065               |
| LONG-TERM  | 9 499                 | 8 765                 | 8 935            | 3 400                            | 310             | 1 385           | 1 065               |
| SHORT-TERM                                       | -                     | -                     | -                | -                                | -               | -               | -                   |
| LONG-TERM DEBT ISSUED                            | -                     | -                     | -                | -                                | -               | -               | -                   |
| LONG-TERM DEBT RETIRED                           | 1 021                 | 1 350                 | 1 505            | 800                              | 110             | 100             | 25                  |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 5 275                 | 4 105                 | 7 563            | 3                                | 1 282           | 1 958           | 20 032              |

| Item   | Colorado       |                |              |                  |         |                  |           |
|--|----------------|----------------|--------------|------------------|---------|------------------|-----------|
|  | Adams-Arapahoe | Boulder Valley | Cherry Creek | Colorado Springs | Denver  | Jefferson County | Littleton |
| ENROLLMENT                                       | 22 500         | 21 358         | 19 999       | 32 033           | 65 128  | 79 190           | 17 203    |
| GENERAL REVENUE                                  | 52 807         | 52 557         | 56 282       | 70 441           | 205 568 | 195 328          | 38 317    |
| INTERGOVERNMENTAL REVENUE                        | 29 076         | 22 822         | 19 271       | 35 162           | 75 595  | 87 039           | 19 523    |
| FROM FEDERAL GOVERNMENT                          | 1 059          | 435            | 486          | 2 021            | 2 544   | 1 129            | 116       |
| FROM STATES                                      | 28 017         | 22 386         | 18 784       | 33 141           | 73 051  | 85 910           | 19 407    |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 1 162          | 1 416          | 191          | 3 124            | 16 687  | 4 628            | 869       |
| FROM CITIES AND COUNTIES                         | -              | -              | -            | -                | -       | -                | -         |
| FROM OTHER SCHOOL SYSTEMS                        | -              | -              | -            | -                | -       | -                | -         |
| GENERAL REVENUE FROM OWN SOURCES                 | 23 731         | 29 735         | 37 011       | 35 279           | 129 972 | 108 288          | 18 794    |
| TAXES  | 18 233         | 27 108         | 28 566       | 29 556           | 121 216 | 78 884           | 14 888    |
| PROPERTY TAXES ONLY                              | 18 233         | 27 108         | 28 566       | 29 556           | 121 216 | 78 884           | 14 888    |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -              | -              | -            | -                | -       | -                | -         |
| CURRENT CHARGES                                  | 2 305          | 1 303          | 1 222        | 2 702            | 3 076   | 10 530           | 1 476     |
| TUITION AND TRANSPORTATION FEES                  | 316            | 138            | 96           | 142              | 308     | 926              | -         |
| SCHOOL LUNCH SALES (GROSS)                       | 1 019          | 1 083          | 1 126        | 1 190            | 2 607   | 4 024            | 794       |
| OTHER  | 970            | 82             | -            | 1 370            | 161     | 5 581            | 682       |
| INTEREST EARNINGS                                | 1 930          | 1 323          | 1 043        | 1 631            | 3 594   | 5 054            | 1 812     |
| MISCELLANEOUS                                    | 1 264          | -              | 6 180        | 1 390            | 2 086   | 13 820           | 618       |
| GENERAL EXPENDITURE                              | 51 870         | 50 968         | 57 824       | 68 340           | 184 584 | 187 060          | 41 846    |
| INTERGOVERNMENTAL EXPENDITURE                    | 70             | 11             | 52           | 230              | 155     | 194              | 494       |
| CURRENT OPERATION EXPENDITURE                    | 44 028         | 46 413         | 42 845       | 62 118           | 167 561 | 162 989          | 31 572    |
| INSTRUCTIONAL SERVICES                           | 25 221         | 29 245         | 25 021       | 40 123           | 116 026 | 91 917           | 18 654    |
| SALARIES AND WAGES                               | 22 537         | 26 910         | 22 395       | 37 615           | 109 939 | 88 888           | 17 382    |
| OTHER  | 18 807         | 17 168         | 17 824       | 21 995           | 51 536  | 71 072           | 12 918    |
| CAPITAL OUTLAY EXPENDITURE                       | 5 543          | 3 768          | 11 057       | 4 339            | 16 023  | 21 619           | 7 953     |
| CONSTRUCTION                                     | 2 066          | 1 422          | 6 213        | 1 379            | 8 464   | 7 281            | 5 141     |
| OTHER  | 3 477          | 2 346          | 4 843        | 2 960            | 7 559   | 14 338           | 2 813     |
| INTEREST ON DEBT                                 | 2 229          | 776            | 3 871        | 1 652            | 845     | 2 348            | 1 827     |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 30 273         | 33 911         | 29 338       | 45 841           | 138 096 | 118 079          | 22 452    |
| DEBT OUTSTANDING                                 | 39 790         | 12 930         | 79 197       | 28 315           | 16 530  | 46 735           | 22 765    |
| LONG-TERM  | 39 790         | 12 930         | 79 197       | 28 315           | 16 530  | 46 735           | 22 765    |
| SHORT-TERM                                       | -              | -              | -            | -                | -       | -                | -         |
| LONG-TERM DEBT ISSUED                            | -              | -              | 12 375       | -                | -       | -                | 14 550    |
| LONG-TERM DEBT RETIRED                           | 1 635          | 2 664          | 1 380        | 3 770            | 2 800   | 4 335            | 1 370     |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 20 607         | 17 696         | 20 853       | 9 276            | 71 887  | 31 322           | 36 239    |

See footnotes at end of table.



SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Colorado--Continued |                     |        | Connecticut |          |           |          |
|--|---------------------|---------------------|--------|-------------|----------|-----------|----------|
|  | Mesa Valley         | Northglenn-Thornton | Pueblo | Bridgeport  | Hartford | New Haven | Stamford |
| ENROLLMENT                                       | 15 196              | 18 762              | 21 513 | 21 239      | 25 138   | 18 789    | 15 578   |
| GENERAL REVENUE                                  | 28 447              | 43 968              | 46 580 | 52 912      | 81 129   | 51 064    | 50 628   |
| INTERGOVERNMENTAL REVENUE                        | 15 211              | 24 644              | 27 947 | 23 374      | 34 708   | 24 450    | 21 149   |
| FROM FEDERAL GOVERNMENT                          | 141                 | 183                 | 184    | 626         | 3 042    | 2 714     | 251      |
| FROM STATES                                      | 15 049              | 24 464              | 27 762 | 22 744      | 31 660   | 21 114    | 10 898   |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 903                 | 1 105               | 3 476  | 6 199       | 8 544    | 6 084     | 2 262    |
| FROM CITIES AND COUNTIES                         | 21                  | -                   | -      | -           | -        | -         | -        |
| FROM OTHER SCHOOL SYSTEMS                        | -                   | -                   | -      | 4           | 5        | 621       | -        |
| GENERAL REVENUE FROM OWN SOURCES                 | 13 236              | 19 322              | 18 633 | 29 539      | 46 422   | 26 614    | 39 529   |
| TAXES  | 10 773              | 13 862              | 15 446 | -           | -        | -         | -        |
| PROPERTY TAXES ONLY                              | 10 773              | 13 862              | 15 446 | -           | -        | -         | -        |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                   | -                   | -      | 25 998      | 45 334   | 25 829    | 38 713   |
| CURRENT CHARGES                                  | 1 383               | 1 489               | 1 747  | 3 064       | 856      | 577       | 816      |
| TUITION AND TRANSPORTATION FEES                  | -                   | -                   | 147    | -           | 6        | 1         | -        |
| SCHOOL LUNCH SALES (GROSS)                       | 829                 | 829                 | 985    | 2 703       | 422      | 257       | 551      |
| OTHER  | 553                 | 640                 | 615    | 361         | 427      | 319       | 265      |
| INTEREST EARNINGS                                | 562                 | 1 313               | 766    | -           | -        | -         | -        |
| MISCELLANEOUS                                    | 518                 | 2 678               | 674    | 477         | 232      | 208       | -        |
| GENERAL EXPENDITURE                              | 27 093              | 45 245              | 45 597 | 47 347      | 77 259   | 45 769    | 46 792   |
| INTERGOVERNMENTAL EXPENDITURE                    | -                   | -                   | 37     | 386         | 571      | 861       | 353      |
| CURRENT OPERATION EXPENDITURE                    | 25 414              | 34 203              | 42 780 | 46 019      | 69 644   | 42 556    | 44 938   |
| INSTRUCTIONAL SERVICES                           | 14 810              | 21 931              | 26 519 | 31 518      | 45 857   | 27 829    | 29 196   |
| SALARIES AND WAGES                               | 13 638              | 18 896              | 24 565 | 24 808      | 35 495   | 23 863    | 23 679   |
| OTHER  | 10 605              | 12 273              | 16 260 | 14 501      | 23 787   | 14 726    | 15 743   |
| CAPITAL OUTLAY EXPENDITURE                       | 1 579               | 9 058               | 1 968  | 509         | 4 970    | 766       | 578      |
| CONSTRUCTION                                     | 75                  | 3 772               | 406    | -           | 4 595    | 641       | -        |
| OTHER  | 1 504               | 5 286               | 1 562  | 509         | 376      | 125       | 578      |
| INTEREST ON DEBT                                 | 99                  | 1 983               | 813    | 633         | 2 074    | 1 587     | 923      |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 17 470              | 23 612              | 30 736 | 31 786      | 47 936   | 31 205    | 31 720   |
| DEBT OUTSTANDING                                 | 1 010               | 31 370              | 10 290 | 13 680      | 42 295   | 28 670    | 18 470   |
| LONG-TERM  | 1 010               | 31 370              | 10 290 | 13 680      | 42 295   | 27 415    | 18 470   |
| SHORT-TERM                                       | -                   | -                   | -      | -           | -        | 1 255     | -        |
| LONG-TERM DEBT ISSUED                            | -                   | 1 400               | -      | -           | -        | 1 782     | -        |
| LONG-TERM DEBT RETIRED                           | 599                 | 1 605               | 1 580  | 1 775       | 3 870    | 2 733     | 2 090    |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 11 249              | 26 252              | 5 152  | -           | -        | -         | -        |

| Item   | Delaware          |                      | Florida        |            |                |                           |                |
|--|-------------------|----------------------|----------------|------------|----------------|---------------------------|----------------|
|  | New Castle County | District of Columbia | Alachua County | Bay County | Brevard County | Broward Community College | Broward County |
| ENROLLMENT                                       | 58 459            | 106 156              | 21 516         | 19 468     | 48 612         | 15 385                    | 135 313        |
| GENERAL REVENUE                                  | 159 545           | 313 610              | 43 697         | 39 664     | 96 434         | 24 020                    | 311 324        |
| INTERGOVERNMENTAL REVENUE                        | 107 018           | 64 005               | 31 743         | 29 783     | 68 023         | 15 212                    | 180 299        |
| FROM FEDERAL GOVERNMENT                          | 8 570             | 64 005               | 498            | 513        | 3 013          | 969                       | 2 095          |
| FROM STATES                                      | 97 298            | -                    | 31 245         | 29 268     | 64 994         | 14 243                    | 178 204        |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 11 462            | -                    | 4 755          | 5 405      | 6 315          | (NA)                      | 19 931         |
| FROM CITIES AND COUNTIES                         | -                 | -                    | -              | -          | 16             | -                         | -              |
| FROM OTHER SCHOOL SYSTEMS                        | 1 150             | -                    | -              | 2          | -              | -                         | -              |
| GENERAL REVENUE FROM OWN SOURCES                 | 52 527            | 249 605              | 11 954         | 9 881      | 28 412         | 8 808                     | 131 024        |
| TAXES  | 47 188            | -                    | 8 270          | 7 584      | 16 924         | -                         | 98 556         |
| PROPERTY TAXES ONLY                              | 47 188            | -                    | 8 270          | 7 584      | 16 924         | -                         | 98 556         |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                 | 243 785              | -              | -          | -              | -                         | -              |
| CURRENT CHARGES                                  | 3 203             | 4 180                | 1 406          | 1 476      | 4 096          | 8 785                     | 7 727          |
| TUITION AND TRANSPORTATION FEES                  | -                 | -                    | 18             | 43         | 4              | -                         | 21             |
| SCHOOL LUNCH SALES (GROSS)                       | 3 183             | 2 375                | 1 022          | 1 101      | 3 266          | -                         | 5 406          |
| OTHER  | 20                | 1 805                | 366            | 331        | 826            | 8 785                     | 2 300          |
| INTEREST EARNINGS                                | 967               | -                    | 1 037          | 403        | 2 243          | -                         | 9 248          |
| MISCELLANEOUS                                    | 1 169             | 1 641                | 1 241          | 418        | 5 148          | 23                        | 15 474         |
| GENERAL EXPENDITURE                              | 153 780           | 305 612              | 44 081         | 39 499     | 97 789         | 29 961                    | 321 726        |
| INTERGOVERNMENTAL EXPENDITURE                    | 112               | -                    | -              | -          | -              | -                         | -              |
| CURRENT OPERATION EXPENDITURE                    | 149 935           | 300 840              | 40 238         | 37 062     | 86 704         | 23 193                    | 275 552        |
| INSTRUCTIONAL SERVICES                           | 95 654            | 166 750              | 21 582         | 20 677     | 49 087         | (NA)                      | 163 996        |
| SALARIES AND WAGES                               | 87 461            | 178 872              | 19 542         | 18 220     | 46 134         | (NA)                      | 150 009        |
| OTHER  | 54 282            | 134 090              | 18 658         | 16 405     | 37 617         | 23 193                    | 111 556        |
| CAPITAL OUTLAY EXPENDITURE                       | 2 143             | 4 772                | 3 090          | 2 283      | 9 578          | 4 557                     | 39 356         |
| CONSTRUCTION                                     | 515               | 4 772                | 1 281          | 997        | 6 094          | 5 597                     | 31 409         |
| OTHER  | 1 628             | -                    | 1 810          | 1 285      | 3 485          | 959                       | 7 948          |
| INTEREST ON DEBT                                 | 1 589             | -                    | 753            | 134        | 1 507          | 211                       | 6 817          |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 112 328           | 253 872              | 26 916         | 23 401     | 58 688         | 17 098                    | 187 060        |
| DEBT OUTSTANDING                                 | 22 067            | -                    | 15 085         | 2 373      | 28 330         | 4 141                     | 122 413        |
| LONG-TERM  | 22 067            | -                    | 15 085         | 2 373      | 28 330         | 4 141                     | 122 413        |
| SHORT-TERM                                       | -                 | -                    | -              | -          | -              | -                         | -              |
| LONG-TERM DEBT ISSUED                            | -                 | -                    | -              | -          | -              | 892                       | 11 719         |
| LONG-TERM DEBT RETIRED                           | 8 068             | -                    | 1 035          | 132        | 5 480          | 170                       | 17 546         |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 17 182            | -                    | 9 418          | 2 343      | 16 845         | 4 319                     | 84 909         |

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued  
(Dollar amounts in thousands)

| Item   | Florida--Continued       |                          |                           |                              |                                  |                          |                         |
|--|--------------------------|--------------------------|---------------------------|------------------------------|----------------------------------|--------------------------|-------------------------|
|  | Clay County <sup>a</sup> | Dade County <sup>a</sup> | Duval County <sup>a</sup> | Escambia County <sup>a</sup> | Hillsborough County <sup>a</sup> | Lake County <sup>a</sup> | Lee County <sup>a</sup> |
| ENROLLMENT . . . . .                                       | 16 784                   | 223 740                  | 102 163                   | 42 389                       | 111 889                          | 17 114                   | 29 246                  |
| GENERAL REVENUE . . . . .                                  | 29 822                   | 522 368                  | 209 988                   | 87 675                       | 232 922                          | 34 964                   | 66 209                  |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 22 930                   | 341 364                  | 154 383                   | 68 509                       | 172 702                          | 24 148                   | 40 864                  |
| FROM FEDERAL GOVERNMENT . . . . .                          | 710                      | 15 221                   | 5 236                     | 2 253                        | 7 703                            | 12                       | 2 206                   |
| FROM STATES . . . . .                                      | 22 199                   | 325 968                  | 148 338                   | 66 238                       | 164 992                          | 24 131                   | 38 379                  |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 1 927                    | 46 678                   | 21 502                    | 9 876                        | 24 995                           | 3 635                    | 5 524                   |
| FROM CITIES AND COUNTIES . . . . .                         | 21                       | 175                      | 808                       | 17                           | 7                                | 5                        | 277                     |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 6 893                    | 181 004                  | 55 605                    | 19 166                       | 60 220                           | 10 816                   | 25 345                  |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 4 929                    | 153 263                  | 40 590                    | 12 764                       | 42 461                           | 8 312                    | 20 498                  |
| TAXES . . . . .  | 4 929                    | 153 263                  | 40 590                    | 12 764                       | 42 461                           | 8 312                    | 20 498                  |
| PROPERTY TAXES ONLY . . . . .                              | 1 198                    | 13 352                   | 7 005                     | 2 977                        | 8 120                            | 1 374                    | 2 306                   |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | 141                      | 5                        | 5                         | 5                            | 528                              | 19                       | 9                       |
| CURRENT CHARGES . . . . .                                  | 913                      | 9 407                    | 5 264                     | 2 252                        | 5 949                            | 1 064                    | 1 800                   |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 285                      | 3 804                    | 1 737                     | 781                          | 1 902                            | 291                      | 497                     |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 447                      | 6 432                    | 4 506                     | 1 949                        | 4 461                            | 862                      | 998                     |
| OTHER . . . . .  | 318                      | 7 957                    | 3 504                     | 1 475                        | 5 178                            | 268                      | 1 082                   |
| INTEREST EARNINGS . . . . .                                | 29 872                   | 533 533                  | 210 193                   | 82 911                       | 235 780                          | 35 917                   | 72 337                  |
| MISCELLANEOUS . . . . .                                    | 28 391                   | 502 646                  | 191 365                   | 78 596                       | 208 413                          | 32 048                   | 60 942                  |
| GENERAL EXPENDITURE . . . . .                              | 14 686                   | 298 431                  | 104 875                   | 43 094                       | 115 154                          | 18 473                   | 31 566                  |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 12 851                   | 278 300                  | 94 068                    | 39 727                       | 103 511                          | 16 516                   | 28 041                  |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 10 705                   | 204 214                  | 86 490                    | 35 502                       | 93 259                           | 13 575                   | 29 376                  |
| INSTRUCTIONAL SERVICES . . . . .                           | 3 986                    | 25 592                   | 16 670                    | 3 404                        | 23 227                           | 3 536                    | 10 561                  |
| SALARIES AND WAGES . . . . .                               | 2 715                    | 14 277                   | 10 513                    | 706                          | 14 130                           | 2 063                    | 6 088                   |
| OTHER . . . . .  | 1 271                    | 11 315                   | 6 157                     | 2 698                        | 9 097                            | 1 473                    | 4 474                   |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 495                      | 5 296                    | 2 157                     | 910                          | 4 139                            | 334                      | 833                     |
| CONSTRUCTION . . . . .                                     | 16 159                   | 352 840                  | 122 268                   | 52 121                       | 136 571                          | 21 146                   | 38 293                  |
| OTHER . . . . .  | 14 691                   | 95 900                   | 32 469                    | 16 525                       | 74 623                           | 5 595                    | 26 045                  |
| INTEREST ON DEBT . . . . .                                 | 14 691                   | 95 900                   | 32 469                    | 16 525                       | 74 623                           | 5 595                    | 26 045                  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 7 511                    | 3 655                    | 3 813                     | 768                          | 1 276                            | 145                      | 10 838                  |
| DEBT OUTSTANDING . . . . .                                 | 1 734                    | 3 655                    | 3 813                     | 768                          | 4 031                            | 145                      | 2 313                   |
| LONG-TERM . . . . .  | 1 734                    | 3 655                    | 3 813                     | 768                          | 4 031                            | 145                      | 2 313                   |
| SHORT-TERM . . . . .                                       | 7 511                    | 3 655                    | 3 813                     | 768                          | 1 276                            | 145                      | 10 838                  |
| LONG-TERM DEBT ISSUED . . . . .                            | 1 734                    | 3 655                    | 3 813                     | 768                          | 4 031                            | 145                      | 2 313                   |
| LONG-TERM DEBT RETIRED . . . . .                           | 10 624                   | 42 593                   | 53 340                    | 16 769                       | 36 523                           | 7 948                    | 6 170                   |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . |                          |                          |                           |                              |                                  |                          |                         |

| Item   | Florida--Continued       |                             |                            |                              |                           |                            |                                |
|--|--------------------------|-----------------------------|----------------------------|------------------------------|---------------------------|----------------------------|--------------------------------|
|  | Leon County <sup>a</sup> | Manatee County <sup>a</sup> | Marion County <sup>a</sup> | Miami-Dade Community College | Ocala County <sup>a</sup> | Orange County <sup>a</sup> | Palm Beach County <sup>a</sup> |
| ENROLLMENT . . . . .                                       | 21 483                   | 20 131                      | 21 767                     | 39 562                       | 24 776                    | 82 235                     | 70 963                         |
| GENERAL REVENUE . . . . .                                  | 48 334                   | 45 398                      | 44 384                     | 76 448                       | 48 618                    | 167 698                    | 160 611                        |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 33 645                   | 23 685                      | 32 732                     | 50 090                       | 39 335                    | 117 357                    | 86 591                         |
| FROM FEDERAL GOVERNMENT . . . . .                          | 576                      | -                           | 120                        | 7 263                        | 3 984                     | 2 097                      | 977                            |
| FROM STATES . . . . .                                      | 33 007                   | 23 681                      | 30 870                     | 42 757                       | 35 343                    | 113 854                    | 84 000                         |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 5 417                    | 4 222                       | 5 651                      | (NA)                         | 3 982                     | 15 096                     | 14 154                         |
| FROM CITIES AND COUNTIES . . . . .                         | 62                       | 5                           | 1 743                      | 70                           | 8                         | 12                         | 18                             |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 14 689                   | 21 713                      | 11 651                     | 26 358                       | 9 282                     | 50 341                     | 74 020                         |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 10 506                   | 15 987                      | 8 765                      | -                            | 5 964                     | 37 971                     | 60 667                         |
| TAXES . . . . .  | 10 506                   | 15 987                      | 8 765                      | -                            | 5 964                     | 37 971                     | 60 667                         |
| PROPERTY TAXES ONLY . . . . .                              | 1 541                    | 1 796                       | 1 521                      | 26 161                       | 2 023                     | 7 135                      | 4 778                          |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | 149                      | 8                           | 20                         | -                            | 31                        | 396                        | 104                            |
| CURRENT CHARGES . . . . .                                  | 1 027                    | 6 445                       | 1 131                      | -                            | 1 570                     | 5 341                      | 3 468                          |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 365                      | 342                         | 370                        | 26 161                       | 421                       | 1 398                      | 1 206                          |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 934                      | 1 765                       | 423                        | -                            | 1 185                     | 2 376                      | 4 663                          |
| OTHER . . . . .  | 1 708                    | 2 166                       | 942                        | 197                          | 111                       | 2 859                      | 3 912                          |
| INTEREST EARNINGS . . . . .                                | 48 855                   | 50 858                      | 45 032                     | 83 949                       | 47 651                    | 174 403                    | 165 981                        |
| MISCELLANEOUS . . . . .                                    | 42 902                   | 40 156                      | 42 058                     | 74 766                       | 44 503                    | 156 343                    | 148 661                        |
| GENERAL EXPENDITURE . . . . .                              | 24 876                   | 22 592                      | 21 895                     | (NA)                         | 25 929                    | 90 575                     | 86 395                         |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 21 470                   | 19 998                      | 19 054                     | (NA)                         | 23 557                    | 80 607                     | 78 384                         |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 18 026                   | 17 564                      | 20 162                     | 74 766                       | 18 574                    | 65 768                     | 62 265                         |
| INSTRUCTIONAL SERVICES . . . . .                           | 5 257                    | 9 315                       | 2 658                      | 8 505                        | 2 352                     | 16 330                     | 15 541                         |
| SALARIES AND WAGES . . . . .                               | 2 939                    | 7 337                       | 301                        | 5 208                        | 1 004                     | 9 912                      | 9 272                          |
| OTHER . . . . .  | 2 318                    | 1 978                       | 2 356                      | 3 297                        | 1 348                     | 6 417                      | 6 269                          |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 696                      | 1 388                       | 316                        | 678                          | 797                       | 1 730                      | 1 779                          |
| CONSTRUCTION . . . . .                                     | 27 095                   | 25 929                      | 26 007                     | 47 750                       | 29 697                    | 103 080                    | 98 998                         |
| OTHER . . . . .  | 13 559                   | 23 240                      | 5 725                      | 12 350                       | 12 094                    | 35 065                     | 36 205                         |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 13 559                   | 23 240                      | 5 725                      | 12 350                       | 12 094                    | 35 065                     | 36 205                         |
| DEBT OUTSTANDING . . . . .                                 | 400                      | 1 116                       | 945                        | 465                          | 2 067                     | 3 075                      | 3 050                          |
| LONG-TERM . . . . .  | 1 022                    | 1 116                       | 945                        | 465                          | 2 067                     | 3 075                      | 3 050                          |
| SHORT-TERM . . . . .                                       | 7 684                    | 6 261                       | 5 821                      | 11 446                       | 5 663                     | 17 442                     | 44 841                         |
| LONG-TERM DEBT ISSUED . . . . .                            | 1 022                    | 1 116                       | 945                        | 465                          | 2 067                     | 3 075                      | 3 050                          |
| LONG-TERM DEBT RETIRED . . . . .                           | 7 684                    | 6 261                       | 5 821                      | 11 446                       | 5 663                     | 17 442                     | 44 841                         |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . |                          |                             |                            |                              |                           |                            |                                |

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Florida--Continued        |                              |                          |                              |                              |                             | Georgia             |
|--|---------------------------|------------------------------|--------------------------|------------------------------|------------------------------|-----------------------------|---------------------|
|  | Pasco County <sup>a</sup> | Pinellas County <sup>a</sup> | Polk County <sup>a</sup> | Sarasota County <sup>a</sup> | Seminole County <sup>a</sup> | Volusia County <sup>a</sup> | Atlanta Independent |
| ENROLLMENT                                       | 24 882                    | 88 388                       | 58 912                   | 24 133                       | 35 710                       | 35 999                      | 74 560              |
| GENERAL REVENUE                                  | 51 857                    | 214 364                      | 118 755                  | 57 114                       | 77 029                       | 69 519                      | 191 271             |
| INTERGOVERNMENTAL REVENUE                        | 35 114                    | 152 654                      | 80 238                   | 27 045                       | 60 118                       | 44 246                      | 102 329             |
| FROM FEDERAL GOVERNMENT                          | 799                       | 7 377                        | 162                      | 485                          | 141                          | 218                         | 6 862               |
| FROM STATES                                      | 34 306                    | 145 046                      | 80 071                   | 26 328                       | 59 966                       | 43 924                      | 91 415              |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 4 108                     | 13 606                       | 14 774                   | 4 841                        | 5 069                        | 6 906                       | 25 272              |
| FROM CITIES AND COUNTIES                         | 9                         | -                            | -                        | -                            | -                            | -                           | 4 000               |
| FROM OTHER SCHOOL SYSTEMS                        | -                         | 231                          | 5                        | 233                          | 11                           | -                           | 52                  |
| GENERAL REVENUE FROM OWN SOURCES                 | 16 744                    | 61 710                       | 38 517                   | 30 068                       | 16 910                       | 25 103                      | 88 942              |
| TAXES  | 11 958                    | 51 764                       | 30 588                   | 25 285                       | 12 204                       | 21 051                      | 70 651              |
| PROPERTY TAXES ONLY                              | 11 958                    | 51 764                       | 30 588                   | 25 285                       | 12 204                       | 21 051                      | 70 651              |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                         | -                            | -                        | -                            | -                            | -                           | -                   |
| CURRENT CHARGES                                  | 1 713                     | 5 888                        | 4 008                    | 2 032                        | 2 225                        | 1 854                       | 3 737               |
| TUITION AND TRANSPORTATION FEES                  | -                         | 8                            | 1                        | 145                          | 4                            | 7                           | 486                 |
| SCHOOL LUNCH SALES (GROSS)                       | 1 290                     | 4 377                        | 3 005                    | 1 476                        | 1 614                        | 1 847                       | 2 133               |
| OTHER  | 423                       | 1 503                        | 1 002                    | 410                          | 607                          | -                           | 1 118               |
| INTEREST EARNINGS                                | 1 149                     | 2 454                        | 2 389                    | 1 386                        | 1 715                        | 1 101                       | 3 785               |
| MISCELLANEOUS                                    | 1 924                     | 1 603                        | 1 533                    | 1 366                        | 766                          | 1 268                       | 10 769              |
| GENERAL EXPENDITURE                              | 51 213                    | 206 547                      | 118 912                  | 57 617                       | 72 027                       | 70 334                      | 186 550             |
| INTERGOVERNMENTAL EXPENDITURE                    | -                         | -                            | -                        | -                            | -                            | -                           | 74 311              |
| CURRENT OPERATION EXPENDITURE                    | 44 506                    | 175 129                      | 110 046                  | 51 484                       | 57 947                       | 63 532                      | 166 729             |
| INSTRUCTIONAL SERVICES                           | 23 325                    | 99 538                       | 63 654                   | 30 037                       | 34 270                       | 37 374                      | 95 301              |
| SALARIES AND WAGES                               | 19 927                    | 90 658                       | 58 600                   | 27 283                       | 30 950                       | 34 156                      | 89 274              |
| OTHER  | 21 180                    | 75 592                       | 46 392                   | 21 447                       | 23 677                       | 26 158                      | 71 428              |
| CAPITAL OUTLAY EXPENDITURE                       | 5 234                     | 29 283                       | 7 802                    | 5 254                        | 13 677                       | 5 716                       | 15 509              |
| CONSTRUCTION                                     | 2 201                     | 21 870                       | 3 473                    | 3 743                        | 10 383                       | 4 248                       | 12 325              |
| OTHER  | 3 033                     | 7 413                        | 4 330                    | 1 512                        | 2 913                        | 1 468                       | 3 184               |
| INTEREST ON DEBT                                 | 1 473                     | 2 136                        | 1 063                    | 878                          | 784                          | 1 086                       | -                   |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 26 498                    | 116 578                      | 73 501                   | 35 253                       | 39 384                       | 43 268                      | 120 045             |
| DEBT OUTSTANDING                                 | 24 500                    | 47 233                       | 18 865                   | 16 110                       | 16 110                       | 19 296                      | (*)                 |
| LONG-TERM  | 24 500                    | 47 233                       | 18 865                   | 16 110                       | 16 110                       | 19 296                      | -                   |
| SHORT-TERM                                       | -                         | -                            | -                        | -                            | -                            | -                           | -                   |
| LONG-TERM DEBT ISSUED                            | -                         | 11 478                       | -                        | -                            | -                            | -                           | -                   |
| LONG-TERM DEBT RETIRED                           | 1 800                     | 1 760                        | 795                      | 747                          | 840                          | 1 224                       | -                   |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 7 342                     | 42 188                       | 28 182                   | 10 988                       | 15 236                       | 15 342                      | 46 007              |

| Item   | Georgia--Continued |                  |                |             |                         |                             |                  |
|--|--------------------|------------------|----------------|-------------|-------------------------|-----------------------------|------------------|
|  | Bibb County        | Chatham-Savannah | Clayton County | Cobb County | Columbus (Muscogee Co.) | De Kalb County <sup>a</sup> | Dougherty County |
| ENROLLMENT                                       | 26 328             | 32 267           | 33 316         | 55 083      | 32 728                  | 82 086                      | 21 190           |
| GENERAL REVENUE                                  | 54 139             | 62 605           | 53 992         | 95 625      | 64 061                  | 171 370                     | 36 143           |
| INTERGOVERNMENTAL REVENUE                        | 34 625             | 40 777           | 31 891         | 52 046      | 41 241                  | 83 171                      | 27 484           |
| FROM FEDERAL GOVERNMENT                          | 1 176              | 904              | 719            | 811         | 5 906                   | 3 531                       | 725              |
| FROM STATES                                      | 31 625             | 39 828           | 31 172         | 51 235      | 35 308                  | 79 640                      | 26 755           |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 8 923              | 9 434            | 3 460          | 4 090       | 5 548                   | 8 459                       | 7 924            |
| FROM CITIES AND COUNTIES                         | 1 825              | -                | -              | -           | -                       | -                           | 5                |
| FROM OTHER SCHOOL SYSTEMS                        | -                  | 44               | -              | -           | 26                      | -                           | -                |
| GENERAL REVENUE FROM OWN SOURCES                 | 19 513             | 21 828           | 22 101         | 43 579      | 22 820                  | 88 199                      | 8 658            |
| TAXES  | 14 340             | 17 709           | 17 809         | 32 570      | 17 855                  | 62 469                      | 6 701            |
| PROPERTY TAXES ONLY                              | 14 340             | 17 709           | 17 809         | 32 570      | 17 855                  | 62 469                      | 6 701            |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                  | -                | -              | -           | -                       | -                           | -                |
| CURRENT CHARGES                                  | 1 417              | 1 817            | 2 836          | 5 104       | 2 101                   | 6 626                       | 1 345            |
| TUITION AND TRANSPORTATION FEES                  | 40                 | 68               | 42             | 458         | 74                      | 356                         | 52               |
| SCHOOL LUNCH SALES (GROSS)                       | 915                | 784              | 2 294          | 3 811       | 1 382                   | 5 039                       | 860              |
| OTHER  | 662                | 565              | 500            | 836         | 644                     | 1 231                       | 433              |
| INTEREST EARNINGS                                | 1 208              | 917              | 1 292          | 4 519       | 1 985                   | 10 195                      | 324              |
| MISCELLANEOUS                                    | 2 348              | 1 786            | 165            | 1 386       | 879                     | 8 909                       | 287              |
| GENERAL EXPENDITURE                              | 50 517             | 58 975           | 61 814         | 97 644      | 62 327                  | 162 195                     | 35 805           |
| INTERGOVERNMENTAL EXPENDITURE                    | 399                | 69               | 650            | 59          | 1 268                   | 148                         | -                |
| CURRENT OPERATION EXPENDITURE                    | 45 496             | 54 657           | 46 741         | 79 861      | 58 565                  | 147 404                     | 32 704           |
| INSTRUCTIONAL SERVICES                           | 28 328             | 33 584           | 31 407         | 48 664      | 35 801                  | 93 601                      | 20 006           |
| SALARIES AND WAGES                               | 25 691             | 42 323           | 29 574         | 45 783      | 33 283                  | 86 220                      | 18 984           |
| OTHER  | 17 168             | 21 074           | 15 334         | 31 196      | 22 763                  | 53 803                      | 12 698           |
| CAPITAL OUTLAY EXPENDITURE                       | 4 622              | 4 248            | 11 814         | 13 835      | 2 494                   | 10 028                      | 3 046            |
| CONSTRUCTION                                     | 2 313              | 3 684            | 10 261         | 10 207      | 1 226                   | 2 841                       | 1 848            |
| OTHER  | 2 309              | 592              | 1 554          | 3 628       | 1 268                   | 7 187                       | 1 198            |
| INTEREST ON DEBT                                 | -                  | -                | 2 609          | 3 890       | -                       | 4 615                       | 55               |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 32 466             | 51 133           | 35 362         | 57 429      | 42 798                  | 107 236                     | 24 423           |
| DEBT OUTSTANDING                                 | -                  | -                | 40 689         | 73 460      | -                       | 87 035                      | 1 181            |
| LONG-TERM  | -                  | -                | 40 689         | 73 460      | -                       | 87 035                      | 1 181            |
| SHORT-TERM                                       | -                  | -                | -              | -           | -                       | -                           | -                |
| LONG-TERM DEBT ISSUED                            | -                  | -                | 708            | 1 866       | -                       | 4 089                       | 223              |
| LONG-TERM DEBT RETIRED                           | -                  | -                | -              | -           | -                       | -                           | -                |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 8 925              | 10 164           | 9 433          | 39 113      | 14 118                  | 77 049                      | 3 927            |

See footnotes at end of table.

INDIVIDUAL SCHOOL SYSTEMS

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued  
(Dollar amounts in thousands)

| Item   | Georgia--Continued |                |                |                 | Hawaii                | Idaho  | Illinois              |
|--|--------------------|----------------|----------------|-----------------|-----------------------|--------|-----------------------|
|  | Fulton County      | Winnett County | Houston County | Richmond County | Hawaii Public Schools | Boise  | Chicago City Colleges |
| ENROLLMENT . . . . .                                       | 36 139             | 34 578         | 15 952         | 31 489          | 166 105               | 22 033 | 54 182                |
| GENERAL REVENUE . . . . .                                  | 75 902             | 65 405         | 27 146         | 60 476          | 368 206               | 38 072 | 110 842               |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 32 388             | 36 631         | 20 305         | 38 774          | 354 174               | 20 369 | 55 392                |
| FROM FEDERAL GOVERNMENT . . . . .                          | 425                | 102            | 2 227          | 4 605           | 51 690                | 197    | 12 283                |
| FROM STATES . . . . .                                      | 31 962             | 36 529         | 18 077         | 34 169          | 302 484               | 19 718 | 42 254                |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 3 740              | 1 963          | 3 160          | 6 700           | -                     | 2 157  | (NA)                  |
| FROM CITIES AND COUNTIES . . . . .                         | -                  | -              | -              | -               | -                     | 338    | 855                   |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 1                  | -              | -              | -               | -                     | -      | 116                   |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 43 513             | 28 774         | 6 841          | 21 702          | 14 032                | 17 704 | 55 450                |
| TAXES . . . . .  | 38 256             | 19 695         | 4 306          | 15 492          | -                     | 14 869 | 33 515                |
| PROPERTY TAXES ONLY . . . . .                              | 38 256             | 19 695         | 4 306          | 15 492          | -                     | 14 869 | 33 515                |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                  | -              | -              | -               | -                     | -      | -                     |
| CURRENT CHARGES . . . . .                                  | 2 893              | 2 790          | 1 317          | 1 793           | 13 498                | 1 369  | 20 276                |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 74                 | 71             | 46             | 279             | 2 084                 | 10     | -                     |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 2 277              | 2 201          | 1 031          | 1 042           | 5 634                 | 984    | -                     |
| OTHER . . . . .  | 542                | 319            | 239            | 472             | 5 780                 | 375    | 20 276                |
| INTEREST EARNINGS . . . . .                                | 1 744              | 3 176          | 369            | 1 610           | -                     | 1 115  | 1 556                 |
| MISCELLANEOUS . . . . .                                    | 620                | 3 112          | 849            | 2 806           | 534                   | 350    | 103                   |
| GENERAL EXPENDITURE . . . . .                              | 68 980             | 56 859         | 24 424         | 58 931          | 368 206               | 36 088 | 102 779               |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 630                | -              | 1              | 539             | -                     | 9      | -                     |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 63 544             | 48 386         | 22 644         | 54 889          | 333 172               | 34 106 | 96 851                |
| INSTRUCTIONAL SERVICES . . . . .                           | 42 571             | 29 985         | 14 772         | 34 454          | 222 857               | 24 629 | (NA)                  |
| SALARIES AND WAGES . . . . .                               | 40 386             | 27 876         | 13 998         | 31 802          | 192 875               | 23 079 | (NA)                  |
| OTHER . . . . .  | 20 973             | 18 401         | 7 871          | 20 435          | 110 315               | 9 477  | 96 851                |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 3 432              | 6 110          | 1 725          | 3 502           | 35 034                | 1 506  | 3 865                 |
| CONSTRUCTION . . . . .                                     | 2 016              | 3 734          | 889            | 2 289           | 34 947                | 652    | 2 810                 |
| OTHER . . . . .  | 1 416              | 2 376          | 836            | 1 214           | 87                    | 854    | 1 055                 |
| INTEREST ON DEBT . . . . .                                 | 1 374              | 2 363          | 55             | -               | -                     | 467    | 2 063                 |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 50 088             | 38 426         | 16 784         | 40 409          | 240 193               | 26 618 | 64 057                |
| DEBT OUTSTANDING . . . . .                                 | 25 650             | 41 540         | 575            | -               | -                     | 14 735 | 24 950                |
| LONG-TERM . . . . .  | 25 650             | 41 540         | 575            | -               | -                     | 8 735  | 24 950                |
| SHORT-TERM . . . . .                                       | -                  | -              | -              | -               | -                     | 6 000  | -                     |
| LONG-TERM DEBT ISSUED . . . . .                            | -                  | -              | -              | -               | -                     | -      | -                     |
| LONG-TERM DEBT RETIRED . . . . .                           | 2 725              | 930            | 75             | -               | -                     | 400    | 6 350                 |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 12 493             | 38 197         | 3 420          | 13 810          | -                     | 4 953  | 17 870                |

| Item   | Illinois--Continued |         |                 |                  |        |        |          |
|--|---------------------|---------|-----------------|------------------|--------|--------|----------|
|  | Chicago             | Decatur | Du Page College | East Saint Louis | Elgin  | Peoria | Rockford |
| ENROLLMENT . . . . .                                       | 477 339             | 16 370  | 16 542          | 21 871           | 25 270 | 20 728 | 33 368   |
| GENERAL REVENUE . . . . .                                  | 1 571 604           | 34 324  | 27 251          | 55 312           | 48 624 | 51 539 | 70 069   |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 1 099 531           | 18 161  | 8 038           | 47 684           | 22 267 | 22 246 | 32 638   |
| FROM FEDERAL GOVERNMENT . . . . .                          | 333                 | 79      | 330             | 292              | -      | 18     | -        |
| FROM STATES . . . . .                                      | 800 295             | 18 074  | 6 702           | 47 392           | 22 267 | 22 212 | 32 398   |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 186 063             | 2 661   | (NA)            | 8 379            | 2 496  | 5 279  | 4 406    |
| FROM CITIES AND COUNTIES . . . . .                         | 298 896             | 9       | 6               | -                | -      | -      | 68       |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 7                   | -       | -               | -                | -      | 16     | 172      |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 472 373             | 16 183  | 19 213          | 7 628            | 26 357 | 29 293 | 37 431   |
| TAXES . . . . .  | 429 831             | 12 909  | 10 736          | 6 212            | 21 786 | 26 036 | 34 901   |
| PROPERTY TAXES ONLY . . . . .                              | 364 939             | 12 850  | 10 736          | 5 121            | 21 045 | 22 119 | 27 730   |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                   | -       | -               | -                | -      | -      | -        |
| CURRENT CHARGES . . . . .                                  | 18 371              | 1 623   | 8 417           | 291              | 2 030  | 1 594  | 2 067    |
| TUITION AND TRANSPORTATION FEES . . . . .                  | -                   | 417     | -               | 47               | 86     | 121    | 143      |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 10 076              | 794     | -               | 207              | 1 291  | 898    | 1 263    |
| OTHER . . . . .  | 8 295               | 413     | 8 417           | 38               | 652    | 575    | 661      |
| INTEREST EARNINGS . . . . .                                | 13 224              | 1 406   | 60              | 1 119            | 1 566  | 1 434  | 521      |
| MISCELLANEOUS . . . . .                                    | 10 948              | 225     | -               | 5                | 976    | 230    | 341      |
| GENERAL EXPENDITURE . . . . .                              | 1 224 191           | 31 691  | 25 604          | 51 813           | 47 231 | 46 354 | 69 048   |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                   | -       | -               | -                | -      | -      | -        |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 1 166 844           | 30 136  | 23 097          | 50 306           | 45 191 | 44 637 | 65 275   |
| INSTRUCTIONAL SERVICES . . . . .                           | 746 384             | 19 593  | (NA)            | 30 184           | 31 036 | 26 266 | 42 619   |
| SALARIES AND WAGES . . . . .                               | 668 991             | 16 564  | (NA)            | 28 364           | 29 269 | 24 420 | 40 289   |
| OTHER . . . . .  | 420 461             | 10 543  | 23 097          | 20 122           | 14 155 | 18 371 | 22 655   |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 20 604              | 1 007   | 1 710           | 1 311            | 1 369  | 971    | 2 172    |
| CONSTRUCTION . . . . .                                     | 16 254              | 627     | 141             | 808              | 893    | 484    | 1 363    |
| OTHER . . . . .  | 4 350               | 380     | 1 569           | 504              | 477    | 488    | 809      |
| INTEREST ON DEBT . . . . .                                 | 36 743              | 548     | 797             | 195              | 670    | 746    | 1 602    |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 435 016             | 21 183  | 15 154          | 35 557           | 34 983 | 30 567 | 49 026   |
| DEBT OUTSTANDING . . . . .                                 | 554 874             | 11 235  | 14 525          | 2 875            | 12 592 | 12 330 | 34 140   |
| LONG-TERM . . . . .  | 387 035             | 11 235  | 14 525          | 2 875            | 12 592 | 1 805  | 16 665   |
| SHORT-TERM . . . . .                                       | 167 839             | -       | -               | -                | -      | 10 525 | 17 475   |
| LONG-TERM DEBT ISSUED . . . . .                            | -                   | -       | -               | -                | 942    | -      | -        |
| LONG-TERM DEBT RETIRED . . . . .                           | 36 495              | 625     | 1 225           | 650              | 1 950  | 765    | -        |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 144 103             | 8 271   | 10 197          | 12 920           | 11 486 | 12 929 | 11 044   |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Illinois--Continued |             |                              |                | Indiana                        |                                    |                      |
|--|---------------------|-------------|------------------------------|----------------|--------------------------------|------------------------------------|----------------------|
|  | Schaumburg          | Springfield | Township HS (Mount Prospect) | Triton College | Anderson Community Corporation | Evansville-Vanderburgh Corporation | Fort Wayne Community |
| ENROLLMENT                                       | 16 497              | 15 871      | 17 453                       | 19 444         | 16 261                         | 24 566                             | 34 345               |
| GENERAL REVENUE                                  | 32 377              | 39 988      | 61 422                       | 23 133         | 29 832                         | 45 201                             | 74 623               |
| INTERGOVERNMENTAL REVENUE                        | 10 802              | 15 789      | 16 812                       | 7 793          | 18 225                         | 30 234                             | 41 285               |
| FROM FEDERAL GOVERNMENT                          | -                   | 86          | -                            | 1 509          | 2                              | 417                                | 66                   |
| FROM STATES                                      | 10 802              | 15 625      | 16 788                       | 6 284          | 17 074                         | 29 737                             | 39 520               |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 422                 | 4 510       | 1 576                        | (NA)           | 1 359                          | 4 758                              | 4 777                |
| FROM CITIES AND COUNTIES                         | -                   | -           | -                            | -              | 5                              | 1                                  | 53                   |
| FROM OTHER SCHOOL SYSTEMS                        | -                   | 77          | 24                           | -              | 1 143                          | 79                                 | 1 646                |
| GENERAL REVENUE FROM OWN SOURCES                 | 21 574              | 24 199      | 44 610                       | 15 340         | 11 607                         | 14 967                             | 33 338               |
| TAXES  | 18 956              | 21 732      | 37 076                       | 7 063          | 11 063                         | 13 121                             | 28 222               |
| PROPERTY TAXES ONLY                              | 18 540              | 19 437      | 35 647                       | 7 063          | 11 063                         | 13 121                             | 28 222               |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                   | -           | -                            | -              | -                              | -                                  | -                    |
| CURRENT CHARGES                                  | 248                 | 1 385       | 2 698                        | 3 203          | 356                            | 1 362                              | 3 289                |
| TUITION AND TRANSPORTATION FEES                  | 161                 | 55          | 555                          | -              | 65                             | 60                                 | 10                   |
| SCHOOL LUNCH SALES (GROSS)                       | 60                  | 532         | 1 754                        | -              | -                              | 1 094                              | 1 693                |
| OTHER  | 26                  | 798         | 390                          | -              | -                              | 208                                | 1 585                |
| INTEREST EARNINGS                                | 2 056               | 689         | 4 319                        | 8 203          | 292                            | 176                                | 1 290                |
| MISCELLANEOUS                                    | 315                 | 393         | 521                          | 73             | 51                             | 308                                | 537                  |
| GENERAL EXPENDITURE                              | 32 768              | 38 467      | 57 958                       | 24 684         | 32 716                         | 51 236                             | 79 193               |
| INTERGOVERNMENTAL EXPENDITURE                    | -                   | -           | 15                           | -              | 2 480                          | 1 599                              | 2 498                |
| CURRENT OPERATION EXPENDITURE                    | 27 485              | 36 004      | 53 292                       | 21 738         | 25 510                         | 47 690                             | 66 787               |
| INSTRUCTIONAL SERVICES                           | 17 864              | 23 231      | 34 516                       | (NA)           | 10 732                         | 31 421                             | 42 173               |
| SALARIES AND WAGES                               | 16 892              | 21 392      | 31 515                       | (NA)           | 17 008                         | 29 838                             | 38 597               |
| OTHER  | 9 620               | 12 773      | 18 776                       | 21 738         | 7 778                          | 16 269                             | 24 614               |
| CAPITAL OUTLAY EXPENDITURE                       | 4 108               | 1 506       | 3 920                        | 2 822          | 4 586                          | 1 899                              | 9 648                |
| CONSTRUCTION                                     | 3 544               | 825         | 3 048                        | 1 846          | 4 336                          | 215                                | 8 734                |
| OTHER  | 565                 | 681         | 871                          | 976            | 250                            | 1 684                              | 914                  |
| INTEREST ON DEBT                                 | 1 175               | 957         | 731                          | 124            | 140                            | 48                                 | 261                  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 20 410              | 26 675      | 38 679                       | 13 866         | 20 240                         | 38 133                             | 49 482               |
| DEBT OUTSTANDING                                 | 20 845              | 17 210      | 15 425                       | 6 480          | 3 632                          | 5 255                              | 5 940                |
| LONG-TERM  | 20 845              | 3 675       | 15 425                       | 6 480          | 2 150                          | 855                                | 5 940                |
| SHORT-TERM                                       | -                   | 13 535      | -                            | -              | 1 482                          | 4 400                              | -                    |
| LONG-TERM DEBT ISSUED                            | -                   | -           | -                            | 2 950          | 315                            | -                                  | 11 800               |
| LONG-TERM DEBT RETIRED                           | 2 210               | 825         | 3 665                        | 475            | 60                             | 500                                | 470                  |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 13 191              | 6 227       | 30 307                       | 3 426          | 1 322                          | 9 734                              | 17 379               |

| Item   | Indiana--Continued         |         |              |                                  | Iowa                    |                        |                     |
|--|----------------------------|---------|--------------|----------------------------------|-------------------------|------------------------|---------------------|
|  | Gary Community Corporation | Hammond | Indianapolis | South Bend Community Corporation | Vigo County Corporation | Cedar Rapids Community | Davenport Community |
| ENROLLMENT                                       | 31 828                     | 15 155  | 67 389       | 26 076                           | 19 352                  | 20 628                 | 21 089              |
| GENERAL REVENUE                                  | 70 069                     | 37 097  | 143 489      | 56 716                           | 35 320                  | 49 716                 | 49 339              |
| INTERGOVERNMENTAL REVENUE                        | 43 348                     | 20 966  | 91 840       | 33 368                           | 20 658                  | 26 806                 | 27 813              |
| FROM FEDERAL GOVERNMENT                          | 115                        | 72      | 330          | 1 654                            | -                       | -                      | -                   |
| FROM STATES                                      | 42 077                     | 20 245  | 91 360       | 30 549                           | 20 639                  | 26 806                 | 27 804              |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 6 486                      | 2 182   | 19 854       | 3 718                            | 1 763                   | 1 975                  | 2 054               |
| FROM CITIES AND COUNTIES                         | 961                        | 540     | 121          | -                                | 2                       | -                      | -                   |
| FROM OTHER SCHOOL SYSTEMS                        | 195                        | 809     | 28           | 1 186                            | 15                      | -                      | 10                  |
| GENERAL REVENUE FROM OWN SOURCES                 | 26 721                     | 16 131  | 51 650       | 23 348                           | 14 664                  | 22 910                 | 21 526              |
| TAXES  | 21 651                     | 13 993  | 39 116       | 19 730                           | 12 021                  | 19 088                 | 18 185              |
| PROPERTY TAXES ONLY                              | 21 651                     | 13 993  | 39 116       | 19 730                           | 12 021                  | 19 088                 | 18 185              |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                          | -       | -            | -                                | -                       | -                      | -                   |
| CURRENT CHARGES                                  | 1 512                      | 1 334   | 3 994        | 1 976                            | 1 522                   | 1 647                  | 1 285               |
| TUITION AND TRANSPORTATION FEES                  | 58                         | 30      | 221          | 7                                | 11                      | 77                     | 68                  |
| SCHOOL LUNCH SALES (GROSS)                       | 908                        | 747     | 2 732        | 1 222                            | 1 287                   | 1 219                  | 839                 |
| OTHER  | 546                        | 577     | 1 041        | 747                              | 224                     | 351                    | 359                 |
| INTEREST EARNINGS                                | 1 865                      | 543     | 5 771        | 930                              | 807                     | 761                    | 1 133               |
| MISCELLANEOUS                                    | 1 693                      | 261     | 2 768        | 712                              | 314                     | 1 414                  | 943                 |
| GENERAL EXPENDITURE                              | 74 193                     | 36 386  | 149 281      | 57 375                           | 36 214                  | 53 418                 | 49 482              |
| INTERGOVERNMENTAL EXPENDITURE                    | 1 380                      | 1 665   | 669          | 1 649                            | 2 064                   | 218                    | 425                 |
| CURRENT OPERATION EXPENDITURE                    | 65 662                     | 31 711  | 139 473      | 49 923                           | 30 093                  | 50 154                 | 46 728              |
| INSTRUCTIONAL SERVICES                           | 40 196                     | 19 350  | 79 359       | 29 517                           | 18 548                  | 34 000                 | 31 428              |
| SALARIES AND WAGES                               | 37 820                     | 18 574  | 75 525       | 27 695                           | 17 576                  | 23 385                 | 22 806              |
| OTHER  | 25 467                     | 12 360  | 60 114       | 20 406                           | 11 544                  | 16 154                 | 15 350              |
| CAPITAL OUTLAY EXPENDITURE                       | 6 392                      | 2 730   | 9 038        | 5 415                            | 3 886                   | 2 821                  | 1 838               |
| CONSTRUCTION                                     | 5 810                      | 562     | 5 272        | 4 772                            | 2 939                   | 2 299                  | 840                 |
| OTHER  | 582                        | 2 168   | 3 766        | 643                              | 947                     | 523                    | 998                 |
| INTEREST ON DEBT                                 | 758                        | 274     | 102          | 388                              | 172                     | 224                    | 441                 |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 50 414                     | 24 728  | 109 231      | 37 870                           | 23 123                  | 30 811                 | 29 251              |
| DEBT OUTSTANDING                                 | 15 710                     | 4 950   | 1 105        | 5 430                            | 3 600                   | 4 700                  | 10 458              |
| LONG-TERM  | 1 050                      | 700     | 1 105        | 4 780                            | 3 600                   | 4 700                  | 10 458              |
| SHORT-TERM                                       | 14 660                     | 4 250   | -            | 650                              | -                       | -                      | -                   |
| LONG-TERM DEBT ISSUED                            | -                          | -       | -            | -                                | -                       | -                      | -                   |
| LONG-TERM DEBT RETIRED                           | 1 050                      | 1 200   | 533          | 1 260                            | 400                     | 1 270                  | 1 093               |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 23 267                     | 4 910   | 63 384       | 4 492                            | 3 853                   | 5 769                  | 20 392              |

See footnotes at end of table.

