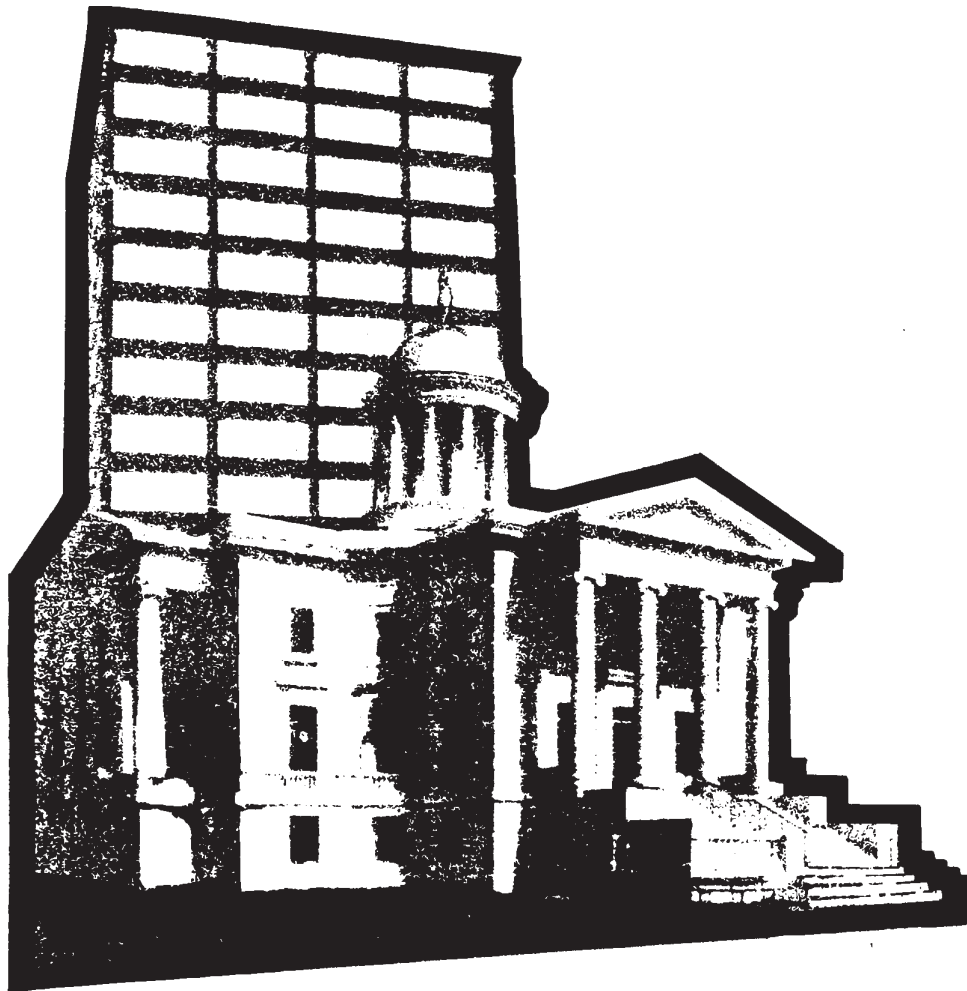


GF/93-10

GOVERNMENT FINANCES

**Public Education
Finances:
1992-93**



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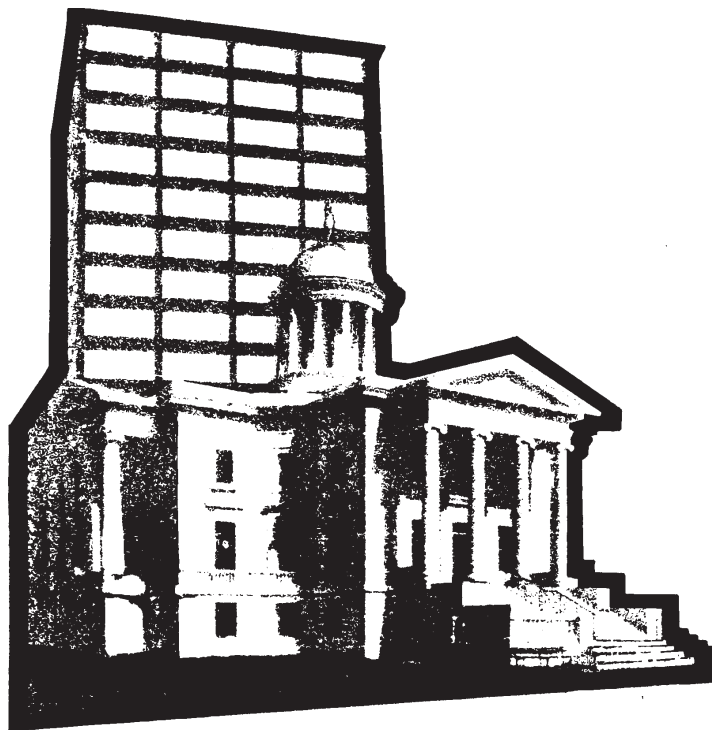
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Introduction

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1993 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets.

The 1993 Government Finance Series (Series GF93) contains 3 parts: No. 3, *State Government Finances: 1993*; No. 5, *Government Finances in 1992-93*; No. 10, *Public Education Finances: 1992-93*.