INDIVIDUAL SCHOOL SYSTEMS

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Iowa--<br>Continued       | Kansas                 |                               |                   |                    | Kentucky          |                     |
|--|---------------------------|------------------------|-------------------------------|-------------------|--------------------|-------------------|---------------------|
|  | Des Moines<br>Independent | Kansas City<br>Unified | Shawnee<br>Mission<br>Unified | Topeka<br>Unified | Wichita<br>Unified | Fayette<br>County | Jefferson<br>County |
| ENROLLMENT . . . . .                                       | 33 936                    | 25 136                 | 35 598                        | 16 261            | 44 789             | 31 936            | 103 669             |
| GENERAL REVENUE . . . . .                                  | 86 184                    | 57 739                 | 76 864                        | 40 901            | 104 813            | 61 586            | 225 723             |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 90 292                    | 36 989                 | 30 202                        | 18 999            | 51 982             | 35 979            | 133 451             |
| FROM FEDERAL GOVERNMENT . . . . .                          | 76                        | 9                      | -                             | 82                | 547                | 337               | 4 707               |
| FROM STATES . . . . .                                      | 50 163                    | 35 794                 | 30 139                        | 18 754            | 51 121             | 35 638            | 128 684             |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 7 138                     | 7 202                  | 2 801                         | 3 214             | 4 762              | 4 394             | 16 854              |
| FROM CITIES AND COUNTIES . . . . .                         | -                         | 522                    | 62                            | 57                | 313                | -                 | 4 57                |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 52                        | 664                    | -                             | 117               | -                  | 4                 | 92 272              |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 35 892                    | 20 751                 | 46 662                        | 21 902            | 52 832             | 25 608            | 82 283              |
| TAXES . . . . .  | 29 976                    | 14 841                 | 40 231                        | 16 907            | 44 255             | 20 616            | 90 449              |
| PROPERTY TAXES ONLY . . . . .                              | 29 976                    | 14 841                 | 40 231                        | 16 907            | 44 255             | 16 236            | -                   |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                         | -                      | -                             | -                 | -                  | -                 | -                   |
| CURRENT CHARGES . . . . .                                  | 2 924                     | 1 323                  | 3 745                         | 1 374             | 2 788              | 3 904             | 7 382               |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 390                       | -                      | 197                           | 197               | 182                | 64                | 94                  |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 957                       | 1 323                  | 3 154                         | 814               | 1 825              | 1 730             | 3 061               |
| OTHER . . . . .  | 577                       | -                      | 592                           | 363               | 780                | 2 110             | 4 286               |
| INTEREST EARNINGS . . . . .                                | 1 029                     | 2 077                  | 2 530                         | 2 357             | 4 509              | 508               | 1 766               |
| MISCELLANEOUS . . . . .                                    | 1 964                     | 2 470                  | 156                           | 1 264             | 1 280              | 579               | 842                 |
| GENERAL EXPENDITURE . . . . .                              | 90 528                    | 53 285                 | 73 694                        | 36 559            | 99 528             | 59 593            | 220 113             |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 234                       | 17                     | 7                             | -                 | 2                  | -                 | -                   |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 86 214                    | 48 552                 | 68 680                        | 33 686            | 90 453             | 54 733            | 203 459             |
| INSTRUCTIONAL SERVICES . . . . .                           | 58 410                    | 29 340                 | 47 090                        | 22 051            | 55 536             | 37 457            | 136 709             |
| SALARIES AND WAGES . . . . .                               | 42 051                    | 24 001                 | 53 565                        | 20 311            | 52 329             | 33 352            | 117 510             |
| OTHER . . . . .  | 27 804                    | 19 212                 | 21 590                        | 11 634            | 34 917             | 17 276            | 66 750              |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 3 591                     | 3 754                  | 4 287                         | 2 653             | 7 696              | 2 001             | 7 759               |
| CONSTRUCTION . . . . .                                     | 1 284                     | 1 613                  | 2 724                         | 1 634             | 3 461              | 1 252             | 3 739               |
| OTHER . . . . .  | 2 307                     | 2 140                  | 1 561                         | 1 019             | 4 236              | 750               | 4 020               |
| INTEREST ON DEBT . . . . .                                 | 488                       | 963                    | 720                           | 220               | 1 378              | 858               | 8 895               |
| EXHIBIT EXPENDITURE FOR SALARIES AND WAGES . . . . .       | 57 014                    | 31 030                 | 51 315                        | 24 333            | 64 711             | 39 495            | 148 353             |
| DEBT OUTSTANDING . . . . .                                 | 10 625                    | 17 675                 | 16 028                        | 4 245             | 25 420             | 55 083            | 160 240             |
| LONG-TERM . . . . .  | 10 625                    | 17 675                 | 16 028                        | 4 245             | 25 420             | 55 083            | 160 240             |
| SHORT-TERM . . . . .                                       | -                         | -                      | -                             | -                 | -                  | -                 | -                   |
| LONG-TERM DEBT ISSUED . . . . .                            | 1 545                     | 1 440                  | 3 388                         | 305               | 1 071              | 2 056             | 14 030              |
| LONG-TERM DEBT RETIRED . . . . .                           | -                         | -                      | -                             | -                 | -                  | -                 | -                   |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 6 609                     | 18 570                 | 19 020                        | 15 680            | 30 521             | 8 350             | 8 256               |

| Item   | Kentucky--<br>Continued | Louisiana         |                 |                     |                               |                  | Jefferson<br>Parish |
|--|-------------------------|-------------------|-----------------|---------------------|-------------------------------|------------------|---------------------|
|  | Pike<br>County          | Bossier<br>Parish | Caddo<br>Parish | Calcasieu<br>Parish | East<br>Bator Rouge<br>Parish | Iberia<br>Parish |                     |
| ENROLLMENT . . . . .                                       | 16 500                  | 18 744            | 47 853          | 36 009              | 70 193                        | 15 587           | 65 201              |
| GENERAL REVENUE . . . . .                                  | 26 560                  | 32 800            | 94 626          | 70 398              | 128 063                       | 28 902           | 122 456             |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 21 336                  | 22 662            | 58 792          | 40 333              | 77 975                        | 20 220           | 73 198              |
| FROM FEDERAL GOVERNMENT . . . . .                          | 1 148                   | 1 354             | 867             | 109                 | 71                            | 016              | 73 733              |
| FROM STATES . . . . .                                      | 20 189                  | 21 250            | 57 820          | 40 041              | 77 430                        | 18 929           | 71 834              |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 4 188                   | 2 612             | 10 003          | 5 675               | 10 502                        | 3 335            | 8 904               |
| FROM CITIES AND COUNTIES . . . . .                         | -                       | 59                | 101             | -                   | -                             | -                | 627                 |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                       | -                 | 5               | 182                 | 474                           | 476              | -                   |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 5 224                   | 10 137            | 35 834          | 30 066              | 50 088                        | 8 682            | 49 264              |
| TAXES . . . . .  | 2 036                   | 7 087             | 31 266          | 24 968              | 45 513                        | 7 508            | 44 656              |
| PROPERTY TAXES ONLY . . . . .                              | 1 061                   | 2 106             | 14 927          | 9 617               | 19 689                        | 2 213            | 13 023              |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                       | -                 | -               | -                   | -                             | -                | -                   |
| CURRENT CHARGES . . . . .                                  | 2 551                   | 961               | 2 136           | 1 998               | 4 214                         | 683              | 3 176               |
| TUITION AND TRANSPORTATION FEES . . . . .                  | -                       | 50                | 55              | -                   | 37                            | 20               | 31                  |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 441                     | 521               | 1 267           | 1 386               | 2 984                         | 397              | 2 037               |
| OTHER . . . . .  | 2 110                   | 389               | 814             | 612                 | 1 193                         | 265              | 1 108               |
| INTEREST EARNINGS . . . . .                                | -                       | 1 943             | 2 315           | 2 920               | -                             | 257              | 1 185               |
| MISCELLANEOUS . . . . .                                    | 636                     | 147               | 117             | 180                 | 361                           | 234              | 247                 |
| GENERAL EXPENDITURE . . . . .                              | 31 247                  | 43 663            | 93 249          | 71 440              | 132 299                       | 26 730           | 120 188             |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                       | -                 | -               | -                   | -                             | -                | -                   |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 23 244                  | 28 557            | 88 698          | 56 449              | 126 358                       | 25 509           | 112 311             |
| INSTRUCTIONAL SERVICES . . . . .                           | 13 546                  | 16 036            | 51 412          | 33 939              | 71 832                        | 15 169           | 60 761              |
| SALARIES AND WAGES . . . . .                               | 11 486                  | 15 441            | 47 357          | 32 452              | 66 301                        | 14 232           | 58 028              |
| OTHER . . . . .  | 9 698                   | 12 521            | 37 286          | 22 510              | 54 526                        | 10 340           | 51 550              |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 7 574                   | 13 880            | 4 002           | 12 235              | 4 386                         | 551              | 3 907               |
| CONSTRUCTION . . . . .                                     | 6 884                   | 11 481            | 2 414           | 10 719              | 1 649                         | 528              | 2 460               |
| OTHER . . . . .  | 692                     | 2 399             | 1 588           | 1 516               | 2 737                         | 23               | 1 447               |
| INTEREST ON DEBT . . . . .                                 | 427                     | 1 225             | 549             | 2 756               | 1 555                         | 670              | 3 969               |
| EXHIBIT EXPENDITURE FOR SALARIES AND WAGES . . . . .       | 13 330                  | 20 639            | 61 972          | 37 874              | 89 415                        | 19 007           | 78 048              |
| DEBT OUTSTANDING . . . . .                                 | 14 105                  | 21 903            | 12 165          | 50 099              | 30 310                        | 16 674           | 81 586              |
| LONG-TERM . . . . .  | 14 105                  | 21 903            | 12 165          | 50 099              | 30 310                        | 16 674           | 81 586              |
| SHORT-TERM . . . . .                                       | -                       | -                 | -               | -                   | -                             | -                | -                   |
| LONG-TERM DEBT ISSUED . . . . .                            | 5 600                   | 8 000             | -               | 1 250               | -                             | -                | 9 100               |
| LONG-TERM DEBT RETIRED . . . . .                           | 2 135                   | 1 223             | 2 250           | 2 604               | 2 370                         | 825              | 2 843               |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | -                       | 17 740            | 16 358          | 2 662               | 3 939                         | 5 023            | 16 144              |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Louisiana--Continued |                  |                |                 |                |                     |                      |
|--|----------------------|------------------|----------------|-----------------|----------------|---------------------|----------------------|
|  | Lafayette Parish     | Lafourche Parish | Orleans Parish | Ouachita Parish | Rapides Parish | Saint Landry Parish | Saint Tammany Parish |
| ENROLLMENT                                       | 28 365               | 19 325           | 88 714         | 19 967          | 27 121         | 20 511              | 22 642               |
| GENERAL REVENUE                                  | 52 670               | 31 594           | 177 652        | 33 051          | 48 401         | 34 626              | 38 940               |
| INTERGOVERNMENTAL REVENUE                        | 31 641               | 21 136           | 118 784        | 22 182          | 35 894         | 28 340              | 23 315               |
| FROM FEDERAL GOVERNMENT                          | 1 101                | 188              | 384            | 240             | 1 124          | 893                 | 115                  |
| FROM STATES                                      | 30 431               | 20 840           | 113 201        | 21 884          | 34 632         | 27 397              | 23 119               |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 4 679                | 2 916            | 32 590         | 5 954           | 6 876          | 7 097               | 2 955                |
| FROM CITIES AND COUNTIES                         | 108                  | 104              | -              | 58              | 138            | 50                  | 81                   |
| FROM OTHER SCHOOL SYSTEMS                        | -                    | 4                | -              | -               | -              | -                   | -                    |
| GENERAL REVENUE FROM OWN SOURCES                 | 21 029               | 10 458           | 58 867         | 10 868          | 12 507         | 6 286               | 15 646               |
| TAXES  | 16 576               | 7 424            | 54 240         | 7 013           | 9 928          | 5 212               | 13 444               |
| PROPERTY TAXES ONLY                              | 3 110                | 2 383            | 22 825         | 4 321           | 6 314          | 1 255               | 2 203                |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                    | -                | -              | -               | -              | -                   | -                    |
| CURRENT CHARGES                                  | 1 719                | 868              | 2 371          | 1 308           | 1 398          | -                   | -                    |
| TUITION AND TRANSPORTATION FEES                  | -                    | -                | 6              | 50              | -              | 570                 | 1 087                |
| SCHOOL LUNCH SALES (GROSS)                       | 1 237                | 539              | 857            | 919             | 937            | -                   | -                    |
| OTHER  | 482                  | 329              | 1 508          | 339             | 461            | 222                 | 702                  |
| INTEREST EARNINGS                                | 2 400                | 1 410            | 1 256          | 2 490           | 1 000          | 349                 | 385                  |
| MISCELLANEOUS                                    | 334                  | 756              | 1 000          | 56              | 181            | 429                 | 1 112                |
| GENERAL EXPENDITURE                              | 50 211               | 36 641           | 169 257        | 27 134          | 47 361         | 35 014              | 40 325               |
| INTERGOVERNMENTAL EXPENDITURE                    | -                    | 1 223            | 7              | -               | -              | -                   | -                    |
| CURRENT OPERATION EXPENDITURE                    | 43 858               | 28 898           | 161 464        | 25 156          | 42 459         | 31 227              | 32 230               |
| INSTRUCTIONAL SERVICES                           | 26 213               | 16 215           | 98 344         | 12 461          | 25 501         | 20 013              | 19 331               |
| SALARIES AND WAGES                               | 24 743               | 14 612           | 91 913         | 11 055          | 22 443         | 18 466              | 18 381               |
| OTHER  | 17 645               | 12 682           | 63 420         | 12 695          | 16 959         | 11 200              | 12 899               |
| CAPITAL OUTLAY EXPENDITURE                       | 4 629                | 6 543            | 4 439          | 4 123           | 3 526          | 3 891               | 6 255                |
| CONSTRUCTION                                     | 4 036                | 5 881            | 462            | 76              | 3 657          | 621                 | 4 834                |
| OTHER  | 592                  | 662              | 3 978          | 450             | 468            | 3 070               | 1 421                |
| INTEREST ON DEBT                                 | 1 725                | 977              | 3 347          | 1 452           | 779            | 96                  | 1 840                |
| EXHIBIT EXPENDITURE FOR SALARIES AND WAGES       | 32 386               | 20 483           | 119 052        | 15 291          | 30 207         | 23 604              | 24 650               |
| DEBT OUTSTANDING                                 | 23 525               | 19 591           | 80 754         | 16 973          | 15 079         | 2 539               | 35 601               |
| LONG-TERM  | 23 525               | 19 591           | 80 754         | 16 973          | 15 079         | 2 539               | 35 601               |
| SHORT-TERM                                       | -                    | -                | -              | -               | -              | -                   | -                    |
| LONG-TERM DEBT ISSUED                            | -                    | -                | -              | -               | 1 256          | -                   | -                    |
| LONG-TERM DEBT RETIRED                           | 745                  | 885              | 2 691          | 435             | 2 025          | 493                 | 1 893                |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 19 277               | 12 486           | 24 597         | 23 166          | 7 486          | 4 809               | 6 501                |

| Item   | Louisiana--Continued |                   |                     | Maryland       |                  |                             |                |
|--|----------------------|-------------------|---------------------|----------------|------------------|-----------------------------|----------------|
|  | Tangipahoa Parish    | Terrebonne Parish | Anne Arundel County | Baltimore City | Baltimore County | Baltimore Community College | Carroll County |
| ENROLLMENT                                       | 16 226               | 22 089            | 71 989              | 136 187        | 102 329          | 23 111                      | 20 296         |
| GENERAL REVENUE                                  | 26 316               | 41 360            | 162 023             | 316 247        | 260 895          | 35 844                      | 44 805         |
| INTERGOVERNMENTAL REVENUE                        | 20 798               | 24 310            | 68 711              | 191 911        | 74 658           | 14 854                      | 24 981         |
| FROM FEDERAL GOVERNMENT                          | 178                  | 662               | 6 500               | 3 176          | 959              | 1 782                       | 165            |
| FROM STATES                                      | 20 569               | 23 230            | 62 211              | 188 734        | 71 699           | 13 072                      | 24 752         |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 4 434                | 3 261             | 8 240               | 37 088         | 10 610           | (NA)                        | 2 336          |
| FROM CITIES AND COUNTIES                         | 51                   | 174               | -                   | -              | -                | -                           | -              |
| FROM OTHER SCHOOL SYSTEMS                        | -                    | 223               | -                   | -              | -                | -                           | -              |
| GENERAL REVENUE FROM OWN SOURCES                 | 5 518                | 17 051            | 93 312              | 124 337        | 188 237          | 20 990                      | 19 824         |
| TAXES  | 4 364                | 13 895            | -                   | -              | -                | -                           | -              |
| PROPERTY TAXES ONLY                              | 848                  | 4 538             | -                   | -              | -                | -                           | -              |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                    | -                 | 87 362              | 121 718        | 175 439          | 10 952                      | 18 291         |
| CURRENT CHARGES                                  | 721                  | 949               | 4 078               | 2 390          | 11 819           | 9 972                       | 1 340          |
| TUITION AND TRANSPORTATION FEES                  | -                    | 48                | 175                 | 75             | 358              | -                           | 97             |
| SCHOOL LUNCH SALES (GROSS)                       | 446                  | 863               | 3 902               | 2 315          | 7 487            | -                           | 1 192          |
| OTHER  | 276                  | 38                | -                   | -              | 4 275            | 9 972                       | 51             |
| INTEREST EARNINGS                                | 430                  | 783               | 366                 | -              | -                | -                           | 20             |
| MISCELLANEOUS                                    | 2                    | 1 424             | 1 507               | 229            | 978              | 66                          | 173            |
| GENERAL EXPENDITURE                              | 27 743               | 38 773            | 161 341             | 305 134        | 261 191          | 41 180                      | 44 509         |
| INTERGOVERNMENTAL EXPENDITURE                    | -                    | 3                 | -                   | 343            | 540              | -                           | -              |
| CURRENT OPERATION EXPENDITURE                    | 25 891               | 36 479            | 142 267             | 274 352        | 241 768          | 35 659                      | 34 337         |
| INSTRUCTIONAL SERVICES                           | 15 215               | 21 165            | 98 541              | 169 186        | 160 240          | (NA)                        | 22 356         |
| SALARIES AND WAGES                               | 14 365               | 19 676            | 90 312              | 158 720        | 153 052          | (NA)                        | 20 458         |
| OTHER  | 10 676               | 15 314            | 46 186              | 105 167        | 81 528           | 35 659                      | 11 982         |
| CAPITAL OUTLAY EXPENDITURE                       | 1 552                | 1 361             | 16 374              | 23 862         | 16 212           | 4 907                       | 9 847          |
| CONSTRUCTION                                     | 1 090                | 696               | 15 278              | 17 054         | 12 285           | 3 993                       | 8 511          |
| OTHER  | 463                  | 665               | 1 096               | 6 808          | 3 927            | 913                         | 1 356          |
| INTEREST ON DEBT                                 | 300                  | 930               | 2 240               | 6 577          | 2 670            | 614                         | 303            |
| EXHIBIT EXPENDITURE FOR SALARIES AND WAGES       | 19 115               | 25 631            | 106 826             | 199 813        | 191 526          | 23 705                      | 24 391         |
| DEBT OUTSTANDING                                 | 3 829                | 19 097            | 32 780              | 130 400        | 65 648           | 14 775                      | 5 000          |
| LONG-TERM  | 3 829                | 19 097            | 32 780              | 130 400        | 65 648           | 14 775                      | 5 000          |
| SHORT-TERM                                       | -                    | -                 | -                   | -              | -                | -                           | -              |
| LONG-TERM DEBT ISSUED                            | -                    | -                 | -                   | -              | -                | -                           | -              |
| LONG-TERM DEBT RETIRED                           | 340                  | -2 029            | 3 460               | 13 050         | 4 000            | 3 500                       | -              |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 5 363                | 7 976             | -                   | -              | 6 188            | 785                         | -              |

See footnotes at end of table.

INDIVIDUAL SCHOOL SYSTEMS

Table 8: Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued  
(Dollar amounts in thousands)

| Item   | Maryland--Continued |                  |                |               |                   |                       |                   |
|--|---------------------|------------------|----------------|---------------|-------------------|-----------------------|-------------------|
|  | Charles County      | Frederick County | Harford County | Howard County | Montgomery County | Prince Georges County | Washington County |
| ENROLLMENT                                       | 17 811              | 23 642           | 32 021         | 25 400        | 102 633           | 127 529               | 20 919            |
| GENERAL REVENUE                                  | 44 077              | 57 845           | 68 703         | 67 733        | 306 468           | 302 410               | 47 893            |
| INTERGOVERNMENTAL REVENUE                        | 22 895              | 27 367           | 33 850         | 20 532        | 59 254            | 119 442               | 22 031            |
| FROM FEDERAL GOVERNMENT                          | 2 265               | 1 106            | 2 167          | 850           | 5 539             | 7 188                 | 1 430             |
| FROM STATES                                      | 20 553              | 26 261           | 31 683         | 19 682        | 53 674            | 112 454               | 20 601            |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 2 953               | 2 984            | 3 315          | 1 852         | 8 549             | 14 795                | 4 412             |
| FROM CITIES AND COUNTIES                         | 77                  | -                | -              | -             | 6                 | -                     | -                 |
| FROM OTHER SCHOOL SYSTEMS                        | -                   | -                | -              | -             | 35                | -                     | -                 |
| GENERAL REVENUE FROM OWN SOURCES                 | 21 182              | 30 278           | 34 852         | 47 201        | 247 214           | 182 768               | 25 842            |
| TAXES  | -                   | -                | -              | -             | -                 | -                     | -                 |
| PROPERTY TAXES ONLY                              | 17 432              | 27 140           | 31 192         | 40 556        | 229 407           | 162 656               | 22 697            |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 2 738               | 2 784            | 2 737          | 4 561         | 16 928            | 15 207                | 2 710             |
| CURRENT CHARGES                                  | 422                 | 95               | 13             | 999           | 1 642             | 1 760                 | 122               |
| TUITION AND TRANSPORTATION FEES                  | 1 157               | 1 884            | 1 740          | 1 610         | 7 009             | 7 684                 | 1 328             |
| SCHOOL LUNCH SALES (GROSS)                       | 1 159               | 1 204            | 983            | 1 952         | 8 278             | 5 743                 | 1 260             |
| OTHER  | 148                 | 4                | 93             | 315           | 58                | 4 126                 | 42                |
| INTEREST EARNINGS                                | 864                 | 350              | 831            | 1 768         | 620               | 779                   | 412               |
| MISCELLANEOUS                                    | -                   | -                | -              | -             | -                 | -                     | -                 |
| GENERAL EXPENDITURE                              | 42 423              | 56 221           | 67 415         | 65 920        | 305 951           | 298 046               | 45 704            |
| INTERGOVERNMENTAL EXPENDITURE                    | 15                  | 262              | -              | 477           | 61                | 868                   | 70                |
| CURRENT OPERATION EXPENDITURE                    | 37 791              | 44 736           | 60 674         | 57 503        | 288 882           | 287 853               | 42 852            |
| INSTRUCTIONAL SERVICES                           | 22 345              | 28 323           | 39 787         | 35 495        | 183 919           | 179 445               | 26 029            |
| SALARIES AND WAGES                               | 20 651              | 26 171           | 37 234         | 32 788        | 176 189           | 171 274               | 24 500            |
| OTHER  | 15 426              | 16 413           | 20 887         | 22 008        | 104 964           | 108 389               | 16 823            |
| CAPITAL OUTLAY EXPENDITURE                       | 4 215               | 10 706           | 5 942          | 7 087         | 14 229            | 5 868                 | 2 349             |
| CONSTRUCTION                                     | 3 603               | 8 916            | 4 269          | 5 536         | 10 389            | 2 971                 | 922               |
| OTHER  | 612                 | 1 789            | 1 673          | 1 552         | 3 841             | 2 897                 | 1 427             |
| INTEREST ON DEBT                                 | 402                 | 517              | 798            | 852           | 2 778             | 3 457                 | 433               |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 25 203              | 31 781           | 44 410         | 38 910        | 217 592           | 219 663               | 31 053            |
| DEBT OUTSTANDING                                 | 7 400               | 12 390           | 18 428         | 17 795        | 55 279            | 87 570                | 9 695             |
| LONG-TERM  | 7 400               | 12 390           | 18 428         | 17 795        | 55 279            | 87 570                | 9 695             |
| SHORT-TERM                                       | -                   | -                | 704            | 5 100         | -                 | -                     | -                 |
| LONG-TERM DEBT ISSUED                            | -                   | -                | 1 764          | 1 263         | 7 855             | 7 693                 | 1 220             |
| LONG-TERM DEBT RETIRED                           | 775                 | 1 215            | -              | -             | -                 | -                     | -                 |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -                   | -                | -              | -             | -                 | -                     | -                 |

| Item   | Massachusetts |          |             |        |             |           | Michigan  |
|--|---------------|----------|-------------|--------|-------------|-----------|-----------|
|  | Boston        | Brockton | New Bedford | Quincy | Springfield | Worcester | Ann Arbor |
| ENROLLMENT                                       | 69 973        | 19 128   | 15 160      | 16 116 | 24 874      | 23 854    | 16 437    |
| GENERAL REVENUE                                  | 281 478       | 48 550   | 39 791      | 43 297 | 64 133      | 71 234    | 52 180    |
| INTERGOVERNMENTAL REVENUE                        | 169 112       | 22 304   | 26 569      | 11 788 | 45 868      | 37 678    | 4 855     |
| FROM FEDERAL GOVERNMENT                          | 492           | 541      | 343         | 608    | 115         | 311       | 111       |
| FROM STATES                                      | 168 910       | 21 850   | 26 012      | 10 840 | 45 671      | 37 179    | 3 191     |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 26 257        | 3 743    | 5 049       | 2 213  | 8 107       | 6 982     | 851       |
| FROM CITIES AND COUNTIES                         | -             | -        | -           | -      | -           | -         | 1 446     |
| FROM OTHER SCHOOL SYSTEMS                        | 110           | 3        | 214         | 339    | 81          | 187       | 107       |
| GENERAL REVENUE FROM OWN SOURCES                 | 112 366       | 26 156   | 13 222      | 31 510 | 18 265      | 33 557    | 47 325    |
| TAXES  | -             | -        | -           | -      | -           | -         | 44 148    |
| PROPERTY TAXES ONLY                              | 111 237       | 25 229   | 12 556      | 28 213 | 17 311      | 32 254    | 43 804    |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 994           | 927      | 647         | 3 272  | 929         | 1 149     | -         |
| CURRENT CHARGES                                  | 9             | 114      | -           | 1 217  | 119         | 289       | 107       |
| TUITION AND TRANSPORTATION FEES                  | 980           | 778      | 620         | 597    | 713         | 880       | 777       |
| SCHOOL LUNCH SALES (GROSS)                       | 4             | 35       | 27          | 1 458  | 98          | 381       | 544       |
| OTHER  | -             | -        | -           | -      | -           | -         | 1 639     |
| INTEREST EARNINGS                                | 135           | -        | 20          | 25     | 25          | 154       | 108       |
| MISCELLANEOUS                                    | -             | -        | -           | -      | -           | -         | -         |
| GENERAL EXPENDITURE                              | 275 120       | 45 824   | 37 165      | 39 303 | 64 517      | 70 573    | 47 204    |
| INTERGOVERNMENTAL EXPENDITURE                    | 850           | 951      | 911         | -      | -           | 93        | 33        |
| CURRENT OPERATION EXPENDITURE                    | 242 108       | 43 522   | 33 709      | 37 888 | 63 330      | 66 481    | 44 047    |
| INSTRUCTIONAL SERVICES                           | 197 497       | 28 486   | 20 057      | 25 909 | 37 811      | 42 632    | 27 876    |
| SALARIES AND WAGES                               | 135 329       | 24 587   | 17 158      | 24 241 | 30 751      | 36 900    | 26 559    |
| OTHER  | 84 621        | 15 038   | 13 652      | 11 980 | 25 519      | 23 850    | 16 171    |
| CAPITAL OUTLAY EXPENDITURE                       | 15 625        | 16       | 173         | 264    | 649         | 2 792     | 1 544     |
| CONSTRUCTION                                     | 15 095        | -        | 6           | 233    | 208         | 1 959     | 990       |
| OTHER  | 590           | 16       | 168         | 32     | 440         | 833       | 555       |
| INTEREST ON DEBT                                 | 16 557        | 1 335    | 2 372       | 1 150  | 539         | 1 208     | 1 580     |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 179 508       | 28 846   | 21 181      | 29 039 | 36 767      | 43 147    | 32 765    |
| DEBT OUTSTANDING                                 | 231 780       | 22 765   | 30 205      | 15 520 | 8 030       | 21 575    | 34 772    |
| LONG-TERM  | 231 780       | 22 765   | 30 205      | 15 520 | 8 030       | 21 575    | 34 772    |
| SHORT-TERM                                       | -             | -        | -           | -      | -           | -         | -         |
| LONG-TERM DEBT ISSUED                            | 10 180        | -        | -           | -      | -           | -         | -         |
| LONG-TERM DEBT RETIRED                           | 15 175        | 2 285    | 2 405       | 1 210  | 1 545       | 2 180     | 2 206     |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -             | -        | -           | -      | -           | -         | 12 330    |

See footnotes at end of table.



SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Michigan--Continued |         |         |              |         |                           |         |
|--|---------------------|---------|---------|--------------|---------|---------------------------|---------|
|  | Dearborn            | Detroit | Flint   | Grand Rapids | Lansing | Lansing Community College | Livonia |
| ENROLLMENT . . . . .                                       | 32 020              | 224 380 | 35 161  | 44 869       | 28 245  | 17 568                    | 24 805  |
| GENERAL REVENUE . . . . .                                  | 70 112              | 573 099 | 101 143 | 113 796      | 76 581  | 26 063                    | 63 992  |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 13 220              | 369 052 | 47 206  | 61 933       | 37 400  | 14 232                    | 11 867  |
| FROM FEDERAL GOVERNMENT . . . . .                          | 135                 | 26 425  | 1 289   | 4 424        | 1 677   | 2 415                     | 23      |
| FROM STATES . . . . .                                      | 11 787              | 336 660 | 39 278  | 52 276       | 29 580  | 11 452                    | 10 241  |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 177                 | 56 595  | 6 060   | 4 996        | 4 748   | (NA)                      | 774     |
| FROM CITIES AND COUNTIES . . . . .                         | 1 298               | 5 966   | 4 671   | 4 183        | 5 808   | 366                       | 1 510   |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                   | -       | 1 974   | 1 051        | 335     | -                         | 93      |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 56 893              | 204 047 | 53 937  | 51 863       | 39 181  | 11 831                    | 52 124  |
| TAXES . . . . .  | 44 752              | 165 880 | 44 725  | 33 871       | 33 326  | 4 831                     | 47 766  |
| PROPERTY TAXES ONLY . . . . .                              | 44 752              | 165 880 | 44 688  | 33 762       | 33 291  | 4 631                     | 47 766  |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                   | -       | -       | -            | -       | -                         | -       |
| CURRENT CHARGES . . . . .                                  | 8 527               | 4 932   | 1 064   | 7 476        | 2 524   | 7 200                     | 1 706   |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 118                 | 1 004   | 39      | 279          | 132     | -                         | 390     |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 1 754               | 3 928   | 1 025   | 2 344        | 1 159   | -                         | 1 316   |
| OTHER . . . . .  | 6 653               | -       | -       | 4 853        | 1 233   | 7 200                     | -       |
| INTEREST EARNINGS . . . . .                                | 2 452               | 22 670  | 2 912   | 4 762        | 2 381   | -                         | 2 196   |
| MISCELLANEOUS . . . . .                                    | 1 162               | 10 566  | 5 236   | 5 754        | 950     | -                         | 457     |
| GENERAL EXPENDITURE . . . . .                              | 68 442              | 589 592 | 92 982  | 118 753      | 74 094  | 28 762                    | 59 681  |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                   | 466     | -       | 126          | 1       | -                         | 16      |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 64 816              | 529 745 | 90 672  | 102 147      | 70 904  | 25 578                    | 57 013  |
| INSTRUCTIONAL SERVICES . . . . .                           | 28 044              | 331 914 | 51 154  | 52 183       | 42 446  | (NA)                      | 34 724  |
| SALARIES AND WAGES . . . . .                               | 26 867              | 314 760 | 48 016  | 46 988       | 39 842  | (NA)                      | 33 325  |
| OTHER . . . . .  | 36 773              | 197 831 | 39 519  | 49 964       | 28 459  | 25 578                    | 22 288  |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 3 520               | 46 852  | 2 269   | 14 501       | 1 795   | 2 508                     | 544     |
| CONSTRUCTION . . . . .                                     | 3 300               | 41 389  | 1 117   | 11 839       | 1 755   | 1 806                     | 301     |
| OTHER . . . . .  | 220                 | 5 462   | 1 152   | 2 662        | 1 040   | 702                       | 243     |
| INTEREST ON DEBT . . . . .                                 | 106                 | 12 529  | 41      | 1 979        | 1 393   | 676                       | 2 109   |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 47 041              | 398 090 | 65 611  | 74 000       | 51 653  | 15 110                    | 41 748  |
| DEBT OUTSTANDING . . . . .                                 | 605                 | 211 345 | 99      | 36 464       | 27 789  | 13 900                    | 54 885  |
| LONG-TERM . . . . .  | 605                 | 191 345 | 99      | 34 974       | 27 789  | 13 900                    | 45 425  |
| SHORT-TERM . . . . .                                       | -                   | 20 000  | -       | 1 490        | -       | -                         | 9 460   |
| LONG-TERM DEBT ISSUED . . . . .                            | -                   | -       | -       | -            | -       | -                         | -       |
| LONG-TERM DEBT RETIRED . . . . .                           | 70                  | 14 970  | 1 691   | 1 404        | 1 658   | 1 350                     | 2 870   |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 10 574              | 140 702 | 20 247  | 26 284       | 18 141  | 6 135                     | 18 576  |

| Item   | Michigan--Continued      |                           |                    |         |         |        |                 |
|--|--------------------------|---------------------------|--------------------|---------|---------|--------|-----------------|
|  | Macomb Community College | Jackson Community College | Plymouth Community | Pontiac | Saginaw | Troy   | Utica Community |
| ENROLLMENT . . . . .                                       | 25 032                   | 19 579                    | 16 872             | 20 399  | 18 023  | 18 528 | 28 682          |
| GENERAL REVENUE . . . . .                                  | 29 464                   | 29 312                    | 40 010             | 55 979  | 44 981  | 44 956 | 69 177          |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 14 444                   | 9 816                     | 10 630             | 28 024  | 23 240  | 23 994 | 23 024          |
| FROM FEDERAL GOVERNMENT . . . . .                          | 1 019                    | 960                       | 491                | 1 144   | 201     | 89     | 180             |
| FROM STATES . . . . .                                      | 13 425                   | 8 856                     | 9 900              | 22 209  | 19 374  | 22 862 | 21 507          |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | (NA)                     | (NA)                      | 721                | 4 530   | 3 706   | 1 389  | 896             |
| FROM CITIES AND COUNTIES . . . . .                         | -                        | -                         | 238                | 3 675   | 3 168   | 573    | 1 337           |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                        | -                         | -                  | 995     | 497     | 470    | -               |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 15 021                   | 19 496                    | 29 380             | 27 955  | 21 741  | 20 961 | 46 153          |
| TAXES . . . . .  | 5 560                    | 9 500                     | 26 324             | 24 839  | 18 546  | 19 391 | 39 402          |
| PROPERTY TAXES ONLY . . . . .                              | 5 560                    | 9 500                     | 26 302             | 24 820  | 18 557  | 19 382 | 39 362          |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                        | -                         | -                  | -       | -       | -      | -               |
| CURRENT CHARGES . . . . .                                  | 9 430                    | 9 996                     | 1 337              | 1 803   | 517     | 916    | 2 809           |
| TUITION AND TRANSPORTATION FEES . . . . .                  | -                        | -                         | 40                 | 9       | 100     | 62     | 85              |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | -                        | -                         | 893                | 1 082   | 417     | 678    | 1 528           |
| OTHER . . . . .  | 9 430                    | 9 996                     | 404                | 512     | 175     | 175    | 1 198           |
| INTEREST EARNINGS . . . . .                                | -                        | -                         | 1 493              | 1 043   | 2 249   | 567    | 3 640           |
| MISCELLANEOUS . . . . .                                    | 31                       | -                         | 227                | 499     | 408     | 87     | 303             |
| GENERAL EXPENDITURE . . . . .                              | 30 409                   | 32 192                    | 37 877             | 53 724  | 45 856  | 45 610 | 67 480          |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                        | -                         | -                  | 112     | -       | 166    | 7               |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 27 485                   | 28 689                    | 35 339             | 51 643  | 41 540  | 42 864 | 54 788          |
| INSTRUCTIONAL SERVICES . . . . .                           | (NA)                     | (NA)                      | 21 514             | 28 301  | 26 032  | 25 074 | 34 181          |
| SALARIES AND WAGES . . . . .                               | (NA)                     | (NA)                      | 20 243             | 26 719  | 24 720  | 23 671 | 32 577          |
| OTHER . . . . .  | 27 485                   | 28 689                    | 13 825             | 23 342  | 15 508  | 17 788 | 20 607          |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 529                      | -                         | 988                | 1 071   | 3 357   | 1 469  | 8 103           |
| CONSTRUCTION . . . . .                                     | 113                      | -                         | 2                  | 337     | 2 537   | 284    | 7 444           |
| OTHER . . . . .  | 416                      | -                         | 987                | 734     | 820     | 1 182  | 659             |
| INTEREST ON DEBT . . . . .                                 | 2 395                    | 3 503                     | 1 549              | 898     | 959     | 1 109  | 4 582           |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 17 224                   | 17 515                    | 25 670             | 37 267  | 31 115  | 31 310 | 40 015          |
| DEBT OUTSTANDING . . . . .                                 | 47 040                   | 72 674                    | 24 400             | 23 800  | 13 100  | 26 073 | 77 800          |
| LONG-TERM . . . . .  | 47 040                   | 72 674                    | 24 400             | 17 800  | 13 100  | 18 373 | 77 800          |
| SHORT-TERM . . . . .                                       | -                        | -                         | -                  | 6 000   | -       | 7 700  | -               |
| LONG-TERM DEBT ISSUED . . . . .                            | -                        | -                         | -                  | -       | -       | -      | -               |
| LONG-TERM DEBT RETIRED . . . . .                           | 910                      | 2 731                     | 1 300              | 2 280   | 500     | 880    | 2 055           |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 37 420                   | 48 248                    | 5 152              | 7 855   | 13 239  | 7 774  | 29 845          |

See footnotes at end of table.



Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Michigan--Continued |           |                         |                          | Minnesota |             |        |
|--|---------------------|-----------|-------------------------|--------------------------|-----------|-------------|--------|
|  | Warren Consolidated | Waterford | Wayne Community College | Wayne-Westland Community | Anoka     | Bloomington | Duluth |
| ENROLLMENT . . . . .                                       | 27 797              | 15 960    | 15 610                  | 22 419                   | 31 116    | 16 427      | 16 359 |
| GENERAL REVENUE . . . . .                                  | 69 233              | 39 335    | 38 014                  | 62 728                   | 70 972    | 45 437      | 43 656 |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 15 625              | 17 693    | 23 840                  | 33 621                   | 50 067    | 21 235      | 30 648 |
| FROM FEDERAL GOVERNMENT . . . . .                          | 384                 | 1 542     | 7 868                   | 595                      | 331       | 60          | 304    |
| FROM STATES . . . . .                                      | 12 952              | 14 729    | 15 542                  | 30 618                   | 49 466    | 21 038      | 29 863 |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 1 425               | 1 734     | (NA)                    | 1 391                    | 2 963     | 1 918       | 3 348  |
| FROM CITIES AND COUNTIES . . . . .                         | 2 289               | 1 065     | 430                     | 2 308                    | 119       | 99          | 235    |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                   | 357       | -                       | 100                      | 92        | 37          | 246    |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 53 609              | 21 642    | 14 173                  | 29 106                   | 20 964    | 24 202      | 13 008 |
| TAXES . . . . .  | 47 137              | 18 514    | 2 807                   | 25 003                   | 13 436    | 18 238      | 10 483 |
| PROPERTY TAXES ONLY . . . . .                              | 47 108              | 18 501    | 2 807                   | 24 976                   | 13 332    | 18 238      | 10 483 |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                   | 1 923     | 11 367                  | 913                      | 2 921     | 2 137       | 967    |
| CURRENT CHARGES . . . . .                                  | 2 770               | 1 229     | -                       | -                        | 554       | 575         | 244    |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 323                 | 920       | -                       | 758                      | 2 215     | 1 401       | 659    |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 1 334               | 814       | 11 367                  | -                        | 152       | 160         | 64     |
| OTHER . . . . .  | 1 112               | 814       | -                       | -                        | 4 334     | 2 965       | 1 558  |
| INTEREST EARNINGS . . . . .                                | 2 814               | 1 029     | -                       | 405                      | 273       | 863         | -      |
| MISCELLANEOUS . . . . .                                    | 884                 | 176       | -                       | -                        | -         | -           | -      |
| GENERAL EXPENDITURE . . . . .                              | 63 235              | 39 268    | 65 159                  | 62 843                   | 65 432    | 41 002      | 41 644 |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                   | -         | -                       | 51                       | 194       | 507         | 129    |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 59 661              | 36 200    | 40 195                  | 52 176                   | 61 660    | 36 979      | 39 117 |
| INSTRUCTIONAL SERVICES . . . . .                           | 980                 | 22 596    | (NA)                    | 33 566                   | 36 413    | 23 738      | 24 878 |
| SALARIES AND WAGES . . . . .                               | 37 005              | 20 821    | (NA)                    | 32 015                   | 33 997    | 22 238      | 23 397 |
| OTHER . . . . .  | 20 681              | 17 604    | 40 195                  | 18 610                   | 25 247    | 13 241      | 14 239 |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 1 601               | 2 349     | 18 709                  | 7 706                    | 1 846     | 2 282       | 2 174  |
| CONSTRUCTION . . . . .                                     | 144                 | 2 136     | 8 730                   | 6 515                    | 529       | 1 608       | 1 813  |
| OTHER . . . . .  | 1 456               | 214       | 9 979                   | 1 192                    | 1 316     | 674         | 561    |
| INTEREST ON DEBT . . . . .                                 | 1 973               | 719       | 6 255                   | 2 909                    | 1 732     | 1 234       | 224    |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 44 044              | 26 413    | 21 324                  | 39 737                   | 42 180    | 27 644      | 29 764 |
| DEBT OUTSTANDING . . . . .                                 | 38 840              | 13 780    | 83 900                  | 46 489                   | 28 415    | 23 650      | 5 015  |
| LONG-TERM . . . . .  | 38 840              | 13 780    | 83 900                  | 46 277                   | 28 415    | 23 650      | 5 015  |
| SHORT-TERM . . . . .                                       | -                   | -         | -                       | 212                      | -         | -           | -      |
| LONG-TERM DEBT ISSUED . . . . .                            | -                   | -         | -                       | 630                      | -         | -           | -      |
| LONG-TERM DEBT RETIRED . . . . .                           | 2 745               | 2 180     | 2 100                   | 2 300                    | 3 165     | 2 140       | 510    |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 20 379              | 4 383     | 67 722                  | 13 364                   | 15 725    | 8 296       | 4 172  |

| Item   | Minnesota--Continued |        |             |                        | Mississippi       | Missouri  |             |
|--|----------------------|--------|-------------|------------------------|-------------------|-----------|-------------|
|  | Minneapolis Special  | Osgo   | Robtiosdare | Saint Paul Independent | Jackson Municipal | Hazelwood | Kansas City |
| ENROLLMENT . . . . .                                       | 41 315               | 15 374 | 18 687      | 32 796                 | 31 508            | 18 719    | 38 198      |
| GENERAL REVENUE . . . . .                                  | 149 964              | 34 595 | 48 056      | 116 537                | 55 472            | 39 916    | 106 140     |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 76 594               | 22 467 | 27 505      | 66 814                 | 34 804            | 14 313    | 48 196      |
| FROM FEDERAL GOVERNMENT . . . . .                          | 3 074                | 4      | 58          | 1 427                  | 1 710             | 916       | 10 081      |
| FROM STATES . . . . .                                      | 72 440               | 22 348 | 27 213      | 64 178                 | 32 728            | 12 234    | 34 641      |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 14 223               | 1 231  | 1 764       | 12 405                 | 7 736             | 1 161     | 12 374      |
| FROM CITIES AND COUNTIES . . . . .                         | 245                  | 86     | 113         | 118                    | 366               | 1 726     | 3 398       |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 834                  | 34     | 120         | 1 091                  | -                 | 36        | 77          |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 73 370               | 12 127 | 20 551      | 49 724                 | 20 668            | 25 603    | 57 944      |
| TAXES . . . . .  | 60 303               | 8 106  | 16 446      | 39 897                 | 18 610            | 22 138    | 42 666      |
| PROPERTY TAXES ONLY . . . . .                              | 60 126               | 8 096  | 16 392      | 39 760                 | 18 610            | 22 138    | 42 666      |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                    | 1 188  | 1 709       | 1 808                  | 1 146             | 1 854     | 1 484       |
| CURRENT CHARGES . . . . .                                  | 2 971                | 384    | 275         | 250                    | 1                 | -         | 71          |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 2 441                | 974    | 1 204       | 1 558                  | 1 145             | 1 435     | 1 388       |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 144                  | 123    | 230         | -                      | -                 | 419       | 24          |
| OTHER . . . . .  | 9 937                | 2 834  | 2 395       | 7 874                  | 405               | 254       | 153         |
| INTEREST EARNINGS . . . . .                                | 1 159                | -      | 1           | 144                    | 507               | 1 357     | 13 642      |
| MISCELLANEOUS . . . . .                                    | -                    | -      | -           | -                      | -                 | -         | -           |
| GENERAL EXPENDITURE . . . . .                              | 129 423              | 38 310 | 43 425      | 105 253                | 57 499            | 38 266    | 96 454      |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 1 147                | 369    | 348         | 472                    | 4                 | -         | 995         |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 115 704              | 28 073 | 40 824      | 98 466                 | 56 311            | 36 369    | 93 748      |
| INSTRUCTIONAL SERVICES . . . . .                           | 72 070               | 18 077 | 28 010      | 56 773                 | 31 479            | 23 700    | 56 160      |
| SALARIES AND WAGES . . . . .                               | 67 890               | 17 129 | 26 751      | 53 097                 | 29 975            | 22 197    | 51 357      |
| OTHER . . . . .  | 43 636               | 9 766  | 12 814      | 41 693                 | 24 832            | 12 669    | 37 588      |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 7 810                | 8 364  | 1 183       | 2 109                  | 998               | 372       | 1 876       |
| CONSTRUCTION . . . . .                                     | 5 961                | 7 516  | 401         | 692                    | 414               | 91        | 1 133       |
| OTHER . . . . .  | 1 849                | 848    | 782         | 1 417                  | 584               | 281       | 743         |
| INTEREST ON DEBT . . . . .                                 | 4 760                | 1 503  | 1 070       | 4 005                  | 186               | 1 524     | 275         |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 91 268               | 20 989 | 33 015      | 67 354                 | 39 288            | 27 353    | 66 151      |
| DEBT OUTSTANDING . . . . .                                 | 81 245               | 26 450 | 21 758      | 94 339                 | 4 979             | 31 205    | 6 640       |
| LONG-TERM . . . . .  | 81 245               | 26 450 | 21 758      | 80 269                 | 4 979             | 31 205    | 6 640       |
| SHORT-TERM . . . . .                                       | 35 000               | -      | -           | 14 070                 | -                 | -         | -           |
| LONG-TERM DEBT ISSUED . . . . .                            | 7 200                | 11 220 | 1 535       | 1 535                  | -                 | 3 000     | -           |
| LONG-TERM DEBT RETIRED . . . . .                           | 7 285                | 4 645  | 1 980       | 6 352                  | 921               | 1 505     | 1 320       |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 53 393               | 16 084 | 11 330      | 17 076                 | 2 477             | 46 077    | 3 056       |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Missouri--Continued |         |           |                             |             | Montana  |             |
|--|---------------------|---------|-----------|-----------------------------|-------------|----------|-------------|
|  | North Kansas City   | Parkway | St. Louis | St. Louis Community College | Springfield | Billings | Great Falls |
| ENROLLMENT                                       | 17 032              | 22 804  | 62 482    | 26 214                      | 23 507      | 15 403   | 16 708      |
| GENERAL REVENUE                                  | 36 435              | 51 814  | 161 715   | 38 487                      | 42 889      | 45 005   | 34 119      |
| INTERGOVERNMENTAL REVENUE                        | 13 102              | 11 940  | 94 333    | 13 391                      | 18 894      | 25 938   | 24 687      |
| FROM FEDERAL GOVERNMENT                          | 52                  | 177     | 7 095     | 522                         | 411         | -        | 1 432       |
| FROM STATES                                      | 11 654              | 9 621   | 84 033    | 12 869                      | 17 012      | 16 733   | 17 656      |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 1 286               | 833     | 22 148    | (NA)                        | 2 743       | 3 608    | 2 821       |
| FROM CITIES AND COUNTIES                         | 1 391               | 2 142   | 3 205     | -                           | 1 260       | 9 144    | 5 598       |
| FROM OTHER SCHOOL SYSTEMS                        | 6                   | -       | -         | -                           | 212         | 81       | 2           |
| GENERAL REVENUE FROM OWN SOURCES                 | 23 333              | 39 874  | 67 382    | 25 095                      | 23 995      | 19 067   | 9 432       |
| TAXES  | 17 459              | 35 731  | 59 029    | 13 315                      | 19 789      | 15 481   | 7 382       |
| PROPERTY TAXES ONLY                              | 17 459              | 35 731  | 59 029    | 13 315                      | 19 789      | 15 481   | 7 382       |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                   | -       | -         | -                           | -           | -        | -           |
| CURRENT CHARGES                                  | 2 105               | 2 405   | 2 209     | 11 570                      | 2 419       | 1 448    | 1 050       |
| TUITION AND TRANSPORTATION FEES                  | 88                  | 9       | 1         | -                           | 18          | 209      | 50          |
| SCHOOL LUNCH SALES (GROSS)                       | 1 402               | 1 451   | 1 077     | -                           | 1 568       | 978      | 715         |
| OTHER  | 635                 | 950     | 1 131     | 11 570                      | 833         | 262      | 285         |
| INTEREST EARNINGS                                | 138                 | 299     | 271       | 1                           | 59          | 1 889    | 745         |
| MISCELLANEOUS                                    | 3 630               | 1 439   | 5 873     | 209                         | 1 728       | 249      | 255         |
| GENERAL EXPENDITURE                              | 32 777              | 50 807  | 148 591   | 39 355                      | 43 945      | 44 292   | 33 401      |
| INTERGOVERNMENTAL EXPENDITURE                    | 63                  | -       | 418       | -                           | 96          | -        | -           |
| CURRENT OPERATION EXPENDITURE                    | 31 499              | 45 106  | 146 526   | 37 062                      | 41 363      | 37 592   | 32 011      |
| INSTRUCTIONAL SERVICES                           | 20 555              | 27 888  | 88 135    | (NA)                        | 26 792      | 23 982   | 21 083      |
| SALARIES AND WAGES                               | 18 829              | 25 639  | 82 992    | (NA)                        | 24 976      | 21 405   | 18 649      |
| OTHER  | 10 944              | 17 218  | 58 391    | 37 062                      | 14 571      | 13 609   | 10 928      |
| CAPITAL OUTLAY EXPENDITURE                       | 809                 | 3 392   | 1 278     | 1 176                       | 2 145       | 5 609    | 976         |
| CONSTRUCTION                                     | 421                 | 2 722   | 457       | 379                         | 2 145       | 4 479    | 704         |
| OTHER  | 387                 | 671     | 821       | 797                         | 695         | 1 130    | 272         |
| INTEREST ON DEBT                                 | 407                 | 2 308   | 370       | 1 116                       | 342         | 1 091    | 414         |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 23 021              | 30 721  | 110 260   | 25 361                      | 30 926      | 25 622   | 22 282      |
| DEBT OUTSTANDING                                 | 7 200               | 42 220  | 10 180    | 25 140                      | 4 850       | 17 852   | 7 807       |
| LONG-TERM  | 7 200               | 42 220  | 10 180    | 25 140                      | 4 850       | 17 852   | 7 807       |
| SHORT-TERM                                       | -                   | -       | -         | -                           | -           | -        | -           |
| LONG-TERM DEBT ISSUED                            | -                   | -       | -         | -                           | -           | -        | -           |
| LONG-TERM DEBT RETIRED                           | 1 295               | 1 725   | 2 510     | 2 250                       | 1 183       | 1 214    | 787         |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 2 761               | 5 979   | 5 412     | 6 958                       | 1 199       | 14 614   | 13 227      |

| Item   | Nebraska |         | Nevada       |               | New Hampshire | New Jersey |             |
|--|----------|---------|--------------|---------------|---------------|------------|-------------|
|  | Lincoln  | Omaha   | Clark County | Washoe County | Manchester    | Landen     | Jersey City |
| ENROLLMENT                                       | 25 302   | 45 678  | 87 425       | 31 700        | 15 899        | 19 179     | 33 724      |
| GENERAL REVENUE                                  | 59 307   | 109 802 | 185 249      | 71 735        | 26 585        | 48 772     | 93 284      |
| INTERGOVERNMENTAL REVENUE                        | 18 938   | 42 484  | 138 347      | 51 319        | 5 060         | 42 129     | 69 280      |
| FROM FEDERAL GOVERNMENT                          | 484      | 1 734   | 2 411        | 147           | 160           | 148        | 126         |
| FROM STATES                                      | 12 847   | 32 017  | 135 923      | 51 129        | 2 416         | 41 982     | 69 135      |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 3 559    | 6 812   | 9 332        | 2 719         | 807           | 10 626     | 15 610      |
| FROM CITIES AND COUNTIES                         | 5 184    | 8 733   | -            | -             | -             | -          | -           |
| FROM OTHER SCHOOL SYSTEMS                        | 453      | -       | 13           | 43            | 2 484         | -          | 20          |
| GENERAL REVENUE FROM OWN SOURCES                 | 40 369   | 67 317  | 46 902       | 20 415        | 21 525        | 6 443      | 24 004      |
| TAXES  | 34 341   | 56 992  | 33 610       | 10 648        | -             | 5 558      | -           |
| PROPERTY TAXES ONLY                              | 34 285   | 56 829  | 32 653       | 10 598        | -             | 5 558      | -           |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -        | -       | -            | -             | 21 385        | -          | 22 965      |
| CURRENT CHARGES                                  | 3 117    | 4 842   | 8 792        | 1 646         | 75            | 188        | 101         |
| TUITION AND TRANSPORTATION FEES                  | 38       | 19      | -            | -             | 75            | -          | -           |
| SCHOOL LUNCH SALES (GROSS)                       | 1 562    | 2 496   | 5 062        | 1 381         | -             | 188        | 101         |
| OTHER  | 1 517    | 2 328   | 3 730        | 265           | -             | -          | -           |
| INTEREST EARNINGS                                | 1 454    | 3 270   | 1 960        | 5 527         | 1             | 663        | 546         |
| MISCELLANEOUS                                    | 1 457    | 2 213   | 3 140        | 2 578         | 64            | 33         | 391         |
| GENERAL EXPENDITURE                              | 56 668   | 102 077 | 185 959      | 84 090        | 25 336        | 49 214     | 88 928      |
| INTERGOVERNMENTAL EXPENDITURE                    | 364      | 1 119   | -            | 13            | 104           | 583        | 1 057       |
| CURRENT OPERATION EXPENDITURE                    | 52 001   | 95 175  | 163 778      | 60 566        | 24 521        | 46 470     | 82 503      |
| INSTRUCTIONAL SERVICES                           | 31,101   | 52 278  | 98 610       | 36 761        | 16 124        | 30 542     | 57 046      |
| SALARIES AND WAGES                               | 28 914   | 48 762  | 92 268       | 33 741        | 15 374        | 16 633     | 41 489      |
| OTHER  | 20 900   | 42 897  | 65 169       | 23 804        | 8 396         | 15 928     | 25 457      |
| CAPITAL OUTLAY EXPENDITURE                       | 4 175    | 5 599   | 14 436       | 19 818        | 306           | 1 285      | 2 948       |
| CONSTRUCTION                                     | 2 817    | 3 749   | 11 041       | 18 668        | 8             | 524        | 2 388       |
| OTHER  | 1 358    | 1 850   | 3 396        | 1 151         | 299           | 762        | 560         |
| INTEREST ON DEBT                                 | 128      | 184     | 7 745        | 3 693         | 405           | 876        | 2 420       |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 37 773   | 65 618  | 114 076      | 40 702        | 17 647        | 22 697     | 51 653      |
| DEBT OUTSTANDING                                 | 3 875    | 5 000   | 131 951      | 53 363        | 7 841         | 14 906     | 39 466      |
| LONG-TERM  | 3 875    | 5 000   | 131 951      | 53 363        | 7 841         | 14 906     | 38 795      |
| SHORT-TERM                                       | -        | -       | -            | -             | -             | -          | 671         |
| LONG-TERM DEBT ISSUED                            | -        | -       | 10 770       | 12 000        | -             | -          | -           |
| LONG-TERM DEBT RETIRED                           | 1 200    | 1 260   | 11 443       | 2 980         | 1 441         | 800        | 3 327       |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 19 719   | 24 877  | 39 200       | 36 670        | -             | 13 265     | -           |

See footnotes at end of table.

INDIVIDUAL SCHOOL SYSTEMS

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | New Jersey |          |            |         | New Mexico  | New York  |         |
|--|------------|----------|------------|---------|-------------|-----------|---------|
|  | Newark     | Paterson | Toms River | Trenton | Albuquerque | Brentwood | Buffalo |
| ENROLLMENT                                       | 61 879     | 25 501   | 17 132     | 15 561  | 78 532      | 15 927    | 46 324  |
| GENERAL REVENUE                                  | 187 197    | 53 365   | 41 720     | 47 880  | 173 994     | 56 917    | 164 707 |
| INTERGOVERNMENTAL REVENUE                        | 157 552    | 42 102   | 13 556     | 37 204  | 138 215     | 35 124    | 114 755 |
| FROM FEDERAL GOVERNMENT                          | 641        | 465      | 111        | 17      | 2 568       | 366       | 1 729   |
| FROM STATES                                      | 156 492    | 41 632   | 13 335     | 37 177  | 135 647     | 34 395    | 103 083 |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 35 824     | 4 374    | 1 470      | 6 956   | 14 272      | 4 347     | 31 162  |
| FROM CITIES AND COUNTIES                         | -          | -        | -          | -       | -           | 25        | 9 491   |
| FROM OTHER SCHOOL SYSTEMS                        | 419        | 5        | 110        | 10      | -           | 338       | 453     |
| GENERAL REVENUE FROM OWN SOURCES                 | 29 645     | 11 263   | 28 164     | 10 676  | 35 779      | 21 799    | 49 952  |
| TAXES  | -          | -        | 26 615     | 9 708   | 23 013      | 19 155    | -       |
| PROPERTY TAXES ONLY                              | 26 140     | 10 364   | -          | -       | -           | -         | 48 663  |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 523        | 214      | 726        | 481     | 6 081       | 868       | 1 093   |
| CURRENT CHARGES                                  | -          | -        | -          | -       | 557         | 85        | 34      |
| TUITION AND TRANSPORTATION FEES                  | -          | -        | 726        | 481     | 2 599       | 749       | 760     |
| SCHOOL LUNCH SALES (GROSS)                       | 523        | 214      | -          | -       | 2 926       | 34        | 301     |
| OTHER  | -          | -        | -          | -       | 4 206       | 1 280     | -       |
| INTEREST EARNINGS                                | 1 140      | 249      | 199        | 365     | 4 206       | 491       | 194     |
| MISCELLANEOUS                                    | 1 841      | 436      | 623        | 122     | 2 479       | -         | -       |
| GENERAL EXPENDITURE                              | 171 495    | 57 017   | 41 045     | 45 215  | 169 035     | 56 134    | 157 905 |
| INTERGOVERNMENTAL EXPENDITURE                    | 3 141      | 1 802    | 306        | 709     | -           | 263       | 277     |
| CURRENT OPERATION EXPENDITURE                    | 160 536    | 48 946   | 36 483     | 43 072  | 154 704     | 53 047    | 152 438 |
| INSTRUCTIONAL SERVICES                           | 100 848    | 32 973   | 22 616     | 27 781  | 95 514      | 29 468    | 78 897  |
| SALARIES AND WAGES                               | 79 346     | 25 972   | 20 604     | 18 302  | 89 361      | 27 271    | 74 615  |
| OTHER  | 59 687     | 15 973   | 13 868     | 15 291  | 59 190      | 23 579    | 73 541  |
| CAPITAL OUTLAY EXPENDITURE                       | 1 987      | 4 835    | 2 810      | 708     | 13 463      | 1 453     | 3 776   |
| CONSTRUCTION                                     | 1 350      | 4 548    | 476        | 133     | 9 000       | 1 995     | 2 106   |
| OTHER  | 637        | 287      | 2 333      | 574     | 4 463       | 458       | 1 670   |
| INTEREST ON DEBT                                 | 5 832      | 1 834    | 1 446      | 726     | 869         | 1 372     | 1 414   |
| EXHIBIT EXPENDITURE FOR SALARIES AND WAGES       | 104 666    | 32 081   | 26 294     | 24 897  | 106 082     | 34 188    | 86 495  |
| DEBT OUTSTANDING                                 | 86 208     | 37 081   | 23 824     | 12 359  | 24 750      | 14 733    | 22 915  |
| LONG-TERM  | 86 208     | 26 168   | 23 824     | 12 359  | 24 750      | 14 733    | 22 915  |
| SHORT-TERM                                       | -          | 10 916   | -          | -       | -           | -         | -       |
| LONG-TERM DEBT ISSUED                            | -          | -        | 1 790      | 770     | 7 800       | 1 255     | 5 116   |
| LONG-TERM DEBT RETIRED                           | 6 600      | 1 780    | -          | -       | -           | -         | -       |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -          | -        | 3 984      | 7 296   | 28 294      | 2 018     | -       |

| Item   | New York--Continued         |                                 |               |           |                |                                  |          |
|--|-----------------------------|---------------------------------|---------------|-----------|----------------|----------------------------------|----------|
|  | City University of New York | Nassau County Community College | New York City | Rochester | Sachem Central | Suffolk County Community College | Syracuse |
| ENROLLMENT                                       | 179 044                     | 17 987                          | 919 895       | 32 967    | 19 172         | 19 638                           | 21 156   |
| GENERAL REVENUE                                  | 614 025                     | 39 453                          | 2 815 346     | 333 413   | 54 858         | 28 352                           | 74 327   |
| INTERGOVERNMENTAL REVENUE                        | 293 175                     | 13 585                          | 1 447 733     | 60 460    | 27 999         | 11 798                           | 39 860   |
| FROM FEDERAL GOVERNMENT                          | 4 833                       | 437                             | 60 565        | 427       | 289            | 964                              | 566      |
| FROM STATES                                      | 288 542                     | 13 148                          | 1 387 119     | 59 231    | 27 546         | 10 834                           | 39 078   |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | (NA)                        | (NA)                            | 374 536       | 19 550    | 1 306          | (NA)                             | 9 104    |
| FROM CITIES AND COUNTIES                         | -                           | -                               | -             | 115       | -              | -                                | -        |
| FROM OTHER SCHOOL SYSTEMS                        | -                           | -                               | 49            | 688       | 164            | -                                | 218      |
| GENERAL REVENUE FROM OWN SOURCES                 | 320 850                     | 25 869                          | 1 367 613     | 72 952    | 26 859         | 16 554                           | 34 466   |
| TAXES  | -                           | -                               | -             | -         | 24 564         | -                                | -        |
| PROPERTY TAXES ONLY                              | -                           | -                               | -             | -         | 24 564         | -                                | -        |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 167 126                     | 12 468                          | 1 320 795     | 52 918    | -              | 7 215                            | 30 971   |
| CURRENT CHARGES                                  | 144 017                     | 13 401                          | 18 660        | 1 138     | 865            | 9 310                            | 783      |
| TUITION AND TRANSPORTATION FEES                  | -                           | -                               | 3 342         | 161       | 42             | -                                | 125      |
| SCHOOL LUNCH SALES (GROSS)                       | -                           | -                               | 11 918        | 732       | 810            | -                                | 492      |
| OTHER  | 144 017                     | 13 401                          | 3 400         | 245       | 14             | 9 310                            | 147      |
| INTEREST EARNINGS                                | 6 754                       | -                               | 995           | 2 127     | 1 021          | -                                | 594      |
| MISCELLANEOUS                                    | 2 953                       | -                               | 27 163        | 16 766    | 409            | 29                               | 2 113    |
| GENERAL EXPENDITURE                              | 607 006                     | 50 146                          | 2 714 230     | 139 516   | 56 088         | 28 916                           | 79 115   |
| INTERGOVERNMENTAL EXPENDITURE                    | 64 986                      | -                               | -             | 1 375     | 306            | -                                | 516      |
| CURRENT OPERATION EXPENDITURE                    | 531 222                     | 34 768                          | 2 530 240     | 122 947   | 49 151         | 28 352                           | 66 720   |
| INSTRUCTIONAL SERVICES                           | (NA)                        | (NA)                            | 1 631 974     | 65 855    | 27 772         | (NA)                             | 36 127   |
| SALARIES AND WAGES                               | (NA)                        | (NA)                            | 1 559 712     | 61 079    | 25 751         | (NA)                             | 34 423   |
| OTHER  | 531 222                     | 34 768                          | 898 266       | 57 002    | 21 378         | 28 352                           | 30 592   |
| CAPITAL OUTLAY EXPENDITURE                       | 6 254                       | 13 613                          | 124 613       | 11 769    | 4 332          | 564                              | 10 228   |
| CONSTRUCTION                                     | 3 955                       | 13 411                          | 91 516        | 7 342     | 3 642          | 334                              | 8 144    |
| OTHER  | 2 301                       | 202                             | 33 097        | 4 427     | 689            | 230                              | 2 084    |
| INTEREST ON DEBT                                 | 4 542                       | 1 765                           | 59 377        | 3 425     | 2 300          | -                                | 1 651    |
| EXHIBIT EXPENDITURE FOR SALARIES AND WAGES       | 317 321                     | 23 322                          | 1 900 738     | 76 256    | 31 047         | 18 429                           | 44 239   |
| DEBT OUTSTANDING                                 | 60 769                      | 31 229                          | 734 000       | 59 234    | 28 130         | -                                | 25 654   |
| LONG-TERM  | 60 769                      | 31 229                          | 734 000       | 59 234    | 28 130         | -                                | 24 665   |
| SHORT-TERM                                       | -                           | -                               | -             | 23 874    | -              | -                                | 989      |
| LONG-TERM DEBT ISSUED                            | -                           | 7 744                           | 56 622        | -         | -              | -                                | -        |
| LONG-TERM DEBT RETIRED                           | 7 019                       | 531                             | 156 847       | 4 720     | 1 703          | -                                | 3 291    |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -                           | -                               | -             | -         | 4 495          | -                                | -        |

See Footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | New York--<br>Continued | North Carolina     |                      |                    |                  |                                      |                  |
|--|-------------------------|--------------------|----------------------|--------------------|------------------|--------------------------------------|------------------|
|  | Yonkers                 | Buncombe<br>County | Cumberland<br>County | Davidson<br>County | Durham<br>County | Forsyth<br>County--<br>Winston-Salem | Gaston<br>County |
| ENROLLMENT . . . . .                                       | 21 174                  | 23 931             | 35 919               | 16 758             | 17 013           | 43 161                               | 34 816           |
| GENERAL REVENUE . . . . .                                  | 84 227                  | 41 824             | 60 492               | 25 125             | 34 951           | 83 597                               | 53 259           |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 23 672                  | 28 561             | 45 299               | 18 324             | 19 716           | 53 756                               | 39 461           |
| FROM FEDERAL GOVERNMENT . . . . .                          | -                       | 323                | 2 528                | -                  | 131              | 1 206                                | 130              |
| FROM STATES . . . . .                                      | 23 457                  | 28 239             | 42 771               | 18 324             | 19 585           | 52 550                               | 39 331           |
| FEDERAL AID DISTRIBUTED BY STATE<br>GOVERNMENTS . . . . .  | 6 435                   | 5 135              | 9 353                | 2 551              | 3 106            | 9 413                                | 6 431            |
| FROM CITIES AND COUNTIES . . . . .                         | -                       | -                  | -                    | -                  | -                | -                                    | -                |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 215                     | -                  | -                    | -                  | -                | -                                    | -                |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 60 555                  | 13 262             | 15 193               | 6 800              | 15 235           | 29 841                               | 13 798           |
| TAXES . . . . .  | 3 660                   | -                  | -                    | -                  | -                | -                                    | -                |
| PROPERTY TAXES ONLY . . . . .                              | -                       | -                  | -                    | -                  | -                | -                                    | -                |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | 54 960                  | 10 300             | 11 189               | 4 518              | 12 942           | 24 402                               | 10 229           |
| CURRENT CHARGES . . . . .                                  | 993                     | 407                | 2 305                | 1 695              | 1 642            | 3 540                                | 2 599            |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 26                      | -                  | -                    | 22                 | 277              | 200                                  | 31               |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 940                     | -                  | 1 695                | 1 388              | 1 076            | 2 606                                | 1 976            |
| OTHER . . . . .  | 26                      | 407                | 611                  | 285                | 289              | 734                                  | 592              |
| INTEREST EARNINGS . . . . .                                | 378                     | 253                | 568                  | 68                 | 146              | 814                                  | 50               |
| MISCELLANEOUS . . . . .                                    | 565                     | 2 303              | 1 131                | 519                | 506              | 1 085                                | 920              |
| GENERAL EXPENDITURE . . . . .                              | 80 100                  | 41 312             | 60 629               | 21 140             | 33 039           | 83 079                               | 54 057           |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 851                     | -                  | -                    | -                  | -                | -                                    | -                |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 71 350                  | 7 289              | 58 697               | 19 684             | 29 897           | 79 739                               | 50 609           |
| INSTRUCTIONAL SERVICES . . . . .                           | 41 682                  | 21 294             | 34 704               | 13 829             | 17 097           | 47 067                               | 32 330           |
| SALARIES AND WAGES . . . . .                               | 39 901                  | 19 324             | 32 041               | 12 913             | 15 873           | 43 853                               | 30 280           |
| OTHER . . . . .  | 29 667                  | 14 995             | 23 992               | 5 855              | 12 799           | 32 672                               | 18 279           |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 3 640                   | 4 862              | 1 293                | 1 073              | 2 939            | 2 274                                | 2 663            |
| CONSTRUCTION . . . . .                                     | 3 104                   | 4 699              | 1 090                | 979                | 2 731            | 2 115                                | 2 506            |
| OTHER . . . . .  | 536                     | 163                | 203                  | 95                 | 207              | 159                                  | 157              |
| INTEREST ON DEBT . . . . .                                 | 4 259                   | 161                | 640                  | 382                | 203              | 1 066                                | 784              |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 48 148                  | 23 766             | 40 092               | 15 600             | 20 038           | 56 933                               | 35 423           |
| DEBT OUTSTANDING . . . . .                                 | 49 566                  | 3 668              | 12 905               | 8 027              | 6 660            | 19 600                               | 13 400           |
| LONG-TERM . . . . .  | 49 566                  | 3 668              | 12 905               | 8 027              | 6 660            | 19 600                               | 13 400           |
| SHORT-TERM . . . . .                                       | -                       | -                  | -                    | -                  | -                | -                                    | -                |
| LONG-TERM DEBT ISSUED . . . . .                            | -                       | -                  | -                    | -                  | -                | -                                    | -                |
| LONG-TERM DEBT RETIRED . . . . .                           | 4 641                   | 345                | 1 100                | 612                | 965              | 625                                  | 800              |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | -                       | -                  | -                    | -                  | -                | -                                    | -                |

| Item   | North Carolina--Continued |                   |                    |                                      |                       |                  |                |
|--|---------------------------|-------------------|--------------------|--------------------------------------|-----------------------|------------------|----------------|
|  | Greensboro                | Gulford<br>County | Johnston<br>County | Mecklenburg<br>County--<br>Charlotte | New Hanover<br>County | Onslow<br>County | Wake<br>County |
| ENROLLMENT . . . . .                                       | 25 584                    | 25 514            | 15 327             | 76 619                               | 20 988                | 15 217           | 55 237         |
| GENERAL REVENUE . . . . .                                  | 47 871                    | 46 262            | 25 700             | 156 696                              | 33 211                | 24 001           | 106 372        |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 30 340                    | 29 758            | 19 662             | 95 774                               | 23 213                | 19 047           | 62 061         |
| FROM FEDERAL GOVERNMENT . . . . .                          | 494                       | 87                | 266                | 1 928                                | 48                    | 750              | 1 650          |
| FROM STATES . . . . .                                      | 29 847                    | 29 672            | 19 396             | 93 846                               | 23 165                | 18 296           | 60 411         |
| FEDERAL AID DISTRIBUTED BY STATE<br>GOVERNMENTS . . . . .  | 3 870                     | 4 672             | 4 348              | 16 572                               | 3 206                 | 4 121            | 6 282          |
| FROM CITIES AND COUNTIES . . . . .                         | -                         | -                 | -                  | -                                    | -                     | -                | -              |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                         | -                 | -                  | -                                    | -                     | -                | -              |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 17 531                    | 16 503            | 6 038              | 60 922                               | 9 998                 | 4 954            | 44 311         |
| TAXES . . . . .  | -                         | -                 | -                  | -                                    | -                     | -                | -              |
| PROPERTY TAXES ONLY . . . . .                              | -                         | -                 | -                  | -                                    | -                     | -                | -              |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | 14 795                    | 12 959            | 4 085              | 49 190                               | 8 600                 | 3 099            | 33 591         |
| CURRENT CHARGES . . . . .                                  | 1 488                     | 2 561             | 1 390              | 6 885                                | 411                   | 1 003            | 4 707          |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 97                        | 56                | 59                 | 248                                  | 54                    | 34               | 136            |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 956                       | 2 071             | 1 071              | 5 335                                | -                     | 710              | 3 632          |
| OTHER . . . . .  | 435                       | 434               | 261                | 1 303                                | 357                   | 259              | 939            |
| INTEREST EARNINGS . . . . .                                | 421                       | 375               | 51                 | 2 237                                | 342                   | 31               | 565            |
| MISCELLANEOUS . . . . .                                    | 4 827                     | 608               | 511                | 2 611                                | 646                   | 821              | 5 448          |
| GENERAL EXPENDITURE . . . . .                              | 49 852                    | 48 194            | 25 685             | 153 503                              | 34 870                | 24 146           | 102 661        |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                         | -                 | -                  | -                                    | -                     | -                | -              |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 48 458                    | 41 825            | 24 744             | 147 784                              | 33 797                | 23 727           | 95 739         |
| INSTRUCTIONAL SERVICES . . . . .                           | 29 379                    | 24 631            | 14 967             | 87 740                               | 20 540                | 14 148           | 55 960         |
| SALARIES AND WAGES . . . . .                               | 27 820                    | 22 973            | 13 998             | 80 655                               | 19 153                | 13 072           | 51 862         |
| OTHER . . . . .  | 19 079                    | 17 195            | 9 777              | 60 044                               | 13 257                | 9 579            | 38 779         |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 1 394                     | 4 980             | 872                | 3 988                                | 616                   | 284              | 5 846          |
| CONSTRUCTION . . . . .                                     | 1 388                     | 4 895             | 836                | 3 728                                | 554                   | 284              | 5 554          |
| OTHER . . . . .  | 6                         | 85                | 37                 | 260                                  | 61                    | -                | 291            |
| INTEREST ON DEBT . . . . .                                 | -                         | 1 388             | 69                 | 1 731                                | 458                   | 135              | 1 076          |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 34 560                    | 28 078            | 16 753             | 98 928                               | 23 443                | 15 746           | 64 136         |
| DEBT OUTSTANDING . . . . .                                 | -                         | 27 320            | 1 500              | 38 646                               | 8 970                 | 3 150            | 23 730         |
| LONG-TERM . . . . .  | -                         | 27 320            | 1 500              | 38 646                               | 8 970                 | 3 150            | 23 730         |
| SHORT-TERM . . . . .                                       | -                         | -                 | -                  | -                                    | -                     | -                | -              |
| LONG-TERM DEBT ISSUED . . . . .                            | -                         | -                 | -                  | -                                    | -                     | -                | -              |
| LONG-TERM DEBT RETIRED . . . . .                           | -                         | 2 125             | 200                | 3 469                                | 600                   | 215              | 2 385          |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | -                         | -                 | -                  | -                                    | -                     | -                | -              |

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Ohio    |            |           |          |   |         |        |
|--|---------|------------|-----------|----------|---|---------|--------|
|  | Akron   | Cincinnati | Cleveland | Columbus | Cuyahoga County<br>Community<br>College | Dayton  | Parma  |
| ENROLLMENT . . . . .                                       | 40 561  | 55 084     | 90 837    | 77 278   | 25 594                                  | 34 149  | 16 999 |
| GENERAL REVENUE . . . . .                                  | 100 624 | 168 977    | 365 675   | 196 077  | 46 146                                  | 104 509 | 47 279 |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 53 953  | 76 836     | 225 307   | 109 443  | 20 909                                  | 62 462  | 19 831 |
| FROM FEDERAL GOVERNMENT . . . . .                          | 15      | 1 363      | 1 307     | 5 545    | 2 230                                   | 695     | -      |
| FROM STATES . . . . .                                      | 53 758  | 75 456     | 223 793   | 103 252  | 18 584                                  | 61 522  | 19 676 |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 11 441  | 18 722     | 116 096   | 21 039   | (NA)                                    | 22 146  | 1 523  |
| FROM CITIES AND COUNTIES . . . . .                         | -       | -          | 208       | 645      | 95                                      | 245     | 155    |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 180     | 17         | 140 367   | 86 635   | 25 238                                  | 42 047  | 27 448 |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 46 672  | 92 141     | 130 730   | 78 140   | 13 745                                  | 38 236  | 23 471 |
| TAXES . . . . .  | 42 639  | 51 278     | 130 730   | 78 140   | 13 745                                  | 38 236  | 23 471 |
| PROPERTY TAXES ONLY . . . . .                              | 42 639  | 51 278     | 130 730   | 78 140   | 13 745                                  | 38 236  | 23 471 |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -       | -          | -         | -        | -                                       | -       | -      |
| CURRENT CHARGES . . . . .                                  | 1 988   | 2 025      | 5 142     | 3 895    | 11 360                                  | 2 275   | 2 557  |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 99      | 296        | 150       | 429      | -                                       | 251     | 608    |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 1 889   | 1 677      | 2 843     | 3 373    | -                                       | 1 977   | 1 349  |
| OTHER . . . . .  | -       | 52         | 2 149     | 93       | 11 360                                  | 48      | 600    |
| INTEREST EARNINGS . . . . .                                | 1 443   | 3 708      | 4 173     | 4 127    | 1                                       | 855     | 723    |
| MISCELLANEOUS . . . . .                                    | 602     | 35 130     | 323       | 473      | 432                                     | 681     | 696    |
| GENERAL EXPENDITURE . . . . .                              | 100 850 | 140 942    | 325 973   | 174 540  | 56 893                                  | 103 006 | 44 207 |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | 512     | 721        | 721       | -        | -                                       | 194     | 294    |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 89 545  | 130 090    | 305 756   | 164 598  | 45 709                                  | 100 561 | 74 757 |
| INSTRUCTIONAL SERVICES . . . . .                           | 52 854  | 68 900     | 129 457   | 84 597   | (NA)                                    | 55 697  | 24 404 |
| SALARIES AND WAGES . . . . .                               | 42 115  | 65 501     | 93 862    | 81 498   | (NA)                                    | 39 184  | 21 455 |
| OTHER . . . . .  | 36 691  | 61 190     | 176 299   | 80 000   | 45 709                                  | 44 864  | 17 353 |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 10 652  | 8 401      | 10 641    | 4 287    | 11 148                                  | 2 057   | 1 146  |
| CONSTRUCTION . . . . .                                     | 8 725   | 2          | 4 363     | 2 723    | 10 177                                  | 355     | 109    |
| OTHER . . . . .  | 1 927   | 8 399      | 6 278     | 1 563    | 971                                     | 1 702   | 1 037  |
| INTEREST ON DEBT . . . . .                                 | 181     | 2 451      | 8 855     | 5 456    | 36                                      | 195     | 1 009  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 52 009  | 85 297     | 129 050   | 112 378  | 28 079                                  | 51 030  | 26 671 |
| DEBT OUTSTANDING . . . . .                                 | 750     | 59 533     | 124 480   | 111 608  | 720                                     | 4 106   | 17 690 |
| LONG-TERM . . . . .  | 750     | 59 533     | 124 480   | 101 608  | 720                                     | 4 106   | 14 490 |
| SHORT-TERM . . . . .                                       | -       | -          | -         | 10 000   | -                                       | -       | 3 200  |
| LONG-TERM DEBT ISSUED . . . . .                            | -       | 26 900     | -         | -        | -                                       | -       | -      |
| LONG-TERM DEBT RETIRED . . . . .                           | 150     | 9 441      | 11 075    | 7 639    | 240                                     | 1 300   | 1 766  |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 9 169   | 11 824     | 31 089    | 16 576   | 12 049                                  | 6 364   | 4 982  |

| Item   | Ohio--Continued   |         |            |        | Oklahoma     |                  |             |
|--|-------------------|---------|------------|--------|--------------|------------------|-------------|
|  | South-<br>Western | Toledo  | Youngstown | Lawton | Midwest City | Oklahoma<br>City | Putnam City |
| ENROLLMENT . . . . .                                       | 17 016            | 47 457  | 17 444     | 18 609 | 17 635       | 43 548           | 17 698      |
| GENERAL REVENUE . . . . .                                  | 35 716            | 111 198 | 42 881     | 30 122 | 27 007       | 78 480           | 25 623      |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 19 158            | 55 747  | 25 273     | 24 009 | 19 374       | 44 432           | 15 650      |
| FROM FEDERAL GOVERNMENT . . . . .                          | 103               | 373     | 156        | 2 526  | 1 233        | 1 024            | 180         |
| FROM STATES . . . . .                                      | 18 426            | 55 210  | 24 993     | 21 666 | 17 321       | 41 202           | 14 598      |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 1 816             | 13 420  | 4 881      | 2 761  | 544          | 8 459            | 818         |
| FROM CITIES AND COUNTIES . . . . .                         | 413               | -       | -          | 410    | 812          | 1 940            | 872         |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | 216               | 164     | 124        | 6      | 9            | 266              | -           |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 16 558            | 55 450  | 17 608     | 6 114  | 7 633        | 34 047           | 9 973       |
| TAXES . . . . .  | 14 332            | 49 299  | 16 362     | 4 508  | 5 470        | 26 419           | 7 605       |
| PROPERTY TAXES ONLY . . . . .                              | 14 332            | 49 299  | 16 362     | 4 406  | 5 307        | 26 004           | 7 434       |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                 | -       | -          | -      | -            | -                | -           |
| CURRENT CHARGES . . . . .                                  | 1 198             | 3 620   | 670        | 619    | 1 097        | 1 676            | 1 435       |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 49                | 411     | 295        | -      | -            | -                | -           |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 947               | 2 043   | 375        | 619    | 1 097        | 1 676            | 1 435       |
| OTHER . . . . .  | 202               | 1 166   | -          | -      | -            | -                | -           |
| INTEREST EARNINGS . . . . .                                | 627               | 1 183   | 389        | 608    | 950          | 1 834            | 713         |
| MISCELLANEOUS . . . . .                                    | 401               | 1 348   | 187        | 378    | 116          | 4 119            | 219         |
| GENERAL EXPENDITURE . . . . .                              | 31 279            | 109 072 | 43 448     | 29 117 | 27 301       | 78 392           | 32 308      |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                 | 508     | 219        | -      | 73           | 127              | -           |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 29 953            | 104 207 | 42 369     | 27 995 | 23 241       | 68 868           | 25 293      |
| INSTRUCTIONAL SERVICES . . . . .                           | 14 780            | 56 926  | 24 874     | 19 735 | 15 312       | 45 804           | 16 230      |
| SALARIES AND WAGES . . . . .                               | 13 434            | 47 267  | 19 771     | 18 705 | 14 606       | 43 273           | 15 337      |
| OTHER . . . . .  | 15 173            | 47 282  | 17 496     | 8 260  | 7 929        | 23 264           | 9 063       |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 1 043             | 2 399   | 856        | 981    | 3 667        | 9 023            | 6 344       |
| CONSTRUCTION . . . . .                                     | 448               | 351     | 132        | 665    | 2 856        | 7 589            | 6 154       |
| OTHER . . . . .  | 596               | 2 048   | 723        | 316    | 811          | 1 434            | 190         |
| INTEREST ON DEBT . . . . .                                 | 283               | 1 957   | 5          | 142    | 321          | 374              | 671         |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 20 237            | 62 211  | 24 686     | 22 185 | 17 897       | 53 046           | 18 496      |
| DEBT OUTSTANDING . . . . .                                 | 6 700             | 42 989  | 55         | 2 760  | 10 090       | 7 370            | 21 145      |
| LONG-TERM . . . . .  | 580               | 34 489  | 55         | 2 760  | 10 090       | 7 370            | 21 145      |
| SHORT-TERM . . . . .                                       | -                 | 8 200   | -          | -      | -            | -                | -           |
| LONG-TERM DEBT ISSUED . . . . .                            | 525               | -       | -          | -      | 2 200        | -                | 5 100       |
| LONG-TERM DEBT RETIRED . . . . .                           | 841               | 3 114   | 105        | 665    | 1 425        | 1 460            | 2 315       |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 3 213             | 7 554   | 1 815      | 2 501  | 7 254        | 8 714            | 8 728       |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Oklahoma--<br>Continued | Oregon               |               |                                  |                    |               | Pennsylvania                                |
|--|-------------------------|----------------------|---------------|----------------------------------|--------------------|---------------|---|
|  | Tulsa                   | Beaverton<br>No. 48J | Eugene No. 4J | Portland<br>Community<br>College | Portland<br>No. 1J | Salem No. 24J | Allegheny<br>County<br>Community<br>College |
| ENROLLMENT                                       | 52 592                  | 20 383               | 18 976        | 17 266                           | 53 856             | 23 073        | 15 598                                      |
| GENERAL REVENUE                                  | 95 939                  | 54 994               | 52 783        | 14 049                           | 150 621            | 62 763        | 32 041                                      |
| INTERGOVERNMENTAL REVENUE                        | 49 426                  | 22 086               | 21 770        | 14 992                           | 59 003             | 26 556        | 10 176                                      |
| FROM FEDERAL GOVERNMENT                          | 382                     | -                    | -             | 3 357                            | 202                | 329           | 1 502                                       |
| FROM STATES                                      | 45 574                  | 20 883               | 20 964        | 11 611                           | 54 346             | 25 394        | 8 674                                       |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 8 298                   | 1 417                | 5 750         | (NA)                             | 15 361             | 3 819         | (NA)  |
| FROM CITIES AND COUNTIES                         | 3 186                   | 96                   | -             | 24                               | 4 301              | 825           | -   |
| FROM OTHER SCHOOL SYSTEMS                        | 284                     | 1 107                | -             | -                                | 154                | 4             | -   |
| GENERAL REVENUE FROM OWN SOURCES                 | 46 513                  | 37 907               | -             | 19 056                           | 91 618             | 36 206        | 21 865                                      |
| TAXES  | 40 127                  | 31 485               | 27 102        | 7 167                            | 82 909             | 33 386        | 8 630                                       |
| PROPERTY TAXES ONLY                              | 39 514                  | 31 485               | 27 102        | 7 167                            | 82 909             | 33 386        | 8 630                                       |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                       | -                    | -             | -                                | -                  | -             | -   |
| CURRENT CHARGES                                  | 2 863                   | 3 677                | 1 368         | 10 466                           | 3 627              | 856           | 12 162                                      |
| TUITION AND TRANSPORTATION FEES                  | 230                     | -                    | 15            | -                                | 376                | 62            | -   |
| SCHOOL LUNCH SALES (GROSS)                       | 2 633                   | 1 481                | 1 222         | -                                | 2 495              | 609           | -   |
| OTHER  | -                       | 2 195                | 130           | 10 466                           | 756                | 179           | 12 162                                      |
| INTEREST EARNINGS                                | 1 740                   | 2 561                | 1 499         | 538                              | 3 876              | 584           | 179   |
| MISCELLANEOUS                                    | 1 783                   | 184                  | 1 044         | 886                              | 1 206              | 1 386         | 1 073                                       |
| GENERAL EXPENDITURE                              | 93 557                  | 61 118               | 54 319        | 32 684                           | 153 740            | 62 320        | 35 793                                      |
| INTERGOVERNMENTAL EXPENDITURE                    | 502                     | -                    | 59            | -                                | 142                | 100           | -   |
| CURRENT OPERATION EXPENDITURE                    | 86 221                  | 48 310               | 49 968        | 29 624                           | 117 191            | 54 908        | 32 041                                      |
| INSTRUCTIONAL SERVICES                           | 58 663                  | 26 401               | 27 267        | (NA)                             | 80 063             | 30 774        | (NA)  |
| SALARIES AND WAGES                               | 58 066                  | 24 214               | 25 529        | (NA)                             | 70 486             | 28 660        | (NA)  |
| OTHER  | 27 558                  | 21 909               | 22 701        | 29 624                           | 67 128             | 24 134        | 32 041                                      |
| CAPITAL OUTLAY EXPENDITURE                       | 6 180                   | 10 862               | 3 856         | 3 060                            | 6 407              | 5 757         | 3 751                                       |
| CONSTRUCTION                                     | 4 319                   | 9 665                | 3 138         | 2 420                            | 5 913              | 4 888         | 3 751                                       |
| OTHER  | 1 861                   | 1 197                | 718           | 640                              | 494                | 869           | 3 751                                       |
| INTEREST ON DEBT                                 | 654                     | 1 946                | 435           | -                                | -                  | 1 558         | -   |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 67 995                  | 32 316               | 33 629        | 19 445                           | 93 279             | 37 629        | 18 283                                      |
| DEBT OUTSTANDING                                 | 11 185                  | 36 826               | 9 025         | -                                | -                  | 29 231        | -   |
| LONG-TERM  | 11 185                  | 36 826               | 9 025         | -                                | -                  | 29 231        | -   |
| SHORT-TERM                                       | -                       | -                    | -             | -                                | -                  | -             | -   |
| LONG-TERM DEBT ISSUED                            | -                       | -                    | -             | -                                | -                  | -             | -   |
| LONG-TERM DEBT RETIRED                           | 3 640                   | 2 344                | 665           | -                                | -                  | 1 871         | -   |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 15 173                  | 10 625               | 6 105         | 7 478                            | 11 839             | 2 576         | 18 001                                      |

| Item   | Pennsylvania--Continued |            | Rhode Island |         | South Carolina  |                    |                      |
|--|-------------------------|------------|--------------|---------|-----------------|--------------------|----------------------|
|  | Philadelphia            | Pittsburgh | Providence   | Warwick | Aiken<br>County | Berkeley<br>County | Charleston<br>County |
| ENROLLMENT                                       | 231 959                 | 48 313     | 18 125       | 15 329  | 21 936          | 22 379             | 44 991               |
| GENERAL REVENUE                                  | 685 874                 | 167 018    | 55 268       | 39 342  | 31 128          | 32 388             | 73 014               |
| INTERGOVERNMENTAL REVENUE                        | 423 367                 | 91 064     | 19 668       | 14 011  | 20 046          | 22 050             | 46 965               |
| FROM FEDERAL GOVERNMENT                          | 2 885                   | 1 119      | 830          | 561     | 522             | 2 672              | 3 881                |
| FROM STATES                                      | 420 386                 | 80 913     | 18 741       | 13 312  | 19 525          | 19 337             | 43 084               |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 121 154                 | 23 198     | 4 102        | 1 498   | 3 394           | 4 874              | 10 571               |
| FROM CITIES AND COUNTIES                         | 29                      | 102        | -            | -       | -               | 41                 | -                    |
| FROM OTHER SCHOOL SYSTEMS                        | 67                      | 8 930      | 97           | 137     | -               | -                  | 40                   |
| GENERAL REVENUE FROM OWN SOURCES                 | 262 507                 | 75 954     | 33 600       | 25 332  | 11 082          | 10 338             | 26 049               |
| TAXES  | 228 058                 | 66 703     | -            | -       | 7 513           | 4 397              | 20 420               |
| PROPERTY TAXES ONLY                              | 154 677                 | 40 330     | -            | -       | 7 513           | 8 397              | 20 420               |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                       | -          | 33 535       | 24 922  | -               | -                  | -                    |
| CURRENT CHARGES                                  | 6 619                   | 1 591      | 17           | 225     | 2 345           | 1 599              | 3 311                |
| TUITION AND TRANSPORTATION FEES                  | 666                     | 611        | 17           | 60      | 46              | 10                 | 107                  |
| SCHOOL LUNCH SALES (GROSS)                       | 5 953                   | 980        | -            | 141     | 943             | 865                | 1 465                |
| OTHER  | -                       | -          | -            | 24      | 1 387           | 724                | 1 739                |
| INTEREST EARNINGS                                | 11 664                  | 5 314      | 3            | -       | 903             | 343                | 854                  |
| MISCELLANEOUS                                    | 16 167                  | 2 346      | 48           | 180     | 320             | -                  | 1 464                |
| GENERAL EXPENDITURE                              | 695 563                 | 162 296    | 51 765       | 37 733  | 42 184          | 36 093             | 71 851               |
| INTERGOVERNMENTAL EXPENDITURE                    | 77 462                  | 16 284     | 27           | 171     | -               | -                  | 125                  |
| CURRENT OPERATION EXPENDITURE                    | 597 238                 | 134 210    | 50 430       | 36 859  | 28 182          | 34 273             | 69 498               |
| INSTRUCTIONAL SERVICES                           | 351 915                 | 73 800     | 32 249       | 24 757  | 18 268          | 17 683             | 45 829               |
| SALARIES AND WAGES                               | 321 744                 | 66 094     | 30 022       | 22 963  | 17 240          | 16 789             | 41 439               |
| OTHER  | 245 323                 | 60 411     | 18 181       | 12 099  | 9 913           | 16 590             | 23 669               |
| CAPITAL OUTLAY EXPENDITURE                       | 2 400                   | 5 800      | 595          | 104     | 13 123          | 1 147              | 1 331                |
| CONSTRUCTION                                     | 22                      | 1 886      | -            | -       | 12 758          | 376                | -                    |
| OTHER  | 2 378                   | 3 714      | 595          | 104     | 366             | 771                | 1 331                |
| INTEREST ON DEBT                                 | 18 463                  | 6 202      | 713          | 602     | 879             | 674                | 897                  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 420 718                 | 91 373     | 36 729       | 27 276  | 21 787          | 21 113             | 52 106               |
| DEBT OUTSTANDING                                 | 281 202                 | 113 911    | 14 934       | 10 158  | 16 465          | 16 059             | 23 732               |
| LONG-TERM  | 281 202                 | 108 011    | 14 934       | 10 158  | 16 465          | 16 059             | 23 732               |
| SHORT-TERM                                       | -                       | 5 900      | -            | -       | -               | -                  | -                    |
| LONG-TERM DEBT ISSUED                            | -                       | -          | -            | -       | -               | -                  | -                    |
| LONG-TERM DEBT RETIRED                           | 34 315                  | 6 576      | 1 553        | 1 319   | 970             | 792                | 2 859                |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 51 088                  | 38 798     | -            | -       | 9 397           | 6 231              | 11 572               |

See Footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | South Carolina--Continued |              |                       | Tennessee   |                   |             |           |
|--|---------------------------|--------------|-----------------------|-------------|-------------------|-------------|-----------|
|  | Greenville County         | Horry County | Richland County No. 1 | Chattanooga | Hamilton County * | Knox County | Knoxville |
| ENROLLMENT                                       | 53 328                    | 19 898       | 29 845                | 29 491      | 21 298            | 28 246      | 27 830    |
| GENERAL REVENUE                                  | 82 321                    | 29 545       | 60 299                | 49 034      | 35 486            | 48 779      | 49 785    |
| INTERGOVERNMENTAL REVENUE                        | 48 089                    | 16 814       | 32 750                | 44 144      | 14 951            | 20 634      | 41 581    |
| FROM FEDERAL GOVERNMENT                          | 603                       | 549          | 776                   | 1 930       | 514               | 580         | 555       |
| FROM STATES                                      | 47 472                    | 16 194       | 31 900                | 23 092      | 14 309            | 20 001      | 24 174    |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 9 640                     | 3 657        | 9 877                 | 4 934       | 1 858             | 3 099       | 5 611     |
| FROM CITIES AND COUNTIES                         | 14                        | 70           | -                     | 19 121      | -                 | -           | 16 851    |
| FROM OTHER SCHOOL SYSTEMS                        | 14                        | -            | 74                    | -           | 128               | 53          | 2         |
| GENERAL REVENUE FROM OWN SOURCES                 | 34 232                    | 12 730       | 27 548                | 4 890       | 20 535            | 28 145      | 8 204     |
| TAXES  | 26 991                    | 9 372        | 25 287                | -           | -                 | -           | -         |
| PROPERTY TAXES ONLY                              | 26 991                    | 9 372        | 25 287                | -           | -                 | -           | -         |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                         | -            | -                     | 3 257       | 18 341            | 26 152      | 6 273     |
| CURRENT CHARGES                                  | 5 585                     | 2 301        | 906                   | 1 446       | 1 490             | 1 985       | 1 675     |
| TUITION AND TRANSPORTATION FEES                  | 141                       | 402          | 85                    | 130         | 35                | -           | 93        |
| SCHOOL LUNCH SALES (GROSS)                       | 3 005                     | 895          | 821                   | 848         | 1 093             | 1 505       | 1 109     |
| OTHER  | 2 439                     | 1 004        | -                     | 467         | 362               | 480         | 473       |
| INTEREST EARNINGS                                | 1 093                     | 207          | 903                   | 76          | 442               | -           | -         |
| MISCELLANEOUS                                    | 563                       | 850          | 453                   | 111         | 261               | 9           | 256       |
| GENERAL EXPENDITURE                              | 83 674                    | 30 899       | 57 690                | 55 074      | 34 323            | 49 932      | 49 689    |
| INTERGOVERNMENTAL EXPENDITURE                    | -                         | -            | -                     | -           | -                 | -           | -         |
| CURRENT OPERATION EXPENDITURE                    | 75 067                    | 26 150       | 53 912                | 50 871      | 31 855            | 39 666      | 48 375    |
| INSTRUCTIONAL SERVICES                           | 49 613                    | 17 301       | 34 461                | 30 248      | 20 590            | 26 740      | 30 010    |
| SALARIES AND WAGES                               | 46 844                    | 16 332       | 32 197                | 27 967      | 18 885            | 24 617      | 27 263    |
| OTHER  | 25 454                    | 8 849        | 19 451                | 20 623      | 11 265            | 12 926      | 18 365    |
| CAPITAL OUTLAY EXPENDITURE                       | 6 872                     | 3 478        | 2 603                 | 4 202       | 1 378             | 7 635       | 905       |
| CONSTRUCTION                                     | 5 338                     | 3 041        | 1 314                 | 3 823       | 1 087             | 6 998       | 353       |
| OTHER  | 1 533                     | 438          | 1 289                 | 380         | 290               | 638         | 552       |
| INTEREST ON DEBT                                 | 1 735                     | 1 271        | 1 176                 | -           | 1 090             | 2 631       | 409       |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 57 865                    | 19 858       | 41 106                | 34 677      | 21 854            | 27 135      | 31 341    |
| DEBT OUTSTANDING                                 | 39 625                    | 20 960       | 23 334                | -           | 19 760            | 52 500      | 7 600     |
| LONG-TERM  | 39 625                    | 20 960       | 23 334                | -           | 19 760            | 52 500      | 7 600     |
| SHORT-TERM                                       | -                         | -            | -                     | -           | -                 | -           | -         |
| LONG-TERM DEBT ISSUED                            | 6 000                     | 625          | 1 720                 | -           | 2 045             | 3 267       | 575       |
| LONG-TERM DEBT RETIRED                           | 2 435                     | -            | -                     | -           | -                 | -           | -         |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 19 879                    | 3 767        | 10 269                | -           | -                 | -           | -         |

| Item   | Tennessee--Continued |                           |               |                 | Texas         |                     |                    |
|--|----------------------|---------------------------|---------------|-----------------|---------------|---------------------|--------------------|
|  | Memphis              | Nashville-Davidson County | Shelby County | Sullivan County | Sumner County | Abilene Independent | Aldine Independent |
| ENROLLMENT                                       | 111 803              | 71 525                    | 24 979        | 19 350          | 18 483        | 17 834              | 33 527             |
| GENERAL REVENUE                                  | 213 700              | 144 273                   | 42 784        | 31 592          | 25 035        | 29 689              | 52 819             |
| INTERGOVERNMENTAL REVENUE                        | 166 481              | 55 028                    | 20 081        | 13 464          | 12 899        | 20 343              | 31 480             |
| FROM FEDERAL GOVERNMENT                          | 2 147                | 4 039                     | 1 824         | 106             | 138           | 1 349               | -                  |
| FROM STATES                                      | 100 021              | 50 982                    | 18 257        | 13 358          | 12 761        | 18 994              | 31 480             |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 26 977               | 10 142                    | 2 888         | 2 236           | 1 930         | 2 702               | 4 086              |
| FROM CITIES AND COUNTIES                         | 64 313               | -                         | -             | -               | -             | -                   | -                  |
| FROM OTHER SCHOOL SYSTEMS                        | -                    | 7                         | -             | -               | -             | -                   | -                  |
| GENERAL REVENUE FROM OWN SOURCES                 | 47 219               | 89 244                    | 22 703        | 18 128          | 12 135        | 9 346               | 21 339             |
| TAXES  | -                    | -                         | -             | -               | -             | 7 582               | 16 664             |
| PROPERTY TAXES ONLY                              | -                    | -                         | -             | -               | -             | 7 582               | 16 664             |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 29 605               | 82 433                    | 18 867        | 16 830          | 10 413        | -                   | -                  |
| CURRENT CHARGES                                  | 6 551                | 4 902                     | 1 551         | 1 243           | 1 595         | 1 342               | 2 849              |
| TUITION AND TRANSPORTATION FEES                  | 408                  | 295                       | 60            | 8               | 38            | 169                 | 219                |
| SCHOOL LUNCH SALES (GROSS)                       | 4 999                | 4 599                     | 1 431         | 906             | 1 243         | 1 172               | 2 553              |
| OTHER  | 1 148                | 8                         | 60            | 329             | 314           | -                   | 77                 |
| INTEREST EARNINGS                                | 5 822                | 694                       | 2 164         | -               | -             | 130                 | 715                |
| MISCELLANEOUS                                    | 5 241                | 1 214                     | 121           | 55              | 127           | 292                 | 1 112              |
| GENERAL EXPENDITURE                              | 205 610              | 138 482                   | 50 031        | 30 577          | 32 557        | 28 202              | 53 669             |
| INTERGOVERNMENTAL EXPENDITURE                    | -                    | -                         | -             | -               | -             | -                   | -                  |
| CURRENT OPERATION EXPENDITURE                    | 191 636              | 131 881                   | 36 515        | 27 090          | 24 406        | 27 027              | 43 998             |
| INSTRUCTIONAL SERVICES                           | 123 203              | 90 584                    | 21 770        | 18 290          | 15 260        | 19 073              | 29 906             |
| SALARIES AND WAGES                               | 117 939              | 88 575                    | 21 138        | 16 895          | 14 112        | 13 669              | 23 025             |
| OTHER  | 68 433               | 41 297                    | 14 745        | 8 800           | 9 146         | 7 954               | 14 092             |
| CAPITAL OUTLAY EXPENDITURE                       | 9 429                | 3 433                     | 11 688        | 1 948           | 6 739         | 816                 | 6 730              |
| CONSTRUCTION                                     | 6 390                | 2 839                     | 10 768        | 966             | 6 473         | 652                 | 5 384              |
| OTHER  | 3 039                | 594                       | 920           | 983             | 266           | 163                 | 1 346              |
| INTEREST ON DEBT                                 | 4 545                | 3 168                     | 1 828         | 1 539           | 1 413         | 359                 | 2 941              |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 143 515              | 103 464                   | 24 774        | 18 874          | 16 681        | 20 724              | 33 458             |
| DEBT OUTSTANDING                                 | 88 255               | 64 183                    | 33 710        | 29 725          | 28 470        | 7 997               | 56 507             |
| LONG-TERM  | 88 255               | 64 183                    | 33 710        | 29 725          | 28 470        | 7 997               | 55 919             |
| SHORT-TERM                                       | -                    | -                         | -             | -               | -             | -                   | 588                |
| LONG-TERM DEBT ISSUED                            | -                    | 5 990                     | -             | -               | 1 700         | -                   | 7 000              |
| LONG-TERM DEBT RETIRED                           | 6 061                | 5 159                     | 2 850         | 1 050           | 1 480         | 1 004               | 2 143              |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -                    | -                         | -             | -               | -             | 2 591               | 14 294             |

See footnotes at end of table.



SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Texas--Continued     |                       |                    |                       |                         |                         |                    |
|--|----------------------|-----------------------|--------------------|-----------------------|-------------------------|-------------------------|--------------------|
|  | Amarillo Independent | Arlington Independent | Austin Independent | Birdville Independent | Brownsville Independent | Clear Creek Independent | Conroe Independent |
| ENROLLMENT                                       | 26 463               | 32 385                | 57 088             | 16 071                | 25 245                  | 18 485                  | 18 429             |
| GENERAL REVENUE                                  | 46 649               | 55 815                | 123 601            | 28 446                | 42 019                  | 34 364                  | 37 789             |
| INTERGOVERNMENTAL REVENUE                        | 27 823               | 25 456                | 60 732             | 16 526                | 33 603                  | 14 469                  | 15 256             |
| FROM FEDERAL GOVERNMENT                          | 404                  | 214                   | 1 775              | 143                   | 195                     | 231                     | 41                 |
| FROM STATES                                      | 27 401               | 25 227                | 58 658             | 16 383                | 33 408                  | 14 238                  | 15 130             |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 3 283                | 1 688                 | 9 015              | 1 122                 | 8 940                   | 653                     | 1 185              |
| FROM CITIES AND COUNTIES                         | 18                   | 15                    | 279                | -                     | -                       | -                       | 85                 |
| FROM OTHER SCHOOL SYSTEMS                        | -                    | -                     | -                  | -                     | -                       | -                       | -                  |
| GENERAL REVENUE FROM OWN SOURCES                 | 18 826               | 30 359                | 62 889             | 11 920                | 8 416                   | 19 895                  | 22 532             |
| TAXES  | 15 490               | 24 081                | 54 692             | 9 310                 | 6 793                   | 16 272                  | 18 257             |
| PROPERTY TAXES ONLY                              | 15 490               | 24 081                | 54 692             | 9 310                 | 6 793                   | 16 272                  | 18 257             |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 1 908                | 2 518                 | 3 929              | 1 557                 | 274                     | 1 521                   | 1 534              |
| CURRENT CHARGES                                  | 153                  | 189                   | 398                | 85                    | 81                      | -                       | 59                 |
| TUITION AND TRANSPORTATION FEES                  | 1 740                | 2 329                 | 3 091              | 1 471                 | 193                     | 1 521                   | 1 470              |
| SCHOOL LUNCH SALES (GROSS)                       | 14                   | 40                    | 40                 | -                     | -                       | -                       | 5                  |
| OTHER  | 569                  | 1 743                 | 747                | 402                   | 346                     | 961                     | 912                |
| INTEREST EARNINGS                                | 859                  | 2 016                 | 3 922              | 652                   | 1 003                   | 1 141                   | 1 829              |
| MISCELLANEOUS                                    | -                    | -                     | -                  | -                     | -                       | -                       | -                  |
| GENERAL EXPENDITURE                              | 44 510               | 62 928                | 128 806            | 31 134                | 40 739                  | 36 668                  | 45 846             |
| INTERGOVERNMENTAL EXPENDITURE                    | 41 865               | 44 144                | 115 167            | 22 981                | 35 356                  | 27 591                  | 30 137             |
| CURRENT OPERATION EXPENDITURE                    | 28 739               | 31 188                | 78 945             | 16 435                | 23 980                  | 19 132                  | 20 238             |
| INSTRUCTIONAL SERVICES                           | 21 156               | 23 490                | 54 074             | 13 081                | 18 082                  | 14 548                  | 15 490             |
| SALARIES AND WAGES                               | 13 127               | 12 957                | 36 222             | 6 547                 | 11 376                  | 8 459                   | 9 899              |
| OTHER  | 2 292                | 14 826                | 9 365              | 6 636                 | 4 624                   | 7 283                   | 12 767             |
| CAPITAL OUTLAY EXPENDITURE                       | 1 833                | 11 861                | 7 492              | 5 309                 | 3 699                   | 5 827                   | 10 214             |
| CONSTRUCTION                                     | 458                  | 2 965                 | 1 873              | 1 327                 | 925                     | 1 957                   | 2 553              |
| OTHER  | 353                  | 3 958                 | 4 273              | 4 157                 | 759                     | 1 794                   | 2 942              |
| INTEREST ON DEBT                                 | 31 380               | 33 905                | 89 236             | 17 931                | 25 934                  | 20 820                  | 22 694             |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 10 750               | 93 072                | 83 849             | 29 433                | 14 040                  | 46 710                  | 57 955             |
| DEBT OUTSTANDING                                 | 10 750               | 93 072                | 83 849             | 29 433                | 14 040                  | 46 710                  | 57 955             |
| LONG-TERM  | 4 000                | 8 000                 | -                  | -                     | -                       | 10 000                  | 11 000             |
| SHORT-TERM                                       | 1 580                | 3 211                 | 4 672              | 1 645                 | 381                     | 1 700                   | 1 860              |
| LONG-TERM DEBT ISSUED                            | -                    | -                     | -                  | -                     | -                       | -                       | -                  |
| LONG-TERM DEBT RETIRED                           | 11 388               | 34 852                | 14 931             | 8 034                 | 6 918                   | 19 224                  | 78 235             |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -                    | -                     | -                  | -                     | -                       | -                       | -                  |

| Item   | Texas--Continued           |                               |                                 |                    |                          |                      |                     |
|--|----------------------------|-------------------------------|---------------------------------|--------------------|--------------------------|----------------------|---------------------|
|  | Corpus Christi Independent | Cypress-Fairbanks Independent | Dallas County Community College | Dallas Independent | Ector County Independent | Edgewood Independent | El Paso Independent |
| ENROLLMENT                                       | 38 170                     | 20 233                        | 35 563                          | 130 357            | 23 105                   | 18 090               | 61 707              |
| GENERAL REVENUE                                  | 71 714                     | 46 069                        | 80 812                          | 267 829            | 45 631                   | 29 860               | 102 730             |
| INTERGOVERNMENTAL REVENUE                        | 46 315                     | 16 830                        | 35 601                          | 124 574            | 1 364                    | 27 365               | 75 491              |
| FROM FEDERAL GOVERNMENT                          | 3 453                      | 1                             | 995                             | 4 097              | 42                       | 1 568                | 4 683               |
| FROM STATES                                      | 42 825                     | 16 829                        | 33 738                          | 120 293            | 21 315                   | 25 791               | 70 793              |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 7 818                      | 878                           | (NA)                            | 23 091             | 2 467                    | 7 076                | 15 653              |
| FROM CITIES AND COUNTIES                         | 37                         | -                             | 867                             | 183                | 7                        | 7                    | 15                  |
| FROM OTHER SCHOOL SYSTEMS                        | -                          | -                             | -                               | -                  | -                        | -                    | -                   |
| GENERAL REVENUE FROM OWN SOURCES                 | 25 398                     | 29 235                        | 45 212                          | 143 255            | 24 286                   | 2 494                | 27 239              |
| TAXES  | 21 621                     | 25 149                        | 22 671                          | 131 029            | 20 790                   | 1 771                | 24 052              |
| PROPERTY TAXES ONLY                              | 21 621                     | 25 149                        | 22 671                          | 131 029            | 20 790                   | 1 771                | 24 052              |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 2 080                      | 2 194                         | 22 541                          | 7 972              | 1 565                    | 191                  | 1 511               |
| CURRENT CHARGES                                  | 310                        | 153                           | -                               | 1 314              | 58                       | 59                   | 109                 |
| TUITION AND TRANSPORTATION FEES                  | 1 520                      | 2 041                         | -                               | 6 378              | 1 507                    | 132                  | 1 402               |
| SCHOOL LUNCH SALES (GROSS)                       | 250                        | -                             | 22 541                          | 284                | -                        | -                    | -                   |
| OTHER  | 525                        | 676                           | -                               | 833                | 1 209                    | 139                  | 984                 |
| INTEREST EARNINGS                                | 1 172                      | 1 216                         | -                               | 3 420              | 702                      | 394                  | 692                 |
| MISCELLANEOUS                                    | -                          | -                             | -                               | -                  | -                        | -                    | -                   |
| GENERAL EXPENDITURE                              | 75 863                     | 50 064                        | 75 012                          | 282 915            | 48 466                   | 29 036               | 94 297              |
| INTERGOVERNMENTAL EXPENDITURE                    | 64 529                     | 36 000                        | 66 629                          | 252 867            | 41 980                   | 27 915               | 87 740              |
| CURRENT OPERATION EXPENDITURE                    | 45 525                     | 23 940                        | (NA)                            | 177 582            | 28 770                   | 19 405               | 61 041              |
| INSTRUCTIONAL SERVICES                           | 32 927                     | 17 936                        | (NA)                            | 118 968            | 21 405                   | 14 402               | 44 705              |
| SALARIES AND WAGES                               | 19 004                     | 12 060                        | 66 629                          | 75 285             | 13 210                   | 8 510                | 26 699              |
| OTHER  | 10 335                     | 9 705                         | 4 590                           | 22 749             | 6 485                    | 920                  | 4 278               |
| CAPITAL OUTLAY EXPENDITURE                       | 8 268                      | 7 764                         | 2 545                           | 18 199             | 5 188                    | 736                  | 3 423               |
| CONSTRUCTION                                     | 2 067                      | 1 941                         | 2 045                           | 4 550              | 1 297                    | 184                  | 856                 |
| OTHER  | 999                        | 4 351                         | 3 794                           | 7 299              | -                        | 201                  | 2 279               |
| INTEREST ON DEBT                                 | 50 070                     | 27 170                        | 39 606                          | 195 039            | 32 536                   | 20 945               | 68 949              |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 23 335                     | 79 261                        | 73 400                          | 142 645            | 21 826                   | 3 855                | 54 318              |
| DEBT OUTSTANDING                                 | 23 335                     | 78 562                        | 73 400                          | 142 645            | 21 800                   | 3 855                | 54 235              |
| LONG-TERM  | -                          | 699                           | -                               | -                  | -                        | -                    | 83                  |
| SHORT-TERM                                       | -                          | -                             | -                               | -                  | -                        | -                    | -                   |
| LONG-TERM DEBT ISSUED                            | 2 120                      | 2 990                         | 5 800                           | 9 564              | 21 600                   | -                    | 7 400               |
| LONG-TERM DEBT RETIRED                           | -                          | -                             | -                               | -                  | -                        | 398                  | 2 909               |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 10 495                     | 13 500                        | 31 897                          | 16 666             | 24 187                   | 2 783                | 19 671              |

See footnotes at end of table.

INDIVIDUAL SCHOOL SYSTEMS

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Texas--Continued      |                        |                     |                         |                        |                           |                     |
|--|-----------------------|------------------------|---------------------|-------------------------|------------------------|---------------------------|---------------------|
|  | Fort Bend Independent | Fort Worth Independent | Garland Independent | Goose Creek Independent | Harlandale Independent | Houston Community College | Houston Independent |
| ENROLLMENT                                       | 18 117                | 66 821                 | 30 392              | 15 603                  | 16 373                 | 15 123                    | 193 907             |
| GENERAL REVENUE                                  | 38 122                | 123 012                | 50 518              | 35 079                  | 27 004                 | 29 023                    | 398 051             |
| INTERGOVERNMENTAL REVENUE                        | 15 544                | 77 137                 | 28 397              | 12 053                  | 22 713                 | 17 889                    | 179 054             |
| FROM FEDERAL GOVERNMENT                          | 105                   | 5 454                  | -                   | 22                      | 920                    | 924                       | 5 524               |
| FROM STATES                                      | 15 440                | 71 682                 | 28 397              | 11 945                  | 21 791                 | 16 696                    | 174 531             |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 807                   | 12 814                 | 1 265               | 1 335                   | 3 731                  | (NA)                      | 33 582              |
| FROM CITIES AND COUNTIES                         | -                     | -                      | -                   | 86                      | 1                      | 269                       | -                   |
| FROM OTHER SCHOOL SYSTEMS                        | -                     | -                      | -                   | -                       | -                      | -                         | -                   |
| GENERAL REVENUE FROM OWN SOURCES                 | 22 578                | 45 875                 | 22 121              | 23 026                  | 4 291                  | 11 134                    | 218 996             |
| TAXES  | 19 365                | 38 527                 | 16 815              | 21 287                  | 2 898                  | 4 250                     | 184 729             |
| PROPERTY TAXES ONLY                              | 19 365                | 38 527                 | 16 815              | 21 287                  | 2 898                  | 4 250                     | 184 729             |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                     | -                      | -                   | -                       | -                      | -                         | -                   |
| CURRENT CHARGES                                  | 1 568                 | 3 893                  | 3 476               | 1 155                   | 580                    | 6 295                     | 11 644              |
| TUITION AND TRANSPORTATION FEES                  | 102                   | 475                    | 185                 | 39                      | 74                     | -                         | 1 600               |
| SCHOOL LUNCH SALES (GROSS)                       | 1 465                 | 3 418                  | 3 293               | 1 116                   | 506                    | -                         | 10 044              |
| OTHER  | 2                     | -                      | -                   | -                       | -                      | 6 295                     | -                   |
| INTEREST EARNINGS                                | 640                   | 1 436                  | 710                 | 283                     | 383                    | 360                       | 6 876               |
| MISCELLANEOUS                                    | 1 006                 | 2 019                  | 1 120               | 301                     | 430                    | 228                       | 15 747              |
| GENERAL EXPENDITURE                              | 37 246                | 137 989                | 55 236              | 48 055                  | 26 667                 | 28 798                    | 415 547             |
| INTERGOVERNMENTAL EXPENDITURE                    | -                     | -                      | -                   | -                       | -                      | -                         | -                   |
| CURRENT OPERATION EXPENDITURE                    | 28 936                | 114 279                | 41 992              | 29 675                  | 24 547                 | 24 884                    | 346 552             |
| INSTRUCTIONAL SERVICES                           | 10 731                | 79 741                 | 29 797              | 21 118                  | 16 320                 | (NA)                      | 240 700             |
| SALARIES AND WAGES                               | 13 318                | 56 630                 | 22 584              | 15 694                  | 11 977                 | (NA)                      | 170 712             |
| OTHER  | 10 205                | 34 538                 | 12 195              | 8 557                   | 8 227                  | 24 884                    | 105 852             |
| CAPITAL OUTLAY EXPENDITURE                       | 6 594                 | 21 214                 | 9 557               | 17 173                  | 1 558                  | 3 830                     | 63 159              |
| CONSTRUCTION                                     | 5 275                 | 16 971                 | 7 645               | 13 738                  | 1 246                  | 23                        | 50 527              |
| OTHER  | 1 319                 | 4 243                  | 1 911               | 3 435                   | 312                    | 3 807                     | 12 632              |
| INTEREST ON DEBT                                 | 1 717                 | 2 496                  | 3 687               | 1 208                   | 562                    | 84                        | 9 836               |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 21 851                | 88 949                 | 32 645              | 22 796                  | 18 747                 | 16 909                    | 261 915             |
| DEBT OUTSTANDING                                 | 34 823                | 62 726                 | 76 461              | 30 015                  | 13 479                 | 1 590                     | 227 043             |
| LONG-TERM  | 31 934                | 62 726                 | 76 461              | 30 015                  | 13 479                 | 1 590                     | 227 043             |
| SHORT-TERM                                       | 2 889                 | -                      | -                   | -                       | -                      | -                         | -                   |
| LONG-TERM DEBT ISSUED                            | -                     | 40 000                 | 10 580              | 8 500                   | -                      | 972                       | 40 000              |
| LONG-TERM DEBT RETIRED                           | 2 401                 | 17 450                 | 2 947               | 1 040                   | 402                    | 826                       | 14 823              |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 12 790                | 28 725                 | 14 193              | 5 669                   | 7 657                  | 5 435                     | 137 527             |

| Item   | Texas--Continued                |                    |                     |                   |                    |                     |                     |
|--|---------------------------------|--------------------|---------------------|-------------------|--------------------|---------------------|---------------------|
|  | Hurst-Eules-Bedford Independent | Irving Independent | Killeen Independent | Klein Independent | Laredo Independent | Lubbock Independent | McAllen Independent |
| ENROLLMENT                                       | 16 128                          | 28 213             | 16 131              | 16 332            | 21 416             | 30 340              | 16 140              |
| GENERAL REVENUE                                  | 29 037                          | 38 873             | 28 385              | 37 826            | 33 334             | 55 642              | 31 562              |
| INTERGOVERNMENTAL REVENUE                        | 15 514                          | 19 592             | 24 161              | 16 484            | 30 237             | 35 435              | 23 544              |
| FROM FEDERAL GOVERNMENT                          | 89                              | 92                 | 6 620               | 117               | 636                | 570                 | 1 069               |
| FROM STATES                                      | 15 425                          | 19 500             | 17 537              | 16 367            | 29 526             | 34 863              | 22 472              |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 849                             | 1 758              | 1 805               | 501               | 7 066              | 5 879               | 6 536               |
| FROM CITIES AND COUNTIES                         | -                               | -                  | 3                   | -                 | 76                 | 2                   | -                   |
| FROM OTHER SCHOOL SYSTEMS                        | -                               | -                  | -                   | -                 | -                  | -                   | -                   |
| GENERAL REVENUE FROM OWN SOURCES                 | 13 523                          | 19 281             | 4 224               | 21 342            | 3 097              | 20 207              | 8 018               |
| TAXES  | 10 616                          | 16 438             | 2 398               | 16 296            | 2 140              | 17 803              | 6 078               |
| PROPERTY TAXES ONLY                              | 10 616                          | 16 434             | 2 398               | 16 296            | 2 140              | 17 803              | 6 078               |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 1 605                           | 1 980              | 867                 | 1 324             | 140                | 1 684               | 636                 |
| CURRENT CHARGES                                  | 169                             | 163                | 174                 | 69                | 68                 | 137                 | 184                 |
| TUITION AND TRANSPORTATION FEES                  | 1 380                           | 1 818              | 693                 | 1 254             | 72                 | 1 455               | 426                 |
| SCHOOL LUNCH SALES (GROSS)                       | 96                              | -                  | -                   | -                 | -                  | 92                  | 27                  |
| OTHER  | 575                             | 291                | 464                 | 2 205             | 666                | 86                  | 359                 |
| INTEREST EARNINGS                                | 727                             | 575                | 495                 | 1 517             | 151                | 634                 | 945                 |
| MISCELLANEOUS                                    | -                               | -                  | -                   | -                 | -                  | -                   | -                   |
| GENERAL EXPENDITURE                              | 25 739                          | 37 280             | 27 727              | 39 149            | 33 927             | 55 103              | 37 034              |
| INTERGOVERNMENTAL EXPENDITURE                    | -                               | -                  | -                   | -                 | -                  | -                   | -                   |
| CURRENT OPERATION EXPENDITURE                    | 23 088                          | 33 056             | 24 137              | 26 238            | 30 827             | 52 675              | 26 138              |
| INSTRUCTIONAL SERVICES                           | 16 204                          | 23 335             | 17 138              | 17 105            | 21 869             | 36 242              | 18 409              |
| SALARIES AND WAGES                               | 11 811                          | 16 785             | 12 479              | 12 515            | 16 013             | 25 942              | 13 518              |
| OTHER  | 6 384                           | 9 722              | 7 000               | 9 133             | 8 958              | 16 433              | 7 729               |
| CAPITAL OUTLAY EXPENDITURE                       | 1 262                           | 2 171              | 2 889               | 8 985             | 2 622              | 2 114               | 9 864               |
| CONSTRUCTION                                     | 1 010                           | 1 737              | 2 311               | 7 188             | 2 097              | 1 691               | 7 891               |
| OTHER  | 252                             | 434                | 578                 | 1 797             | 524                | 423                 | 1 973               |
| INTEREST ON DEBT                                 | 1 389                           | 2 052              | 701                 | 3 926             | 478                | 313                 | 1 032               |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 17 648                          | 25 079             | 18 581              | 19 450            | 23 365             | 39 730              | 19 050              |
| DEBT OUTSTANDING                                 | 25 959                          | 42 622             | 10 261              | 97 455            | 17 952             | 6 770               | 19 969              |
| LONG-TERM  | 25 959                          | 42 607             | 10 261              | 96 893            | 17 909             | 6 770               | 19 065              |
| SHORT-TERM                                       | -                               | 16                 | -                   | 562               | 43                 | -                   | 904                 |
| LONG-TERM DEBT ISSUED                            | -                               | -                  | -                   | 29 500            | 9 000              | -                   | -                   |
| LONG-TERM DEBT RETIRED                           | 1 180                           | 2 019              | 264                 | 3 609             | 415                | 1 920               | 715                 |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 11 491                          | 5 828              | 9 289               | 54 090            | 13 323             | 1 714               | 7 172               |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Texas--Continued     |                     |                        |                          |                       |                      |                   |
|--|----------------------|---------------------|------------------------|--------------------------|-----------------------|----------------------|-------------------|
|  | Mesquite Independent | Midland Independent | North East Independent | North Forest Independent | Northside Independent | Pasadena Independent | Plano Independent |
| ENROLLMENT . . . . .                                       | 19 225               | 15 108              | 33 668                 | 17 612                   | 32 692                | 36 471               | 22 261            |
| GENERAL REVENUE . . . . .                                  | 29 991               | 30 664              | 61 770                 | 27 716                   | 59 067                | 69 082               | 39 291            |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 19 439               | 14 786              | 33 342                 | 19 909                   | 38 263                | 32 662               | 20 758            |
| FROM FEDERAL GOVERNMENT . . . . .                          | 43                   | 216                 | 831                    | 519                      | 1 590                 | 159                  | 116               |
| FROM STATES . . . . .                                      | 19 396               | 14 570              | 32 511                 | 19 390                   | 36 673                | 32 372               | 20 642            |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | 1 224                | 2 441               | 1 905                  | 2 936                    | 3 569                 | 2 937                | 682               |
| FROM CITIES AND COUNTIES . . . . .                         | -                    | -                   | -                      | -                        | -                     | 130                  | -                 |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                    | -                   | -                      | -                        | -                     | -                    | -                 |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 10 552               | 15 878              | 28 428                 | 7 808                    | 20 804                | 36 421               | 18 533            |
| TAXES . . . . .  | 7 262                | 14 358              | 22 435                 | 6 281                    | 16 575                | 29 927               | 13 617            |
| PROPERTY TAXES ONLY . . . . .                              | 7 262                | 14 358              | 22 435                 | 6 281                    | 16 575                | 29 927               | 13 617            |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                    | -                   | -                      | -                        | -                     | -                    | -                 |
| CURRENT CHARGES . . . . .                                  | 2 529                | 1 008               | 3 090                  | 587                      | 2 146                 | 3 697                | 1 967             |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 228                  | 64                  | 708                    | 1                        | 210                   | 299                  | 295               |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 2 000                | 835                 | 2 382                  | 586                      | 1 935                 | 3 255                | 1 672             |
| OTHER . . . . .  | 302                  | 108                 | -                      | -                        | -                     | 144                  | -                 |
| INTEREST EARNINGS . . . . .                                | 361                  | 171                 | 920                    | 470                      | 842                   | 1 151                | 954               |
| MISCELLANEOUS . . . . .                                    | 399                  | 380                 | 1 083                  | 470                      | 1 242                 | 1 845                | 1 994             |
| GENERAL EXPENDITURE . . . . .                              | 31 331               | 30 643              | 64 612                 | 26 818                   | 63 644                | 68 309               | 51 578            |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                    | -                   | -                      | -                        | -                     | -                    | -                 |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 25 082               | 28 299              | 53 887                 | 23 657                   | 50 473                | 56 486               | 29 249            |
| INSTRUCTIONAL SERVICES . . . . .                           | 17 428               | 20 414              | 38 515                 | 17 016                   | 35 594                | 35 905               | 21 696            |
| SALARIES AND WAGES . . . . .                               | 12 593               | 15 401              | 27 652                 | 12 364                   | 25 617                | 26 922               | 16 565            |
| OTHER . . . . .  | 7 653                | 7 885               | 15 372                 | 6 641                    | 14 879                | 20 581               | 7 553             |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 3 658                | 1 873               | 8 322                  | 2 304                    | 10 254                | 10 055               | 17 563            |
| CONSTRUCTION . . . . .                                     | 2 926                | 1 499               | 6 658                  | 1 843                    | 8 203                 | 8 044                | 14 050            |
| OTHER . . . . .  | 732                  | 375                 | 1 664                  | 461                      | 2 051                 | 2 011                | 3 513             |
| INTEREST ON DEBT . . . . .                                 | 2 592                | 470                 | 2 403                  | 857                      | 2 917                 | 1 769                | 4 765             |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 19 133               | 21 901              | 40 604                 | 18 507                   | 38 781                | 43 409               | 22 652            |
| DEBT OUTSTANDING . . . . .                                 | 52 488               | 12 977              | 49 475                 | 15 896                   | 55 555                | 39 662               | 88 804            |
| LONG-TERM . . . . .  | 52 409               | 12 977              | 49 475                 | 15 896                   | 55 555                | 39 662               | 87 435            |
| SHORT-TERM . . . . .                                       | 79                   | -                   | -                      | -                        | -                     | -                    | 1 169             |
| LONG-TERM DEBT ISSUED . . . . .                            | 5 000                | 3 000               | -                      | -                        | 7 000                 | -                    | 20 635            |
| LONG-TERM DEBT RETIRED . . . . .                           | 1 419                | 1 045               | 1 823                  | 471                      | 3 230                 | 2 659                | 2 401             |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 7 226                | 3 430               | 18 392                 | 9 403                    | 16 833                | 23 016               | 19 081            |

| Item   | Texas--Continued       |                         |   |                           |                               |                   |                    |
|--|------------------------|-------------------------|---|---------------------------|-------------------------------|-------------------|--------------------|
|  | Richardson Independent | San Antonio Independent | San Antonio-St. Phillips Junior College | Spring Branch Independent | Tarrant County Junior College | Tyler Independent | Ysleta Independent |
| ENROLLMENT . . . . .                                       | 37 447                 | 61 816                  | 28 152                                  | 34 614                    | 19 084                        | 16 149            | 44 351             |
| GENERAL REVENUE . . . . .                                  | 64 745                 | 110 859                 | 45 200                                  | 71 196                    | 35 397                        | 27 645            | 65 091             |
| INTERGOVERNMENTAL REVENUE . . . . .                        | 32 150                 | 81 734                  | 29 363                                  | 26 161                    | 16 300                        | 17 549            | 52 471             |
| FROM FEDERAL GOVERNMENT . . . . .                          | -                      | 3 702                   | 2 836                                   | -                         | 417                           | 212               | 3 291              |
| FROM STATES . . . . .                                      | 32 150                 | 76 904                  | 26 527                                  | 26 148                    | 15 883                        | 17 333            | 49 178             |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS . . . . .     | -                      | 17 700                  | (NA)                                    | 1 622                     | (NA)                          | 1 929             | 6 924              |
| FROM CITIES AND COUNTIES . . . . .                         | -                      | 1 128                   | -                                       | 12                        | -                             | -                 | 2                  |
| FROM OTHER SCHOOL SYSTEMS . . . . .                        | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |
| GENERAL REVENUE FROM OWN SOURCES . . . . .                 | 32 595                 | 29 125                  | 15 837                                  | 45 035                    | 19 097                        | 10 096            | 12 620             |
| TAXES . . . . .  | 27 456                 | 25 319                  | 2 254                                   | 38 591                    | 7 341                         | 8 575             | 10 218             |
| PROPERTY TAXES ONLY . . . . .                              | 27 456                 | 25 319                  | 2 254                                   | 38 591                    | 7 341                         | 8 575             | 10 218             |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . .              | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |
| CURRENT CHARGES . . . . .                                  | 2 333                  | 1 568                   | 12 462                                  | 3 853                     | 10 762                        | 1 107             | 1 141              |
| TUITION AND TRANSPORTATION FEES . . . . .                  | 334                    | 287                     | 797                                     | -                         | -                             | 251               | 89                 |
| SCHOOL LUNCH SALES (GROSS) . . . . .                       | 2 000                  | 1 158                   | 3 056                                   | 3 056                     | -                             | 734               | 1 433              |
| OTHER . . . . .  | -                      | 123                     | 12 462                                  | -                         | 10 762                        | 122               | -                  |
| INTEREST EARNINGS . . . . .                                | 542                    | 793                     | 692                                     | 654                       | 900                           | 159               | 357                |
| MISCELLANEOUS . . . . .                                    | 2 263                  | 1 446                   | 429                                     | 1 938                     | 93                            | 256               | 903                |
| GENERAL EXPENDITURE . . . . .                              | 75 481                 | 108 574                 | 43 448                                  | 68 551                    | 29 050                        | 28 085            | 68 647             |
| INTERGOVERNMENTAL EXPENDITURE . . . . .                    | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |
| CURRENT OPERATION EXPENDITURE . . . . .                    | 52 272                 | 103 949                 | 40 930                                  | 63 462                    | 27 247                        | 25 496            | 55 456             |
| INSTRUCTIONAL SERVICES . . . . .                           | 39 316                 | 76 648                  | (NA)                                    | 41 696                    | (NA)                          | 17 977            | 39 328             |
| SALARIES AND WAGES . . . . .                               | 27 945                 | 54 848                  | (NA)                                    | 29 207                    | (NA)                          | 13 146            | 29 965             |
| OTHER . . . . .  | 12 956                 | 27 301                  | 40 930                                  | 21 766                    | 27 247                        | 7 519             | 16 128             |
| CAPITAL OUTLAY EXPENDITURE . . . . .                       | 17 304                 | 3 163                   | 2 200                                   | 1 454                     | 822                           | 1 565             | 9 263              |
| CONSTRUCTION . . . . .                                     | 13 843                 | 2 530                   | 200                                     | 1 163                     | 99                            | 1 252             | 7 411              |
| OTHER . . . . .  | 3 461                  | 633                     | 2 000                                   | 291                       | 723                           | 313               | 1 853              |
| INTEREST ON DEBT . . . . .                                 | 5 905                  | 1 462                   | 319                                     | 3 635                     | 980                           | 1 024             | 3 928              |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES . . . . .      | 40 709                 | 81 705                  | 24 891                                  | 47 807                    | 18 626                        | 19 385            | 43 980             |
| DEBT OUTSTANDING . . . . .                                 | 117 163                | 29 150                  | 5 380                                   | 74 440                    | 19 770                        | 18 459            | 74 063             |
| LONG-TERM . . . . .  | 117 163                | 29 150                  | 5 380                                   | 73 382                    | 19 770                        | 18 459            | 70 813             |
| SHORT-TERM . . . . .                                       | -                      | -                       | -                                       | 1 058                     | -                             | -                 | 3 250              |
| LONG-TERM DEBT ISSUED . . . . .                            | 7 500                  | -                       | -                                       | -                         | -                             | -                 | 7 450              |
| LONG-TERM DEBT RETIRED . . . . .                           | 5 015                  | 2 550                   | 440                                     | 2 623                     | 2 010                         | 898               | 4 258              |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR . . . . . | 10 440                 | 15 853                  | 13 845                                  | 13 077                    | 19 368                        | 3 172             | 7 145              |

See footnotes at end of table.



INDIVIDUAL SCHOOL SYSTEMS

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

|  | Utah   |              |         |        |                |              | Virginia         |
|--|--------|--------------|---------|--------|----------------|--------------|------------------|
|  | Alpine | Day's County | Granite | Jordan | Salt Lake City | Weber County | Arlington County |
| ENROLLMENT                                       | 25 037 | 38 151       | 59 614  | 46 387 | 23 353         | 20 623       | 15 764           |
| GENERAL REVENUE                                  | 46 710 | 70 299       | 111 149 | 81 685 | 56 684         | 36 748       | 59 674           |
| INTERGOVERNMENTAL REVENUE                        | 30 715 | 49 536       | 61 994  | 49 083 | 22 567         | 25 971       | 12 992           |
| FROM FEDERAL GOVERNMENT                          | 93     | 2 136        | 393     | 197    | 1 281          | 1 329        | 2 265            |
| FROM STATES                                      | 30 599 | 47 399       | 61 543  | 48 847 | 21 282         | 24 642       | 10 442           |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 2 489  | 3 506        | 4 738   | 3 934  | 4 265          | 1 775        | 2 152            |
| FROM CITIES AND COUNTIES                         | 23     | -            | 58      | -      | 4              | -            | 284              |
| FROM OTHER SCHOOL SYSTEMS                        | 15 995 | 20 763       | 49 155  | 32 641 | 34 117         | 10 777       | 46 682           |
| GENERAL REVENUE FROM OWN SOURCES                 | 12 045 | 14 688       | 38 022  | 23 587 | 28 662         | 7 158        | -                |
| TAXES  | 12 045 | 14 688       | 38 022  | 23 587 | 28 662         | 7 158        | -                |
| PROPERTY TAXES ONLY                              | -      | -            | -       | -      | -              | -            | 43 811           |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 1 751  | 2 989        | 4 220   | 2 802  | 1 387          | 1 780        | 1 803            |
| CURRENT CHARGES                                  | 77     | 171          | 810     | 61     | 271            | -129         | 617              |
| TUITION AND TRANSPORTATION FEES                  | 1 299  | 2 247        | 2 516   | 2 044  | 765            | 1 342        | 628              |
| SCHOOL LUNCH SALES (GROSS)                       | 376    | 572          | 894     | 696    | 350            | 309          | 558              |
| OTHER  | 685    | 1 574        | 1 574   | 1 960  | 1 398          | 1 039        | 19               |
| INTEREST EARNINGS                                | 1 514  | 2 403        | 5 339   | 4 292  | 2 671          | 800          | 1 049            |
| MISCELLANEOUS                                    | 46 272 | 83 242       | 119 279 | 98 181 | 57 837         | 41 361       | 56 842           |
| GENERAL EXPENDITURE                              | 35 998 | 61 075       | 95 691  | 67 764 | 46 901         | 31 105       | 55 386           |
| INTERGOVERNMENTAL EXPENDITURE                    | 20 460 | 34 254       | 55 852  | 38 834 | 26 107         | 17 687       | 33 228           |
| CURRENT OPERATION EXPENDITURE                    | 18 837 | 32 288       | 52 114  | 35 366 | 23 541         | 16 115       | 28 215           |
| INSTRUCTIONAL SERVICES                           | 15 538 | 26 821       | 39 839  | 28 929 | 20 794         | 13 418       | 22 158           |
| SALARIES AND WAGES                               | 8 666  | 20 432       | 20 182  | 26 710 | 10 053         | 8 894        | 407              |
| OTHER  | 7 608  | 18 387       | 15 941  | 21 133 | 7 903          | 8 307        | 12               |
| CAPITAL OUTLAY EXPENDITURE                       | 1 058  | 2 045        | 4 240   | 5 376  | 2 150          | 587          | 396              |
| CONSTRUCTION                                     | 1 607  | 1 735        | 3 114   | 3 708  | 883            | 1 060        | 1 050            |
| OTHER  | 21 397 | 37 741       | 59 121  | 39 898 | 27 104         | 18 222       | 41 029           |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 30 335 | 46 900       | 62 700  | 79 105 | 24 500         | 20 050       | 21 116           |
| DEBT OUTSTANDING                                 | 30 335 | 46 900       | 62 700  | 79 105 | 24 500         | 20 050       | 21 116           |
| LONG-TERM  | -      | -            | -       | -      | -              | -            | -                |
| SHORT-TERM                                       | -      | -            | -       | -      | -              | -            | -                |
| LONG-TERM DEBT ISSUED                            | 1 525  | 14 500       | 7 000   | 23 000 | 7 000          | 4 500        | 750              |
| LONG-TERM DEBT RETIRED                           | -      | 2 100        | 5 500   | 3 395  | 1 500          | 850          | 2 160            |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 13 700 | 13 663       | 31 482  | 39 208 | 27 954         | 20 785       | -                |

Virginia—Continued

|  | Virginia—Continued |                    |                |         |                |              |         |
|--|--------------------|--------------------|----------------|---------|----------------|--------------|---------|
|  | Chesapeake         | Hesterfield County | Fairfax County | Hampton | Henrico County | Newport News | Norfolk |
| ENROLLMENT                                       | 25 673             | 32 691             | 128 411        | 24 977  | 32 911         | 26 983       | 38 673  |
| GENERAL REVENUE                                  | 42 492             | 62 449             | 325 780        | 44 260  | 65 781         | 55 302       | 78 131  |
| INTERGOVERNMENTAL REVENUE                        | 25 837             | 25 437             | 100 713        | 24 778  | 22 771         | 26 586       | 45 678  |
| FROM FEDERAL GOVERNMENT                          | 2 158              | 892                | 12 752         | 1 779   | 502            | 2 602        | 6 542   |
| FROM STATES                                      | 23 646             | 24 220             | 80 071         | 22 860  | 22 269         | 23 984       | 39 104  |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 3 433              | 2 607              | 9 976          | 3 990   | 3 491          | 4 607        | 10 262  |
| FROM CITIES AND COUNTIES                         | 33                 | 326                | 7 890          | 139     | -              | -            | 32      |
| FROM OTHER SCHOOL SYSTEMS                        | 16 655             | 37 012             | 225 067        | 19 482  | 43 011         | 28 716       | 32 453  |
| GENERAL REVENUE FROM OWN SOURCES                 | -                  | -                  | -              | -       | -              | -            | -       |
| TAXES  | -                  | -                  | -              | -       | -              | -            | -       |
| PROPERTY TAXES ONLY                              | 15 187             | 34 032             | 206 407        | 17 864  | 40 616         | 27 207       | 30 914  |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 1 271              | 2 575              | 13 058         | 1 399   | 2 161          | 1 425        | 1 525   |
| CURRENT CHARGES                                  | 73                 | 308                | 1 592          | 102     | 246            | 314          | 204     |
| TUITION AND TRANSPORTATION FEES                  | 1 183              | 2 034              | 9 556          | 1 225   | 1 891          | 1 055        | 1 298   |
| SCHOOL LUNCH SALES (GROSS)                       | 16                 | 233                | 1 910          | 72      | 24             | 57           | 23      |
| OTHER  | 197                | 302                | 3 581          | 5       | 6              | 6            | -       |
| INTEREST EARNINGS                                | -                  | 102                | 2 021          | 215     | 233            | 77           | 14      |
| MISCELLANEOUS                                    | 39 915             | 59 928             | 327 548        | 39 344  | 72 189         | 53 367       | 73 891  |
| GENERAL EXPENDITURE                              | 37 599             | 50 008             | 284 397        | 38 325  | 61 835         | 49 845       | 73 494  |
| INTERGOVERNMENTAL EXPENDITURE                    | 25 596             | 32 714             | 183 164        | 27 245  | 39 250         | 31 358       | 45 836  |
| CURRENT OPERATION EXPENDITURE                    | 21 417             | 28 246             | 161 961        | 23 574  | 34 718         | 25 757       | 39 927  |
| INSTRUCTIONAL SERVICES                           | 12 005             | 17 293             | 101 233        | 11 080  | 22 584         | 18 487       | 27 658  |
| SALARIES AND WAGES                               | 1 591              | 6 905              | 35 064         | 703     | 8 810          | 3 216        | 383     |
| OTHER  | 1 049              | 4 621              | 30 201         | 3       | 5 845          | 2 489        | 90      |
| CAPITAL OUTLAY EXPENDITURE                       | 543                | 2 284              | 4 863          | 673     | 2 964          | 727          | 293     |
| CONSTRUCTION                                     | 725                | 2 854              | 8 082          | 291     | 1 456          | 158          | 15      |
| OTHER  | 27 800             | 36 375             | 214 828        | 29 230  | 45 357         | 35 278       | 51 325  |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 14 760             | 55 835             | 168 894        | 15 090  | 29 545         | 3 570        | 272     |
| DEBT OUTSTANDING                                 | 14 760             | 55 835             | 168 404        | 15 090  | 29 545         | 3 570        | 272     |
| LONG-TERM  | -                  | -                  | -              | -       | -              | -            | -       |
| SHORT-TERM                                       | -                  | -                  | -              | -       | -              | -            | -       |
| LONG-TERM DEBT ISSUED                            | 2 057              | 1 003              | 7 710          | 105     | -              | -            | -       |
| LONG-TERM DEBT RETIRED                           | -                  | 4 480              | 14 935         | 311     | 2 760          | 35           | 143     |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -                  | -                  | -              | -       | -              | -            | -       |

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

(Dollar amounts in thousands)

| Item   | Virginia--Continued |                       |          |         |                |                | Washington |         |             |
|--|---------------------|-----------------------|----------|---------|----------------|----------------|------------|---------|-------------|
|  | Portsmouth          | Prince William County | Richmond | Roanoke | Roanoke County | Virginia Beach | Bellevue   | Edmonds | Federal Way |
| ENROLLMENT                                       | 19 734              | 35 651                | 32 577   | 16 546  | 19 598         | 55 830         | 20 172     | 19 948  | 15 276      |
| GENERAL REVENUE                                  | 33 218              | 72 965                | 93 939   | 34 176  | 38 351         | 90 979         | 56 005     | 48 695  | 30 262      |
| INTERGOVERNMENTAL REVENUE                        | 20 712              | 30 038                | 34 569   | 16 116  | 14 415         | 50 798         | 41 425     | 39 599  | 27 331      |
| FROM FEDERAL GOVERNMENT                          | 1 186               | 1 734                 | 2 475    | 1 834   | 246            | 6 169          | 70         | 409     | 225         |
| FROM STATES                                      | 19 510              | 28 204                | 31 342   | 14 258  | 15 394         | 44 629         | 57 676     | 35 862  | 24 596      |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 4 508               | 2 916                 | 9 676    | 3 143   | 1 881          | 5 385          | 853        | 1 533   | 1 020       |
| FROM CITIES AND COUNTIES                         | -                   | -                     | -        | -       | -              | -              | 3 366      | 3 156   | 2 509       |
| FROM OTHER SCHOOL SYSTEMS                        | 16                  | 99                    | 752      | 21      | 775            | -              | 323        | 172     | -           |
| GENERAL REVENUE FROM OWN SOURCES                 | 12 506              | 42 928                | 59 370   | 18 060  | 21 936         | 40 181         | 114 579    | 9 096   | 2 932       |
| TAXES  | -                   | -                     | -        | -       | -              | -              | 10 674     | 5 449   | 1 274       |
| PROPERTY TAXES ONLY                              | -                   | -                     | -        | -       | -              | -              | 10 674     | 5 347   | 1 274       |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 11 163              | 40 346                | 57 963   | 17 011  | 19 419         | 36 669         | -          | -       | -           |
| CURRENT CHARGES                                  | 1 026               | 2 408                 | 1 119    | 880     | 1 564          | 2 398          | 2 401      | 2 366   | 1 407       |
| TUITION AND TRANSPORTATION FEES                  | 158                 | 43                    | 218      | 78      | 176            | 176            | 313        | 85      | 123         |
| SCHOOL LUNCH SALES (GROSS)                       | 810                 | 2 040                 | 852      | 802     | 1 374          | 2 780          | 1 076      | 1 342   | 672         |
| OTHER  | 58                  | 365                   | 49       | -       | 18             | 42             | 1 012      | 938     | 612         |
| INTEREST EARNINGS                                | 162                 | -                     | -        | -       | 414            | -              | 1 306      | 560     | 173         |
| MISCELLANEOUS                                    | 215                 | 134                   | 249      | 169     | 539            | 514            | 198        | 722     | 78          |
| GENERAL EXPENDITURE                              | 32 969              | 75 604                | 82 200   | 31 323  | 35 649         | 84 436         | 51 533     | 46 513  | 29 480      |
| INTERGOVERNMENTAL EXPENDITURE                    | 21                  | 396                   | 2        | 136     | -              | 184            | -          | -       | -           |
| CURRENT OPERATION EXPENDITURE                    | 31 712              | 63 784                | 77 975   | 29 571  | 34 300         | 73 862         | 46 951     | 43 631  | 28 429      |
| INSTRUCTIONAL SERVICES                           | 19 804              | 40 198                | 45 752   | 18 516  | 24 306         | 50 693         | 31 412     | 27 467  | 18 404      |
| SALARIES AND WAGES                               | 16 980              | 34 664                | 37 913   | 15 442  | 21 054         | 44 112         | 29 244     | 25 674  | 16 936      |
| OTHER  | 11 908              | 23 586                | 32 223   | 14 055  | 9 994          | 23 169         | 15 539     | 16 164  | 10 025      |
| CAPITAL OUTLAY EXPENDITURE                       | 849                 | 8 081                 | 3 116    | 677     | 827            | 7 793          | 3 381      | 2 533   | 748         |
| CONSTRUCTION                                     | 582                 | 7 488                 | 1 908    | 322     | 300            | 5 414          | 1 751      | 566     | 214         |
| OTHER  | 107                 | 633                   | 1 208    | 355     | 527            | 2 376          | 1 631      | 1 367   | 52          |
| INTEREST ON DEBT                                 | 386                 | 3 843                 | 1 106    | 941     | 521            | 2 598          | 1 201      | 349     | 307         |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 22 447              | 48 241                | 54 832   | 21 403  | 26 890         | 56 198         | 35 376     | 31 965  | 20 599      |
| DEBT OUTSTANDING                                 | 2 608               | 59 512                | 20 170   | 11 315  | 10 063         | 58 200         | 15 495     | 6 130   | 4 915       |
| LONG-TERM  | 2 608               | 59 512                | 20 170   | 11 315  | 10 063         | 58 200         | 15 495     | 6 130   | 4 915       |
| SHORT-TERM                                       | -                   | -                     | -        | -       | -              | -              | -          | -       | -           |
| LONG-TERM DEBT ISSUED                            | 750                 | 500                   | -        | -       | -              | 5 086          | -          | -       | -           |
| LONG-TERM DEBT RETIRED                           | 108                 | 5 631                 | 2 443    | 990     | 830            | 2 782          | 1 322      | 950     | 1 000       |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | -                   | -                     | -        | -       | -              | -              | 9 718      | 5 257   | 1 760       |

| Item   | Washington--Continued |        |                 |         |         |        |           |               |                |
|--|-----------------------|--------|-----------------|---------|---------|--------|-----------|---------------|----------------|
|  | Highline              | Kent   | Lake Washington | Spokane | Spokane | Tacoma | Wenatchee | Yakima County | Karawha County |
| ENROLLMENT                                       | 17 428                | 16 326 | 17 558          | 50 206  | 28 908  | 28 875 | 15 914    | 18 550        | 41 814         |
| GENERAL REVENUE                                  | 47 729                | 37 921 | 46 922          | 166 071 | 78 954  | 94 515 | 39 758    | 37 499        | 88 269         |
| INTERGOVERNMENTAL REVENUE                        | 35 849                | 30 389 | 34 029          | 129 172 | 56 281  | 73 074 | 30 312    | 23 298        | 53 132         |
| FROM FEDERAL GOVERNMENT                          | 584                   | 131    | 181             | 2 835   | 1 108   | 1 205  | 249       | 219           | 416            |
| FROM STATES                                      | 32 222                | 27 453 | 30 935          | 117 432 | 52 168  | 68 776 | 28 178    | 23 051        | 52 716         |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 1 888                 | 1 314  | 1 145           | 18 688  | 3 694   | 8 120  | 1 363     | 2 647         | 6 491          |
| FROM CITIES AND COUNTIES                         | 2 840                 | 2 773  | 2 873           | 8 624   | 2 739   | 2 896  | 1 742     | -             | -              |
| FROM OTHER SCHOOL SYSTEMS                        | 203                   | 92     | 39              | 281     | 265     | 196    | 143       | 28            | -              |
| GENERAL REVENUE FROM OWN SOURCES                 | 11 880                | 7 532  | 12 893          | 36 899  | 22 673  | 21 442 | 9 446     | 14 201        | 35 137         |
| TAXES  | 7 853                 | 3 986  | 7 430           | 30 610  | 13 878  | 16 089 | 6 348     | 9 344         | 27 681         |
| PROPERTY TAXES ONLY                              | 7 853                 | 3 946  | 7 430           | 30 610  | 13 878  | 16 089 | 6 266     | 9 344         | 27 681         |
| CONTRIBUTION FROM PARENT GOVERNMENT              | 2 058                 | 1 583  | 2 530           | 4 124   | 2 388   | 3 225  | 1 595     | 989           | 2 523          |
| CURRENT CHARGES                                  | 200                   | 98     | 567             | 320     | 169     | 655    | 107       | 136           | 224            |
| TUITION AND TRANSPORTATION FEES                  | 935                   | 801    | 995             | 2 236   | 1 219   | 1 036  | 955       | 835           | 2 066          |
| SCHOOL LUNCH SALES (GROSS)                       | 923                   | 683    | 967             | 1 569   | 1 000   | 1 533  | 533       | 19            | 233            |
| OTHER  | 719                   | 1 893  | 2 641           | 1 863   | 4 962   | 4 231  | 1 404     | 1 238         | 3 369          |
| INTEREST EARNINGS                                | 1 250                 | 110    | 292             | 303     | 1 445   | 896    | 100       | 2 630         | 1 564          |
| MISCELLANEOUS                                    | -                     | -      | -               | -       | -       | -      | -         | -             | -              |
| GENERAL EXPENDITURE                              | 45 078                | 44 121 | 48 141          | 153 584 | 95 013  | 97 781 | 34 725    | 39 571        | 90 850         |
| INTERGOVERNMENTAL EXPENDITURE                    | -                     | -      | -               | -       | -       | -      | -         | -             | -              |
| CURRENT OPERATION EXPENDITURE                    | 41 647                | 31 702 | 38 845          | 150 858 | 61 193  | 86 107 | 33 408    | 33 073        | 83 166         |
| INSTRUCTIONAL SERVICES                           | 25 909                | 20 569 | 23 180          | 92 492  | 39 632  | 50 752 | 21 053    | 22 070        | 50 753         |
| SALARIES AND WAGES                               | 24 444                | 19 141 | 22 356          | 87 274  | 36 261  | 51 818 | 19 500    | 19 644        | 45 986         |
| OTHER  | 15 738                | 11 133 | 15 665          | 58 366  | 21 561  | 35 355 | 12 354    | 11 003        | 32 707         |
| CAPITAL OUTLAY EXPENDITURE                       | 3 116                 | 11 667 | 8 228           | 1 493   | 30 868  | 9 857  | 862       | 6 498         | 7 009          |
| CONSTRUCTION                                     | 2 367                 | 10 146 | 5 538           | 711     | 26 519  | 6 535  | 59        | 5 783         | 5 259          |
| OTHER  | 749                   | 1 521  | 2 690           | 783     | 4 348   | 3 322  | 803       | 715           | 1 754          |
| INTEREST ON DEBT                                 | 316                   | 752    | 1 068           | 1 233   | 2 952   | 1 818  | 455       | -             | 364            |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 30 550                | 23 207 | 27 253          | 107 800 | 43 742  | 63 547 | 24 804    | 24 858        | 60 047         |
| DEBT OUTSTANDING                                 | 6 235                 | 19 155 | 11 385          | 19 225  | 42 085  | 22 870 | 8 240     | -             | 9 010          |
| LONG-TERM  | 6 235                 | 19 155 | 11 385          | 19 225  | 42 085  | 22 870 | 8 240     | -             | 9 010          |
| SHORT-TERM                                       | -                     | -      | -               | -       | -       | -      | -         | -             | -              |
| LONG-TERM DEBT ISSUED                            | -                     | 3 100  | -               | -       | -       | -      | -         | -             | -              |
| LONG-TERM DEBT RETIRED                           | 1 107                 | 1 490  | 1 340           | 2 790   | 2 425   | 1 270  | 1 145     | -             | 1 380          |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 5 428                 | 13 763 | 16 203          | 8 917   | 34 422  | 11 924 | 11 600    | 8 892         | 38 086         |

See footnotes at end of table.



Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued  
(Dollar amounts in thousands)

| Item   | West Virginia--Continued |             | Wisconsin |         |         |           |                               |        |
|--|--------------------------|-------------|-----------|---------|---------|-----------|-------------------------------|--------|
|  | Raleigh County           | Wood County | Green Bay | Kenosha | Madison | Milwaukee | Milwaukee Area Voc-Tech No. 9 | Racine |
| ENROLLMENT                                       | 18 062                   | 19 196      | 18 652    | 18 031  | 25 722  | 90 551    | 37 239                        | 24 195 |
| GENERAL REVENUE                                  | 30 835                   | 33 696      | 45 291    | 44 610  | 69 655  | 294 322   | 57 103                        | 64 346 |
| INTERGOVERNMENTAL REVENUE                        | 21 451                   | 23 000      | 19 765    | 25 128  | 18 253  | 169 745   | 22 871                        | 37 156 |
| FROM FEDERAL GOVERNMENT                          | -                        | 86          | 270       | 756     | 302     | 9 308     | 3 685                         | 654    |
| FROM STATES                                      | 21 451                   | 22 873      | 19 403    | 24 297  | 17 571  | 160 211   | 19 186                        | 36 479 |
| FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS     | 3 034                    | 1 942       | 2 089     | 1 600   | 2 214   | 16 792    | (NA)                          | 2 604  |
| FROM CITIES AND COUNTIES                         | -                        | 42          | 22        | 71      | 73      | 31        | -                             | 21     |
| FROM OTHER SCHOOL SYSTEMS                        | -                        | -           | -         | 3       | 308     | 189       | -                             | -      |
| GENERAL REVENUE FROM OWN SOURCES                 | 9 384                    | 10 695      | 25 526    | 19 482  | 51 402  | 124 577   | 34 232                        | 27 190 |
| TAXES  | 7 354                    | 8 269       | -         | 15 383  | -       | 120 996   | 23 704                        | 24 644 |
| PROPERTY TAXES ONLY                              | 7 354                    | 8 269       | -         | 15 383  | -       | 120 996   | 23 704                        | 24 644 |
| CONTRIBUTION FROM PARENT GOVERNMENT              | -                        | -           | 22 784    | -       | 47 223  | -         | -                             | -      |
| CURRENT CHARGES                                  | 762                      | 1 114       | 1 570     | 2 512   | 2 477   | 6 586     | 10 528                        | 1 146  |
| TUITION AND TRANSPORTATION FEES                  | 172                      | 59          | 5         | -       | 18      | 8         | -                             | -      |
| SCHOOL LUNCH SALES (GROSS)                       | 569                      | 962         | 804       | 804     | 1 046   | 2 172     | 10 528                        | 1 124  |
| OTHER  | 21                       | 93          | 757       | 1 708   | 1 412   | 4 402     | -                             | 1 282  |
| INTEREST EARNINGS                                | 788                      | 871         | 1 154     | 1 509   | 1 611   | 484       | -                             | 113    |
| MISCELLANEOUS                                    | 480                      | 442         | 19        | 74      | 97      | 513       | -                             | -      |
| GENERAL EXPENDITURE                              | 31 134                   | 32 228      | 42 667    | 50 546  | 67 499  | 300 631   | 55 412                        | 61 578 |
| INTERGOVERNMENTAL EXPENDITURE                    | -                        | 14          | -         | 3       | -       | 119 509   | -                             | -      |
| CURRENT OPERATION EXPENDITURE                    | 29 852                   | 31 371      | 41 254    | 41 067  | 66 150  | 285 504   | 49 532                        | 60 183 |
| INSTRUCTIONAL SERVICES                           | 18 373                   | 20 274      | 26 783    | 24 892  | 41 370  | 170 234   | (NA)                          | 34 375 |
| SALARIES AND WAGES                               | 15 864                   | 18 198      | 24 314    | 23 160  | 37 523  | 155 513   | (NA)                          | 35 308 |
| OTHER  | 10 479                   | 11 097      | 14 471    | 16 176  | 24 780  | 115 270   | 4 532                         | 21 808 |
| CAPITAL OUTLAY EXPENDITURE                       | 1 967                    | 445         | 868       | 8 860   | 963     | 5 614     | 4 730                         | 903    |
| CONSTRUCTION                                     | 1 228                    | 14          | 415       | 8 072   | 589     | 3 473     | 2 593                         | 490    |
| OTHER  | 739                      | 431         | 452       | 788     | 314     | 1 745     | 2 137                         | 412    |
| INTEREST ON DEBT                                 | 316                      | 397         | 546       | 416     | 846     | -         | 1 550                         | 492    |
| EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES      | 21 039                   | 23 322      | 27 909    | 27 697  | 45 685  | 187 747   | 30 999                        | 40 940 |
| DEBT OUTSTANDING                                 | 5 955                    | 8 695       | 11 105    | 10 817  | 16 761  | -         | 30 768                        | 9 619  |
| LONG-TERM  | 5 955                    | 8 695       | 11 105    | 10 817  | 16 761  | -         | 30 768                        | 9 619  |
| SHORT-TERM                                       | -                        | -           | 1 710     | -       | -       | -         | 500                           | -      |
| LONG-TERM DEBT ISSUED                            | -                        | -           | 1 744     | 1 144   | 2 191   | -         | 4 289                         | 1 875  |
| LONG-TERM DEBT RETIRED                           | 879                      | 640         | -         | -       | -       | -         | -                             | -      |
| CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR | 7 953                    | 8 031       | -         | 8 247   | -       | 125 412   | 15 256                        | 6 346  |

Note: Because of rounding, details may not add to totals. Interscholar system transactions are included in this table, but are excluded as in tables 1-4.

- Represents zero.

NA Not available.

1979 fall enrollments are shown for the 355 elementary and secondary school systems in this table. 1978 fall enrollment is reported for the 49 college systems.

\$136,920,000 of school bonded indebtedness incurred by the city of Birmingham. San Francisco Unified School District paid \$45 million in fiscal 1979-80 for debt service.

\$36,245,000 of school bonded indebtedness incurred by the city of San Francisco.

The following amounts (in thousands of dollars) are excluded from the expenditure data shown herein as they are interfund transfers made by the school system or its parent government's employee-retirement fund: Chicago, \$41,936; Denver, \$4,168; Hawaii Public Schools, \$4,550; Minneapolis, \$7,000; New York City, \$597,188; Portland, \$7,849; and St. Paul, \$459.

Florida's financial accounting system is unique in that it is a Handbook II, revised system modified to accommodate a school-wide program cost accounting system.

Florida's student accounting system is also unique in that only full-time equivalent membership based upon a 19-hour week and a 900-hour school year is maintained. These membership figures are given on the enrollment line of this table. Neither total enrollment, daily attendance, nor daily membership is maintained uniformly throughout the State. For these reasons users should exert caution in comparing Florida information with that from other states.

Atlanta Independent School District paid \$1,006,500 in fiscal 1979-80 to the city of Atlanta for debt service.

\$107,097,000 of school bonded indebtedness incurred by the city of Atlanta.

Atlanta Independent School District paid \$1,006,500 in fiscal 1979-80 to the city of Atlanta for debt service.

Excludes enrollment and financial data for De Kalb Community College.

Represents funding made available to the Chicago Board of Education by the Chicago School Finance Authority.

Excludes \$490 million in long-term debt incurred by the Chicago School Finance Authority.

\$54,196,000 of school bonded indebtedness incurred by the city of Milwaukee. Intergovernmental expenditure represents debt service payments to the city of Milwaukee.



SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80

| Item                                | Alabama        |            |            |                  |               |                   | Alaska    |
|-------------------------------------|----------------|------------|------------|------------------|---------------|-------------------|-----------|
|                                     | Baldwin County | Birmingham | Huntsville | Jefferson County | Mobile County | Montgomery County | Anchorage |
| GENERAL REVENUE                     | 1 547.17       | 2 024.33   | 1 563.27   | 1 541.75         | 1 637.53      | 1 489.92          | 3 569.94  |
| INTERGOVERNMENTAL REVENUE           | 1 128.23       | 1 326.88   | 1 098.89   | 014.03           | 1 265.75      | 1 245.05          | 2 670.70  |
| GENERAL REVENUE FROM OWN SOURCES    | 418.95         | 697.46     | 464.38     | 527.72           | 371.78        | 244.87            | 899.24    |
| TAXES                               | 104.87         | 389.52     | 263.61     | 307.96           | 195.04        | 96.68             | -         |
| PROPERTY TAXES ONLY                 | 104.87         | 389.52     | 263.61     | 307.96           | 195.04        | 96.68             | -         |
| CONTRIBUTION FROM PARENT GOVERNMENT | -              | -          | -          | -                | -             | -                 | -         |
| CURRENT CHARGES                     | 214.61         | 292.91     | 157.00     | 188.90           | 116.42        | 110.11            | 683.02    |
| INTEREST EARNINGS                   | 20.95          | 12.21      | 7.33       | 2.62             | 1.33          | 27.93             | 106.37    |
| MISCELLANEOUS                       | 78.52          | 2.81       | 36.44      | 28.25            | 58.99         | 10.14             | 90.81     |
| GENERAL EXPENDITURE                 | 1 438.68       | 1 954.87   | 1 474.46   | 1 497.31         | 1 555.09      | 1 458.95          | 3 630.97  |
| INTERGOVERNMENTAL EXPENDITURE       | -              | 29         | .19        | 2.35             | -             | .06               | -         |
| CURRENT OPERATION EXPENDITURE       | 1 356.60       | 1 770.11   | 1 412.04   | 1 385.88         | 1 362.47      | 1 325.34          | 3 294.22  |
| INSTRUCTIONAL SERVICES              | 757.07         | 1 053.40   | 930.82     | 893.73           | 874.97        | 899.81            | 1 971.71  |
| OTHER                               | 599.54         | 716.71     | 481.22     | 492.15           | 487.50        | 425.52            | -1 322.51 |
| CAPITAL OUTLAY EXPENDITURE          | 64.06          | 184.46     | 41.12      | 70.37            | 167.81        | 133.56            | 206.94    |
| INTEREST ON DEBT                    | 18.01          | -          | 21.11      | 38.72            | 24.81         | -                 | 129.81    |
| EXHIBIT: SALARIES AND WAGES         | 852.23         | 1 101.54   | 947.58     | 954.51           | 891.95        | 942.32            | 2 287.33  |
| DEBT OUTSTANDING                    | 223.19         | 0          | 472.01     | 683.15           | 462.59        | 1.79              | 2 550.56  |

| Item                                | Arizona             |                     |                                   |              |                         |                    |                            |
|-------------------------------------|---------------------|---------------------|-----------------------------------|--------------|-------------------------|--------------------|----------------------------|
|                                     | Chandler Elementary | Glendale Union High | Maricopa County Community College | Mesa Unified | Paradise Valley Unified | Phoenix Union High | Pima County Junior College |
| GENERAL REVENUE                     | 1 362.26            | 1 857.83            | 1 477.75                          | 1 739.43     | 1 791.38                | 2 371.80           | 1 118.31                   |
| INTERGOVERNMENTAL REVENUE           | 993.04              | 1 101.64            | 396.79                            | 963.44       | 953.61                  | 931.99             | 337.44                     |
| GENERAL REVENUE FROM OWN SOURCES    | 369.21              | 750.19              | 1 080.96                          | 775.99       | 837.77                  | 1 439.21           | 780.87                     |
| TAXES                               | 281.58              | 621.51              | 738.62                            | 634.58       | 694.51                  | 1 240.00           | 500.22                     |
| PROPERTY TAXES ONLY                 | 281.58              | 621.51              | 738.62                            | 634.58       | 694.51                  | 1 240.00           | 500.22                     |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                   | -                   | -                                 | -            | -                       | -                  | -                          |
| CURRENT CHARGES                     | 42.09               | 69.19               | 324.29                            | 51.68        | 52.19                   | 44.55              | 280.65                     |
| INTEREST EARNINGS                   | 31.15               | 51.22               | -                                 | 69.84        | 65.39                   | 111.06             | -                          |
| MISCELLANEOUS                       | 14.40               | 14.27               | 18.05                             | 19.90        | 25.66                   | 43.60              | -                          |
| GENERAL EXPENDITURE                 | 1 388.05            | 1 787.79            | 1 392.06                          | 1 933.55     | 2 297.80                | 2 089.76           | 1 313.02                   |
| INTERGOVERNMENTAL EXPENDITURE       | 10.84               | 15.73               | -                                 | .90          | 5.33                    | 10.58              | -                          |
| CURRENT OPERATION EXPENDITURE       | 1 143.62            | 1 493.41            | 1 312.68                          | 1 335.40     | 1 332.77                | 1 962.22           | 1 134.63                   |
| INSTRUCTIONAL SERVICES              | 721.45              | 891.41              | (NA)                              | 840.82       | 790.73                  | 1 281.46           | (NA)                       |
| OTHER                               | 422.17              | 602.00              | 1 312.68                          | 494.58       | 542.05                  | 680.76             | 1 134.63                   |
| CAPITAL OUTLAY EXPENDITURE          | 205.10              | 210.11              | 55.10                             | 507.79       | 884.47                  | 68.40              | 135.88                     |
| INTEREST ON DEBT                    | 28.50               | 68.54               | 24.29                             | 89.46        | 75.22                   | 48.56              | 42.52                      |
| EXHIBIT: SALARIES AND WAGES         | 884.09              | 1 118.23            | 894.15                            | 1 064.45     | 1 031.59                | 1 533.62           | 856.18                     |
| DEBT OUTSTANDING                    | 892.85              | 1 466.49            | 277.01                            | 2 164.60     | 1 413.61                | 880.75             | 711.31                     |

| Item                                | Arizona--Continued |                | Arkansas              |             | California             |               |                    |
|-------------------------------------|--------------------|----------------|-----------------------|-------------|------------------------|---------------|--------------------|
|                                     | Scottsdale Unified | Tucson Unified | Washington Elementary | Little Rock | Pulaski County Special | Aspen Unified | Anaheim Union High |
| GENERAL REVENUE                     | 1 869.26           | 1 980.69       | 1 566.44              | 2 103.74    | 1 681.22               | 2 305.69      | 2 087.74           |
| INTERGOVERNMENTAL REVENUE           | 775.31             | 1 057.35       | 944.87                | 881.12      | 914.59                 | 1 701.73      | 1 498.09           |
| GENERAL REVENUE FROM OWN SOURCES    | 1 093.94           | 923.34         | 621.56                | 1 222.62    | 766.63                 | 602.97        | 589.65             |
| TAXES                               | 981.66             | 832.38         | 512.13                | 1 053.93    | 591.11                 | 239.60        | 477.73             |
| PROPERTY TAXES ONLY                 | 981.66             | 832.38         | 512.13                | 1 053.93    | 591.11                 | 239.60        | 477.73             |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                  | -              | -                     | -           | -                      | -             | -                  |
| CURRENT CHARGES                     | 62.01              | 50.83          | 52.37                 | 94.31       | 97.00                  | 53.40         | 71.67              |
| INTEREST EARNINGS                   | 45.17              | 27.16          | 50.45                 | 64.21       | 51.85                  | 75.00         | 35.46              |
| MISCELLANEOUS                       | 5.10               | 12.97          | 6.60                  | 10.17       | 26.67                  | 235.98        | 4.78               |
| GENERAL EXPENDITURE                 | 1 821.10           | 1 874.74       | 1 740.00              | 2 125.60    | 1 986.39               | 2 039.31      | 1 951.81           |
| INTERGOVERNMENTAL EXPENDITURE       | 12.01              | 1.49           | 2.84                  | 7.94        | -                      | 48.99         | 100.69             |
| CURRENT OPERATION EXPENDITURE       | 1 534.87           | 1 662.84       | 1 260.98              | 1 947.34    | 1 518.42               | 1 935.83      | 1 785.26           |
| INSTRUCTIONAL SERVICES              | 938.25             | 994.02         | 802.26                | 1 199.68    | 898.21                 | 1 090.25      | 1 097.09           |
| OTHER                               | 600.62             | 668.82         | 458.72                | 747.65      | 620.21                 | 845.58        | 688.17             |
| CAPITAL OUTLAY EXPENDITURE          | 255.09             | 151.74         | 434.59                | 112.97      | 430.74                 | 26.83         | 19.76              |
| INTEREST ON DEBT                    | 15.44              | 58.68          | 41.59                 | 57.35       | 37.23                  | 27.67         | 46.09              |
| EXHIBIT: SALARIES AND WAGES         | 1 209.40           | 1 315.06       | 1 013.93              | 1 414.12    | 1 052.90               | 1 320.58      | 1 288.23           |
| DEBT OUTSTANDING                    | 264.07             | 690.07         | 836.73                | 1 352.23    | 1 059.97               | 502.06        | 866.76             |

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | California--Continued  |                    |                            |                         |                 |                       |                                |
|-------------------------------------|------------------------|--------------------|----------------------------|-------------------------|-----------------|-----------------------|--------------------------------|
|                                     | Bakersfield Elementary | Capistrano Unified | Cerritos Community College | Coast Community College | Compton Unified | Conejo Valley Unified | Contra Costa Community College |
| GENERAL REVENUE                     | 2 184.73               | 2 129.44           | 1 083.96                   | 1 000.61                | 2 454.28        | 2 090.77              | 1 390.87                       |
| INTERGOVERNMENTAL REVENUE           | 1 713.17               | 1 152.96           | 895.46                     | 750.50                  | 2 197.46        | 1 316.68              | 1 041.35                       |
| GENERAL REVENUE FROM OWN SOURCES    | 471.57                 | 976.48             | 188.50                     | 250.11                  | 256.82          | 774.09                | 349.53                         |
| TAXES                               | 299.35                 | 846.14             | 78.21                      | 177.18                  | 153.36          | 548.89                | 254.58                         |
| PROPERTY TAXES ONLY                 | 299.35                 | 846.14             | 78.21                      | 177.18                  | 153.36          | 548.89                | 254.58                         |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                      | -                  | -                          | -                       | -               | -                     | -                              |
| CURRENT CHARGES                     | 35.30                  | 49.47              | 108.77                     | 72.93                   | 19.99           | 59.14                 | 44.95                          |
| INTEREST EARNINGS                   | 18.56                  | 48.85              | -                          | -                       | 48.81           | 45.87                 | -                              |
| MISCELLANEOUS                       | 118.36                 | 32.03              | 1.51                       | -                       | 36.66           | 120.19                | -                              |
| GENERAL EXPENDITURE                 | 1 962.28               | 2 134.11           | 1 081.83                   | 1 009.47                | 2 506.13        | 1 989.09              | 1 342.22                       |
| INTERGOVERNMENTAL EXPENDITURE       | -                      | 46.47              | -                          | -                       | 48.76           | 25.20                 | -                              |
| CURRENT OPERATION EXPENDITURE       | 1 955.46               | 1 764.60           | 1 031.12                   | 928.31                  | 2 377.00        | 1 843.37              | 1 263.12                       |
| INSTRUCTIONAL SERVICES              | 1 180.75               | 1 039.13           | (NA)                       | (NA)                    | 1 263.41        | 1 078.92              | (NA)                           |
| OTHER                               | 794.71                 | 727.47             | 1 031.12                   | 928.31                  | 1 113.59        | 764.94                | 1 263.12                       |
| CAPITAL OUTLAY EXPENDITURE          | 6.82                   | 227.92             | 48.85                      | 80.97                   | 70.65           | 48.98                 | 78.05                          |
| INTEREST ON DEBT                    | -                      | 97.11              | 1.45                       | .19                     | 9.73            | 70.69                 | 1.05                           |
| EXHIBIT: SALARIES AND WAGES         | 1 429.01               | 1 285.02           | 742.97                     | 434.05                  | 1 582.37        | 1 248.58              | 829.83                         |
| DEBT OUTSTANDING                    | -                      | 1 732.59           | 40.37                      | 2.54                    | 213.25          | 1 194.38              | 17.68                          |

| Item                                | California--Continued |                      |                             |                                    |                 |                |                      |
|-------------------------------------|-----------------------|----------------------|-----------------------------|------------------------------------|-----------------|----------------|----------------------|
|                                     | Gorona-Morco Unified  | East Side Union High | El Camino Community College | Foothill-De Anza Community College | Fremont Unified | Fresno Unified | Garden Grove Unified |
| GENERAL REVENUE                     | 2 110.04              | 2 242.84             | 1 250.00                    | 1 391.82                           | 1 858.16        | 2 314.92       | 2 048.24             |
| INTERGOVERNMENTAL REVENUE           | 1 618.37              | 1 467.74             | 943.39                      | 978.85                             | 1 461.01        | 1 824.49       | 1 540.70             |
| GENERAL REVENUE FROM OWN SOURCES    | 491.67                | 775.10               | 306.70                      | 412.97                             | 397.16          | 490.43         | 507.54               |
| TAXES                               | 404.53                | 600.01               | 130.04                      | 273.17                             | 315.49          | 397.90         | 416.94               |
| PROPERTY TAXES ONLY                 | 404.53                | 600.01               | 130.04                      | 273.17                             | 315.49          | 397.90         | 416.94               |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                     | -                    | -                           | -                                  | -               | -              | -                    |
| CURRENT CHARGES                     | 55.68                 | 28.23                | 176.18                      | 137.46                             | 38.19           | 32.51          | 46.85                |
| INTEREST EARNINGS                   | 28.80                 | 1154.73              | -                           | 2.35                               | 13.60           | 46.88          | 37.81                |
| MISCELLANEOUS                       | 2.66                  | 34.14                | .48                         | -                                  | 29.88           | 13.13          | 6.35                 |
| GENERAL EXPENDITURE                 | 1 994.59              | 2 303.95             | 1 196.54                    | 1 418.75                           | 1 785.50        | 2 321.99       | 2 119.10             |
| INTERGOVERNMENTAL EXPENDITURE       | 21.85                 | 410.53               | -                           | -                                  | 5.61            | 19.82          | 54.93                |
| CURRENT OPERATION EXPENDITURE       | 1 909.02              | 2 027.80             | 1 017.05                    | 1 345.47                           | 1 740.56        | 2 214.16       | 2 014.65             |
| INSTRUCTIONAL SERVICES              | 1 108.62              | 1 189.34             | (NA)                        | (NA)                               | 1 133.59        | 1 445.35       | 1 203.80             |
| OTHER                               | 800.40                | 838.46               | 1 017.05                    | 1 365.97                           | 606.97          | 768.81         | 810.85               |
| CAPITAL OUTLAY EXPENDITURE          | 37.45                 | 75.91                | 179.48                      | 40.68                              | 24.93           | 74.22          | 36.34                |
| INTEREST ON DEBT                    | 26.28                 | 89.70                | -                           | 12.61                              | 18.39           | 13.79          | 13.19                |
| EXHIBIT: SALARIES AND WAGES         | 1 357.63              | 1 241.63             | 676.83                      | 1 023.91                           | 1 313.39        | 1 591.21       | 1 464.66             |
| DEBT OUTSTANDING                    | 514.77                | 1 742.59             | -                           | 342.41                             | 327.95          | 280.37         | 301.48               |

| Item                                | California--Continued |                      |                            |                 |                             |                        |                       |
|-------------------------------------|-----------------------|----------------------|----------------------------|-----------------|-----------------------------|------------------------|-----------------------|
|                                     | Glendale Unified      | Grossmont Union High | Hacienda-La Puente Unified | Hayward Unified | Huntington Beach Union High | Kern Community College | Kern Joint Union High |
| GENERAL REVENUE                     | 2 129.59              | 2 483.04             | 1 893.43                   | 2 144.44        | 2 357.74                    | 1 916.54               | 2 668.68              |
| INTERGOVERNMENTAL REVENUE           | 716.97                | 1 686.83             | 2 633.26                   | 1 636.78        | 1 550.38                    | 1 689.68               | 1 562.52              |
| GENERAL REVENUE FROM OWN SOURCES    | 412.62                | 796.21               | 260.17                     | 507.68          | 807.35                      | 626.86                 | 1 106.16              |
| TAXES                               | 310.50                | 647.62               | 173.27                     | 407.10          | 641.24                      | 528.84                 | 1 022.20              |
| PROPERTY TAXES ONLY                 | 310.50                | 647.62               | 173.27                     | 407.10          | 641.24                      | 528.84                 | 1 022.20              |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                     | -                    | -                          | -               | -                           | -                      | -                     |
| CURRENT CHARGES                     | 56.60                 | 40.67                | 58.07                      | 52.81           | 47.15                       | 98.02                  | 46.36                 |
| INTEREST EARNINGS                   | 30.39                 | 61.15                | 19.62                      | 42.71           | 60.47                       | -                      | 8.16                  |
| MISCELLANEOUS                       | 15.12                 | 46.76                | 9.21                       | 5.06            | 58.49                       | -                      | 29.45                 |
| GENERAL EXPENDITURE                 | 2 129.89              | 2 275.81             | 1 920.69                   | 2 132.09        | 2 288.69                    | 2 054.51               | 2 628.24              |
| INTERGOVERNMENTAL EXPENDITURE       | 11.93                 | 45.49                | 32.72                      | 13.13           | 42.11                       | -                      | 55.09                 |
| CURRENT OPERATION EXPENDITURE       | 2 085.12              | 2 138.05             | 1 877.61                   | 2 036.29        | 2 152.98                    | 1 871.53               | 2 557.83              |
| INSTRUCTIONAL SERVICES              | 1 283.74              | 1 119.17             | 1 030.10                   | 1 183.87        | 1 172.58                    | (NA)                   | 1 526.60              |
| OTHER                               | 801.38                | 1 018.88             | 847.51                     | 852.42          | 980.40                      | 1 871.53               | 1 031.23              |
| CAPITAL OUTLAY EXPENDITURE          | 17.86                 | 80.24                | 10.37                      | 68.29           | 80.36                       | 182.26                 | 15.32                 |
| INTEREST ON DEBT                    | 14.99                 | 12.03                | -                          | 14.38           | 13.23                       | .72                    | -                     |
| EXHIBIT: SALARIES AND WAGES         | 1 463.70              | 1 528.49             | 1 320.88                   | 1 411.36        | 1 548.93                    | 1 201.15               | 1 904.39              |
| DEBT OUTSTANDING                    | 355.32                | 237.33               | -                          | 323.23          | 306.95                      | 21.21                  | -                     |

See footnotes at end of table.



SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued.

| Item                                | California--Continued   |                    |                               |                     |                            |                    |                      |
|-------------------------------------|-------------------------|--------------------|-------------------------------|---------------------|----------------------------|--------------------|----------------------|
|                                     | Long Beach City College | Long Beach Unified | Los Angeles Community College | Los Angeles Unified | Los Rios Community College | Montebello Unified | Mount Diablo Unified |
| GENERAL REVENUE                     | 1 920.52                | 2 185.90           | 1 718.00                      | 2 603.06            | 1 322.50                   | 2 127.02           | 2 117.75             |
| INTERGOVERNMENTAL REVENUE           | 1 674.41                | 1 858.88           | 1 277.37                      | 2 205.85            | 1 062.68                   | 1 788.32           | 1 508.90             |
| GENERAL REVENUE FROM OWN SOURCES    | 246.11                  | 327.02             | 440.63                        | 397.21              | 259.82                     | 338.69             | 608.85               |
| TAXES                               | 110.00                  | 209.95             | 214.21                        | 308.94              | 148.52                     | 269.30             | 535.08               |
| PROPERTY TAXES ONLY                 | 110.00                  | 209.95             | 214.21                        | 308.94              | 148.52                     | 269.30             | 535.08               |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                       | -                  | -                             | -                   | -                          | -                  | -                    |
| CURRENT CHARGES                     | 136.11                  | 48.51              | 223.29                        | 48.93               | 108.27                     | 37.08              | 55.15                |
| INTEREST EARNINGS                   | -                       | 46.81              | -                             | 32.11               | -                          | 29.59              | 6.52                 |
| MISCELLANEOUS                       | -                       | 22.14              | 3.14                          | 7.22                | 3.03                       | 2.73               | 12.11                |
| GENERAL EXPENDITURE                 | 1 961.65                | 2 174.99           | 1 734.41                      | 2 640.62            | 1 417.84                   | 2 026.47           | 2 060.09             |
| INTERGOVERNMENTAL EXPENDITURE       | -                       | 2.35               | -                             | 29.55               | -                          | 20.50              | 7.96                 |
| CURRENT OPERATION EXPENDITURE       | 1 830.39                | 2 108.10           | 1 611.55                      | 2 525.02            | 1 341.69                   | 1 954.65           | 2 024.36             |
| INSTRUCTIONAL SERVICES              | (NA)                    | 1 254.99           | (NA)                          | 1 405.74            | (NA)                       | 1 192.33           | 1 362.97             |
| OTHER                               | 1 830.39                | 853.11             | 1 611.55                      | 1 120.17            | 1 341.69                   | 762.32             | 641.36               |
| CAPITAL OUTLAY EXPENDITURE          | 131.26                  | 64.16              | 118.67                        | 69.43               | 71.16                      | 25.42              | 13.34                |
| INTEREST ON DEBT                    | -                       | .38                | 4.19                          | 15.73               | 4.99                       | 25.91              | 14.53                |
| EXHIBIT: SALARIES AND WAGES         | 1 296.08                | 1 506.17           | 1 046.63                      | 1 765.53            | 908.61                     | 1 411.65           | 1 522.97             |
| DEBT OUTSTANDING                    | -                       | 10.13              | 105.39                        | 379.58              | 128.09                     | 540.62             | 303.79               |

| Item                                | California--Continued               |                      |                                      |                           |                 |                |                                 |
|-------------------------------------|-------------------------------------|----------------------|--------------------------------------|---------------------------|-----------------|----------------|---------------------------------|
|                                     | Mount San Antonio Community College | Newport-Mesa Unified | North Orange Grove Community College | Norwalk-La Mirada Unified | Oakland Unified | Orange Unified | Pasadena Area Community College |
| GENERAL REVENUE                     | 1 440.17                            | 2 455.05             | 1 586.03                             | 2 041.29                  | 2 723.04        | 2 229.90       | 1 656.07                        |
| INTERGOVERNMENTAL REVENUE           | 1 255.81                            | 1 297.41             | 1 135.60                             | 1 728.47                  | 2 332.63        | 1 365.05       | 1 407.20                        |
| GENERAL REVENUE FROM OWN SOURCES    | 184.36                              | 1 157.63             | 450.42                               | 312.83                    | 390.41          | 860.84         | 248.87                          |
| TAXES                               | 128.61                              | 969.61               | 235.32                               | 205.57                    | 288.53          | 740.53         | 118.24                          |
| PROPERTY TAXES ONLY                 | 128.61                              | 969.61               | 235.32                               | 205.57                    | 288.53          | 740.53         | 118.24                          |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                                   | -                    | -                                    | -                         | -               | -              | -                               |
| CURRENT CHARGES                     | 55.75                               | 74.13                | 215.11                               | 50.25                     | 28.32           | 53.91          | 130.63                          |
| INTEREST EARNINGS                   | -                                   | 53.58                | -                                    | 35.10                     | 47.82           | 53.47          | -                               |
| MISCELLANEOUS                       | -                                   | 60.31                | -                                    | 21.91                     | 25.74           | 12.93          | -                               |
| GENERAL EXPENDITURE                 | 1 477.36                            | 2 428.24             | 1 518.54                             | 2 004.12                  | 2 764.88        | 2 219.61       | 1 528.59                        |
| INTERGOVERNMENTAL EXPENDITURE       | -                                   | 42.56                | -                                    | 43.68                     | 18.59           | 37.08          | -                               |
| CURRENT OPERATION EXPENDITURE       | 1 361.31                            | 2 313.95             | 1 423.31                             | 1 925.76                  | 2 570.41        | 2 083.89       | 1 508.33                        |
| INSTRUCTIONAL SERVICES              | (NA)                                | 1 357.96             | (NA)                                 | 1 079.98                  | 1 486.87        | 1 295.57       | (NA)                            |
| OTHER                               | 1 361.31                            | 955.99               | 1 423.31                             | 845.78                    | 1 083.54        | 788.32         | 1 508.33                        |
| CAPITAL OUTLAY EXPENDITURE          | 114.72                              | 32.89                | 91.39                                | 29.43                     | 128.89          | 63.91          | 20.26                           |
| INTEREST ON DEBT                    | 1.33                                | 38.84                | 3.84                                 | 5.23                      | 47.00           | 34.72          | -                               |
| EXHIBIT: SALARIES AND WAGES         | .951.47                             | 1 699.29             | 836.54                               | 1 351.34                  | 1 712.72        | 1 486.44       | 1 046.33                        |
| DEBT OUTSTANDING                    | 32.73                               | 731.74               | 100.78                               | 173.58                    | 807.43          | 657.46         | -                               |

| Item                                | California--Continued |                          |                  |                |                    |                  |                   |
|-------------------------------------|-----------------------|--------------------------|------------------|----------------|--------------------|------------------|-------------------|
|                                     | Pasadena Unified      | Perris Community College | Petaluma Unified | Pomona Unified | Poway City Unified | Richmond Unified | Riverside Unified |
| GENERAL REVENUE                     | 2 450.61              | 1 793.85                 | 1 986.53         | 2 137.11       | 2 285.73           | 2 331.07         | 2 095.71          |
| INTERGOVERNMENTAL REVENUE           | 2 078.57              | 1 466.31                 | 1 275.63         | 1 904.34       | 1 373.45           | 1 809.67         | 1 555.63          |
| GENERAL REVENUE FROM OWN SOURCES    | 372.04                | 327.53                   | 710.90           | 232.77         | 912.28             | 521.40           | 540.08            |
| TAXES                               | 303.23                | 219.86                   | 552.22           | 166.06         | 637.20             | 443.02           | 459.08            |
| PROPERTY TAXES ONLY                 | 303.23                | 219.86                   | 552.22           | 166.06         | 637.20             | 443.02           | 459.08            |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                     | -                        | -                | -              | -                  | -                | -                 |
| CURRENT CHARGES                     | 41.30                 | 99.91                    | 43.03            | 32.14          | 48.68              | 39.38            | 42.29             |
| INTEREST EARNINGS                   | 19.16                 | -                        | 45.37            | 22.68          | 54.00              | 28.02            | 27.49             |
| MISCELLANEOUS                       | 8.35                  | 7.76                     | 76.27            | 11.89          | 172.40             | 10.98            | 11.23             |
| GENERAL EXPENDITURE                 | 2 503.02              | 1 733.19                 | 1 917.17         | 2 136.05       | 2 100.09           | 2 343.00         | 2 044.40          |
| INTERGOVERNMENTAL EXPENDITURE       | 18.48                 | -                        | 31.00            | 12.66          | 26.03              | 50.28            | 34.61             |
| CURRENT OPERATION EXPENDITURE       | 2 432.90              | 1 606.36                 | 1 767.75         | 2 065.95       | 1 882.74           | 2 274.26         | 1 946.99          |
| INSTRUCTIONAL SERVICES              | 1 415.54              | (NA)                     | 1 119.31         | 1 202.48       | 1 165.25           | 1 336.21         | 1 189.54          |
| OTHER                               | 1 017.36              | 1 606.36                 | 648.44           | 863.47         | 717.49             | 938.05           | 757.44            |
| CAPITAL OUTLAY EXPENDITURE          | 47.87                 | 85.88                    | 59.50            | 48.15          | 113.05             | 8.21             | 31.09             |
| INTEREST ON DEBT                    | 7.77                  | 45.35                    | 58.92            | 9.28           | 78.27              | 10.25            | 31.70             |
| EXHIBIT: SALARIES AND WAGES         | 1 635.08              | 1 136.49                 | 1 307.46         | 1 444.46       | 1 325.66           | 1 623.94         | 1 417.73          |
| DEBT OUTSTANDING                    | 181.48                | 1 168.32                 | 1 094.36         | 212.08         | 1 409.44           | 233.94           | 631.95            |