This report, No. 10, contains financial statistics relating to public elementary-secondary and higher education. It presents national and State financial aggregates and displays data for each public school system with an enrollment of 15,000 or more.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope, concepts, sources, survey methodology, and limitations of data. It also identifies other Census Bureau products which contain public education finance data.

The tabular section contains 24 tables. The first six tables show public higher, elementary-secondary, and other education finances within the structure of governments in the United States. Table 1 presents a 5-year summary of Federal, State, and local government education expenditures. County, municipal, town, special district, and school district detail appear under the local government section of this table. Tables 2 through 6 contain detail on education expenditures by State and local governments with data aggregated for each State.

The remaining tables in this report pertain to only elementary-secondary education finances. National summaries and size-group data for elementary-secondary education systems appear in tables 7 and 8. Summaries as well as State-level detail are presented in tables 9 through 18. Elementary-secondary finance data are shown in table 9, revenues in tables 10 through 13, expenditures in tables 14 through 17, and indebtedness in table 18.

State rankings based on revenues and expenditures per pupil appear in table 19. State rankings based on the relation of revenues and expenditures to State personal income are shown in table 20.

Finance data for individual public school systems with enrollments of 15,000 or more are displayed in tables 21, 22, and 23. Data are presented in thousands of dollars in table 21 for revenue, expenditure, and indebtedness items. Table 22 displays percent distributions of Federal, State, and local revenue for these same school systems. Per pupil expenditure data appear in table 23.

Supplementary data on State-level populations, enrollments, and personal income are shown in table 24.

SCOPE

This 1993 report places the education finance data released by the Census Bureau in a single report. Data pertain to all elementary-secondary, higher, and other education financed by Federal, State, and local governments. This information represents an important cross section of data collected in the Census Bureau's government finance survey. Most of the statistics presented in this report are included in annual finance data files that focus on the finances of school systems, States, counties, cities and towns, and government finances in general.

National and State totals of education expenditure data that can be found in other Census Bureau reports appear in tables 1 through 6. The items presented in these tables adhere to standard Census Bureau definitions. They are similar in scope to the education finance data traditionally released by the Census Bureau.

The scope of the elementary-secondary data presented in tables 7 through 23 has been expanded to contain some new revenue and expenditure categories. These categories, which relate mostly to State government payments made on behalf of local school systems, make the State aggregate data more comparable between States. They also allow for the inclusion of financial data which most users consider to fall within the purview of elementary-secondary education.

GENERAL CONCEPTS

Refer also to Appendix A (Definitions of Selected Terms) for descriptions of the items appearing in this report.

Education

Consists of three major categories: Elementary-secondary, higher, and other education.

Elementary-Secondary education—This category covers financial activity for the operation and support of public school systems providing elementary and/or secondary education programs. With the exception of the relatively few college level programs offered by elementary-secondary school systems, all activities of the system are classified as elementary-secondary. These include not only instruction and support activity for regular, special, and vocational instruction programs but also summer school, adult education, community services, food services, student activities, pre-kindergarten, transportation services, school health programs, and operation and maintenance of plant. Adult education and community services are two types of programs operated in many elementary-secondary school systems that are not related to the performance of elementary-secondary education programs. Effective for the 1991-92 public school finance report, the expenditures for these programs are not included in the per pupil data for current spending in tables 8, 16, and 23. Expenditures made by public school systems for these programs continue to be included in the expenditure data presented in the other tables.

Higher education—This classification includes the financial activity of all local government units offering postsecondary education and State institutions of higher education that confer degrees. Included here are college programs offered by elementary-secondary systems and all State and local government universities, community and junior colleges. Higher education activities include education services, auxiliary enterprises, and independent research and development operations. Education assistance and subsidies, including scholarships, fellowships, and support of private institutions, are excluded and reported under “Other education.”

Other education—This category is restricted to the Federal and State government levels. It consists of administrative support, schools run by the Departments of Defense and Interior, special State-run schools for the deaf and blind, State schools not conferring degrees (usually adult or vocational-technical schools), and education subsidy payments. Included here are scholarship and fellowship payments. Pell grants are treated as education subsidy payments by the Federal Government to individuals. Even though Pell grants are included in many financial reports of State and local higher education institutions, this report includes them in only data displayed for the Federal Government.

Public School Systems

The term “public school systems,” as used for this report, includes two types of government entities with responsibility for providing education services: (1) School districts that are administratively and fiscally independent of any other government and are counted as separate governments; and (2) public school systems that lack

sufficient autonomy to be counted as separate governments and are classified as a dependent agency of some other government—a county, municipal, township, or State government.

The table below shows the number and type of independent and dependent systems as they existed in October, 1991. While most public school systems offer elementary and/or secondary programs, some provide only college-grade coverage. Others, known as “nonoperating” systems, only exist to collect tax revenue which is then transferred to other school systems that provide the education services. The table also identifies education service agencies which have been classified as dependent agencies of the school systems that they serve. These agencies typically provide regional special education or vocational education programs. While they are not recognized as separate school systems, they are important providers of public education services. The financial data for these regional agencies are collected by the Census Bureau and included in the tabular presentations.