See footnotes at end of table

INDIVIDUAL SCHOOL SYSTEMS

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | California--Continued |                    |                           |                                  |                        |                             |                   |
|-------------------------------------|-----------------------|--------------------|---------------------------|----------------------------------|------------------------|-----------------------------|-------------------|
|                                     | Rowland Unified       | Sacramento Unified | Saddleback Valley Unified | San Bernardino Community College | San Bernardino Unified | San Diego Community College | San Diego Unified |
| GENERAL REVENUE                     | 1 907.09              | 2 444.62           | 2 400.37                  | 1 318.54                         | 2 449.64               | 1 702.24                    | 2 723.46          |
| INTERGOVERNMENTAL REVENUE           | 1 588.33              | 1 970.53           | 1 185.83                  | 982.84                           | 1 977.25               | 1 352.76                    | 1 889.53          |
| GENERAL REVENUE FROM OWN SOURCES    | 318.76                | 474.08             | 914.54                    | 335.70                           | 472.40                 | 349.49                      | 833.93            |
| TAXES                               | 188.00                | 343.52             | 768.91                    | 179.81                           | 361.86                 | 259.13                      | 687.91            |
| PROPERTY TAXES ONLY                 | 188.00                | 343.52             | 768.91                    | 179.81                           | 361.86                 | 259.13                      | 687.91            |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                     | -                  | -                         | -                                | -                      | -                           | -                 |
| CURRENT CHARGES                     | 45.85                 | 39.50              | 50.96                     | 155.68                           | 47.10                  | 88.19                       | 49.84             |
| INTEREST EARNINGS                   | 40.98                 | 83.03              | 63.95                     | -                                | 39.12                  | -                           | 72.21             |
| MISCELLANEOUS                       | 43.93                 | 8.04               | 30.73                     | -                                | 24.32                  | 2.16                        | 23.97             |
| GENERAL EXPENDITURE                 | 1 940.99              | 2 380.42           | 2 058.17                  | 1 338.78                         | 2 370.95               | 1 659.20                    | 2 597.25          |
| INTERGOVERNMENTAL EXPENDITURE       | 23.40                 | 19.87              | 25.01                     | -                                | 3.72                   | -                           | 18.51             |
| CURRENT OPERATION EXPENDITURE       | 1 853.94              | 2 235.74           | 1 848.41                  | 1 153.47                         | 2 282.57               | 1 567.42                    | 2 447.90          |
| INSTRUCTIONAL SERVICES              | 1 171.85              | 1 336.40           | 1 115.68                  | (NA)                             | 1 365.23               | (NA)                        | 1 489.74          |
| OTHER                               | 681.69                | 899.34             | 732.73                    | 1 153.47                         | 917.34                 | 1 567.42                    | 958.15            |
| CAPITAL OUTLAY EXPENDITURE          | 64.05                 | 103.08             | 114.51                    | 185.31                           | 64.48                  | 87.99                       | 123.26            |
| INTEREST ON DEBT                    | -                     | 21.74              | 70.24                     | -                                | 20.18                  | 3.74                        | 7.58              |
| EXHIBIT: SALARIES AND WAGES         | 1 332.34              | 1 630.68           | 1 338.23                  | 752.30                           | 1 557.41               | 1 069.35                    | 1 762.34          |
| DEBT OUTSTANDING                    | -                     | 544.51             | 1 142.79                  | -                                | 454.33                 | 58.29                       | 179.95            |

| Item                                | California--Continued           |                       |                                     |                            |                  |                  |                             |
|-------------------------------------|---------------------------------|-----------------------|-------------------------------------|----------------------------|------------------|------------------|-----------------------------|
|                                     | San Francisco Community College | San Francisco Unified | San Joaquin Delta Community College | San Jose Community College | San Jose Unified | San Juan Unified | San Mateo Community College |
| GENERAL REVENUE                     | 2 008.21                        | 2 982.81              | 1 428.75                            | 1 458.82                   | 2 508.80         | 2 218.53         | 1 365.75                    |
| INTERGOVERNMENTAL REVENUE           | 1 729.01                        | 2 576.01              | 979.02                              | 800.88                     | 1 729.71         | 1 692.89         | 789.83                      |
| GENERAL REVENUE FROM OWN SOURCES    | 279.20                          | 406.80                | 449.73                              | 657.94                     | 779.08           | 525.64           | 575.92                      |
| TAXES                               | 104.16                          | 363.97                | 242.88                              | 391.28                     | 643.14           | 419.56           | 407.35                      |
| PROPERTY TAXES ONLY                 | 104.16                          | 363.97                | 242.88                              | 391.28                     | 643.14           | 419.56           | 407.35                      |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                               | -                     | -                                   | -                          | -                | -                | -                           |
| CURRENT CHARGES                     | 174.14                          | 20.56                 | 197.51                              | 266.66                     | 61.19            | 50.96            | 163.96                      |
| INTEREST EARNINGS                   | .90                             | 22.27                 | 9.34                                | -                          | 42.63            | 44.36            | -                           |
| MISCELLANEOUS                       | -                               | -                     | -                                   | -                          | 32.12            | 10.76            | 4.61                        |
| GENERAL EXPENDITURE                 | 1 900.92                        | 2 458.31              | 1 162.79                            | 1 638.90                   | 2 434.96         | 2 225.86         | 1 295.80                    |
| INTERGOVERNMENTAL EXPENDITURE       | -                               | 148.09                | -                                   | -                          | 6.07             | 28.90            | -                           |
| CURRENT OPERATION EXPENDITURE       | 1 883.38                        | 2 794.77              | 1 084.07                            | 1 508.17                   | 2 341.52         | 2 149.82         | 1 227.17                    |
| INSTRUCTIONAL SERVICES              | (NA)                            | 1 715.31              | (NA)                                | (NA)                       | 1 537.15         | 1 384.84         | (NA)                        |
| OTHER                               | 1 883.38                        | 1 081.47              | 1 084.07                            | 1 508.17                   | 804.38           | 764.98           | 1 227.17                    |
| CAPITAL OUTLAY EXPENDITURE          | 16.70                           | 13.45                 | 56.06                               | 130.73                     | 30.12            | 32.01            | 62.35                       |
| INTEREST ON DEBT                    | .85                             | -                     | 22.65                               | -                          | 57.24            | 15.13            | 6.28                        |
| EXHIBIT: SALARIES AND WAGES         | 1 335.81                        | 1 934.46              | 710.70                              | 1 076.11                   | 1 629.20         | 1 577.85         | 862.53                      |
| DEBT OUTSTANDING                    | 20.93                           | -                     | 408.74                              | -                          | 1 074.41         | 354.88           | 204.46                      |

| Item                                | California--Continued |                     |                                |                     |                              |                                |                                |
|-------------------------------------|-----------------------|---------------------|--------------------------------|---------------------|------------------------------|--------------------------------|--------------------------------|
|                                     | Santa Ana Unified     | Santa Clara Unified | Santa Monica Community College | Simi Valley Unified | Sonoma County Junior College | South County Community College | State Center Community College |
| GENERAL REVENUE                     | 2 360.45              | 2 604.47            | 1 279.47                       | 1 941.27            | 1 569.68                     | 1 221.84                       | 1 898.95                       |
| INTERGOVERNMENTAL REVENUE           | 1 552.71              | 1 417.77            | 1 104.31                       | 1 581.41            | 1 168.13                     | 976.16                         | 1 360.62                       |
| GENERAL REVENUE FROM OWN SOURCES    | 807.73                | 1 186.70            | 175.16                         | 359.87              | 401.55                       | 245.68                         | 536.34                         |
| TAXES                               | 645.74                | 757.24              | 76.20                          | 275.25              | 247.88                       | 168.40                         | 343.38                         |
| PROPERTY TAXES ONLY                 | 645.74                | 757.24              | 76.20                          | 275.25              | 247.88                       | 168.40                         | 343.38                         |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                     | -                   | -                              | -                   | -                            | -                              | -                              |
| CURRENT CHARGES                     | 38.20                 | 46.49               | 98.74                          | 51.28               | 153.68                       | 73.81                          | 194.96                         |
| INTEREST EARNINGS                   | 70.97                 | 40.14               | -                              | 30.79               | -                            | -                              | -                              |
| MISCELLANEOUS                       | 32.83                 | 342.82              | .22                            | 2.55                | -                            | 3.47                           | -                              |
| GENERAL EXPENDITURE                 | 2 265.33              | 2 144.95            | 1 342.98                       | 1 882.75            | 1 455.36                     | 1 125.31                       | 1 450.41                       |
| INTERGOVERNMENTAL EXPENDITURE       | 40.54                 | 69.99               | -                              | 1.86                | -                            | -                              | -                              |
| CURRENT OPERATION EXPENDITURE       | 2 091.13              | 1 997.92            | 1 023.56                       | 1 847.08            | 1 085.82                     | 999.49                         | 1 427.50                       |
| INSTRUCTIONAL SERVICES              | 1 270.57              | 1 286.02            | (NA)                           | 1 039.42            | (NA)                         | (NA)                           | (NA)                           |
| OTHER                               | 820.56                | 711.89              | 1 023.56                       | 807.66              | 1 085.82                     | 999.49                         | 1 427.50                       |
| CAPITAL OUTLAY EXPENDITURE          | 77.61                 | 61.08               | 319.42                         | 19.78               | 367.06                       | 114.36                         | 222.91                         |
| INTEREST ON DEBT                    | 56.04                 | 15.97               | -                              | 14.02               | 2.48                         | 11.46                          | -                              |
| EXHIBIT: SALARIES AND WAGES         | 1 474.89              | 1 460.24            | 716.03                         | 1 294.55            | 797.03                       | 739.92                         | 907.45                         |
| DEBT OUTSTANDING                    | 1 124.70              | 350.46              | -                              | 256.98              | 48.70                        | 391.18                         | -                              |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | California—Continued |                       |                  |                                  |                 |                  |                     |
|-------------------------------------|----------------------|-----------------------|------------------|----------------------------------|-----------------|------------------|---------------------|
|                                     | Stockton Unified     | Sweetwater Union High | Torrance Unified | Ventura County Community College | Ventura Unified | Visalia Unified  | West Valley College |
| GENERAL REVENUE                     | 2 670.32             | 2 125.38              | 2 018.44         | 1 299.84                         | 2 035.92        | 2 116.83         | 1 591.45            |
| INTERGOVERNMENTAL REVENUE           | 2 160.51             | 1 701.23              | 1 601.94         | - 978.42                         | 1 503.86        | 1 895.87         | 997.90              |
| GENERAL REVENUE FROM OWN SOURCES    | 509.81               | 424.15                | 416.50           | 321.42                           | 532.05          | 420.97           | 593.55              |
| TAXES                               | 431.96               | 340.87                | 298.10           | 264.83                           | 448.06          | 336.90           | 364.48              |
| PROPERTY TAXES ONLY                 | 431.96               | 340.87                | 298.10           | 264.83                           | 448.06          | 336.90           | 364.48              |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                    | -                     | -                | -                                | -               | -                | -                   |
| CURRENT CHARGES                     | 26.69                | 37.96                 | 62.58            | 56.59                            | 57.97           | 49.60            | 209.07              |
| INTEREST EARNINGS                   | 34.32                | 28.45                 | 38.93            | -                                | 18.14           | 15.19            | -                   |
| MISCELLANEOUS                       | 16.84                | 16.87                 | 16.88            | -                                | 7.89            | 19.28            | -                   |
| GENERAL EXPENDITURE                 | 2 642.45             | 2 162.08              | 1 893.04         | 1 278.71                         | 2 045.99        | 2 053.26         | 1 565.16            |
| INTERGOVERNMENTAL EXPENDITURE       | .37                  | 19.83                 | 59.35            | -                                | 5.57            | 25.47            | -                   |
| CURRENT OPERATION EXPENDITURE       | 2 570.21             | 2 092.30              | 1 794.91         | 1 193.51                         | 2 020.34        | 1 923.39         | 1 301.51            |
| INSTRUCTIONAL SERVICES              | 1 639.94             | 1 208.09              | 1 075.51         | (NA)                             | 1 012.18        | 1 096.37         | (NA)                |
| OTHER                               | 930.27               | 884.21                | 719.40           | 1 193.51                         | 1 008.16        | 827.02           | 1 301.51            |
| CAPITAL OUTLAY EXPENDITURE          | 52.73                | 31.25                 | 24.10            | 80.21                            | 19.14           | 99.69            | 261.87              |
| INTEREST ON DEBT                    | 19.13                | 18.70                 | 14.68            | 5.00                             | .94             | 4.72             | 1.77                |
| EXHIBIT: SALARIES AND WAGES         | 1 745.58             | 1 503.64              | 1 349.68         | 873.75                           | 1 489.34        | 1 378.82         | 891.76              |
| DEBT OUTSTANDING                    | 414.13               | 346.58                | 342.36           | 136.34                           | 19.44           | 88.75            | 57.72               |
| Colorado                            |                      |                       |                  |                                  |                 |                  |                     |
|                                     | Adams-Arapahoe       | Boulder Valley        | Cherry Creek     | Colorado Springs                 | Denver          | Jefferson County | Littleton           |
| GENERAL REVENUE                     | 2 346.99             | 2 460.74              | 2 814.24         | 2 199.01                         | 3 156.36        | 2 466.57         | 2 227.36            |
| INTERGOVERNMENTAL REVENUE           | 1 292.28             | 1 068.53              | 963.58           | 1 097.67                         | 1 160.72        | 1 099.12         | 1 134.89            |
| GENERAL REVENUE FROM OWN SOURCES    | 1 054.71             | 1 392.21              | 1 850.66         | 1 101.34                         | 1 995.64        | 1 367.45         | 1 092.47            |
| TAXES                               | 810.34               | 1 269.23              | 1 428.39         | 922.68                           | 1 861.20        | 996.13           | 865.42              |
| PROPERTY TAXES ONLY                 | 810.34               | 1 269.23              | 1 428.39         | 922.68                           | 1 861.20        | 996.13           | 865.42              |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                    | -                     | -                | -                                | -               | -                | -                   |
| CURRENT CHARGES                     | 102.43               | 61.01                 | 61.10            | 84.36                            | 47.24           | 132.97           | 85.78               |
| INTEREST EARNINGS                   | 85.77                | 61.96                 | 52.13            | 50.91                            | 55.19           | 63.82            | 105.33              |
| MISCELLANEOUS                       | 56.16                | -                     | 309.04           | 43.39                            | 32.02           | 174.52           | 35.94               |
| GENERAL EXPENDITURE                 | 2 305.31             | 2 386.37              | 2 891.34         | 2 133.43                         | 2 834.18        | 2 362.17         | 2 432.46            |
| INTERGOVERNMENTAL EXPENDITURE       | 3.09                 | 5.51                  | 2.59             | 7.19                             | 2.38            | 1.32             | 28.70               |
| CURRENT OPERATION EXPENDITURE       | 1 956.82             | 2 173.09              | 2 142.34         | 1 930.20                         | 2 572.80        | 2 058.20         | 1 835.24            |
| INSTRUCTIONAL SERVICES              | 1 120.94             | 1 369.28              | 4 251.12         | 1 200.00                         | 1 781.50        | 1 160.71         | 1 084.33            |
| OTHER                               | 835.88               | 803.81                | 891.22           | 600.00                           | 791.30          | 897.49           | 750.91              |
| CAPITAL OUTLAY EXPENDITURE          | 246.34               | 176.41                | 552.86           | 246.02                           | 246.02          | 273.00           | 462.32              |
| INTEREST ON DEBT                    | 99.06                | 36.36                 | 193.56           | 54.57                            | 12.98           | 29.65            | 106.21              |
| EXHIBIT: SALARIES AND WAGES         | 1 345.49             | 1 587.73              | 1 466.96         | 1 431.07                         | 2 120.37        | 1 491.08         | 1 305.13            |
| DEBT OUTSTANDING                    | 1 768.44             | 605.39                | 3 960.05         | 883.93                           | 253.81          | 590.16           | 1 323.32            |
| Colorado—Continued                  |                      |                       |                  |                                  |                 |                  |                     |
|                                     | Mesa Valley          | Northglenn-Thornton   | Pueblo           | Bridgeport                       | Hartford        | New Haven        | Stamford            |
| GENERAL REVENUE                     | 1 872.00             | 2 343.46              | 2 165.19         | 2 491.28                         | 3 227.36        | 2 717.77         | 3 253.16            |
| INTERGOVERNMENTAL REVENUE           | 1 001.01             | 1 313.63              | 1 299.07         | 1 100.50                         | 1 380.68        | 1 301.27         | 715.66              |
| GENERAL REVENUE FROM OWN SOURCES    | 870.99               | 1 029.82              | 866.12           | 1 390.78                         | 1 846.68        | 1 416.49         | 2 537.51            |
| TAXES                               | 708.91               | 738.83                | 717.98           | -                                | -               | -                | -                   |
| PROPERTY TAXES ONLY                 | 708.91               | 738.83                | 717.98           | -                                | -               | -                | -                   |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                    | -                     | -                | -                                | -               | -                | -                   |
| CURRENT CHARGES                     | 90.96                | 78.28                 | 81.23            | 1 224.05                         | 1 803.42        | 1 374.68         | 2 485.12            |
| INTEREST EARNINGS                   | 37.00                | 69.96                 | 35.59            | 144.26                           | 34.04           | 30.73            | 52.38               |
| MISCELLANEOUS                       | 34.08                | 142.75                | 31.32            | 22.46                            | 9.22            | 11.09            | -                   |
| GENERAL EXPENDITURE                 | 1 782.92             | 2 411.54              | 2 119.50         | 2 238.65                         | 3 073.41        | 2 435.93         | 3 003.73            |
| INTERGOVERNMENTAL EXPENDITURE       | -                    | -                     | 1.70             | 18.15                            | 22.72           | 45.81            | 22.68               |
| CURRENT OPERATION EXPENDITURE       | 1 672.53             | 1 823.02              | 1 988.55         | 2 188.74                         | 2 770.47        | 2 264.92         | 2 884.73            |
| INSTRUCTIONAL SERVICES              | 974.63               | 1 168.90              | 1 232.70         | 1 483.99                         | 1 824.20        | 1 481.14         | 1 874.16            |
| OTHER                               | 697.90               | 654.12                | 755.84           | 682.75                           | 946.27          | 783.78           | 1 010.57            |
| CAPITAL OUTLAY EXPENDITURE          | 103.89               | 482.80                | 91.48            | 23.96                            | 197.72          | 40.75            | 37.09               |
| INTEREST ON DEBT                    | 6.49                 | 109.72                | 37.77            | 29.80                            | 82.49           | 84.45            | 84.23               |
| EXHIBIT: SALARIES AND WAGES         | 1 149.66             | 1 258.53              | 1 428.73         | 1 496.59                         | 1 906.93        | 1 660.82         | 2 036.23            |
| DEBT OUTSTANDING                    | 66.46                | 1 672.00              | 478.32           | 644.10                           | 1 682.51        | 1 525.88         | 1 185.65            |

See footnotes at end of table.

INDIVIDUAL SCHOOL SYSTEMS

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item  | Delaware          |                      | Florida         |             |                 |                           |                 |
|---|-------------------|----------------------|-----------------|-------------|-----------------|---------------------------|-----------------|
|   | New Castle County | District of Columbia | Alachua County* | Bay County* | Brevard County* | Broward Community College | Broward County* |
| GENERAL REVENUE . . . . .                     | 2 729.18          | 2 954.24             | 2 030.90        | 2 037.38    | 1 983.75        | 1 561.29                  | 2 360.77        |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 830.66          | 602.93               | 1 475.30        | 1 529.84    | 1 399.29        | 988.77                    | 1 352.46        |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 898.52            | 2 351.31             | 555.60          | 507.54      | 584.46          | 572.52                    | 968.31          |
| TAXES . . . . .                               | 807.20            | -                    | 384.37          | 389.56      | 348.15          | -                         | 728.35          |
| PROPERTY TAXES ONLY . . . . .                 | 807.20            | -                    | 384.37          | 389.56      | 348.15          | -                         | 728.35          |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                 | 2 296.48             | -               | -           | -               | -                         | -               |
| CURRENT CHARGES . . . . .                     | 54.79             | 39.37                | 65.35           | 75.80       | 84.26           | 571.01                    | 57.10           |
| INTEREST EARNINGS . . . . .                   | 16.54             | -                    | 48.21           | 20.69       | 46.13           | -                         | 68.49           |
| MISCELLANEOUS . . . . .                       | 19.99             | 15.46                | 57.67           | 21.49       | 105.90          | 1.51                      | 114.36          |
| GENERAL EXPENDITURE . . . . .                 | 2 630.56          | 2 878.90             | 2 048.77        | 2 028.91    | 2 011.62        | 1 947.41                  | 2 377.64        |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | 1.92              | -                    | -               | -           | -               | -                         | -               |
| CURRENT OPERATION EXPENDITURE . . . . .       | 2 564.79          | 2 833.94             | 1 870.13        | 1 904.75    | 1 783.59        | 1 507.52                  | 2 036.41        |
| INSTRUCTIONAL SERVICES . . . . .              | 1 636.25          | 1 570.80             | 1 003.08        | 1 062.08    | 1 009.79        | (NA)                      | 1 211.97        |
| OTHER . . . . .                               | 928.54            | 1 263.14             | 867.05          | 842.67      | 773.81          | 1 507.52                  | 824.43          |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 38.66             | 44.95                | 143.61          | 117.25      | 197.04          | 426.19                    | 290.85          |
| INTEREST ON DEBT . . . . .                    | 27.19             | -                    | 35.02           | 6.91        | 31.00           | 13.70                     | 50.38           |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 921.49          | 2 391.50             | 1 250.97        | 1 202.04    | 1 207.28        | 1 111.33                  | 1 382.42        |
| DEBT OUTSTANDING . . . . .                    | 377.48            | -                    | 700.18          | 121.89      | 582.78          | 269.15                    | 904.67          |

| Item  | Florida--Continued |              |               |                  |                      |              |             |
|---|--------------------|--------------|---------------|------------------|----------------------|--------------|-------------|
|   | Clay County*       | Dade County* | Duval County* | Escambia County* | Hillsborough County* | Lake County* | Lee County* |
| GENERAL REVENUE . . . . .                     | 1 776.84           | 2 334.71     | 2 055.42      | 2 068.35         | 2 081.72             | 2 043.01     | 2 263.85    |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 366.16           | 1 525.72     | 1 511.14      | 1 616.20         | 1 543.51             | 1 411.01     | 1 397.25    |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 410.67             | 808.99       | 544.27        | 452.15           | 538.21               | 632.00       | 866.61      |
| TAXES . . . . .                               | 293.69             | 685.01       | 397.30        | 301.12           | 379.49               | 485.69       | 716.63      |
| PROPERTY TAXES ONLY . . . . .                 | 293.69             | 685.01       | 397.30        | 301.12           | 379.49               | 485.69       | 716.63      |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                  | -            | -             | -                | -                    | -            | -           |
| CURRENT CHARGES . . . . .                     | 71.38              | 59.68        | 68.57         | 70.24            | 72.57                | 80.29        | 78.85       |
| INTEREST EARNINGS . . . . .                   | 26.63              | 28.75        | 44.11         | 45.99            | 39.87                | 50.36        | 39.14       |
| MISCELLANEOUS . . . . .                       | 18.97              | 35.56        | 34.29         | 34.80            | 46.28                | 15.67        | 36.99       |
| GENERAL EXPENDITURE . . . . .                 | 1 779.81           | 2 384.61     | 2 057.42      | 1 955.95         | 2 107.26             | 2 098.72     | 2 473.39    |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                  | -            | -             | -                | -                    | -            | -           |
| CURRENT OPERATION EXPENDITURE . . . . .       | 1 512.81           | 2 246.56     | 1 873.14      | 1 854.17         | 1 862.68             | 1 872.61     | 2 083.78    |
| INSTRUCTIONAL SERVICES . . . . .              | 875.81             | 1 333.83     | 1 026.55      | 1 016.63         | 1 029.18             | 1 079.40     | 1 079.33    |
| OTHER . . . . .                               | 637.00             | 912.73       | 846.59        | 837.54           | 833.50               | 793.20       | 1 004.46    |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 237.51             | 114.38       | 163.17        | 80.31            | 207.59               | 206.61       | 361.12      |
| INTEREST ON DEBT . . . . .                    | 29.49              | 23.67        | 21.12         | 21.48            | 36.99                | 19.50        | 28.49       |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 962.79             | 1 577.01     | 1 196.79      | 1 229.59         | 1 220.59             | 1 235.62     | 1 309.35    |
| DEBT OUTSTANDING . . . . .                    | 875.28             | 428.62       | 317.82        | 389.84           | 666.93               | 326.93       | 890.55      |

| Item  | Florida--Continued |                 |                |                              |                  |                |                    |
|---|--------------------|-----------------|----------------|------------------------------|------------------|----------------|--------------------|
|   | Leon County*       | Manatee County* | Marion County* | Miami-Dade Community College | Okaloosa County* | Orange County* | Palm Beach County* |
| GENERAL REVENUE . . . . .                     | 2 249.87           | 2 256.14        | 2 039.03       | 1 932.36                     | 1 962.30         | 2 039.25       | 2 263.30           |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 566.11           | 1 176.56        | 1 503.77       | 1 266.11                     | 1 587.64         | 1 427.08       | 1 220.23           |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 683.76             | 1 078.59        | 535.27         | 666.25                       | 374.66           | 612.16         | 1 043.08           |
| TAXES . . . . .                               | 489.05             | 794.13          | 402.69         | -                            | 240.72           | 461.74         | 854.91             |
| PROPERTY TAXES ONLY . . . . .                 | 489.05             | 794.13          | 402.69         | -                            | 240.72           | 461.74         | 854.91             |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                  | -               | -              | -                            | -                | -              | -                  |
| CURRENT CHARGES . . . . .                     | 71.74              | 89.19           | 69.88          | 661.27                       | 81.64            | 86.76          | 67.33              |
| INTEREST EARNINGS . . . . .                   | 43.48              | 87.68           | 19.43          | -                            | 47.81            | 28.89          | 65.71              |
| MISCELLANEOUS . . . . .                       | 79.49              | 107.58          | 43.27          | 4.98                         | 4.49             | 34.77          | 55.13              |
| GENERAL EXPENDITURE . . . . .                 | 2 274.12           | 2 526.36        | 2 068.80       | 2 421.97                     | 1 923.28         | 2 120.78       | 2 338.97           |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                  | -               | -              | -                            | -                | -              | -                  |
| CURRENT OPERATION EXPENDITURE . . . . .       | 1 997.00           | 1 994.73        | 1 932.17       | 1 889.85                     | 1 796.22         | 1 901.17       | 2 094.90           |
| INSTRUCTIONAL SERVICES . . . . .              | 1 157.92           | 1 122.24        | 1 005.89       | 1 046.52                     | 1 046.52         | 1 101.41       | 1 217.47           |
| OTHER . . . . .                               | 839.08             | 872.49          | 926.27         | 1 889.85                     | 749.70           | 799.76         | 877.43             |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 244.71             | 462.71          | 122.10         | 214.98                       | 94.92            | 198.57         | 219.00             |
| INTEREST ON DEBT . . . . .                    | 32.41              | 68.93           | 14.53          | 17.14                        | 32.15            | 21.03          | 25.07              |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 261.25           | 1 288.03        | 1 194.79       | 1 206.96                     | 1 198.61         | 1 253.48       | 1 395.07           |
| DEBT OUTSTANDING . . . . .                    | 631.15             | 1 154.44        | 262.99         | 312.17                       | 488.13           | 426.40         | 510.20             |

See footnotes at end of table.



SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Florida--Continued |                  |              |                  |                 |                 | Georgia             |
|-------------------------------------|--------------------|------------------|--------------|------------------|-----------------|-----------------|---------------------|
|                                     | Pasco County*      | Pinellas County* | Polk County* | Sarasota County* | Seminol County* | Volusia County* | Atlanta Independent |
| GENERAL REVENUE                     | 2 084.13           | 2 425.26         | 2 015.81     | 2 366.63         | 2 157.06        | 1 931.14        | 2 565.32            |
| INTERGOVERNMENTAL REVENUE           | 1 411.21           | 1 727.09         | 1 362.00     | 1 120.69         | 1 683.51        | 1 229.09        | 1 372.43            |
| GENERAL REVENUE FROM OWN SOURCES    | 672.92             | 698.17           | 653.81       | 1 245.94         | 473.55          | 702.06          | 1 192.89            |
| TAXES                               | 480.57             | 585.65           | 519.21       | 1 047.72         | 341.76          | 584.76          | 947.57              |
| PROPERTY TAXES ONLY                 | 480.57             | 585.65           | 519.21       | 1 047.72         | 341.76          | 584.76          | 947.57              |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                  | -                | -            | -                | -               | -               | -                   |
| CURRENT CHARGES                     | 68.86              | 66.62            | 68.03        | 84.18            | 62.32           | 51.49           | 50.12               |
| INTEREST EARNINGS                   | 46.16              | 27.76            | 40.55        | 57.43            | 48.03           | 30.59           | 60.76               |
| MISCELLANEOUS                       | 77.33              | 18.14            | 26.03        | 56.61            | 21.44           | 35.21           | 144.44              |
| GENERAL EXPENDITURE                 | 2 058.25           | 2 336.83         | 2 018.47     | 2 387.46         | 2 016.99        | 1 953.78        | 2 502.01            |
| INTERGOVERNMENTAL EXPENDITURE       | -                  | -                | -            | -                | -               | -               | 57.82               |
| CURRENT OPERATION EXPENDITURE       | 1 788.68           | 1 981.37         | 1 867.98     | 2 133.34         | 1 622.72        | 1 764.82        | 2 236.18            |
| INSTRUCTIONAL SERVICES              | 937.44             | 1 126.14         | 1 080.49     | 1 244.65         | 959.68          | 1 038.19        | 1 278.18            |
| OTHER                               | 851.24             | 855.22           | 787.49       | 888.69           | 663.03          | 726.63          | 958.00              |
| CAPITAL OUTLAY EXPENDITURE          | 210.36             | 331.30           | 132.44       | 217.73           | 372.31          | 158.79          | 208.01              |
| INTEREST ON DEBT                    | 59.21              | 24.16            | 18.05        | 36.39            | 21.96           | 30.17           | -                   |
| EXHIBIT: SALARIES AND WAGES         | 1 064.94           | 1 318.94         | 1 247.64     | 1 460.78         | 1 102.88        | 1 201.93        | 1 610.05            |
| DEBT OUTSTANDING                    | 984.65             | 534.38           | 320.22       | 667.55           | 451.13          | 536.02          | ( )                 |

| Item                                | Georgia--Continued |                  |                |             |                         |                 |                  |
|-------------------------------------|--------------------|------------------|----------------|-------------|-------------------------|-----------------|------------------|
|                                     | Bibb County        | Chatham-Savannah | Clayton County | Cobb County | Columbus (Muscogee Co.) | De Kalb County* | Dougherty County |
| GENERAL REVENUE                     | 2 056.32           | 1 940.22         | 1 620.61       | 1 736.02    | 1 997.37                | 2 087.69        | 1 705.64         |
| INTERGOVERNMENTAL REVENUE           | 1 315.16           | 1 263.73         | 957.22         | 944.87      | 1 260.11                | 1 013.22        | 1 297.04         |
| GENERAL REVENUE FROM OWN SOURCES    | 741.16             | 676.49           | 663.39         | 791.15      | 697.27                  | 1 074.47        | 408.60           |
| TAXES                               | 544.66             | 548.81           | 534.55         | 591.28      | 545.55                  | 761.02          | 316.25           |
| PROPERTY TAXES ONLY                 | 544.66             | 548.81           | 534.55         | 591.28      | 545.55                  | 761.02          | 316.25           |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                  | -                | -              | -           | -                       | -               | -                |
| CURRENT CHARGES                     | 61.40              | 43.92            | 85.12          | 92.67       | 84.18                   | 80.72           | 63.48            |
| INTEREST EARNINGS                   | 45.90              | 28.41            | 38.78          | 82.04       | 60.67                   | 129.19          | 15.31            |
| MISCELLANEOUS                       | 89.20              | 55.35            | 4.94           | 25.16       | 26.87                   | 108.53          | 13.56            |
| GENERAL EXPENDITURE                 | 1 918.75           | 1 827.72         | 1 855.37       | 1 772.67    | 1 904.40                | 1 975.92        | 1 689.72         |
| INTERGOVERNMENTAL EXPENDITURE       | 15.14              | 2.15             | 19.50          | 1.06        | 38.76                   | 1.80            | -                |
| CURRENT OPERATION EXPENDITURE       | 1 728.04           | 1 693.91         | 1 402.95       | 1 449.82    | 1 789.44                | 1 795.73        | 1 543.38         |
| INSTRUCTIONAL SERVICES              | 1 075.97           | 1 040.81         | 942.71         | 883.47      | 1 093.91                | 1 140.28        | 944.12           |
| OTHER                               | 652.07             | 653.10           | 460.24         | 566.36      | 695.53                  | 655.45          | 599.26           |
| CAPITAL OUTLAY EXPENDITURE          | 175.57             | 131.66           | 354.62         | 251.16      | 76.21                   | 127.16          | 143.76           |
| INTEREST ON DEBT                    | -                  | -                | 78.30          | 70.62       | -                       | 56.22           | 2.59             |
| EXHIBIT: SALARIES AND WAGES         | 1 233.15           | 1 584.69         | 1 061.41       | 1 042.60    | 1 307.67                | 1 306.39        | 1 152.55         |
| DEBT OUTSTANDING                    | -                  | -                | 1 221.31       | 1 333.62    | -                       | 1 060.29        | 55.73            |

| Item                                | Georgia--Continued |                 |                | Hawaii          | Idaho                 | Illinois |                       |
|-------------------------------------|--------------------|-----------------|----------------|-----------------|-----------------------|----------|-----------------------|
|                                     | Fulton County      | Gwinnett County | Houston County | Richmond County | Hawaii Public Schools | Boise    | Chicago City Colleges |
| GENERAL REVENUE                     | 2 100.27           | 1 891.53        | 1 701.72       | 1 920.55        | 2 216.71              | 1 727.96 | 2 045.73              |
| INTERGOVERNMENTAL REVENUE           | 896.22             | 1 059.39        | 1 272.87       | 1 231.36        | 2 132.23              | 924.46   | 1 022.33              |
| GENERAL REVENUE FROM OWN SOURCES    | 1 204.06           | 832.15          | 428.86         | 689.19          | 84.48                 | 803.50   | 1 023.40              |
| TAXES                               | 1 058.59           | 569.58          | 269.91         | 491.99          | -                     | 674.86   | 618.56                |
| PROPERTY TAXES ONLY                 | 1 058.59           | 569.58          | 269.91         | 491.99          | -                     | 674.86   | 618.56                |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                  | -               | -              | -               | -                     | -        | -                     |
| CURRENT CHARGES                     | 80.06              | 80.70           | 82.54          | 56.95           | 81.26                 | 62.13    | 374.23                |
| INTEREST EARNINGS                   | 48.25              | 91.86           | 23.16          | 51.12           | -                     | 50.63    | 28.72                 |
| MISCELLANEOUS                       | 17.15              | 90.00           | 53.25          | 89.12           | 3.21                  | 15.89    | 1.90                  |
| GENERAL EXPENDITURE                 | 1 908.73           | 1 644.36        | 1 531.08       | 1 871.48        | 2 216.71              | 1 637.90 | 1 896.92              |
| INTERGOVERNMENTAL EXPENDITURE       | 17.84              | -               | .05            | 17.13           | -                     | .41      | -                     |
| CURRENT OPERATION EXPENDITURE       | 1 758.32           | 1 399.32        | 1 419.50       | 1 743.13        | 2 005.79              | 1 547.95 | 1 787.51              |
| INSTRUCTIONAL SERVICES              | 1 177.97           | 867.16          | 926.05         | 1 094.17        | 1 341.66              | 1 117.82 | (NA)                  |
| OTHER                               | 580.35             | 532.16          | 493.45         | 648.96          | 664.13                | 430.13   | 1 787.51              |
| CAPITAL OUTLAY EXPENDITURE          | 94.97              | 176.70          | 108.11         | 111.22          | 210.91                | 68.35    | 71.34                 |
| INTEREST ON DEBT                    | 38.02              | 68.34           | 3.43           | -               | -                     | 21.19    | 38.07                 |
| EXHIBIT: SALARIES AND WAGES         | 1 385.95           | 995.59          | 1 052.17       | 1 283.27        | 1 446.03              | 1 208.08 | 1 182.26              |
| DEBT OUTSTANDING                    | 709.76             | 1 201.34        | 36.05          | -               | -                     | 648.77   | 460.49                |

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Illinois--Continued |          |                 |                  |          |          |          |
|-------------------------------------|---------------------|----------|-----------------|------------------|----------|----------|----------|
|                                     | Chicago             | Decatur  | Du Page College | East Saint Louis | Elgin    | Peoria   | Rockford |
| GENERAL REVENUE                     | 3 293.06            | 2 096.77 | 1 647.38        | 2 529.01         | 1 924.19 | 2 486.45 | 2 099.89 |
| INTERGOVERNMENTAL REVENUE           | 2 303.46            | 1 109.42 | 485.94          | 2 180.28         | 881.16   | 1 073.24 | 978.13   |
| GENERAL REVENUE FROM OWN SOURCES    | 989.60              | 987.35   | 1 161.44        | 348.76           | 1 043.02 | 1 413.21 | 1 121.77 |
| TAXES                               | 900.47              | 788.57   | 649.01          | 284.03           | 862.11   | 1 256.07 | 1 033.96 |
| PROPERTY TAXES ONLY                 | 764.53              | 784.94   | 649.01          | 234.13           | 832.79   | 1 067.12 | 831.04   |
| CONTRIBUTION FROM PARENT GOVERNMENT | 38.49               | 99.17    | 508.80          | 13.31            | 80.31    | 76.89    | 61.95    |
| CURRENT CHARGES                     | 27.70               | 85.87    | 3.63            | 51.18            | 61.96    | 69.17    | 15.62    |
| INTEREST EARNINGS                   | 22.94               | 13.74    | -               | .25              | 38.63    | 11.09    | 10.23    |
| MISCELLANEOUS                       | -                   | -        | -               | -                | -        | -        | -        |
| GENERAL EXPENDITURE                 | 2 564.62            | 1 935.93 | 1 547.81        | 2 369.02         | 1 869.05 | 2 236.31 | 2 069.30 |
| INTERGOVERNMENTAL EXPENDITURE       | -                   | -        | -               | -                | -        | -        | -        |
| CURRENT OPERATION EXPENDITURE       | 2 444.48            | 1 840.93 | 1 396.27        | 2 300.13         | 1 788.33 | 2 153.47 | 1 956.20 |
| INSTRUCTIONAL SERVICES              | 1 563.63            | 1 196.90 | (NA)            | 1 388.11         | 1 267.19 | 1 267.18 | 1 277.25 |
| OTHER                               | 880.84              | 644.03   | 1 396.27        | 920.02           | 560.14   | 886.29   | 678.95   |
| CAPITAL OUTLAY EXPENDITURE          | 43.16               | 61.51    | 103.36          | 59.96            | 54.19    | 46.87    | 65.08    |
| INTEREST ON DEBT                    | 76.98               | 33.50    | 48.17           | 8.94             | 26.53    | 35.98    | 48.01    |
| EXHIBIT: SALARIES AND WAGES         | 1 749.31            | 1 294.00 | 916.07          | 1 625.78         | 1 382.77 | 1 474.67 | 1 469.25 |
| DEBT OUTSTANDING                    | 1 162.43            | 686.32   | 878.07          | 131.45           | 498.30   | 594.85   | 1 023.13 |

| Item                                | Illinois--Continued |             |                              |                | Indiana                        |                                    |                      |
|-------------------------------------|---------------------|-------------|------------------------------|----------------|--------------------------------|------------------------------------|----------------------|
|                                     | Schaumburg          | Springfield | Township HS (Mount Prospect) | Triton College | Anderson Community Corporation | Evansville-Vanderburgh Corporation | Fort Wayne Community |
| GENERAL REVENUE                     | 1 962.57            | 2 519.58    | 3 519.27                     | 1 189.72       | 1 834.56                       | 1 839.99                           | 2 172.74             |
| INTERGOVERNMENTAL REVENUE           | 654.80              | 994.84      | 963.27                       | 400.81         | 1 120.77                       | 1 230.72                           | 1 202.07             |
| GENERAL REVENUE FROM OWN SOURCES    | 1 307.77            | 1 524.74    | 2 556.01                     | 788.91         | 713.80                         | 609.27                             | 970.68               |
| TAXES                               | 1 149.04            | 1 369.29    | 2 124.33                     | 363.26         | 680.32                         | 534.13                             | 821.72               |
| PROPERTY TAXES ONLY                 | 1 123.86            | 1 224.69    | 2 042.46                     | 363.26         | 680.32                         | 534.13                             | 821.72               |
| CONTRIBUTION FROM PARENT GOVERNMENT | 15.04               | 87.26       | 154.61                       | 421.88         | 21.91                          | 55.44                              | 95.76                |
| CURRENT CHARGES                     | 124.61              | 43.41       | 247.19                       | 3.76           | 3.15                           | 7.16                               | 37.57                |
| INTEREST EARNINGS                   | 19.08               | 24.78       | 29.88                        | -              | 8.41                           | 12.54                              | 15.63                |
| MISCELLANEOUS                       | -                   | -           | -                            | -              | -                              | -                                  | -                    |
| GENERAL EXPENDITURE                 | 1 986.32            | 2 423.71    | 3 320.80                     | 1 269.48       | 2 011.94                       | 2 085.64                           | 2 305.82             |
| INTERGOVERNMENTAL EXPENDITURE       | -                   | -           | .83                          | -              | 152.50                         | 65.10                              | 72.74                |
| CURRENT OPERATION EXPENDITURE       | 1 666.04            | 2 268.51    | 3 053.48                     | 1 117.99       | 1 568.81                       | 1 941.30                           | 1 944.58             |
| INSTRUCTIONAL SERVICES              | 1 082.89            | 1 463.71    | 1 977.65                     | (NA)           | 1 090.48                       | 1 279.04                           | 1 227.92             |
| OTHER                               | 583.15              | 804.80      | 1 075.83                     | 1 117.99       | 478.33                         | 662.27                             | 716.66               |
| CAPITAL OUTLAY EXPENDITURE          | 249.04              | 94.90       | 224.58                       | 145.14         | 282.05                         | 77.30                              | 280.91               |
| INTEREST ON DEBT                    | 71.24               | 60.30       | 41.91                        | 6.36           | 6.58                           | 1.94                               | 7.60                 |
| EXHIBIT: SALARIES AND WAGES         | 1 237.18            | 1 680.71    | 2 216.18                     | 713.13         | 1 244.69                       | 1 552.27                           | 1 440.73             |
| DEBT OUTSTANDING                    | 1 263.56            | 1 084.37    | 883.80                       | 333.28         | 223.36                         | 213.91                             | 172.95               |

| Item                                | Indiana--Continued         |          |              |                                  | Iowa                    |                        |                     |
|-------------------------------------|----------------------------|----------|--------------|----------------------------------|-------------------------|------------------------|---------------------|
|                                     | Gary Community Corporation | Hammond  | Indianapolis | South Bend Community Corporation | Vigo County Corporation | Cedar Rapids Community | Davenport Community |
| GENERAL REVENUE                     | 2 201.48                   | 2 447.84 | 2 129.27     | 2 175.03                         | 1 825.12                | 2 410.13               | 2 339.58            |
| INTERGOVERNMENTAL REVENUE           | 1 361.94                   | 1 383.45 | 1 362.83     | 1 279.66                         | 1 067.38                | 1 299.49               | 1 318.85            |
| GENERAL REVENUE FROM OWN SOURCES    | 839.54                     | 1 064.40 | 766.44       | 895.37                           | 757.74                  | 1 110.64               | 1 020.73            |
| TAXES                               | 680.25                     | 923.34   | 580.46       | 756.65                           | 621.19                  | 925.34                 | 862.28              |
| PROPERTY TAXES ONLY                 | 680.25                     | 923.34   | 580.46       | 756.65                           | 621.19                  | 925.34                 | 862.28              |
| CONTRIBUTION FROM PARENT GOVERNMENT | 47.51                      | 89.00    | 59.26        | 75.77                            | 78.65                   | 79.86                  | 60.01               |
| CURRENT CHARGES                     | 58.59                      | 35.82    | 85.64        | 35.66                            | 41.69                   | 36.90                  | 53.72               |
| INTEREST EARNINGS                   | 53.19                      | 17.24    | 41.07        | 27.30                            | 16.23                   | 68.54                  | 44.71               |
| MISCELLANEOUS                       | -                          | -        | -            | -                                | -                       | -                      | -                   |
| GENERAL EXPENDITURE                 | 2 331.06                   | 2 400.51 | 2 215.21     | 2 200.30                         | 1 871.35                | 2 589.59               | 2 346.36            |
| INTERGOVERNMENTAL EXPENDITURE       | 43.36                      | 109.85   | 9.92         | 63.23                            | 106.65                  | 10.58                  | 20.14               |
| CURRENT OPERATION EXPENDITURE       | 2 063.04                   | 2 092.43 | 2 069.67     | 1 914.52                         | 1 555.01                | 2 431.37               | 2 218.11            |
| INSTRUCTIONAL SERVICES              | 1 262.90                   | 1 276.84 | 1 177.63     | 1 131.97                         | 958.48                  | 1 648.25               | 1 490.25            |
| OTHER                               | 800.13                     | 815.59   | 892.04       | 782.55                           | 596.54                  | 783.12                 | 727.86              |
| CAPITAL OUTLAY EXPENDITURE          | 200.84                     | 180.13   | 134.11       | 207.65                           | 200.80                  | 136.78                 | 87.17               |
| INTEREST ON DEBT                    | 23.82                      | 18.10    | 1.51         | 14.90                            | 8.89                    | 10.87                  | 20.93               |
| EXHIBIT: SALARIES AND WAGES         | 1 583.94                   | 1 631.70 | 1 620.90     | 1 452.28                         | 1 194.87                | 1 493.64               | 1 387.03            |
| DEBT OUTSTANDING                    | 493.59                     | 326.62   | 16.40        | 208.24                           | 186.03                  | 227.85                 | 495.87              |

See footnotes at end of table

SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Iowa--Continued        |                     | Kansas                  |                |                 |                | Kentucky         |  |
|-------------------------------------|------------------------|---------------------|-------------------------|----------------|-----------------|----------------|------------------|--|
|                                     | Des Moines Independent | Kansas City Unified | Shawnee Mission Unified | Topeka Unified | Wichita Unified | Fayette County | Jefferson County |  |
| GENERAL REVENUE                     | 2 539.60               | 2 297.08            | 2 159.22                | 2 515.31       | 2 340.16        | 1 928.43       | 2 177.34         |  |
| INTERGOVERNMENTAL REVENUE           | 1 481.96               | 1 474.55            | 848.41                  | 1 168.39       | 1 160.59        | 1 126.59       | 1 287.28         |  |
| GENERAL REVENUE FROM OWN SOURCES    | 1 057.64               | 825.53              | 1 310.81                | 1 346.91       | 1 179.57        | 801.84         | 890.06           |  |
| TAXES                               | 883.30                 | 592.03              | 1 130.14                | 1 039.72       | 988.07          | 645.54         | 793.71           |  |
| PROPERTY TAXES ONLY                 | 883.30                 | 592.03              | 1 130.14                | 1 039.72       | 988.07          | 645.54         | 793.71           |  |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                      | -                   | -                       | -              | -               | 508.39         | 486.63           |  |
| CURRENT CHARGES                     | 86.15                  | 52.61               | 105.21                  | 84.51          | 62.24           | -              | -                |  |
| INTEREST EARNINGS                   | 30.32                  | 82.63               | 71.08                   | 144.95         | 100.87          | 122.24         | 71.20            |  |
| MISCELLANEOUS                       | 57.87                  | 98.26               | 4.39                    | 77.73          | 28.59           | 15.92          | 17.04            |  |
| GENERAL EXPENDITURE                 | 2 667.61               | 2 119.87            | 2 070.17                | 2 248.25       | 2 222.16        | 1 866.01       | 2 123.23         |  |
| INTERGOVERNMENTAL EXPENDITURE       | 6.90                   | 6.87                | 19                      | -              | 04              | -              | -                |  |
| CURRENT OPERATION EXPENDITURE       | 2 540.49               | 1 931.57            | 1 929.33                | 2 071.56       | 2 019.53        | 1 713.84       | 1 962.58         |  |
| INSTRUCTIONAL SERVICES              | 1 721.17               | 1 167.24            | 1 322.84                | 1 356.09       | 1 239.95        | 1 172.88       | 1 318.71         |  |
| OTHER                               | 819.32                 | 764.33              | 606.49                  | 715.46         | 779.58          | 540.96         | 643.88           |  |
| CAPITAL OUTLAY EXPENDITURE          | 105.82                 | 149.33              | 120.43                  | 163.16         | 171.83          | 62.67          | 74.84            |  |
| INTEREST ON DEBT                    | 14.38                  | 10.30               | 20.23                   | 13.53          | 30.76           | 89.50          | 85.81            |  |
| EXHIBIT: SALARIES AND WAGES         | 1 680.04               | 1 234.47            | 1 441.50                | 1 496.38       | 1 444.80        | 1 236.70       | 1 431.02         |  |
| DEBT OUTSTANDING                    | 313.09                 | 703.17              | 450.25                  | 261.05         | 567.55          | 1 724.79       | 1 545.69         |  |

| Item                                | Louisiana   |                |              |                  |                         |               |                  |
|-------------------------------------|-------------|----------------|--------------|------------------|-------------------------|---------------|------------------|
|                                     | Pike County | Bossier County | Caddo County | Calcasieu Parish | East Baton Rouge Parish | Iberia Parish | Jefferson Parish |
| GENERAL REVENUE                     | 1 509.70    | 1 749.87       | 1 977.43     | 1 955.02         | 1 824.44                | 1 854.24      | 1 878.17         |
| INTERGOVERNMENTAL REVENUE           | 1 293.12    | 1 209.05       | 1 228.59     | 1 120.07         | 1 110.86                | 1 297.25      | 1 122.60         |
| GENERAL REVENUE FROM OWN SOURCES    | 316.58      | 540.82         | 748.84       | 834.95           | 713.58                  | 556.99        | 755.57           |
| TAXES                               | 123.41      | 378.07         | 653.37       | 693.38           | 648.39                  | 481.71        | 684.89           |
| PROPERTY TAXES ONLY                 | 64.28       | 112.37         | 311.94       | 37.06            | 280.50                  | 142.00        | 199.74           |
| CONTRIBUTION FROM PARENT GOVERNMENT | -           | -              | -            | -                | -                       | -             | -                |
| CURRENT CHARGES                     | 154.62      | 51.25          | 44.63        | 6.48             | 60.03                   | 43.79         | 48.71            |
| INTEREST EARNINGS                   | -           | 103.67         | 98.38        | 110              | -                       | 16.49         | 18.18            |
| MISCELLANEOUS                       | 38.55       | 7.84           | 2.45         | 4.99             | 5.15                    | 15.00         | 3.79             |
| GENERAL EXPENDITURE                 | 1 893.77    | 2 329.44       | 1 948.65     | 2 533.96         | 1 884.79                | 1 714.87      | 1 843.34         |
| INTERGOVERNMENTAL EXPENDITURE       | -           | -              | -            | -                | -                       | -             | -                |
| CURRENT OPERATION EXPENDITURE       | 1 408.75    | 1 523.53       | 1 853.29     | 1 567.64         | 1 800.15                | 1 636.56      | 1 722.54         |
| INSTRUCTIONAL SERVICES              | 820.99      | 855.53         | 1 074.37     | 942.53           | 1 023.35                | 973.20        | 931.91           |
| OTHER                               | 587.76      | 668.00         | 779.18       | 625.11           | 776.80                  | 663.36        | 799.63           |
| CAPITAL OUTLAY EXPENDITURE          | 459.16      | 740.53         | 83.63        | 339.78           | 62.48                   | 35.32         | 62.93            |
| INTEREST ON DEBT                    | -25.87      | 65.38          | 11.47        | 76.54            | 22.16                   | 42.99         | 88               |
| EXHIBIT: SALARIES AND WAGES         | 807.88      | 1 101.08       | 1 295.05     | 1 051.78         | 1 273.85                | 1 219.40      | 1 197.03         |
| DEBT OUTSTANDING                    | 854.85      | 1 168.53       | 254.22       | 1 391.29         | 431.83                  | 1 069.77      | 1 251.80         |

| Item                                | Louisiana--Continued |                  |                |                 |                |                     |                   |
|-------------------------------------|----------------------|------------------|----------------|-----------------|----------------|---------------------|-------------------|
|                                     | Lafayette Parish     | Lafourche Parish | Orleans Parish | Ouachita Parish | Rapides Parish | Saint Landry Parish | Saint Mary Parish |
| GENERAL REVENUE                     | 1 856.85             | 1 639.88         | 2 002.53       | 1 655.26        | 1 784.62       | 1 688.19            | 1 720.72          |
| INTERGOVERNMENTAL REVENUE           | 1 115.48             | 1 093.74         | 1 338.96       | 1 110.95        | 1 323.47       | 1 381.20            | 1 029.70          |
| GENERAL REVENUE FROM OWN SOURCES    | 741.37               | 541.14           | 663.56         | 544.31          | 461.15         | 306.49              | 691.02            |
| TAXES                               | 584.38               | 384.16           | 611.40         | 351.24          | 368.05         | 254.09              | 593.78            |
| PROPERTY TAXES ONLY                 | 109.63               | 123.32           | 257.29         | 216.40          | 232.79         | 61.16               | 97.30             |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                    | -                | -              | -               | -              | -                   | -                 |
| CURRENT CHARGES                     | 60.61                | 44.91            | 26.73          | 65.53           | 51.55          | 27.81               | 8.01              |
| INTEREST EARNINGS                   | 84.61                | 72.95            | 14.16          | 124.72          | 36.87          | 20.92               | 13                |
| MISCELLANEOUS                       | 11.76                | 39.13            | 11.27          | 2.83            | 6.68           | 3.66                | 10                |
| GENERAL EXPENDITURE                 | 1 770.18             | 1 896.04         | 1 907.90       | 1 358.93        | 1 746.29       | 1 707.10            | 1 780.98          |
| INTERGOVERNMENTAL EXPENDITURE       | -                    | 11.58            | 08             | -               | -              | -                   | -                 |
| CURRENT OPERATION EXPENDITURE       | 1 546.19             | 1 495.36         | 1 820.05       | 1 259.88        | 1 565.55       | 1 522.47            | 1 423.46          |
| INSTRUCTIONAL SERVICES              | 924.12               | 839.09           | 1 108.55       | 624.10          | 940.26         | 975.73              | 853.78            |
| OTHER                               | 622.07               | 656.27           | 711.50         | 635.78          | 625.30         | 546.73              | 569.67            |
| CAPITAL OUTLAY EXPENDITURE          | 163.18               | 338.57           | 50.04          | 26.35           | 52.01          | 179.95              | 276.25            |
| INTEREST ON DEBT                    | 60.81                | 50.55            | 37.73          | 72.70           | 28.72          | 4.69                | 81.27             |
| EXHIBIT: SALARIES AND WAGES         | 1 141.75             | 1 059.92         | 1 341.98       | 765.84          | 1 113.79       | 1 150.81            | 1 088.68          |
| DEBT OUTSTANDING                    | 824.37               | 1 013.26         | 910.27         | 850.04          | 555.99         | 123.79              | 1 484.01          |