Table A. Public School Systems: October 1991

Type of system	Number
All public school systems	15,834
Independent school districts	14,422
Elementary-secondary districts	13,759
College grade districts	379
Combined elementary-secondary and college grade districts	10
Regional vocational or special education districts	93
Nonoperating districts	181
Dependent school systems	1,412
Elementary-secondary systems	1,142
State government systems	28
County government systems	317
City government systems	219
Town government systems	578
College grade systems	126
County government systems	121
City government systems	5
Combined elementary-secondary and college-grade system	1
Vocational or special education systems	77
Nonoperating systems	66
EXHIBIT: Education service agencies classified as part of the elementary-secondary districts they serve	1,039

Source: U.S. Bureau of the Census, Governments Integrated Directory File.

These public school systems and education service agencies provide almost all of the public elementary-secondary education programs in the nation but only a small fraction of college-grade programs. With the exceptions of the University of the District of Columbia, the District of Columbia Law School, Washburn University (Topeka, Kansas), and the Fashion Institute of Technology (New York, N.Y.); public degree-granting colleges and

university programs are the exclusive domain of State government institutions of higher education. While local public school systems operate many community and junior colleges, the 2-year colleges fall under State control in 28 States.¹

Current Dollars

The statistics in this report, as in the others issued by the Census Bureau on Federal, State, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

Data in this report pertain to school system fiscal years that ended June 30, 1993, except for the following: Alabama—September 30, 1993; Colorado—December 31, 1992; Nebraska, Texas, and the Chicago Board of Education—August 31, 1993.

Current Operation and Current Spending

Current operation, a standard Census Bureau expenditure category, consists of payments for salaries, employee benefits (to include local school system employer contributions to State government retirement funds), purchased services, and supplies. It is a component of the expenditure data presented in tables 1 through 6.

The Census Bureau introduced the concept “current spending” in the 1987 Census of Governments. This concept, which is used only in the public education finance reports, allows for the inclusion of all public elementary-secondary outlays regardless of the specific unit of government which actually makes the expenditures. Thus this concept—employed in tables 7, 8, 9, 14 through 17, 19 through 21, and 23—is comprised of current operation expenditure and two other items: payments made by the State government on behalf of local education agencies and employer contributions made by those few school systems that administer their own retirement funds (such as the Chicago Board of Education and the Denver Public School System). Most of the expenditures made by States on behalf of their school systems are for State retirement funds and social security contributions. These “on behalf of” contributions are displayed by State in table 11. “Current spending” is not presented in other Census Bureau reports because its inclusion with expenditures made at other levels of government leads to double counting.

¹ All or most of the 2-year colleges in the following 28 States are classified by the Census Bureau as State institutions of higher education: Alabama, Alaska, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Indiana, Kentucky, Maine, Massachusetts, Minnesota, Nevada, New Hampshire, New Mexico, North Dakota, Oklahoma, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, and Wisconsin.

Instruction Expenditure

This item relates to the instruction function (series 1000) defined in the National Center for Education Statistics (NCES) publication, *Financial Accounting for Local and State School Systems*, commonly called Handbook II, Revised (1990). It covers expenditures for regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities as well as adult education, community services, and student enterprise activities.

Since not all States prescribe the use of the above financial accounting handbook and its definition of instruction for their school systems, some interstate disparities exist. For example, some State accounting systems do not include employee benefit payments or fixed charges in “instruction.” Refer to appendix B for descriptions of how the Census Bureau has dealt with these differences.

Intergovernmental Revenues and Educational Revenues From Federal, State, and Local Sources

Intergovernmental revenue is the traditional term used by the Census Bureau to define revenue received from the Federal, State, and local governments. Intergovernmental revenue from the Federal Government includes only those amounts that the recipient gets directly from the Federal Government. Federal monies that public school systems receive through State channels are included under intergovernmental revenue from the State. Intergovernmental revenue from local governments includes only amounts that the recipient gets from other local governments. The revenue tables in this report do not use these traditional terms which appear in other Census Bureau governmental finance reports.

The tables in this report that contain revenue data reference revenue from Federal, State, and local sources. There are significant differences between these terms and the intergovernmental items described above. Revenue from Federal sources includes Federal monies passed through State governments as well as Federal outlays directly received. State source revenue consists of only amounts originating from State governments. Revenue from local sources is comprised of revenues raised locally—including taxes, charges, and miscellaneous revenue. Intergovernmental revenue from local governments is only a small component of revenues from local sources. These terms are used instead of the Census Bureau’s traditional intergovernmental revenue terms due to their widespread acceptance by the education data user community.

Tax Revenues of Dependent School Systems

Dependent school systems receive most of their local revenue from appropriations by their parent government. Although most of these monies come from property tax collections, the exact amounts derived from taxes or other revenue sources available to parent governments for their

school systems frequently cannot be determined from state education agency accounting records. In this report, this type of revenue appears in a separate category, "parent government contributions."

SOURCES OF DATA

Federal, State, and Large County and City Governments

Financial data for these governments were compiled from official records and reports by trained Census Bureau representatives. Federal Government data are based on figures for 1993 that appear in The Budget of the United States Government for the Fiscal Year 1995. Much of the data for the States and large local governments (cities with populations of 300,000 or more and counties with populations of 500,000 or more) were obtained by on-site visits to government accounting offices by Census Bureau field staff. Compilation efforts focused on all financial activities of these large governments. Census staff assembled finance data into standard census classifications. Education was one of many functions covered in these compilations.

Other Counties, Cities, Towns, and Special Districts

Information was obtained from Census Bureau mail canvass and by central collection from State government data systems. Both of these sources used detailed questionnaires which asked for financial data for all government activities. As with the larger units described above, education was only one of many functions included.

Elementary-Secondary School Systems

The Census Bureau has made arrangements with State government departments of education to use data from existing finance information collection systems where the data are compatible with this survey's categories. Every State department of education obtains data annually on a wide variety of financial data from elementary-secondary school systems by requiring reports or conducting surveys. The Census Bureau is able to gain access to this information through unique agreements with each State that are summarized below.

1. Compilation from State education agency source documents by Census Bureau staff (6 States): Alaska, Hawaii, Mississippi, New Mexico, Rhode Island, and Utah.
2. Computer tape, disk or electronic transfer of data via Internet in State agency format which is reformatted by Census Bureau staff (20 States): Alabama, Arizona, Arkansas, California, Colorado, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Michigan, Montana, Nebraska, New Hampshire, New Jersey, North Dakota, Oklahoma, South Carolina, and Tennessee.

3. Computer tape, disk or electronic transfer of data via Internet reformatted by State education agency staff (23 States): Connecticut, Florida, Illinois, Idaho, Iowa, Kansas, Maryland, Minnesota, Missouri, Nevada, New York, North Carolina, Ohio, Oregon, Pennsylvania, South Dakota, Texas, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming.
4. Computer printouts of data reformatted by State education agency staff (1 State): Delaware.

A single office or data base in the departments of education did not always have all of the information needed for this survey. In these instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions.

Higher Education Institutions

Through agreement with the NCES, the Census Bureau obtained financial data for State and local government higher education institutions from the Integrated Postsecondary Education Data System (IPEDS) Finance Survey.

Enrollment, Population, and Personal Income Data

The State totals for enrollment that appear in table 24 are used to calculate the per pupil amounts in tables 16, 19, and 22. They represent fall 1992 memberships collected by NCES in its nonfiscal Common Core of Data survey (CCD). The enrollment figures in tables 21 and 23 for the individual school systems reflect fall 1992 memberships as reported by the State education agencies in the NCES CCD survey.

The population data contained in table 24 were obtained from the Census Bureau's Current Population Reports, Series P-25. The personal income data, which were used to calculate the data for tables 20 and 24, were taken from the U.S. Department of Commerce's Survey of Current Business.

SURVEY METHODOLOGY

The information collected is intended to provide a complete picture of a government's financial activity. All revenues (by source), expenditures (by function and object), indebtedness, and cash and security holdings are requested for all funds. The inclusion of all financial transactions, except for interfund transfers, allows for effective review and editing. It enables respondents and Census Bureau staff to take a global view of government finance and to perform basic cash flow logic checks.

The Census Bureau has attempted to identify all central sources for public elementary-secondary finance data. Most of these sources exist at the State government level. Many State agencies, especially State education agencies, collect financial data for the local units within their domains.

The collection arrangements have a number of distinct advantages. First, because the Census Bureau is able to use data from the State government data systems, response burden on local school system administrators is lessened. Second, the close relationship between local school systems and State departments of education virtually eliminates nonresponse problems. Perhaps most important, however, is the fact that this collection system yields high quality data. The audit, review, edit and correction procedures employed by State departments prior to providing the information to the Census Bureau help make the data superior to information that could be collected from the individual school systems.

The extensive use of central collection of elementary-secondary finance data requires the maintenance of State-specific crosswalks that define the State data items which comprise each of the items collected by the Census Bureau. Edit checks identify cash and debt flow problems, significant current year/prior year differences, illogical salary/current spending relationships, out-of-scope per pupil expenditures, and other peculiarities. Census examiners resolve edit and other problems by rechecking data sources for entry errors, reviewing State and other reports which contain the same type of information, and making followup calls to State and local officials.

Effective for the FY 1992 survey, the Census Bureau significantly expanded the Federal program revenue detail collected for elementary-secondary school systems. Revenues from programs such as Chapter 1, education for the handicapped, vocational education, and Eisenhower math and science were included for the first time. In many cases, this detail could not be supplied from State education agency basic source documents, which could provide accurate totals of Federal revenue receipts but not program detail. In these cases, the Census Bureau used supplemental data available from the General Education Provisions Act (GEPA) 406A Survey, conducted by the Office of Policy and Planning, U.S. Department of Education. Although the GEPA program detail was used, the total federal revenues supplied by the State education agencies were not changed.

The Census Bureau processes parent governments separately from their dependent school systems because they each require a different level of detail. Parent governments contain financial data for all functions performed by the government. The dependent school system detail is much more extensive than the education finance detail collected from their parent governments. After the dependent school system information is edited, reviewed, and corrected, it is summed and overlaid into the parent government fiscal information sets. This overlay ensures consistency between data presented for parent governments and their fiscally dependent school systems.