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item  | Louisiana—Continued |                   |                     | Maryland         |                  |                                    |                |
|---|---------------------|-------------------|---------------------|------------------|------------------|------------------------------------|----------------|
|   | Tangipahoa Parish   | Terrebonne Parish | Anne Arundel County | Baltimore (city) | Baltimore County | Baltimore County Community College | Carroll County |
| GENERAL REVENUE . . . . .                     | 1 621.84            | 1 872.43          | 2 250.67            | 2 322.16         | 2 549.57         | 1 550.96                           | 2 207.58       |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 281.76            | 1 100.53          | 954.47              | 1 409.17         | 710.05           | 642.72                             | 1 230.84       |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 340.08              | 771.91            | 1 296.20            | 912.99           | 1 839.53         | 908.25                             | 976.73         |
| TAXES . . . . .                               | 248.95              | 629.06            | -                   | -                | -                | -                                  | -              |
| PROPERTY TAXES ONLY . . . . .                 | 5.28                | 205.42            | -                   | -                | -                | -                                  | -              |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                   | -                 | 1 213.54            | 893.75           | 1 714.46         | 473.87                             | 901.19         |
| CURRENT CHARGES . . . . .                     | 44.26               | 42.94             | 56.65               | 17.55            | 115.50           | 431.50                             | 66.03          |
| INTEREST EARNINGS . . . . .                   | 26.50               | 35.43             | 5.08                | -                | -                | -                                  | .97            |
| MISCELLANEOUS . . . . .                       | .15                 | 64.47             | 20.93               | 1.68             | 9.56             | 2.87                               | 8.54           |
| GENERAL EXPENDITURE . . . . .                 | 1 709.77            | 1 755.29          | 2 241.19            | 2 240.55         | 2 552.46         | 1 781.82                           | 2 193.00       |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                   | .12               | -                   | 2.52             | 5.28             | -                                  | -              |
| CURRENT OPERATION EXPENDITURE . . . . .       | 1 595.64            | 1 651.44          | 1 982.62            | 2 014.62         | 2 362.66         | 1 542.94                           | 1 691.81       |
| INSTRUCTIONAL SERVICES . . . . .              | 937.68              | 956.15            | 1 341.06            | 1 242.30         | 1 565.93         | (NA)                               | 1 101.47       |
| OTHER . . . . .                               | 657.95              | 693.29            | 641.56              | 772.22           | 796.72           | 1 542.94                           | 590.34         |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 95.67               | 61.63             | 227.45              | 175.22           | 158.43           | 212.31                             | 486.18         |
| INTEREST ON DEBT . . . . .                    | 18.47               | 42.09             | 31.12               | 48.29            | 26.09            | 26.58                              | 15.01          |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 178.06            | 1 160.37          | 1 483.91            | 1 467.19         | 1 871.67         | 1 025.69                           | 1 197.35       |
| DEBT OUTSTANDING . . . . .                    | 235.96              | 864.55            | 455.35              | 957.51           | 641.54           | 639.31                             | 246.35         |

| Item  | Maryland—Continued |                  |                |               |                   |                       |                   |
|---|--------------------|------------------|----------------|---------------|-------------------|-----------------------|-------------------|
|   | Charles County     | Frederick County | Harford County | Howard County | Montgomery County | Prince Georges County | Washington County |
| GENERAL REVENUE . . . . .                     | 2 474.73           | 2 438.26         | 2 145.55       | 2 666.64      | 2 986.06          | 2 371.30              | 2 289.44          |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 285.44           | 1 157.56         | 1 057.12       | 808.35        | 577.34            | 936.15                | 1 053.16          |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 1 189.28           | 1 280.70         | 1 088.43       | 1 858.29      | 2 408.72          | 1 433.15              | 1 236.28          |
| TAXES . . . . .                               | -                  | -                | -              | -             | -                 | -                     | -                 |
| PROPERTY TAXES ONLY . . . . .                 | -                  | -                | -              | -             | -                 | -                     | -                 |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | 978.71             | 1 147.96         | 974.10         | 1 596.70      | 2 235.22          | 1 275.45              | 1 085.01          |
| CURRENT CHARGES . . . . .                     | 153.74             | 117.74           | 85.46          | 179.56        | 164.94            | 119.24                | 129.55            |
| INTEREST EARNINGS . . . . .                   | 8.31               | .18              | 2.91           | 12.41         | .56               | 32.38                 | 2.01              |
| MISCELLANEOUS . . . . .                       | 48.52              | 14.82            | 25.95          | 69.62         | 7.99              | 6.10                  | 19.71             |
| GENERAL EXPENDITURE . . . . .                 | 2 381.87           | 2 378.02         | 2 105.34       | 2 595.27      | 2 981.02          | 2 337.08              | 2 184.83          |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | .84                | 11.10            | -              | 18.78         | .59               | 5.81                  | 3.34              |
| CURRENT OPERATION EXPENDITURE . . . . .       | 2 121.80           | 1 892.22         | 1 894.83       | 2 263.90      | 2 814.71          | 2 257.16              | 2 048.49          |
| INSTRUCTIONAL SERVICES . . . . .              | 1 255.69           | 1 197.98         | 1 242.52       | 1 397.45      | 1 792.00          | 1 407.25              | 1 244.27          |
| OTHER . . . . .                               | 866.12             | 694.24           | 652.31         | 866.45        | 1 022.71          | 849.91                | 804.22            |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 236.63             | 452.82           | 185.58         | 279.03        | 138.64            | 46.01                 | 112.31            |
| INTEREST ON DEBT . . . . .                    | 22.59              | 21.88            | 24.94          | 33.56         | 27.07             | 27.11                 | 20.69             |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 415.05           | 1 344.28         | 1 386.90       | 1 531.91      | 2 120.10          | 1 722.45              | 1 484.46          |
| DEBT OUTSTANDING . . . . .                    | 415.47             | 524.07           | 575.49         | 700.58        | 538.61            | 686.67                | 463.45            |

| Item  | Massachusetts |          |             |          |             |           | Michigan  |
|---|---------------|----------|-------------|----------|-------------|-----------|-----------|
|   | Boston        | Brockton | New Bedford | Quincy   | Springfield | Worcester | Ann Arbor |
| GENERAL REVENUE . . . . .                     | 4 022.67      | 2 538.14 | 2 624.75    | 2 686.60 | 2 578.32    | 2 986.32  | 3 174.52  |
| INTERGOVERNMENTAL REVENUE . . . . .           | 2 416.82      | 1 170.75 | 1 752.57    | 731.42   | 1 848.02    | 1 579.54  | 293.36    |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 1 605.85      | 1 367.39 | 872.18      | 1 955.18 | 730.30      | 1 406.78  | 2 879.17  |
| TAXES . . . . .                               | -             | -        | -           | -        | -           | -         | 2 685.87  |
| PROPERTY TAXES ONLY . . . . .                 | -             | -        | -           | -        | -           | -         | 2 664.94  |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | 1 589.72      | 1 318.96 | 828.22      | 1 750.59 | 695.94      | 1 352.14  | 86.97     |
| CURRENT CHARGES . . . . .                     | 14.21         | 48.44    | 42.67       | 203.01   | 37.37       | 48.18     | 99.73     |
| INTEREST EARNINGS . . . . .                   | -             | -        | -           | -        | -           | -         | 6.59      |
| MISCELLANEOUS . . . . .                       | 1.93          | -        | 1.29        | 1.58     | 1.00        | 6.46      | -         |
| GENERAL EXPENDITURE . . . . .                 | 3 931.80      | 2 395.65 | 2 451.51    | 2 438.77 | 2 593.77    | 2 958.56  | 2 871.83  |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | 11.86         | 49.71    | 60.07       | -        | -           | 3.89      | 2.03      |
| CURRENT OPERATION EXPENDITURE . . . . .       | 3 460.02      | 2 275.28 | 2 223.55    | 2 350.96 | 2 546.03    | 2 787.01  | 2 679.73  |
| INSTRUCTIONAL SERVICES . . . . .              | 2 230.69      | 1 489.22 | 1 323.03    | 1 607.63 | 1 520.08    | 1 787.19  | 1 695.92  |
| OTHER . . . . .                               | 1 209.34      | 786.06   | 900.52      | 743.33   | 1 025.95    | 999.82    | 983.81    |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 223.30        | .86      | 11.44       | 16.49    | 26.07       | 117.04    | 93.96     |
| INTEREST ON DEBT . . . . .                    | 236.61        | 69.81    | 156.44      | 71.33    | 21.67       | 50.62     | 96.11     |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 2 565.39      | 1 508.04 | 1 397.18    | 1 801.87 | 1 478.13    | 1 808.79  | 1 993.37  |
| DEBT OUTSTANDING . . . . .                    | 3 312.42      | 1 190.14 | 1 992.41    | 963.02   | 322.83      | 904.46    | 2 115.47  |

See footnotes at end of table.



SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Michigan—Continued |          |          |              |          |                           |          |
|-------------------------------------|--------------------|----------|----------|--------------|----------|---------------------------|----------|
|                                     | Dearborn           | Detroit  | Flint    | Grand Rapids | Lansing  | Lansing Community College | Livonia  |
| GENERAL REVENUE                     | 2 189.64           | 2 554.14 | 2 876.57 | 2 536.19     | 2 711.33 | 1 483.53                  | 2 579.79 |
| INTERGOVERNMENTAL REVENUE           | 412.86             | 1 644.76 | 1 342.57 | 1 380.30     | 1 324.14 | 810.10                    | 478.42   |
| GENERAL REVENUE FROM OWN SOURCES    | 1 776.78           | 909.38   | 1 534.00 | 1 155.88     | 1 387.19 | 673.43                    | 2 101.36 |
| TAXES                               | 1 397.63           | 739.28   | 1 272.00 | 754.89       | 1 179.90 | 263.60                    | 1 925.66 |
| PROPERTY TAXES ONLY                 | 1 397.63           | 739.28   | 1 270.96 | 752.45       | 1 178.66 | 263.60                    | 1 925.66 |
| CONTRIBUTION FROM PARENT GOVERNMENT |                    |          |          |              |          |                           |          |
| CURRENT CHARGES                     | 266.30             | 21.98    | 30.27    | 166.61       | 89.37    | 409.83                    | 68.77    |
| INTEREST EARNINGS                   | 76.56              | 101.03   | 82.81    | 106.14       | 84.29    |                           | 88.52    |
| MISCELLANEOUS                       | 36.29              | 47.09    | 148.92   | 128.24       | 33.63    |                           | 18.41    |
| GENERAL EXPENDITURE                 | 2 137.49           | 2 627.65 | 2 644.45 | 2 646.66     | 2 423.25 | 1 637.16                  | 2 406.00 |
| INTERGOVERNMENTAL EXPENDITURE       |                    | 2.07     |          | 2.80         | .04      |                           | .63      |
| CURRENT OPERATION EXPENDITURE       | 2 024.24           | 2 360.93 | 2 578.77 | 2 276.56     | 2 510.34 | 1 455.92                  | 2 298.43 |
| INSTRUCTIONAL SERVICES              | 875.82             | 1 479.25 | 1 454.84 | 1 163.01     | 1 502.76 | (NA)                      | 1 399.89 |
| OTHER                               | 1 148.43           | 881.68   | 1 123.93 | 1 113.54     | 1 007.57 | 1 455.92                  | 898.54   |
| CAPITAL OUTLAY EXPENDITURE          | 109.94             | 208.81   | 64.52    | 323.18       | 63.56    | 142.75                    | 21.92    |
| INTEREST ON DEBT                    | 3.31               | 55.84    | 1.16     | 44.12        | 49.31    | 38.49                     | 85.02    |
| EXHIBIT: SALARIES AND WAGES         | 1 469.11           | 1 756.35 | 1 866.00 | 1 649.23     | 1 828.73 | 860.09                    | 1 683.06 |
| DEBT OUTSTANDING                    | 18.89              | 941.91   | 2.83     | 812.68       | 983.86   | 791.21                    | 2 212.66 |

| Item                                | Michigan—Continued       |                           |                    |          |          |          |                 |
|-------------------------------------|--------------------------|---------------------------|--------------------|----------|----------|----------|-----------------|
|                                     | Macomb Community College | Oakland Community College | Plymouth Community | Pontiac  | Saginaw  | Tadousac | Utica Community |
| GENERAL REVENUE                     | 1 177.12                 | 1 497.13                  | 2 371.38           | 2 744.21 | 2 495.76 | 2 426.36 | 2 411.86        |
| INTERGOVERNMENTAL REVENUE           | 577.03                   | 501.36                    | 630.03             | 1 373.80 | 1 289.48 | 1 295.02 | 802.73          |
| GENERAL REVENUE FROM OWN SOURCES    | 600.08                   | 995.76                    | 1 741.35           | 1 370.41 | 1 206.28 | 1 131.34 | 1 609.13        |
| TAXES                               | 222.12                   | 485.22                    | 1 560.19           | 1 217.66 | 1 030.15 | 1 046.59 | 1 373.75        |
| PROPERTY TAXES ONLY                 | 222.12                   | 485.22                    | 1 558.94           | 1 216.75 | 1 029.64 | 1 046.12 | 1 372.38        |
| CONTRIBUTION FROM PARENT GOVERNMENT |                          |                           |                    |          |          |          |                 |
| CURRENT CHARGES                     | 376.73                   | 510.54                    | 79.22              | 98.60    | 28.70    | 49.42    | 97.93           |
| INTEREST EARNINGS                   |                          |                           | 88.49              | 49.66    | 124.78   | 30.62    | 126.90          |
| MISCELLANEOUS                       | 1.24                     |                           | 13.45              | 24.48    | 22.65    | 4.71     | 10.56           |
| GENERAL EXPENDITURE                 | 1 218.81                 | 1 644.22                  | 2 244.93           | 2 633.64 | 2 544.28 | 2 461.67 | 2 352.70        |
| INTERGOVERNMENTAL EXPENDITURE       |                          |                           |                    | 5.51     |          | 8.93     | .25             |
| CURRENT OPERATION EXPENDITURE       | 1 097.99                 | 1 465.30                  | 2 094.53           | 2 531.63 | 2 304.82 | 2 313.59 | 1 910.20        |
| INSTRUCTIONAL SERVICES              | (NA)                     | (NA)                      | 1 275.13           | 1 387.36 | 1 444.37 | 1 353.55 | 1 191.74        |
| OTHER                               | 1 097.99                 | 1 465.30                  | 819.40             | 1 144.28 | 860.45   | 960.04   | 718.46          |
| CAPITAL OUTLAY EXPENDITURE          | 21.13                    |                           | 58.57              | 52.50    | 186.25   | 49.26    | 282.50          |
| INTEREST ON DEBT                    | 95.69                    | 178.92                    | 91.83              | 44.00    | 53.21    | 59.88    | 159.75          |
| EXHIBIT: SALARIES AND WAGES         | 688.07                   | 894.57                    | 1 521.43           | 1 826.90 | 1 726.43 | 1 689.85 | 1 395.11        |
| DEBT OUTSTANDING                    | 1 879.19                 | 3 711.94                  | 1 446.18           | 1 164.72 | 726.85   | 1 407.22 | 2 712.50        |

| Item                                | Michigan—Continued  |           |                         |                    |           |          |          |
|-------------------------------------|---------------------|-----------|-------------------------|--------------------|-----------|----------|----------|
|                                     | Warren Consolidated | Waterford | Wayne Community College | Westland Community | Ann Arbor | Dearborn | DuSuth   |
| GENERAL REVENUE                     | 2 490.67            | 2 468.61  | 2 435.22                | 2 797.97           | 2 280.87  | 2 765.98 | 2 668.63 |
| INTERGOVERNMENTAL REVENUE           | 462.09              | 1 108.57  | 1 527.24                | 1 499.68           | 1 607.13  | 1 292.69 | 1 873.45 |
| GENERAL REVENUE FROM OWN SOURCES    | 1 928.58            | 1 356.04  | 907.97                  | 1 298.29           | 673.75    | 1 473.30 | 795.18   |
| TAXES                               | 1 693.77            | 1 160.80  | 179.81                  | 1 115.25           | 431.80    | 1 110.24 | 640.81   |
| PROPERTY TAXES ONLY                 | 1 694.72            | 1 159.21  | 179.81                  | 1 114.05           | 428.47    | 1 110.24 | 640.81   |
| CONTRIBUTION FROM PARENT GOVERNMENT |                     |           |                         |                    |           |          |          |
| CURRENT CHARGES                     | 99.65               | 120.31    | 728.17                  | 40.73              | 93.87     | 130.06   | 59.09    |
| INTEREST EARNINGS                   | 108.36              | 64.50     |                         | 124.22             | 139.29    | 180.48   | 95.26    |
| MISCELLANEOUS                       | 100.00              | 11.04     |                         | 18.09              | 8.78      | 52.51    | .02      |
| GENERAL EXPENDITURE                 | 2 274.90            | 2 460.42  | 4 174.16                | 2 803.09           | 2 102.84  | 2 496.01 | 2 545.61 |
| INTERGOVERNMENTAL EXPENDITURE       |                     |           |                         | 2.29               | 6.24      | 30.85    | 7.89     |
| CURRENT OPERATION EXPENDITURE       | 2 146.30            | 2 268.17  | 2 574.93                | 2 327.30           | 1 981.61  | 2 251.11 | 2 391.14 |
| INSTRUCTIONAL SERVICES              | 1 402.30            | 1 415.77  | (NA)                    | 1 497.21           | 1 170.23  | 1 445.05 | 1 520.75 |
| OTHER                               | 743.99              | 852.40    | 2 574.93                | 830.09             | 811.38    | 806.06   | 870.38   |
| CAPITAL OUTLAY EXPENDITURE          | 57.61               | 147.19    | 1 198.55                | 343.74             | 59.32     | 138.92   | 132.88   |
| INTEREST ON DEBT                    | 70.99               | 45.06     | 400.68                  | 129.76             | 55.67     | 75.13    | 13.70    |
| EXHIBIT: SALARIES AND WAGES         | 1 584.50            | 1 654.97  | 1 365.04                | 1 772.48           | 1 355.57  | 1 682.85 | 1 819.64 |
| DEBT OUTSTANDING                    | 1 397.27            | 863.41    | 5 374.76                | 2 073.63           | 913.20    | 1 439.70 | 306.56   |

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Minnesota—Continued |          |             |                        | Mississippi       | Missouri  |             |
|-------------------------------------|---------------------|----------|-------------|------------------------|-------------------|-----------|-------------|
|                                     | Minneapolis Special | Osseo    | Robbinsdale | Saint Paul Independent | Jackson Municipal | Hazelwood | Kansas City |
| GENERAL REVENUE                     | 3 629.77            | 2 250.20 | 2 571.61    | 3 553.40               | 1 760.58          | 2 132.36  | 2 778.69    |
| INTERGOVERNMENTAL REVENUE           | 1 883.90            | 1 481.39 | 1 471.86    | 2 037.25               | 1 104.61          | 764.62    | 1 261.95    |
| GENERAL REVENUE FROM OWN SOURCES    | 1 775.87            | 788.81   | 1 099.75    | 1 516.15               | 655.97            | 1 367.78  | 1 516.94    |
| TAXES                               | 1 459.59            | 527.24   | 880.09      | 1 216.52               | 590.65            | 1 182.66  | 1 116.97    |
| PROPERTY TAXES ONLY                 | 1 455.31            | 526.61   | 877.21      | 1 212.33               | 590.65            | 1 182.66  | -           |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                   | -        | -           | -                      | -                 | 99.03     | 38.84       |
| CURRENT CHARGES                     | 71.91               | 77.25    | 91.44       | 55.13                  | 36.37             | 13.56     | 4.00        |
| INTEREST EARNINGS                   | 240.52              | 184.32   | 128.18      | 240.10                 | 12.85             | 72.49     | 357.13      |
| MISCELLANEOUS                       | 3.85                | -        | .04         | 4.39                   | 16.10             | -         | -           |
| GENERAL EXPENDITURE                 | 3 132.60            | 2 491.84 | 2 323.82    | 3 209.31               | 1 824.89          | 2 044.23  | 2 525.12    |
| INTERGOVERNMENTAL EXPENDITURE       | 27.77               | 24.02    | 18.63       | 20.49                  | .12               | -         | 14.53       |
| CURRENT OPERATION EXPENDITURE       | 2 800.57            | 1 826.03 | 2 184.61    | 3 002.38               | 1 787.20          | 1 942.91  | 2 454.27    |
| INSTRUCTIONAL SERVICES              | 1 744.40            | 1 190.79 | 1 498.90    | 1 731.11               | 999.07            | 1 266.12  | 1 470.23    |
| OTHER                               | 1 056.17            | 635.24   | 685.71      | 1 271.27               | 788.13            | 676.79    | 984.04      |
| CAPITAL OUTLAY EXPENDITURE          | 189.05              | 544.03   | 63.30       | 64.32                  | 31.67             | 19.90     | 49.10       |
| INTEREST ON DEBT                    | 115.21              | 97.76    | 57.28       | 122.12                 | 5.90              | 81.42     | 7.21        |
| EXHIBIT: SALARIES AND WAGES         | 2 209.08            | 1 365.21 | 1 766.74    | 2 053.71               | 1 246.91          | 1 461.24  | 1 731.78    |
| DEBT OUTSTANDING                    | 1 966.48            | 1 720.44 | 1 164.34    | 2 876.55               | 158.04            | 1 667.02  | 473.83      |

| Item                                | Missouri—Continued |          |                |                                | Minnesota   |            |             |
|-------------------------------------|--------------------|----------|----------------|--------------------------------|-------------|------------|-------------|
|                                     | North Kansas City  | Parkway  | St. Louis City | St. Louis Community Coll. Spr. | Springfield | St. Joseph | Great Falls |
| GENERAL REVENUE                     | 2 139.22           | 2 272.18 | 2 588.19       | 1 468.17                       | 1 824.53    | 2 921.81   | 2 042.09    |
| INTERGOVERNMENTAL REVENUE           | 769.28             | 523.59   | 1 509.77       | 510.85                         | 803.78      | 1 683.94   | 1 477.57    |
| GENERAL REVENUE FROM OWN SOURCES    | 1 369.93           | 1 748.55 | 1 078.42       | 957.32                         | 1 020.75    | 1 237.87   | 564.52      |
| TAXES                               | 1 025.10           | 1 566.88 | 944.73         | 507.95                         | 841.83      | 1 005.09   | 441.85      |
| PROPERTY TAXES ONLY                 | 1 025.10           | 1 566.88 | 944.73         | 507.95                         | 841.83      | 1 005.09   | 441.85      |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                  | -        | -              | -                              | -           | -          | -           |
| CURRENT CHARGES                     | 123.62             | 105.46   | 35.36          | 441.37                         | 102.91      | 94.02      | 62.82       |
| INTEREST EARNINGS                   | 8.10               | 13.11    | 4.33           | .03                            | 2.51        | 122.62     | 44.57       |
| MISCELLANEOUS                       | 213.12             | 63.10    | 94.00          | 7.98                           | 73.51       | 16.15      | 15.29       |
| GENERAL EXPENDITURE                 | 1 928.42           | 2 227.97 | 2 378.14       | 1 501.28                       | 1 869.46    | 2 875.55   | 1 999.08    |
| INTERGOVERNMENTAL EXPENDITURE       | 3.67               | -        | 6.68           | -                              | 4.08        | -          | -           |
| CURRENT OPERATION EXPENDITURE       | 1 849.40           | 1 977.98 | 2 345.09       | 1 413.83                       | 1 759.61    | 2 440.56   | 1 915.90    |
| INSTRUCTIONAL SERVICES              | 1 206.84           | 1 222.94 | 1 410.57       | (NA)                           | 1 139.75    | 1 557.00   | 1 261.85    |
| OTHER                               | 642.56             | 755.04   | 934.52         | 1 413.83                       | 619.86      | 883.56     | 654.05      |
| CAPITAL OUTLAY EXPENDITURE          | 47.47              | 148.77   | 20.45          | 44.87                          | 91.24       | 364.13     | 58.42       |
| INTEREST ON DEBT                    | 23.88              | 101.23   | 5.92           | 42.58                          | 14.53       | 70.86      | 24.75       |
| EXHIBIT: SALARIES AND WAGES         | 1 351.64           | 1 347.17 | 1 764.67       | 967.47                         | 1 315.61    | 1 663.45   | 1 333.63    |
| DEBT OUTSTANDING                    | 422.73             | 1 851.43 | 162.93         | 959.03                         | 204.32      | 1 159.00   | 467.26      |

| Item                                | Nebraska |          | Nevada       |               | New Hampshire |          | New Jersey  |  |
|-------------------------------------|----------|----------|--------------|---------------|---------------|----------|-------------|--|
|                                     | Lincoln  | Omaha    | Clark County | Washoe County | Manchester    | Andover  | Jersey City |  |
| GENERAL REVENUE                     | 2 343.98 | 2 403.82 | 2 118.95     | 2 262.92      | 1 672.10      | 2 532.56 | 2 766.10    |  |
| INTERGOVERNMENTAL REVENUE           | 748.49   | 930.08   | 1 582.47     | 1 618.91      | 318.24        | 2 196.63 | 2 054.33    |  |
| GENERAL REVENUE FROM OWN SOURCES    | 1 595.49 | 1 473.74 | 536.48       | 644.01        | 1 353.86      | 335.93   | 711.77      |  |
| TAXES                               | 1 357.26 | 1 247.70 | 377.58       | 336.40        | -             | 289.81   | -           |  |
| PROPERTY TAXES ONLY                 | 1 355.02 | 1 244.11 | 373.50       | 334.633       | -             | 289.81   | -           |  |
| CONTRIBUTION FROM PARENT GOVERNMENT | -        | -        | -            | -             | 1 345.07      | -        | 680.96      |  |
| CURRENT CHARGES                     | 123.18   | 106.00   | 100.57       | 51.92         | 4.72          | 9.81     | 3.00        |  |
| INTEREST EARNINGS                   | 57.46    | 71.59    | 22.42        | 174.36        | .04           | 34.58    | 76.20       |  |
| MISCELLANEOUS                       | 57.58    | 48.44    | 35.91        | 81.33         | 4.024         | 1.73     | 11.60       |  |
| GENERAL EXPENDITURE                 | 2 239.65 | 2 234.71 | 2 187.07     | 2 652.68      | 1 593.58      | 2 566.06 | 2 636.92    |  |
| INTERGOVERNMENTAL EXPENDITURE       | 14.40    | 24.50    | .42          | .42           | 6.54          | 30.41    | 31.35       |  |
| CURRENT OPERATION EXPENDITURE       | 2 055.22 | 2 083.61 | 1 873.36     | 1 910.59      | 1 542.29      | 2 422.96 | 2 445.42    |  |
| INSTRUCTIONAL SERVICES              | 1 229.18 | 1 144.49 | 1 127.94     | 1 159.66      | 1 014.18      | 1 592.45 | 1 691.55    |  |
| OTHER                               | 826.04   | 939.12   | 745.42       | 780.93        | 528.11        | 830.50   | 754.87      |  |
| CAPITAL OUTLAY EXPENDITURE          | 164.99   | 122.57   | 165.13       | 625.18        | 19.28         | 67.01    | 87.40       |  |
| INTEREST ON DEBT                    | 5.05     | 4.03     | 88.59        | 116.49        | 25.48         | 45.68    | 71.76       |  |
| EXHIBIT: SALARIES AND WAGES         | 1 492.90 | 1 436.53 | 1 304.85     | 1 283.98      | 1 109.94      | 1 183.42 | 1 531.65    |  |
| DEBT OUTSTANDING                    | 153.15   | 109.46   | 509.31       | 1 683.38      | 493.15        | 777.20   | 1 170.26    |  |

See footnotes at end of table

SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | New Jersey--Continued       |                                 |                   | New Mexico    | New York      |                               |               |
|-------------------------------------|-----------------------------|---------------------------------|-------------------|---------------|---------------|-------------------------------|---------------|
|                                     | Newark                      | Paterson                        | Toms River        | Tranton       | Albuquerque   | Brentwood                     | Buffalo       |
| GENERAL REVENUE                     | 3 025.21                    | 2 092.65                        | 2 435.19          | 3 076.95      | 2 215.58      | 3 973.64                      | 3 555.54      |
| INTERGOVERNMENTAL REVENUE           | 2 546.14                    | 1 650.98                        | 791.27            | 2 390.88      | 1 759.98      | 2 205.28                      | 2 477.23      |
| GENERAL REVENUE FROM OWN SOURCES    | 479.07                      | 441.68                          | 1 643.92          | 686.08        | 455.59        | 1 368.36                      | 1 078.31      |
| TAXES                               | -                           | -                               | 1 553.54          | 623.89        | 293.04        | 1 202.65                      | -             |
| PROPERTY TAXES ONLY                 | -                           | -                               | 1 553.54          | 623.89        | 293.04        | 1 202.65                      | -             |
| CONTRIBUTION FROM PARENT GOVERNMENT | 422.44                      | 406.43                          | -                 | -             | -             | -                             | -             |
| CURRENT CHARGES                     | 8.45                        | 8.39                            | 42.37             | 30.89         | 77.43         | 54.52                         | 1 050.49      |
| INTEREST EARNINGS                   | 18.43                       | 9.75                            | 11.63             | 23.44         | 53.56         | 80.39                         | 23.64         |
| MISCELLANEOUS                       | 29.76                       | 17.11                           | 36.38             | -7.85         | 31.56         | 30.80                         | -             |
| GENERAL EXPENDITURE                 | 2 771.46                    | 2 235.88                        | 2 395.83          | 2 905.67      | 2 152.44      | 3 524.47                      | 3 408.70      |
| INTERGOVERNMENTAL EXPENDITURE       | 50.76                       | 70.67                           | 17.86             | 45.59         | -             | 16.51                         | 5.98          |
| CURRENT OPERATION EXPENDITURE       | 2 594.35                    | 1 919.38                        | 2 129.53          | 2 767.96      | 1 969.95      | 3 330.62                      | 3 290.69      |
| INSTRUCTIONAL SERVICES              | 1 629.77                    | 1 293.61                        | 1 320.08          | 1 785.30      | 1 216.24      | 1 850.20                      | 1 703.16      |
| OTHER                               | 964.58                      | 626.37                          | 809.46            | 982.66        | 753.71        | 1 480.42                      | 1 587.53      |
| CAPITAL OUTLAY EXPENDITURE          | 32.11                       | 189.59                          | 164.01            | 45.47         | 171.43        | 91.21                         | 81.51         |
| INTEREST ON DEBT                    | 94.24                       | 56.25                           | 84.43             | 46.65         | 11.06         | 86.13                         | 30.52         |
| EXHIBIT: SALARIES AND WAGES         | 1 691.46                    | 1 258.02                        | 1 534.77          | 1 599.97      | 1 350.81      | 2 146.54                      | 1 867.17      |
| DEBT OUTSTANDING                    | 1 393.17                    | 1 454.10                        | 1 390.61          | 794.23        | 315.16        | 925.03                        | 494.67        |
| New York--Continued                 |                             |                                 |                   |               |               |                               |               |
|                                     | City University of New York | Nassau County Community College | New York City     | Rochester     | Schenectady   | Suffolk County College        | Syracuse      |
| GENERAL REVENUE                     | 3 429.46                    | 2 193.43                        | 3 060.51          | 4 046.86      | 2 861.34      | 1 443.73                      | 3 513.27      |
| INTERGOVERNMENTAL REVENUE           | 1 637.45                    | 755.25                          | 1 573.80          | 1 833.97      | 1 460.41      | 600.79                        | 1 884.12      |
| GENERAL REVENUE FROM OWN SOURCES    | 1 792.02                    | 1 438.18                        | 1 486.71          | 2 212.89      | 1 400.93      | 842.94                        | 1 629.15      |
| TAXES                               | -                           | -                               | -                 | -             | 1 281.25      | -                             | .19           |
| PROPERTY TAXES ONLY                 | -                           | -                               | -                 | -             | 1 281.25      | -                             | -             |
| CONTRIBUTION FROM PARENT GOVERNMENT | 933.44                      | 693.14                          | 1 435.81          | 1 605.18      | -             | 367.41                        | 1 463.96      |
| CURRENT CHARGES                     | 804.37                      | 745.04                          | 20.29             | 34.52         | 45.10         | 474.08                        | 37.03         |
| INTEREST EARNINGS                   | 37.72                       | -                               | 1.08              | 64.53         | 53.26         | -                             | 28.09         |
| MISCELLANEOUS                       | 16.49                       | -                               | 29.53             | 508.65        | 21.33         | 1.45                          | 99.89         |
| GENERAL EXPENDITURE                 | 3 390.26                    | 2 787.92                        | 2 950.59          | 4 231.99      | 2 925.52      | 1 472.46                      | 3 739.60      |
| INTERGOVERNMENTAL EXPENDITURE       | 362.96                      | -                               | -                 | 41.72         | 15.95         | -                             | 24.41         |
| CURRENT OPERATION EXPENDITURE       | 2 966.99                    | 1 932.95                        | 2 750.57          | 3 729.39      | 2 563.68      | 1 443.73                      | 3 153.70      |
| INSTRUCTIONAL SERVICES              | (NA)                        | (NA)                            | 1 774.09          | 1 997.61      | 1 448.59      | (NA)                          | 1 707.67      |
| OTHER                               | 2 966.99                    | 1 932.95                        | 976.49            | 1 731.78      | 1 115.09      | 1 443.73                      | 1 446.04      |
| CAPITAL OUTLAY EXPENDITURE          | 34.98                       | 756.82                          | 135.46            | 356.99        | 225.94        | 28.74                         | 483.46        |
| INTEREST ON DEBT                    | 25.37                       | 98.14                           | 64.55             | 103.89        | 119.95        | -                             | 78.04         |
| EXHIBIT: SALARIES AND WAGES         | 1 772.31                    | 1 296.60                        | 2 066.26          | 2 313.12      | 1 619.40      | 938.42                        | 2 091.08      |
| DEBT OUTSTANDING                    | 339.41                      | 1 736.20                        | 797.92            | 1 796.77      | 1 467.24      | -                             | 1 212.62      |
| New York--Continued                 |                             |                                 |                   |               |               |                               |               |
|                                     | Yonkers                     | Buncombe County                 | Cumberland County | Walden County | Durham County | Forsyth County--Winston-Salem | Gaston County |
| GENERAL REVENUE                     | 3 977.85                    | 1 747.68                        | 1 684.12          | 1 499.26      | 2 054.37      | 1 936.86                      | 1 529.73      |
| INTERGOVERNMENTAL REVENUE           | 1 117.97                    | 1 193.49                        | 1 261.14          | 1 093.46      | 1 158.85      | 1 245.48                      | 1 133.42      |
| GENERAL REVENUE FROM OWN SOURCES    | 2 859.89                    | 554.19                          | 422.98            | 405.80        | 895.52        | 691.38                        | 396.32        |
| TAXES                               | 172.85                      | -                               | -                 | -             | -             | -                             | -             |
| PROPERTY TAXES ONLY                 | -                           | -                               | -                 | -             | -             | -                             | -             |
| CONTRIBUTION FROM PARENT GOVERNMENT | 2 595.62                    | 430.40                          | 311.51            | 269.60        | -760.72       | 565.37                        | 293.81        |
| CURRENT CHARGES                     | 46.88                       | 17.00                           | 64.18             | 101.14        | 96.51         | 82.01                         | 74.64         |
| INTEREST EARNINGS                   | 17.83                       | 10.56                           | 15.82             | 4.08          | 8.58          | 18.86                         | 1.44          |
| MISCELLANEOUS                       | 26.70                       | 96.23                           | 31.47             | 30.98         | 29.71         | 25.13                         | 26.42         |
| GENERAL EXPENDITURE                 | 3 782.92                    | 1 726.28                        | 1 687.95          | 1 261.47      | 1 941.97      | 1 924.86                      | 1 552.63      |
| INTERGOVERNMENTAL EXPENDITURE       | 40.17                       | -                               | -                 | -             | -             | -                             | -             |
| CURRENT OPERATION EXPENDITURE       | 3 369.69                    | 1 516.39                        | 1 634.14          | 1 174.63      | 1 757.29      | 1 847.47                      | 1 453.63      |
| INSTRUCTIONAL SERVICES              | 1 968.57                    | 889.81                          | 966.18            | 825.23        | 1 004.96      | 1 090.49                      | 928.61        |
| OTHER                               | 1 401.12                    | 626.58                          | 667.95            | 349.40        | 752.33        | 756.98                        | 525.02        |
| CAPITAL OUTLAY EXPENDITURE          | 171.92                      | 203.18                          | 36.00             | 64.04         | 172.73        | 52.69                         | 78.50         |
| INTEREST ON DEBT                    | 201.33                      | 6.71                            | 17.82             | 22.80         | 11.95         | 24.70                         | 22.51         |
| EXHIBIT: SALARIES AND WAGES         | 2 273.91                    | 993.12                          | 1 116.17          | 930.89        | 1 177.81      | 1 319.07                      | 1 017.43      |
| DEBT OUTSTANDING                    | 2 340.90                    | 153.27                          | 359.28            | 479.00        | 391.47        | 454.11                        | 384.88        |

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | North Carolina—Continued |                 |                 |                              |                    |               |             |
|-------------------------------------|--------------------------|-----------------|-----------------|------------------------------|--------------------|---------------|-------------|
|                                     | Greensboro               | Guilford County | Johnston County | Mecklenburg County—Charlotte | New Hanover County | Onslow County | Wake County |
| GENERAL REVENUE                     | 1 871.13                 | 1 813.18        | 1 676.77        | 2 045.13                     | 1 582.40           | 1 577.26      | 1 925.73    |
| INTERGOVERNMENTAL REVENUE           | 1 185.91                 | 1 166.36        | 1 282.86        | 1 250.00                     | 1 106.02           | 1 251.68      | 1 123.54    |
| GENERAL REVENUE FROM OWN SOURCES    | 685.22                   | 646.85          | 393.92          | 795.13                       | 476.37             | 325.57        | 802.19      |
| TAXES                               | -                        | -               | -               | -                            | -                  | -             | -           |
| PROPERTY TAXES ONLY                 | -                        | -               | -               | -                            | -                  | -             | -           |
| CONTRIBUTION FROM PARENT GOVERNMENT | 578.28                   | 507.91          | 266.51          | 642.00                       | 409.75             | 203.65        | 608.12      |
| CURRENT CHARGES                     | 58.15                    | 100.39          | 90.72           | 89.86                        | 19.58              | 65.89         | 85.21       |
| INTEREST EARNINGS                   | 16.45                    | 14.69           | 3.35            | 29.19                        | 16.28              | 2.05          | 10.23       |
| MISCELLANEOUS                       | 32.34                    | 23.83           | 33.33           | 34.07                        | 30.76              | 53.98         | 98.62       |
| GENERAL EXPENDITURE                 | 1 948.58                 | 1 888.92        | 1 675.80        | 2 003.46                     | 1 661.43           | 1 586.75      | 1 858.56    |
| INTERGOVERNMENTAL EXPENDITURE       | -                        | -               | -               | -                            | -                  | -             | -           |
| CURRENT OPERATION EXPENDITURE       | 1 894.09                 | 1 639.31        | 1 614.41        | 1 928.82                     | 1 610.29           | 1 559.24      | 1 733.24    |
| INSTRUCTIONAL SERVICES              | 1 148.33                 | 965.39          | 976.51          | 1 145.15                     | 978.65             | 929.74        | 1 015.09    |
| OTHER                               | 745.76                   | 673.93          | 637.90          | 783.67                       | 631.64             | 629.50        | 720.15      |
| CAPITAL OUTLAY EXPENDITURE          | 54.48                    | 195.20          | 56.92           | 52.05                        | 29.33              | 18.66         | 105.83      |
| INTEREST ON DEBT                    | -                        | 54.40           | 4.47            | 22.59                        | 21.81              | 8.85          | 19.49       |
| EXHIBIT: SALARIES AND WAGES         | 1 350.85                 | 1 100.54        | 1 095.87        | 1 291.17                     | 1 116.95           | 1 034.77      | 1 161.10    |
| DEBT OUTSTANDING                    | -                        | 1 070.78        | 97.87           | 504.39                       | 427.39             | 207.01        | 429.60      |

| Item                                | Ohio     |            |           |          |                                   |           |          |
|-------------------------------------|----------|------------|-----------|----------|-----------------------------------|-----------|----------|
|                                     | Akron    | Cincinnati | Cleveland | Columbus | Cuyahoga County Community College | Lancaster | Parma    |
| GENERAL REVENUE                     | 2 480.82 | 3 067.63   | 4 025.62  | 2 537.30 | 1 803.01                          | 3 060.37  | 2 781.29 |
| INTERGOVERNMENTAL REVENUE           | 1 330.16 | 1 394.89   | 2 480.35  | 1 416.22 | 816.93                            | 1 829.10  | 1 166.60 |
| GENERAL REVENUE FROM OWN SOURCES    | 1 150.66 | 1 672.74   | 1 545.27  | 1 121.08 | 986.08                            | 1 231.28  | 1 614.69 |
| TAXES                               | 1 051.22 | 930.90     | 1 439.17  | 1 011.15 | 537.02                            | 1 119.67  | 1 380.74 |
| PROPERTY TAXES ONLY                 | 1 051.22 | 930.90     | 1 439.17  | 1 011.15 | 537.02                            | 1 119.67  | 1 380.74 |
| CONTRIBUTION FROM PARENT GOVERNMENT | 49.01    | 36.77      | 56.61     | 50.40    | 443.85                            | 66.63     | 150.43   |
| CURRENT CHARGES                     | 35.59    | 67.31      | 45.93     | 53.41    | 1.05                              | 25.02     | 42.54    |
| INTEREST EARNINGS                   | 14.84    | 637.75     | 73.56     | 6.12     | 5.16                              | 19.95     | 40.97    |
| MISCELLANEOUS                       | -        | -          | -         | -        | -                                 | -         | -        |
| GENERAL EXPENDITURE                 | 2 486.37 | 2 558.67   | 3 588.55  | 2 258.60 | 2 222.89                          | 3 016.37  | 2 600.58 |
| INTERGOVERNMENTAL EXPENDITURE       | 12.62    | -          | 7.94      | -        | -                                 | 5.67      | 17.31    |
| CURRENT OPERATION EXPENDITURE       | 2 207.65 | 2 361.67   | 3 365.98  | 2 129.94 | 1 785.93                          | 2 944.76  | 2 456.47 |
| INSTRUCTIONAL SERVICES              | 1 303.07 | 1 250.81   | 1 425.15  | 1 094.72 | (NA)                              | 1 630.99  | 1 435.64 |
| OTHER                               | 904.58   | 1 110.86   | 1 940.83  | 1 035.23 | 1 785.93                          | 1 313.77  | 1 020.83 |
| CAPITAL OUTLAY EXPENDITURE          | 262.62   | 152.51     | 117.15    | 55.47    | 435.57                            | 60.24     | 67.43    |
| INTEREST ON DEBT                    | 3.48     | 44.50      | 97.48     | 73.19    | 1.39                              | 5.71      | 59.38    |
| EXHIBIT: SALARIES AND WAGES         | 1 282.23 | 1 548.49   | 1 420.68  | 1 454.20 | 1 097.08                          | 1 494.32  | 1 568.98 |
| DEBT OUTSTANDING                    | 18.49    | 1 080.77   | 1 370.37  | 1 444.24 | 28.13                             | 120.24    | 1 040.65 |

| Item                                | Ohio—Continued |          |            |           |              |               |             |
|-------------------------------------|----------------|----------|------------|-----------|--------------|---------------|-------------|
|                                     | South-Western  | Toledo   | Youngstown | Lancaster | Midwest City | Wakarusa City | Putnam City |
| GENERAL REVENUE                     | 2 098.97       | 2 343.12 | 2 458.19   | 1 618.70  | 1 531.47     | 1 802.14      | 1 447.77    |
| INTERGOVERNMENTAL REVENUE           | 1 125.88       | 1 174.69 | 1 448.80   | 1 290.17  | 1 096.61     | 1 020.31      | 884.27      |
| GENERAL REVENUE FROM OWN SOURCES    | 973.09         | 1 168.43 | 1 009.39   | 328.53    | 432.86       | 781.84        | 563.50      |
| TAXES                               | 842.27         | 1 038.81 | 937.99     | 242.27    | 310.18       | 606.67        | 429.73      |
| PROPERTY TAXES ONLY                 | 842.27         | 1 038.81 | 937.99     | 242.27    | 310.18       | 606.67        | 429.73      |
| CONTRIBUTION FROM PARENT GOVERNMENT | -              | -        | -          | -         | -            | -             | -           |
| CURRENT CHARGES                     | 70.41          | 76.29    | 38.38      | 33.26     | 62.22        | 38.48         | 81.08       |
| INTEREST EARNINGS                   | 36.83          | 24.94    | 22.31      | 32.69     | 53.85        | 42.11         | 40.31       |
| MISCELLANEOUS                       | 23.58          | 28.80    | 10.71      | 20.30     | 6.60         | 94.59         | 12.38       |
| GENERAL EXPENDITURE                 | 1 838.23       | 2 298.33 | 2 490.74   | 1 564.70  | 1 548.14     | 1 800.13      | 1 825.53    |
| INTERGOVERNMENTAL EXPENDITURE       | -              | 10.71    | 12.55      | -         | 4.13         | 2.91          | -           |
| CURRENT OPERATION EXPENDITURE       | 1 760.30       | 2 185.83 | 2 428.88   | 1 504.36  | 1 317.90     | 1 581.42      | 1 429.14    |
| INSTRUCTIONAL SERVICES              | 868.62         | 1 199.52 | 1 425.92   | 1 060.50  | 868.29       | 1 047.21      | 917.06      |
| OTHER                               | 891.68         | 996.31   | 1 002.96   | 443.86    | 449.62       | 534.21        | 512.08      |
| CAPITAL OUTLAY EXPENDITURE          | 61.32          | 50.55    | 49.05      | 52.70     | 207.93       | 207.21        | 358.44      |
| INTEREST ON DEBT                    | 16.62          | 41.24    | .27        | 7.64      | 18.18        | 6.60          | 37.94       |
| EXHIBIT: SALARIES AND WAGES         | 1 189.30       | 1 310.90 | 1 415.14   | 1 192.48  | 1 014.87     | 1 218.11      | 1 045.07    |
| DEBT OUTSTANDING                    | 386.69         | 905.85   | 3.15       | 148.32    | 572.16       | 169.24        | 1 194.77    |

See footnotes at end of table.

SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Oklahoma—Continued   |                      | Oregon             |                                  |                      |                      |  | Pennsylvania |
|-------------------------------------|----------------------|----------------------|--------------------|----------------------------------|----------------------|----------------------|--|--------------|
|                                     | Tulsa                | Beaverton<br>No. 48J | Eugene<br>No. 4    | Portland<br>Community<br>College | Portland<br>No. 1    | Salem<br>No. 24J     | Allegheny<br>County Community<br>College |              |
| GENERAL REVENUE                     | 1 824.21             | 2 943.31             | 2 781.55           | 1 972.00                         | 2 796.73             | 2 720.18             | 2 054.20                                 |              |
| INTERGOVERNMENTAL REVENUE           | 939.80               | 1 083.56             | 1 147.25           | 868.31                           | 1 095.57             | 1 150.98             | 652.39                                   |              |
| GENERAL REVENUE FROM OWN SOURCES    | 884.41               | 1 859.75             | 1 634.30           | 1 103.69                         | 1 701.16             | 1 569.20             | 1 401.81                                 |              |
| TAXES                               | 762.98               | 1 544.67             | 1 428.20           | 415.10                           | 1 539.46             | 1 446.95             | 553.30                                   |              |
| PROPERTY TAXES ONLY                 | 751.33               | 1 544.67             | 1 428.20           | 415.10                           | 1 539.46             | 1 446.95             | 553.30                                   |              |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                    | -                    | -                  | -                                | -                    | -                    | -  |              |
| CURRENT CHARGES                     | 54.43                | 180.39               | 72.07              | 606.13                           | 67.34                | 36.86                | 779.74                                   |              |
| INTEREST EARNINGS                   | 33.09                | 125.65               | 79.01              | 31.14                            | 71.98                | 25.33                | -  |              |
| MISCELLANEOUS                       | 33.91                | 9.05                 | 55.02              | 51.31                            | 22.39                | 60.07                | 68.76                                    |              |
| GENERAL EXPENDITURE                 | 1 778.92             | 2 998.45             | 2 862.48           | 1 892.96                         | 2 854.65             | 2 700.98             | 2 294.70                                 |              |
| INTERGOVERNMENTAL EXPENDITURE       | 9.54                 | -                    | 3.12               | -                                | 2.64                 | 4.33                 | -  |              |
| CURRENT OPERATION EXPENDITURE       | 1 639.44             | 2 370.10             | 2 633.23           | 1 715.75                         | 2 733.05             | 2 379.74             | 2 054.20                                 |              |
| INSTRUCTIONAL SERVICES              | 1 115.44             | 1 295.23             | 1 436.94           | (NA)                             | 1 486.61             | 1 333.75             | (NA)                                     |              |
| OTHER                               | 523.99               | 1 074.87             | 1 196.29           | 1 715.75                         | 1 246.44             | 1 045.98             | 2 054.20                                 |              |
| CAPITAL OUTLAY EXPENDITURE          | 117.51               | 532.91               | 203.21             | 177.21                           | 148.97               | 249.51               | 240.50                                   |              |
| INTEREST ON DEBT                    | 12.43                | 95.45                | 22.92              | -                                | -                    | 67.40                | -  |              |
| EXHIBIT: SALARIES AND WAGES         | 1 292.88             | 1 585.46             | 1 772.21           | 1 126.23                         | 1 732.00             | 1 630.85             | 1 172.16                                 |              |
| DEBT OUTSTANDING                    | 212.67               | 1 806.70             | 475.60             | -                                | -                    | 1 266.89             | -  |              |
| Pennsylvania—Continued              |                      |                      |                    |                                  |                      |                      |  |              |
|                                     | Philadelphia         | Montgomery           | Franklin           | York                             | Allegheny<br>County  | West Chester         | York<br>County                           |              |
| GENERAL REVENUE                     | 2 944.88             | 3 457.01             | 2 938.94           | 2 566.52                         | 1 419.02             | 1 447.24             | 1 622.85                                 |              |
| INTERGOVERNMENTAL REVENUE           | 1 825.18             | 1 844.88             | 1 085.13           | 913.99                           | 913.85               | 985.28               | 1 043.88                                 |              |
| GENERAL REVENUE FROM OWN SOURCES    | 1 131.70             | 1 572.13             | 1 853.79           | 1 652.53                         | 505.18               | 461.95               | 578.97                                   |              |
| TAXES                               | 983.18               | 1 380.63             | -                  | -                                | 342.51               | 375.21               | 453.87                                   |              |
| PROPERTY TAXES ONLY                 | 666.83               | 834.76               | -                  | -                                | 342.51               | 375.21               | 453.87                                   |              |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                    | -                    | 1 850.22           | 1 626.10                         | -                    | -                    | -  |              |
| CURRENT CHARGES                     | 28.53                | 32.94                | .94                | 14.68                            | 106.91               | 71.43                | 73.59                                    |              |
| INTEREST EARNINGS                   | 50.28                | 109.99               | -                  | -                                | 41.16                | 15.31                | 18.98                                    |              |
| MISCELLANEOUS                       | 69.70                | 48.56                | 2.63               | 11.75                            | 14.60                | -                    | 32.53                                    |              |
| GENERAL EXPENDITURE                 | 2 998.65             | 3 359.25             | 2 855.99           | 2 461.54                         | 3 923.06             | 1 612.82             | 1 597.02                                 |              |
| INTERGOVERNMENTAL EXPENDITURE       | 333.95               | 337.05               | 1.49               | 11.16                            | -                    | -                    | 2.79                                     |              |
| CURRENT OPERATION EXPENDITURE       | 2 574.76             | 2 777.94             | 2 782.35           | 2 404.29                         | 1 284.72             | 1 531.47             | 1 544.70                                 |              |
| INSTRUCTIONAL SERVICES              | 1 517.14             | 1 527.53             | 1 779.28           | 1 615.02                         | 832.80               | 790.16               | 1 018.62                                 |              |
| OTHER                               | 1 057.62             | 1 250.41             | 1 003.07           | 789.27                           | 451.92               | 741.31               | 526.08                                   |              |
| CAPITAL OUTLAY EXPENDITURE          | 10.35                | 115.91               | 32.83              | 6.81                             | 598.26               | 51.23                | 29.59                                    |              |
| INTEREST ON DEBT                    | 79.59                | 128.36               | 39.32              | 39.29                            | 40.08                | 30.12                | 19.94                                    |              |
| EXHIBIT: SALARIES AND WAGES         | 1 813.76             | 1 891.27             | 2 026.42           | 1 779.34                         | 993.19               | 943.43               | 1 158.15                                 |              |
| DEBT OUTSTANDING                    | 1 212.29             | 2 357.77             | 823.94             | 662.64                           | 750.59               | 717.59               | 527.49                                   |              |
| South Carolina—Continued            |                      |                      |                    |                                  |                      |                      |  |              |
|                                     | Greenville<br>County | Wayne<br>County      | Richland<br>County | Hartsville                       | Darlington<br>County | Georgetown<br>County | Providence                               |              |
| GENERAL REVENUE                     | 1 543.67             | 1 484.80             | 2 020.39           | 1 783.63                         | 1 666.17             | 1 726.95             | 1 788.90                                 |              |
| INTERGOVERNMENTAL REVENUE           | 901.76               | 845.01               | 1 097.34           | 1 605.75                         | 702.00               | 730.52               | 1 494.10                                 |              |
| GENERAL REVENUE FROM OWN SOURCES    | 641.92               | 639.79               | 923.05             | 177.87                           | 964.17               | 996.43               | 294.81                                   |              |
| TAXES                               | 506.12               | 471.02               | 847.27             | -                                | -                    | -                    | -  |              |
| PROPERTY TAXES ONLY                 | 506.12               | 471.02               | 847.27             | -                                | -                    | -                    | -  |              |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                    | -                    | -                  | 118.47                           | 861.17               | 925.85               | 225.41                                   |              |
| CURRENT CHARGES                     | 104.73               | 115.63               | 30.34              | 52.61                            | 69.97                | 70.28                | 60.19                                    |              |
| INTEREST EARNINGS                   | 20.50                | 10.41                | 30.24              | 2.76                             | 20.77                | -                    | -  |              |
| MISCELLANEOUS                       | 10.56                | 42.72                | 15.19              | 4.03                             | 12.26                | .31                  | 9.20                                     |              |
| GENERAL EXPENDITURE                 | 1 569.04             | 1 352.88             | 1 933.00           | 2 003.33                         | 1 611.57             | 1 767.77             | 1 785.46                                 |              |
| INTERGOVERNMENTAL EXPENDITURE       | -                    | -                    | -                  | -                                | -                    | -                    | -  |              |
| CURRENT OPERATION EXPENDITURE       | 1 407.66             | 1 314.20             | 1 806.38           | 1 850.47                         | 1 495.69             | 1 404.32             | 1 738.24                                 |              |
| INSTRUCTIONAL SERVICES              | 930.34               | 869.48               | 1 154.66           | 1 100.29                         | 968.77               | 946.69               | 1 078.33                                 |              |
| OTHER                               | 477.32               | 444.72               | 651.72             | 750.18                           | 528.92               | 457.62               | 659.90                                   |              |
| CAPITAL OUTLAY EXPENDITURE          | 128.85               | 174.81               | 87.22              | 152.87                           | 64.69                | 270.32               | 32.53                                    |              |
| INTEREST ON DEBT                    | 32.54                | 63.88                | 39.39              | -                                | 51.19                | 93.13                | 14.69                                    |              |
| EXHIBIT: SALARIES AND WAGES         | 1 085.08             | 997.98               | 1 377.33           | 1 261.39                         | 1 026.13             | 960.65               | 1 126.17                                 |              |
| DEBT OUTSTANDING                    | 743.04               | 1 053.37             | 781.84             | -                                | 927.79               | 1 858.67             | 273.09                                   |              |

See footnotes at end of table.



Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item  | Tennessee—Continued |                           |               |                 |               | Texas               |                    |
|---|---------------------|---------------------------|---------------|-----------------|---------------|---------------------|--------------------|
|   | Memphis             | Nashville-Davidson County | Shelby County | Sullivan County | Sumner County | Abilene Independent | Aldine Independent |
| GENERAL REVENUE . . . . .                     | 1 911.39            | 2 017.09                  | 1 712.80      | 1 632.64        | 1 354.46      | 1 664.75            | 1 575.43           |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 489.05            | 789.36                    | 803.92        | 695.82          | 697.89        | 1 140.70            | 939.95             |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 422.34              | 1 247.74                  | 908.88        | 936.82          | 656.57        | 524.05              | 636.48             |
| TAXES . . . . .                               | -                   | -                         | -             | -               | -             | 425.16              | 497.02             |
| PROPERTY TAXES ONLY . . . . .                 | -                   | -                         | -             | -               | -             | 425.16              | 497.02             |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | 264.79              | 1 152.51                  | 755.38        | 869.75          | 563.41        | -                   | 84.97              |
| CURRENT CHARGES . . . . .                     | 58.59               | 68.54                     | 62.07         | 64.24           | 86.30         | 75.22               | 21.32              |
| INTEREST EARNINGS . . . . .                   | 52.08               | 9.71                      | 86.63         | -               | -             | 7.26                | 33.17              |
| MISCELLANEOUS . . . . .                       | 46.88               | 16.98                     | 4.86          | 2.83            | 6.87          | 16.40               | -                  |
| GENERAL EXPENDITURE . . . . .                 | 1 839.04            | 1 936.13                  | 2 002.92      | 1 580.23        | 1 761.48      | 1 581.36            | 1 600.76           |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                   | -                         | -             | -               | -             | -                   | -                  |
| CURRENT OPERATION EXPENDITURE . . . . .       | 1 714.05            | 1 843.84                  | 1 461.83      | 1 400.02        | 1 320.47      | 1 515.48            | 1 312.31           |
| INSTRUCTIONAL SERVICES . . . . .              | 1 101.97            | 1 266.47                  | 871.53        | 945.21          | 825.61        | 1 069.46            | 891.99             |
| OTHER . . . . .                               | 612.08              | 577.38                    | 590.30        | 454.80          | 494.86        | 446.02              | 420.32             |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 84.34               | 48.00                     | 467.91        | 100.69          | 364.59        | 95.75               | 200.72             |
| INTEREST ON DEBT . . . . .                    | 40.65               | 44.29                     | 13.18         | 79.52           | 76.42         | 20.15               | 87.73              |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 283.64            | 1 446.54                  | 944.79        | 975.40          | 902.48        | 1 162.03            | 997.93             |
| DEBT OUTSTANDING . . . . .                    | 789.38              | 897.35                    | 1 349.53      | 1 536.18        | 1 540.33      | 448.41              | 1 685.43           |

| Item  | Texas—Continued      |                       |                    |                         |                         |                         |                            |
|---|----------------------|-----------------------|--------------------|-------------------------|-------------------------|-------------------------|----------------------------|
|   | Amarillo Independent | Arlington Independent | Austin Independent | Brownsville Independent | Brownsville Independent | Clear Creek Independent | Corpus Christi Independent |
| GENERAL REVENUE . . . . .                     | 1 762.81             | 1 723.48              | 2 165.33           | 1 770.03                | 1 664.44                | 1 859.04                | 2 050.49                   |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 051.40             | 786.05                | 1 063.60           | 1 028.30                | 1 331.08                | 782.74                  | 827.83                     |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 711.41               | 937.43                | 1 101.74           | 741.73                  | 333.36                  | 1 076.30                | 1 222.66                   |
| TAXES . . . . .                               | 585.33               | 743.58                | 958.12             | 579.31                  | 269.07                  | 880.28                  | 990.66                     |
| PROPERTY TAXES ONLY . . . . .                 | 585.33               | 743.58                | 958.12             | 579.31                  | 269.07                  | 880.28                  | 990.66                     |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                    | -                     | -                  | -                       | -                       | -                       | -                          |
| CURRENT CHARGES . . . . .                     | 72.08                | 77.77                 | 61.82              | 96.86                   | 10.86                   | 82.29                   | 83.26                      |
| INTEREST EARNINGS . . . . .                   | 21.52                | 53.82                 | 13.08              | 24.99                   | 13.70                   | 52.00                   | 49.47                      |
| MISCELLANEOUS . . . . .                       | 32.48                | 62.26                 | 68.71              | 40.57                   | 39.73                   | 61.73                   | 99.27                      |
| GENERAL EXPENDITURE . . . . .                 | 1 681.99             | 1 943.12              | 2 256.50           | 1 937.27                | 1 613.74                | 1 983.65                | 2 487.71                   |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                    | -                     | -                  | -                       | -                       | -                       | -                          |
| CURRENT OPERATION EXPENDITURE . . . . .       | 1 582.03             | 1 363.10              | 2 017.57           | 1 429.98                | 1 400.52                | 1 492.59                | 1 635.31                   |
| INSTRUCTIONAL SERVICES . . . . .              | 1 086.00             | 963.03                | 1 383.01           | 1 022.63                | 949.89                  | 1 034.98                | 1 098.16                   |
| OTHER . . . . .                               | 496.03               | 400.08                | 634.57             | 407.35                  | 480.63                  | 457.61                  | 537.14                     |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 86.61                | 457.81                | 164.07             | 412.91                  | 183.16                  | 394.01                  | 692.78                     |
| INTEREST ON DEBT . . . . .                    | 13.35                | 122.21                | 74.86              | 94.38                   | 30.06                   | 97.05                   | 159.63                     |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 185.81             | 1 046.93              | 1 563.29           | 1 115.71                | 1 027.30                | 1 126.29                | 1 231.44                   |
| DEBT OUTSTANDING . . . . .                    | 406.23               | 2 873.91              | 1 468.92           | 1 831.46                | 556.17                  | 2 526.91                | 3 144.77                   |

| Item  | Texas—Continued            |                            |                   |                       |                     |                      |                     |
|---|----------------------------|----------------------------|-------------------|-----------------------|---------------------|----------------------|---------------------|
|   | Corpus Christi Independent | Express-Parish Independent | Galveston College | Galveston Independent | Garland Independent | Edgewood Independent | E. Paso Independent |
| GENERAL REVENUE . . . . .                     | 1 878.80                   | 2 276.71                   | 2 272.37          | 2 054.58              | 1 974.92            | 1 650.62             | 1 664.81            |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 213.40                   | 831.81                     | 1 001.06          | 955.64                | 924.66              | 1 512.74             | 1 223.38            |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 665.40                     | 1 444.90                   | 1 271.31          | 1 098.94              | 1 050.26            | 137.88               | 441.42              |
| TAXES . . . . .                               | 566.45                     | 1 242.96                   | 637.48            | 1 005.16              | 899.80              | 97.88                | 389.78              |
| PROPERTY TAXES ONLY . . . . .                 | 566.45                     | 1 242.96                   | 637.48            | 1 005.16              | 899.80              | 97.88                | 389.78              |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                          | -                          | -                 | -                     | -                   | -                    | -                   |
| CURRENT CHARGES . . . . .                     | 54.50                      | 108.42                     | 633.83            | 61.16                 | 67.75               | 10.56                | 24.49               |
| INTEREST EARNINGS . . . . .                   | 13.75                      | 33.43                      | -                 | 6.39                  | 52.34               | 7.69                 | 15.94               |
| MISCELLANEOUS . . . . .                       | 30.70                      | 60.09                      | -                 | 26.24                 | 30.37               | 21.75                | 11.21               |
| GENERAL EXPENDITURE . . . . .                 | 1 987.50                   | 2 478.36                   | 2 109.28          | 2 170.31              | 2 097.63            | 1 605.11             | 1 528.14            |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                          | -                          | -                 | -                     | -                   | -                    | -                   |
| CURRENT OPERATION EXPENDITURE . . . . .       | 1 690.57                   | 1 779.64                   | 1 873.55          | 1 939.81              | 1 816.93            | 1 543.14             | 1 421.88            |
| INSTRUCTIONAL SERVICES . . . . .              | 1 192.70                   | 1 183.58                   | (NA)              | 1 362.28              | 1 245.19            | 1 072.71             | 989.21              |
| OTHER . . . . .                               | 497.88                     | 596.06                     | 1 873.55          | 577.53                | 571.74              | 470.43               | 432.67              |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 270.76                     | 479.66                     | 129.06            | 174.51                | 280.70              | 50.88                | 69.33               |
| INTEREST ON DEBT . . . . .                    | 26.17                      | 215.06                     | 106.67            | 55.99                 | -                   | 11.10                | 36.93               |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 311.77                   | 1 342.88                   | 1 113.68          | 1 496.19              | 1 408.20            | 1 157.83             | 1 117.36            |
| DEBT OUTSTANDING . . . . .                    | 611.34                     | 3 917.42                   | 2 063.94          | 1 094.26              | 944.62              | 2 110                | 880.26              |

See footnotes at end of table.



## SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Texas—Continued          |                           |                        |                            |                           |                                 |                        |
|-------------------------------------|--------------------------|---------------------------|------------------------|----------------------------|---------------------------|---------------------------------|------------------------|
|                                     | Fort Bend<br>Independent | Fort Worth<br>Independent | Garland<br>Independent | Goose Creek<br>Independent | Harlandale<br>Independent | Houston<br>Community<br>College | Houston<br>Independent |
| GENERAL REVENUE                     | 2 104.22                 | 1 840.91                  | 1 662.21               | 2 248.22                   | 1 649.28                  | 1 919.10                        | 2 052.79               |
| INTERGOVERNMENTAL REVENUE           | 857.99                   | 1 154.38                  | 934.37                 | 772.51                     | 1 387.22                  | 1 182.87                        | 923.40                 |
| GENERAL REVENUE FROM OWN SOURCES    | 1 246.23                 | 686.53                    | 727.84                 | 1 475.72                   | 262.07                    | 736.23                          | 1 129.39               |
| TAXES                               | 1 068.87                 | 576.58                    | 553.29                 | 1 364.28                   | 176.99                    | 281.03                          | 952.67                 |
| PROPERTY TAXES ONLY                 | 1 068.87                 | 576.58                    | 553.29                 | 1 364.28                   | 176.99                    | 281.03                          | 952.67                 |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                        | -                         | -                      | -                          | -                         | -                               | -                      |
| CURRENT CHARGES                     | 86.56                    | 58.25                     | 114.36                 | 74.01                      | 35.45                     | 416.28                          | 60.05                  |
| INTEREST EARNINGS                   | 35.30                    | 21.49                     | 23.35                  | 18.17                      | 23.38                     | 23.80                           | 35.46                  |
| MISCELLANEOUS                       | 55.51                    | 30.21                     | 36.84                  | 19.26                      | 26.24                     | 15.11                           | 81.21                  |
| GENERAL EXPENDITURE                 | 2 055.87                 | 2 065.06                  | 1 817.45               | 3 079.85                   | 1 628.73                  | 1 904.26                        | 2 163.65               |
| INTERGOVERNMENTAL EXPENDITURE       | -                        | -                         | -                      | -                          | -                         | -                               | -                      |
| CURRENT OPERATION EXPENDITURE       | 1 597.16                 | 1 710.23                  | 1 381.68               | 1 901.85                   | 1 499.24                  | 1 645.48                        | 1 787.21               |
| INSTRUCTIONAL SERVICES              | 1 033.90                 | 1 193.36                  | 980.42                 | 1 353.44                   | 996.78                    | (NA)                            | 1 241.32               |
| OTHER                               | 563.26                   | 516.87                    | 401.26                 | 548.41                     | 502.47                    | 1 645.48                        | 545.89                 |
| CAPITAL OUTLAY EXPENDITURE          | 363.94                   | 317.48                    | 314.45                 | 1 100.60                   | 95.14                     | 253.26                          | 325.72                 |
| INTEREST ON DEBT                    | 94.76                    | 37.35                     | 121.32                 | 77.40                      | 34.35                     | 5.56                            | 50.73                  |
| EXHIBIT: SALARIES AND WAGES         | 1 206.12                 | 1 331.15                  | 1 074.14               | 1 461.02                   | 1 144.98                  | 1 118.09                        | 1 350.72               |
| DEBT OUTSTANDING                    | 1 922.10                 | 938.71                    | 2 515.83               | 1 923.67                   | 823.25                    | 105.13                          | 1 170.89               |

| Item                                | Texas—Continued                         |                       |                        |                      |                       |                        |                        |
|-------------------------------------|---|-----------------------|------------------------|----------------------|-----------------------|------------------------|------------------------|
|                                     | Hurst-Euless-<br>Bedford<br>Independent | Irving<br>Independent | McAllen<br>Independent | Klein<br>Independent | Laredo<br>Independent | Lubbock<br>Independent | McAllen<br>Independent |
| GENERAL REVENUE                     | 1 800.43                                | 1 750.01              | 1 759.64               | 2 316.04             | 1 556.50              | 1 833.94               | 1 955.50               |
| INTERGOVERNMENTAL REVENUE           | 961.93                                  | 882.01                | 1 497.78               | 1 009.31             | 1 411.88              | 1 167.92               | 1 458.75               |
| GENERAL REVENUE FROM OWN SOURCES    | 838.50                                  | 868.00                | 261.86                 | 1 306.73             | 144.62                | 666.02                 | 496.75                 |
| TAXES                               | 658.25                                  | 739.82                | 148.64                 | 997.80               | 99.90                 | 586.79                 | 376.60                 |
| PROPERTY TAXES ONLY                 | 658.25                                  | 739.82                | 148.64                 | 997.80               | 99.90                 | 586.79                 | 376.60                 |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                                       | -                     | -                      | -                    | -                     | -                      | -                      |
| CURRENT CHARGES                     | 99.53                                   | 89.15                 | 53.75                  | 81.04                | 6.55                  | 55.49                  | 39.41                  |
| INTEREST EARNINGS                   | 35.63                                   | 13.12                 | 28.79                  | 134.98               | 31.11                 | 2.82                   | 22.22                  |
| MISCELLANEOUS                       | 45.09                                   | 25.91                 | 30.68                  | 92.90                | 7.06                  | 20.91                  | 58.52                  |
| GENERAL EXPENDITURE                 | 1 595.93                                | 1 678.28              | 1 718.86               | 2 397.06             | 1 584.18              | 1 816.17               | 2 294.53               |
| INTERGOVERNMENTAL EXPENDITURE       | -                                       | -                     | -                      | -                    | -                     | -                      | -                      |
| CURRENT OPERATION EXPENDITURE       | 1 431.57                                | 1 488.15              | 1 496.34               | 1 608.58             | 1 439.43              | 1 736.16               | 1 619.45               |
| INSTRUCTIONAL SERVICES              | 1 004.72                                | 1 050.49              | 1 062.40               | 1 047.33             | 1 021.16              | 1 194.33               | 1 440.58               |
| OTHER                               | 426.85                                  | 437.66                | 433.94                 | 559.21               | 418.27                | 541.83                 | 178.87                 |
| CAPITAL OUTLAY EXPENDITURE          | 78.25                                   | 97.75                 | 179.08                 | 550.15               | 122.42                | 69.68                  | 611.16                 |
| INTEREST ON DEBT                    | 86.10                                   | 92.38                 | 43.45                  | 240.37               | 22.32                 | 10.33                  | 63.93                  |
| EXHIBIT: SALARIES AND WAGES         | 1 094.24                                | 1 129.02              | 1 151.88               | 1 190.92             | 1 091.00              | 1 309.50               | 1 180.32               |
| DEBT OUTSTANDING                    | 1 609.56                                | 1 918.80              | 636.10                 | 5 967.13             | 838.26                | 223.14                 | 1 237.23               |

| Item                                | Texas—Continued         |                        |                           |                             |                          |                         |                      |
|-------------------------------------|-------------------------|------------------------|---------------------------|-----------------------------|--------------------------|-------------------------|----------------------|
|                                     | Mesquite<br>Independent | Midland<br>Independent | North East<br>Independent | North Forest<br>Independent | Northside<br>Independent | Pasadena<br>Independent | Plano<br>Independent |
| GENERAL REVENUE                     | 1 540.01                | 2 029.64               | 1 834.67                  | 1 573.71                    | 1 806.77                 | 1 894.16                | 1 765.01             |
| INTERGOVERNMENTAL REVENUE           | 1 011.15                | 978.69                 | 990.31                    | 1 130.40                    | 1 170.42                 | 895.55                  | 932.48               |
| GENERAL REVENUE FROM OWN SOURCES    | 548.86                  | 1 050.95               | 844.36                    | 443.31                      | 636.35                   | 998.62                  | 832.53               |
| TAXES                               | 377.73                  | 950.36                 | 666.36                    | 356.63                      | 507.00                   | 820.58                  | 611.72               |
| PROPERTY TAXES ONLY                 | 377.73                  | 950.36                 | 666.36                    | 356.63                      | 507.00                   | 820.58                  | 611.72               |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                       | -                      | -                         | -                           | -                        | -                       | -                    |
| CURRENT CHARGES                     | 131.57                  | 66.71                  | 91.78                     | 33.32                       | 65.63                    | 101.38                  | 84.36                |
| INTEREST EARNINGS                   | 18.79                   | 11.35                  | 27.31                     | 26.69                       | 25.75                    | 31.55                   | 42.86                |
| MISCELLANEOUS                       | 20.77                   | 22.53                  | 58.90                     | 26.66                       | 37.98                    | 45.10                   | 89.59                |
| GENERAL EXPENDITURE                 | 1 629.71                | 2 028.26               | 1 919.10                  | 1 522.72                    | 1 946.78                 | 1 872.98                | 2 316.96             |
| INTERGOVERNMENTAL EXPENDITURE       | -                       | -                      | -                         | -                           | -                        | -                       | -                    |
| CURRENT OPERATION EXPENDITURE       | 1 304.64                | 1 873.14               | 1 600.54                  | 1 343.24                    | 1 543.89                 | 1 548.79                | 1 313.93             |
| INSTRUCTIONAL SERVICES              | 906.54                  | 1 351.29               | 1 143.97                  | 966.17                      | 1 088.78                 | 984.47                  | 974.43               |
| OTHER                               | 498.10                  | 521.91                 | 456.57                    | 377.06                      | 455.12                   | 564.32                  | 339.31               |
| CAPITAL OUTLAY EXPENDITURE          | 190.27                  | 123.98                 | 247.18                    | 130.80                      | 313.67                   | 275.69                  | 788.96               |
| INTEREST ON DEBT                    | 134.80                  | 31.14                  | 71.38                     | 48.68                       | 89.23                    | 48.50                   | 214.07               |
| EXHIBIT: SALARIES AND WAGES         | 995.22                  | 1 449.60               | 1 206.01                  | 1 050.84                    | 1 186.27                 | 1 190.24                | 1 017.56             |
| DEBT OUTSTANDING                    | 2 730.22                | 858.95                 | 1 469.50                  | 902.57                      | 1 899.35                 | 1 087.49                | 3 989.22             |

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item                                | Texas—Continued        |                         |   |                           |                               |                   |                    | Virginia |
|-------------------------------------|------------------------|-------------------------|---|---------------------------|-------------------------------|-------------------|--------------------|----------|
|                                     | Richardson Independent | San Antonio Independent | San Antonio—St. Phillips Junior College | Spring Branch Independent | Tarrant County Junior College | Tyler Independent | Yaleta Independent |          |
| GENERAL REVENUE                     | 1 728.96               | 1 793.37                | 1 605.57                                | 2 056.85                  | 1 854.82                      | 1 711.87          | 1 467.63           |          |
| INTERGOVERNMENTAL REVENUE           | 858.54                 | 1 322.21                | 1 043.02                                | 755.78                    | 854.14                        | 1 086.68          | 1 183.09           |          |
| GENERAL REVENUE FROM OWN SOURCES    | 870.42                 | 471.16                  | 562.55                                  | 1 301.07                  | 1 000.68                      | 625.18            | 284.54             |          |
| TAXES                               | 733.19                 | 409.59                  | 80.05                                   | 1 114.89                  | 384.68                        | 530.98            | 230.39             |          |
| PROPERTY TAXES ONLY                 | 733.19                 | 409.59                  | 80.05                                   | 1 114.89                  | 384.68                        | 530.98            | 230.39             |          |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |          |
| CURRENT CHARGES                     | 62.31                  | 25.37                   | 442.66                                  | 111.31                    | 563.94                        | 68.53             | 25.73              |          |
| INTEREST EARNINGS                   | 14.47                  | 12.82                   | 24.59                                   | 18.89                     | 47.16                         | 9.62              | 8.05               |          |
| MISCELLANEOUS                       | 60.44                  | 23.38                   | 15.25                                   | 55.98                     | 4.89                          | 15.86             | 20.36              |          |
| GENERAL EXPENDITURE                 | 2 015.67               | 1 756.40                | 1 543.35                                | 1 980.44                  | 1 522.21                      | 1 739.10          | 1 547.88           |          |
| INTERGOVERNMENTAL EXPENDITURE       | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |          |
| CURRENT OPERATION EXPENDITURE       | 1 395.89               | 1 681.59                | 1 453.88                                | 1 833.42                  | 1 427.76                      | 1 578.80          | 1 250.39           |          |
| INSTRUCTIONAL SERVICES              | 1 049.92               | 1 239.94                | (NA)                                    | 1 204.59                  | (NA)                          | 1 113.19          | 886.75             |          |
| OTHER                               | 345.98                 | 441.65                  | 1 453.88                                | 628.82                    | 1 427.76                      | 465.61            | 363.63             |          |
| CAPITAL OUTLAY EXPENDITURE          | 462.10                 | 51.16                   | 78.15                                   | 42.01                     | 43.09                         | 96.91             | 208.86             |          |
| INTEREST ON DEBT                    | 157.68                 | 23.65                   | 11.32                                   | 105.01                    | 51.36                         | 63.39             | 88.56              |          |
| EXHIBIT: SALARIES AND WAGES         | 1 087.12               | 1 321.75                | 884.16                                  | 1 381.14                  | 976.01                        | 1 200.36          | 991.63             |          |
| DEBT OUTSTANDING                    | 3 128.77               | 471.56                  | 191.11                                  | 2 150.57                  | 1 035.95                      | 1 143.05          | 1 669.93           |          |
|                                     | Utah                   |                         |   |                           |                               |                   |                    |          |
|                                     | Alpine                 | Davis County            | Granite                                 | Jordan                    | Salt Lake City                | Weber County      | Arlington County   |          |
| GENERAL REVENUE                     | 1 865.65               | 1 842.65                | 1 864.48                                | 1 760.94                  | 2 427.29                      | 1 781.89          | 3 785.47           |          |
| INTERGOVERNMENTAL REVENUE           | 1 226.78               | 1 298.41                | 1 039.93                                | 1 057.26                  | 966.36                        | 1 259.32          | 824.14             |          |
| GENERAL REVENUE FROM OWN SOURCES    | 638.87                 | 544.24                  | 824.55                                  | 703.68                    | 1 460.93                      | 522.57            | 2 961.33           |          |
| TAXES                               | 481.08                 | 384.99                  | 637.80                                  | 508.48                    | 1 227.32                      | 347.09            | -                  |          |
| PROPERTY TAXES ONLY                 | 481.08                 | 384.99                  | 637.80                                  | 508.48                    | 1 227.32                      | 347.09            | 2 779.19           |          |
| CONTRIBUTION FROM PARENT GOVERNMENT | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |          |
| CURRENT CHARGES                     | 69.96                  | 78.36                   | 70.78                                   | 60.40                     | 59.38                         | 86.31             | 114.38             |          |
| INTEREST EARNINGS                   | 27.36                  | 17.91                   | 26.40                                   | 42.26                     | 59.85                         | 50.39             | 1.20               |          |
| MISCELLANEOUS                       | 60.48                  | 62.99                   | 89.56                                   | 92.53                     | 114.37                        | 38.77             | 66.56              |          |
| GENERAL EXPENDITURE                 | 1 848.12               | 2 181.92                | 2 000.86                                | 2 116.57                  | 2 476.64                      | 2 005.56          | 3 665.82           |          |
| INTERGOVERNMENTAL EXPENDITURE       | -                      | -                       | 4.92                                    | -                         | -                             | 14.62             | -                  |          |
| CURRENT OPERATION EXPENDITURE       | 1 437.80               | 1 600.87                | 1 605.17                                | 1 460.83                  | 2 008.36                      | 1 508.27          | 3 513.44           |          |
| INSTRUCTIONAL SERVICES              | 817.20                 | 897.85                  | 936.89                                  | 837.18                    | 1 117.94                      | 857.62            | 2 107.82           |          |
| OTHER                               | 620.61                 | 703.02                  | 668.28                                  | 623.65                    | 890.43                        | 650.65            | 1 405.63           |          |
| CAPITAL OUTLAY EXPENDITURE          | 346.13                 | 538.56                  | 338.54                                  | 575.80                    | 430.49                        | 431.25            | 23.79              |          |
| INTEREST ON DEBT                    | 64.20                  | 45.49                   | 52.23                                   | 79.94                     | 37.80                         | 51.41             | 66.58              |          |
| EXHIBIT: SALARIES AND WAGES         | 854.61                 | 989.27                  | 991.73                                  | 860.11                    | 1 160.63                      | 883.57            | 2 602.73           |          |
| DEBT OUTSTANDING                    | 1 211.61               | 1 229.33                | 1 051.77                                | 1 705.33                  | 1 049.12                      | 972.22            | 1 339.51           |          |
|                                     | Virginia—Continued     |                         |   |                           |                               |                   |                    |          |
|                                     | Chesapeake             | Chesterfield County     | Fairfax County                          | Hampton                   | Henrico County                | Newport News      | Norfolk            |          |
| GENERAL REVENUE                     | 1 655.13               | 1 910.29                | 2 537.01                                | 1 772.02                  | 1 998.76                      | 2 049.50          | 2 020.29           |          |
| INTERGOVERNMENTAL REVENUE           | 1 006.38               | 778.11                  | 784.30                                  | 992.04                    | 691.88                        | 985.28            | 1 181.14           |          |
| GENERAL REVENUE FROM OWN SOURCES    | 648.75                 | 1 132.18                | 1 752.71                                | 779.98                    | 1 306.87                      | 1 064.23          | 839.15             |          |
| TAXES                               | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |          |
| PROPERTY TAXES ONLY                 | -                      | -                       | -                                       | -                         | -                             | -                 | -                  |          |
| CONTRIBUTION FROM PARENT GOVERNMENT | 591.57                 | 1 041.03                | 1 607.39                                | 715.20                    | 1 234.13                      | 1 008.31          | 799.37             |          |
| CURRENT CHARGES                     | 49.51                  | 78.78                   | 101.69                                  | 55.99                     | 65.66                         | 52.83             | 32.42              |          |
| INTEREST EARNINGS                   | -                      | 9.25                    | 27.69                                   | .18                       | -                             | .23               | -                  |          |
| MISCELLANEOUS                       | 7.67                   | 3.12                    | 15.74                                   | 8.60                      | 7.08                          | 2.86              | .36                |          |
| GENERAL EXPENDITURE                 | 1 554.75               | 1 833.16                | 2 550.78                                | 1 575.08                  | 2 193.46                      | 1 976.69          | 1 910.67           |          |
| INTERGOVERNMENTAL EXPENDITURE       | -                      | 4.94                    | .04                                     | .84                       | 2.71                          | 4.40              | -                  |          |
| CURRENT OPERATION EXPENDITURE       | 1 464.53               | 1 529.71                | 2 214.74                                | 1 534.42                  | 1 878.85                      | 1 847.26          | 1 900.40           |          |
| INSTRUCTIONAL SERVICES              | 997.01                 | 1 000.72                | 1 426.39                                | 1 090.80                  | 1 192.62                      | 1 162.13          | 1 185.22           |          |
| OTHER                               | 467.52                 | 528.99                  | 788.35                                  | 443.63                    | 686.23                        | 685.13            | 715.18             |          |
| CAPITAL OUTLAY EXPENDITURE          | 61.98                  | 211.22                  | 273.06                                  | 28.16                     | 267.68                        | 119.19            | 9.89               |          |
| INTEREST ON DEBT                    | 28.24                  | 87.29                   | 62.94                                   | 11.66                     | 44.23                         | 5.84              | .38                |          |
| EXHIBIT: SALARIES AND WAGES         | 1 082.86               | 1 112.71                | 1 672.97                                | 1 170.26                  | 1 378.19                      | 1 307.42          | 1 327.14           |          |
| DEBT OUTSTANDING                    | 574.92                 | 1 707.95                | 1 311.45                                | 203.80                    | 897.72                        | 132.31            | 7.03               |          |

See footnotes at end of table.



SCHOOL SYSTEM FINANCES

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item  | Virginia—Continued |                       |             |                |                 |                | Washington |
|---|--------------------|-----------------------|-------------|----------------|-----------------|----------------|------------|
|   | Portsmouth         | Prince William County | Richmond    | Roanoke        | Roanoke County  | Virginia Beach | Bellevue   |
| GENERAL REVENUE . . . . .                     | 1 683.28           | 2 046.65              | 2 883.61    | 2 065.52       | 1 956.91        | 1 629.57       | 2 776.36   |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 049.57           | 842.54                | 1 061.15    | 974.03         | 837.59          | 909.87         | 2 053.61   |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 633.71             | 1 204.10              | 1 822.46    | 1 091.48       | 1 119.31        | 719.70         | 722.75     |
| TAXES . . . . .                               | -                  | -                     | -           | -              | -               | -              | 529.15     |
| PROPERTY TAXES ONLY . . . . .                 | -                  | -                     | -           | -              | -               | -              | 529.15     |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | 562.61             | 1 131.68              | 1 779.25    | 1 028.08       | 990.87          | 656.80         | -          |
| CURRENT CHARGES . . . . .                     | 52.00              | 68.67                 | 34.34       | 53.21          | 79.82           | 53.70          | 119.02     |
| INTEREST EARNINGS . . . . .                   | 8.21               | -                     | -           | -              | 21.11           | -              | 64.76      |
| MISCELLANEOUS . . . . .                       | 10.89              | 3.75                  | 8.87        | 10.20          | 27.51           | 9.21           | 9.83       |
| GENERAL EXPENDITURE . . . . .                 | 1 670.65           | 2 120.66              | 2 523.24    | 1 893.10       | 1 819.01        | 1 512.38       | 2 554.67   |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | 1.06               | 11.11                 | .08         | 8.13           | -               | 3.29           | -          |
| CURRENT OPERATION EXPENDITURE . . . . .       | 1 608.99           | 1 789.12              | 2 393.56    | 1 787.21       | 1 750.20        | 1 322.97       | 2 327.53   |
| INSTRUCTIONAL SERVICES . . . . .              | 1 003.55           | 1 127.54              | 1 404.42    | 1 119.09       | 1 240.25        | 907.98         | 1 557.21   |
| OTHER . . . . .                               | 603.43             | 661.58                | 989.14      | 668.12         | 509.95          | 414.99         | 770.32     |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 43.02              | 226.67                | 95.65       | 40.89          | 42.20           | 139.59         | 167.62     |
| INTEREST ON DEBT . . . . .                    | 19.58              | 93.77                 | 33.96       | 56.87          | 26.60           | 46.53          | 59.51      |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 137.50           | 1 353.16              | 1 683.15    | 1 293.56       | 1 372.10        | 1 006.60       | 1 753.70   |
| DEBT OUTSTANDING . . . . .                    | 132.13             | 1 669.31              | 619.15      | 683.85         | 513.46          | 947.07         | 768.14     |
| Washington—Continued                          |                    |                       |             |                |                 |                |            |
|   | Edmonds            | Federal Way           | Highline    | Kent           | Lake Washington | Seattle        | Spokane    |
| GENERAL REVENUE . . . . .                     | 2 441.12           | 1 981.03              | 2 738.62    | 2 322.73       | 2 672.40        | 3 307.79       | 2 769.54   |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 985.11           | 1 789.12              | 2 056.97    | 1 861.39       | 1 938.07        | 2 572.84       | 1 974.23   |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 456.01             | 191.91                | 681.66      | 461.33         | 734.33          | 734.96         | 795.32     |
| TAXES . . . . .                               | 273.15             | 83.39                 | 450.60      | 241.70         | 423.17          | 609.68         | 488.81     |
| PROPERTY TAXES ONLY . . . . .                 | 268.05             | 83.39                 | 450.60      | 241.70         | 423.17          | 609.68         | 488.81     |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                  | -                     | -           | -              | -               | -              | -          |
| CURRENT CHARGES . . . . .                     | 118.59             | 92.08                 | 118.08      | 96.94          | 144.10          | 82.14          | 83.77      |
| INTEREST EARNINGS . . . . .                   | 28.07              | 11.35                 | 41.26       | 115.94         | 150.42          | 37.10          | 174.06     |
| MISCELLANEOUS . . . . .                       | 36.20              | 5.09                  | 71.73       | 6.76           | 16.63           | 6.03           | 50.67      |
| GENERAL EXPENDITURE . . . . .                 | 2 331.70           | 1 929.83              | 2 586.54    | 2 702.53       | 2 741.81        | 3 059.08       | 3 332.84   |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                  | -                     | -           | -              | -               | -              | -          |
| CURRENT OPERATION EXPENDITURE . . . . .       | 2 187.24           | 1 861.05              | 2 389.64    | 1 941.82       | 2 212.37        | 3 004.78       | 2 146.52   |
| INSTRUCTIONAL SERVICES . . . . .              | 1 376.94           | 1 204.79              | 1 486.62    | 1 259.91       | 1 320.19        | 1 842.25       | 1 390.21   |
| OTHER . . . . .                               | 810.29             | 656.26                | 903.02      | 681.91         | 892.18          | 1 162.52       | 756.31     |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 126.97             | 48.67                 | 178.78      | 714.65         | 468.59          | 29.74          | 1 082.77   |
| INTEREST ON DEBT . . . . .                    | 17.50              | 20.10                 | 18.13       | 46.05          | 60.86           | 24.55          | 103.55     |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 602.41           | 1 348.45              | 1 752.91    | 1 421.48       | 1 552.18        | 2 147.15       | 1 534.39   |
| DEBT OUTSTANDING . . . . .                    | 307.30             | 321.75                | 357.76      | 1 173.28       | 648.42          | 382.92         | 1 476.25   |
| Washington—Continued                          |                    |                       |             |                |                 |                |            |
|   | Talona             | Yarouver              | Yabe County | Kanawha County | Raleigh County  | Wood County    | Green Bay  |
| GENERAL REVENUE . . . . .                     | 3 273.26           | 2 498.32              | 2 021.49    | 2 110.98       | 1 707.18        | 1 755.35       | 2 428.22   |
| INTERGOVERNMENTAL REVENUE . . . . .           | 2 530.69           | 1 904.73              | 1 255.94    | 1 270.67       | 1 187.64        | 1 198.18       | 1 059.68   |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 742.57             | 593.59                | 765.55      | 840.31         | 519.54          | 557.16         | 1 368.55   |
| TAXES . . . . .                               | 557.21             | 308.90                | 503.71      | 661.99         | 407.15          | 430.75         | -          |
| PROPERTY TAXES ONLY . . . . .                 | 557.21             | 303.75                | 503.71      | 661.99         | 407.15          | 430.75         | -          |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                  | -                     | -           | -              | -               | -              | -          |
| CURRENT CHARGES . . . . .                     | 111.69             | 100.21                | 53.34       | 60.34          | 42.20           | 58.02          | 1 221.52   |
| INTEREST EARNINGS . . . . .                   | 42.65              | 88.22                 | 66.75       | 80.58          | 43.63           | 45.38          | 84.17      |
| MISCELLANEOUS . . . . .                       | 31.02              | 6.26                  | 141.75      | 37.40          | 26.56           | 23.02          | 61.86      |
| GENERAL EXPENDITURE . . . . .                 | 3 386.35           | 2 182.02              | 2 133.23    | 2 172.71       | 1 723.74        | 1 678.88       | 2 287.54   |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | -                  | -                     | -           | 39             | -               | .72            | -          |
| CURRENT OPERATION EXPENDITURE . . . . .       | 2 982.05           | 2 099.25              | 1 782.93    | 1 995.98       | 1 597.37        | 1 634.27       | 2 211.78   |
| INSTRUCTIONAL SERVICES . . . . .              | 1 757.63           | 1 322.95              | 1 189.78    | 1 213.78       | 1 017.20        | 1 056.17       | 1 435.96   |
| OTHER . . . . .                               | 1 224.42           | 776.30                | 593.16      | 782.20         | 580.17          | 578.10         | 775.82     |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 341.36             | 54.18                 | 350.30      | 167.63         | 108.89          | 23.21          | 46.51      |
| INTEREST ON DEBT . . . . .                    | 62.95              | 28.59                 | -           | 8.71           | 17.47           | 20.69          | 29.25      |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 2 200.76           | 1 558.63              | 1 340.06    | 1 436.04       | 1 164.82        | 1 214.95       | 1 496.28   |
| DEBT OUTSTANDING . . . . .                    | 792.03             | 517.78                | -           | 215.44         | 329.70          | 452.96         | 595.38     |

See footnotes at end of table.

INDIVIDUAL SCHOOL SYSTEMS

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1979-80—Continued

| Item  | Wisconsin--Continued |          |           |                               |          |
|---|----------------------|----------|-----------|-------------------------------|----------|
|   | Kenosha              | Madison  | Milwaukee | Milwaukee Area Voc-Tech No. 9 | Racine   |
| GENERAL REVENUE . . . . .                     | 2 474.08             | 2 708.00 | 3 294.51  | 1 533.42                      | 2 659.48 |
| INTERGOVERNMENTAL REVENUE . . . . .           | 1 393.62             | 709.63   | 1 874.57  | 614.17                        | 1 535.70 |
| GENERAL REVENUE FROM OWN SOURCES . . . . .    | 1 080.46             | 1 998.37 | 1 419.94  | 919.25                        | 1 123.78 |
| TAXES . . . . .                               | 853.15               | -        | 1 336.22  | 636.54                        | 1 018.73 |
| PROPERTY TAXES ONLY . . . . .                 | 853.15               | -        | 1 336.22  | 636.54                        | 1 018.73 |
| CONTRIBUTION FROM PARENT GOVERNMENT . . . . . | -                    | 1 835.89 | -         | -                             | 47.38    |
| CURRENT CHARGES . . . . .                     | 139.30               | 96.28    | 72.74     | 282.71                        | 53.00    |
| INTEREST EARNINGS . . . . .                   | 83.70                | 62.62    | 5.32      | -                             | 4.67     |
| MISCELLANEOUS . . . . .                       | 4.31                 | 3.58     | 5.67      | -                             | -        |
| GENERAL EXPENDITURE . . . . .                 | 2 803.27             | 2 639.73 | 3 320.02  | 1 498.75                      | 2 545.08 |
| INTERGOVERNMENTAL EXPENDITURE . . . . .       | .15                  | -        | 105.02    | -                             | -        |
| CURRENT OPERATION EXPENDITURE . . . . .       | 2 277.59             | 2 571.73 | 3 152.96  | 1 330.11                      | 2 487.43 |
| INSTRUCTIONAL SERVICES . . . . .              | 1 380.49             | 1 608.37 | 1 879.98  | (NA)                          | 1 586.08 |
| OTHER . . . . .                               | 897.10               | 963.36   | 1 272.98  | 1 330.11                      | 901.35   |
| CAPITAL OUTLAY EXPENDITURE . . . . .          | 491.38               | 35.11    | 62.04     | 127.02                        | 37.32    |
| INTEREST ON DEBT . . . . .                    | 34.16                | 32.89    | -         | 41.62                         | 20.33    |
| EXHIBIT: SALARIES AND WAGES . . . . .         | 1 536.09             | 1 776.09 | 2 073.39  | 832.43                        | 1 692.10 |
| DEBT OUTSTANDING . . . . .                    | 599.88               | 651.63   | (1)       | 826.23                        | 397.56   |

NOTE: Because of rounding, data may not add to totals. Interschool system transactions are included in this table, rather than excluded as in tables 1-4.

- Represents zero or rounds to zero.  
 NA Not available.  
 \$760 per pupil of school bonded indebtedness incurred by the City of Birmingham.  
 \$245 per pupil of school bonded indebtedness incurred by the City of San Francisco. San Francisco is included in District 1, paid \$11 per pupil for debt service.  
 \$345 per pupil of school bonded indebtedness incurred by the City of San Francisco. San Francisco is included in District 1, paid \$11 per pupil for debt service.  
 The following amounts are per pupil: Chicago, \$88; Denver, \$187; Iowa, Pub. Sch., \$174; Mississippi, \$17; New York City, \$67; New York State, \$53; and St. Paul, \$14.  
 The parent government's accounting system in Chicago is unique in that it is a handbook type system and does not include a school year program. St. Paul's accounting system is unique in that it is a handbook type system and does not include a school year program.  
 \$15 per pupil of school bonded indebtedness incurred by the City of Atlanta.  
 \$31,435 per pupil of school bonded indebtedness incurred by the City of Atlanta.  
 Excludes financial data for the District of Columbia.  
 Excludes financial data for the Chicago Board of Education by the Chicago School Finance Authority.  
 Excludes financial data for the Chicago Board of Education by the Chicago School Finance Authority.  
 Excludes financial data for the Chicago Board of Education by the Chicago School Finance Authority.  
 \$594 per pupil of school bonded indebtedness incurred by the City of Milwaukee.



## DEFINITIONS OF SELECTED TERMS

Major categories for the Census Bureau's classification of governmental finances as applicable to school systems, are defined below:

**Bond Funds.** Funds established to account for the proceeds of bond issues pending their disbursement.

**Capital Outlay.** Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

**Cash and Security Holdings.** Cash, deposits, and governmental 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 contract and force account construction.

**Contribution from Parent Government.** That portion of general revenue from own sources which is appropriated and transferred to a dependent school system by its parent government. Excludes intergovernmental revenue, current charges, and miscellaneous general revenue.

**Current Charges.** Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services. Includes school lunch sales (gross), tuition paid by individuals, and receipts from centrally administered student activity funds. Excludes amounts received from other governments and interfund transfers.

**Current Operation.** Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

**Debt.** All long-term credit obligations of school systems whether backed by the school district's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency

capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee retirement funds.

**Debt Outstanding.** All debt obligations remaining unpaid on the date specified.

**Dependent School System.** A school system which lacks sufficient autonomy to be classified as an independent governmental unit and is treated as a dependent agency of some other government—a county, municipality, town or township, or the State government.

**Direct Expenditure.** Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than Intergovernmental Expenditure.

**Employee-Retirement Expenditure.** Cash payment to beneficiaries (including withdrawals of contributions) of employee retirement systems. Excludes cost of administering retirement systems, school system contributions to State-administered employee retirement systems, and noncontributory gratuities paid to former employees.

**Employee-Retirement Revenue.** Revenue from retirement contributions received from employees and other governmental or private employers, earnings on investment assets set aside to provide income for retirement system purposes and State government contributions. Excludes contributions from the employing school district (which are intragovernmental transfers).

**Enrollment.** Count of pupils on pupil rolls as of October 1 of the school year for which the data are presented.

**Expenditure.** All amounts of money paid out by a government—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 government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

**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.

**General Expenditure.** All school district expenditure other than that classified as employee-retirement or other insurance trust expenditure.

**General Revenue.** All school district revenue except employee-retirement or other insurance trust revenue.

**General Revenue From Own Sources.** All general revenue exclusive of intergovernmental revenue. Includes taxes, contributions from parent governments, current charges, and miscellaneous general revenue.

**Independent School Districts.** Those districts that are administratively and fiscally independent of other governments and exist for the purpose of providing public school education.

**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 general revenue do not include earnings on assets of employee-retirement systems.

**Interest Expenditure.** Amounts paid for use of borrowed money.

**Intergovernmental Expenditure.** Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for old-age, survivors', disability, and health insurance, for school district employees.

**Intergovernmental Revenue.** Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government, or in-lieu of taxes. Excludes amounts received from other governments for sale of property and commodities. All intergovernmental revenue is classified as general revenue.

**Intergovernmental Revenue From Federal Government.** Intergovernmental revenue received by the school system directly from the Federal Government. Excludes Federal aid channeled through State governments.

**Intergovernmental Revenue From State Government.** All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

**Long-Term Debt.** Debt payable more than 1 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 included.

**Long-Term Debt Retired.** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

**Offsets to Debt.** Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

**Other Than Capital Outlay.** General Expenditure exclusive of capital outlay. Includes current operation, interest on debt, and intergovernmental expenditure.

**Property Taxes.** Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or certain or all intangibles.

**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 Sales.** Gross collections from cafeteria sales to children and adults.

**Securities.** Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

**Short-Term Debt.** Interest-bearing debt payable within 1 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.

**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 intergovernmental revenue.