Financial data for school systems were summed to create State aggregates. In some cases the State education agency could not provide complete responses for individual districts for all of the data requested. This occurred in the following nine states: Arkansas, Colorado,

Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma and South Dakota. For these nine states, the financial data collected in the National Public Education Financial Survey by NCES and State totals released by State education agencies was substituted for the State aggregated data. Census Bureau staff reviewed the State aggregates and the State totals in the nine special states for consistency with prior year information. The State aggregates were also compared with the financial data collected in the National Public Education Financial Survey by NCES and state totals released by State education agencies. During the review of State aggregates, Census Bureau technical staff requested assistance from State officials and NCES to resolve differences. Most of these differences involved the inclusion of State "payments on behalf of local education agencies in State education agency and NCES totals. The State education agencies and NCES furnished information about these payments that enabled us to provide State source revenues and current spending categories shown in tables 9 through 16 and 19 through 23.

LIMITATIONS OF DATA

Finance amounts presented in this report are statistical in nature and do not represent an accounting statement. Therefore, a difference between a school system's revenues and expenditures does not indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, and changes in cash and security holdings are all factors that have important influences on the balance between revenues and expenditures.

In spite of efforts to identify and resolve errors, some mistakes and inconsistencies in official reporting and processing have undoubtedly escaped detection. Other inconsistencies have been detected and are published with the caveats shown in appendix B. They arise from the fact that each State education agency collects a varying level of detail. Although States generally collect much more detail than what the Census Bureau collects, there are instances when certain States cannot provide some of the items requested. The use of different financial accounting handbooks by the State education agencies also causes inconsistencies in the data.

Effective for the FY 1993 survey, the Census Bureau requested that respondents for elementary-secondary finances report State revenues according to the following program categories: general formula assistance, compensatory and basic skills, special education, staff improvement, vocational, capital outlay/debt service, bilingual education, transportation, and school lunch. Users should be able to make valid comparisons of this detail when examining school systems within a given State. Because the content of State aid programs greatly varies among the States, however, this information may not be comparable when making comparisons between school systems in different States.

For example, State monies for handicapped and compensatory education may be in specific categorical aid programs in one State but be part of general formula assistance in another State.

The information in this report reflect the financial transactions of public school systems. The revenues, expenditures, and debt of entities that are not public school systems are excluded. These include private educational enterprises, State government agencies, quasi-private organizations, and county superintendent offices not part of public school systems. The absence of detail from these entities sometimes creates differences between the school finance data in this report and that produced from both other Census Bureau governmental finance reports and from other sources. For example, State and national totals for the various Federal program revenues are lower than those reported in other sources because they reflect only what the public school systems receive.

AVAILABILITY OF DATA

Copies of this report are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and U.S. Department of Commerce district offices.

School finance information is available on microcomputer disks or can be transmitted over the Internet. For details, contact Chief, Elementary-Secondary Education Statistics Branch, Governments Division, Bureau of the Census, Washington, DC 20233, or call 301-457-1574.

ACKNOWLEDGMENT

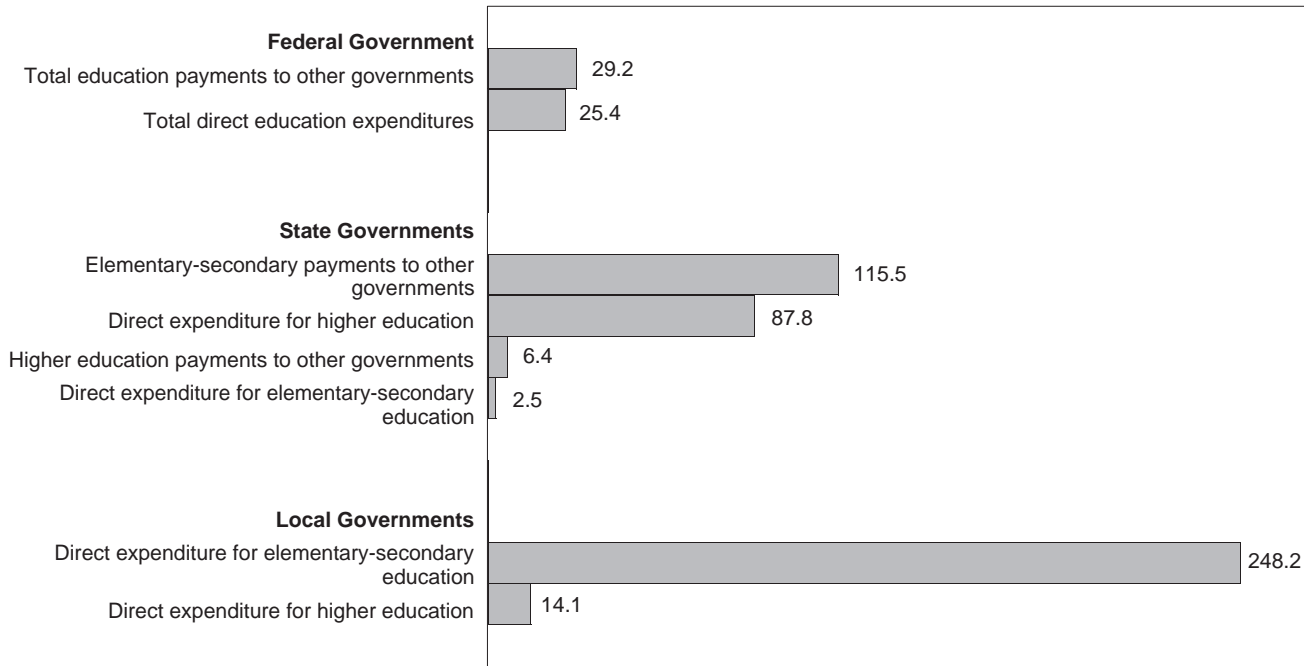
The generous cooperation of State education agency personnel is gratefully acknowledged. The time and effort extended by these individuals made it possible to produce this report while imposing a minimum burden on local school officials. The Census Bureau also appreciates the dedication of local school officials in providing accurate fiscal data to their State education agencies.

MEANING OF ABBREVIATIONS AND SYMBOLS

The abbreviations and symbols in the tables have the following meanings:

- Represents zero or rounds to zero.
- (NA) Not available.
- (X) Not applicable.

Figure 1. Public Education Spending by Federal, State, and Local Governments: 1992-93
(In billions of dollars)



Source: U.S. Bureau of the Census, Public Education Finances: 1992-93.

Figure 2. **Percent Distribution of Public Elementary-Secondary Education Revenue: 1992-93**

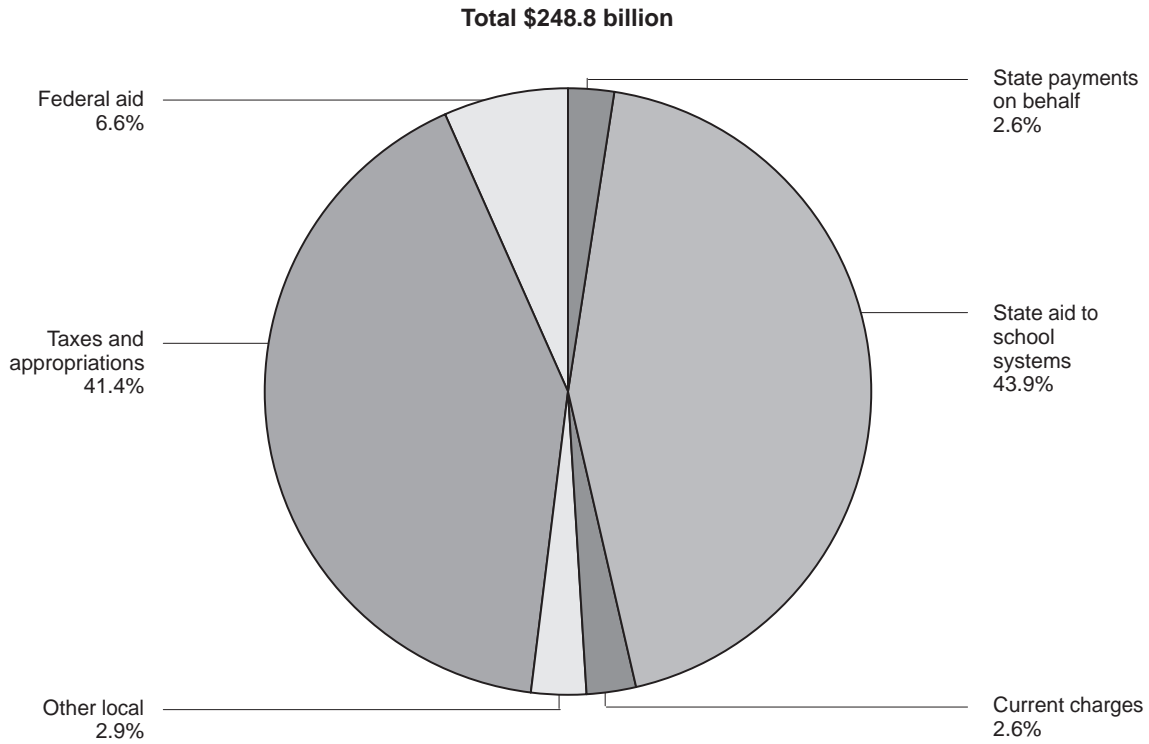
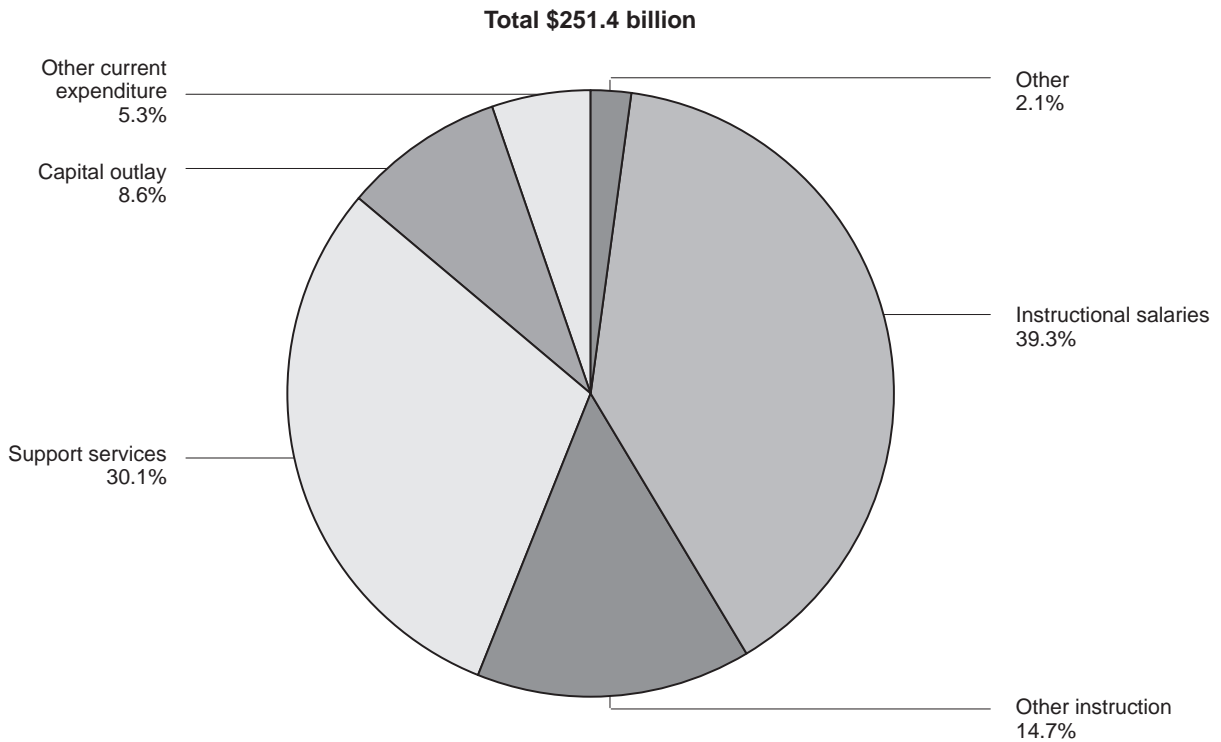


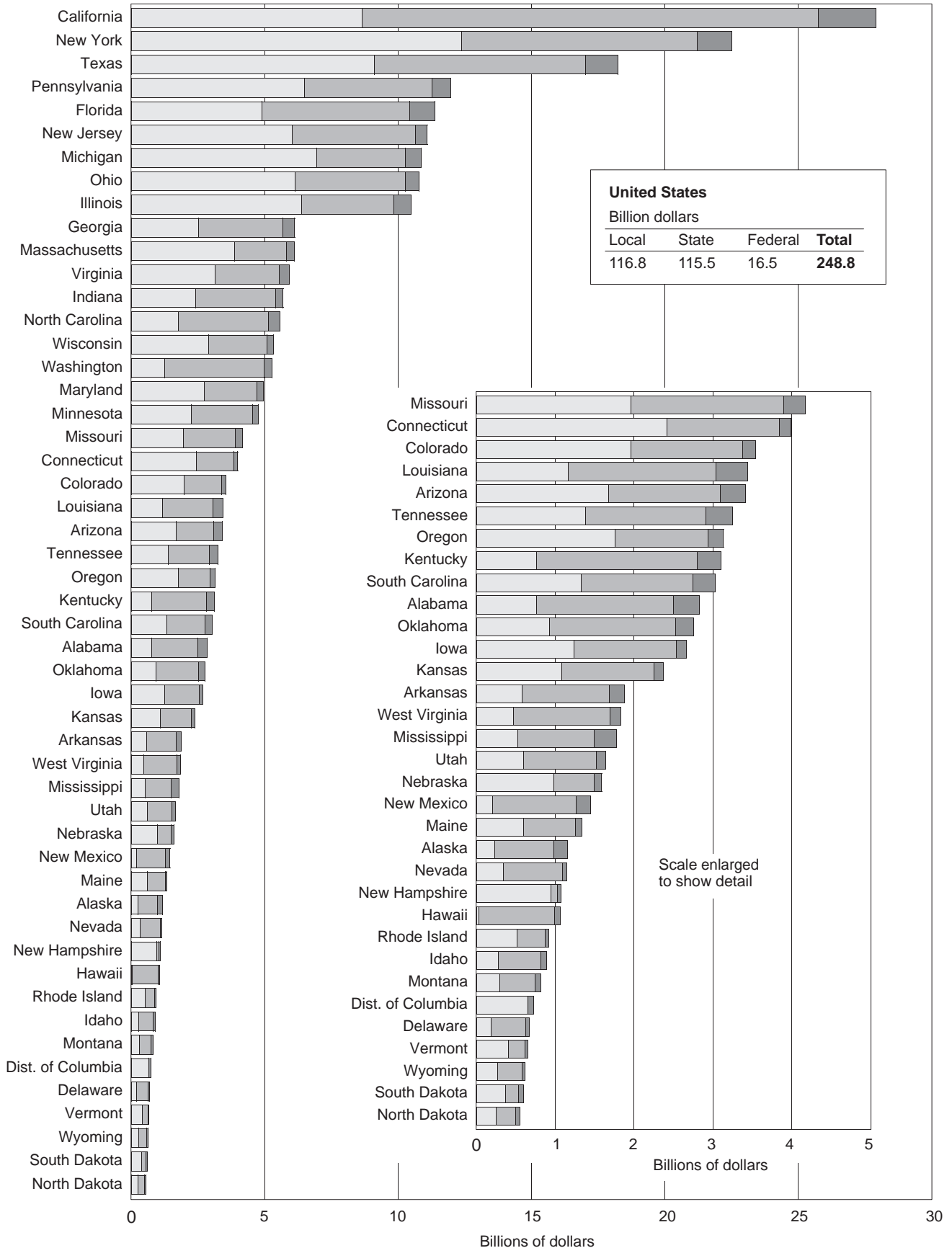
Figure 3. **Percent Distribution of Public Elementary-Secondary Education Expenditure: 1992-93**



Source: U.S. Bureau of the Census, Public Education Finances: 1992-93.

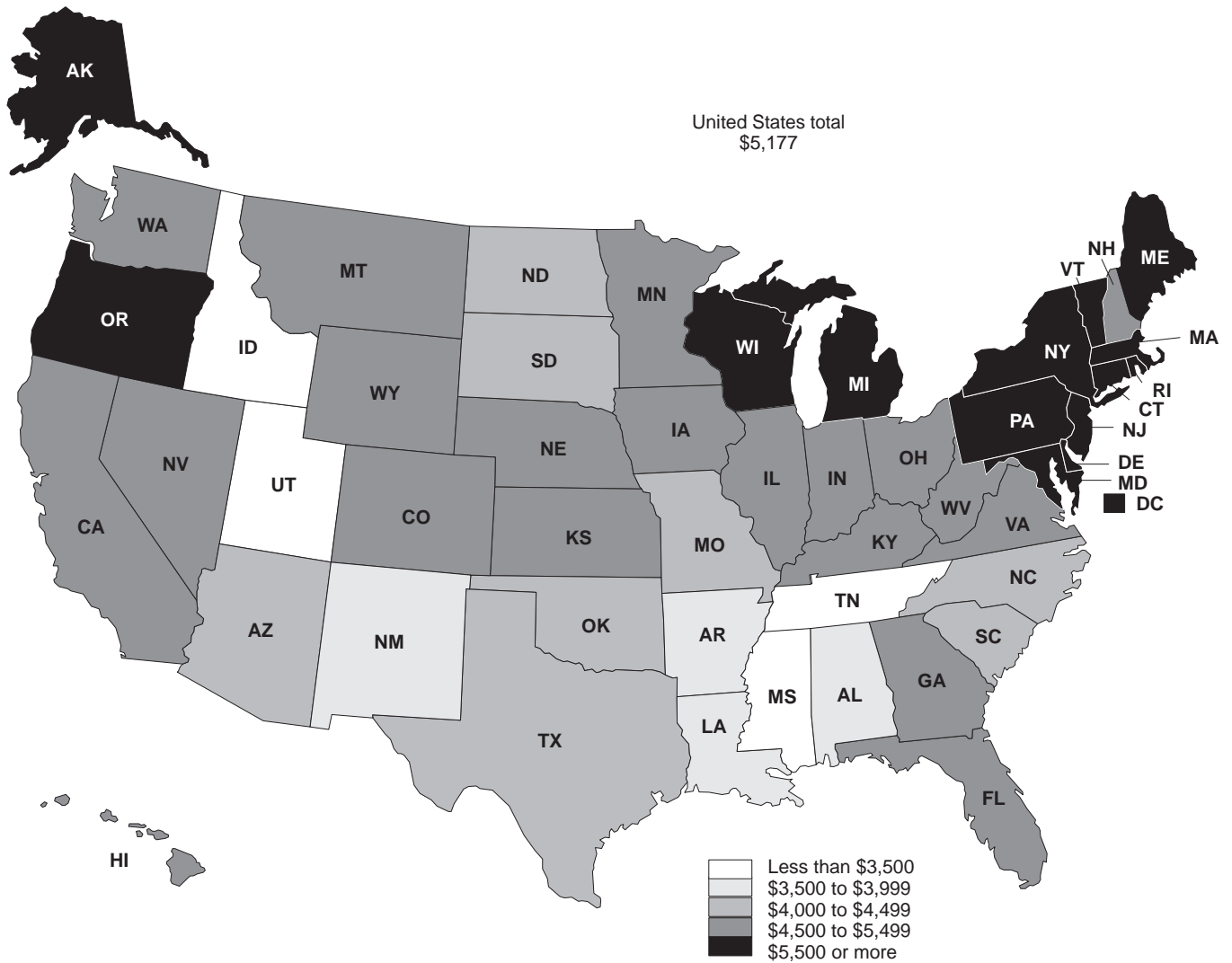
Figure 4. **Elementary-Secondary Education Revenues From Federal, State, and Local Sources: 1992-93**

Local
State
Federal



Source: U.S. Bureau of the Census, Public Education Finances: 1992-93.

Figure 5. **Current Spending Per Pupil for Elementary-Secondary Education by Public School Systems: 1992-93**



Source: U.S. Bureau of the Census, Public Education Finances: 1992 – 93.

Statistical Tables

Table 1. Summary of Federal, State, and Local Government Expenditures for Education by Level of Government: 1992-93 and Prior Periods

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1992-93	1991-92	1990-91	1989-90	1988-89	Percent change		Percent distribution	
						From 1991-92 to 1992-93	From 1988-89 to 1992-93	1992-93	1988-89
All governments, total¹	367 221	348 411	329 484	305 552	280 738	5.4	30.8	(X)	(X)
Federal Government²	54 622	48 957	44 719	40 161	38 485	11.6	41.9	100.0	100.0
Intergovernmental ³	29 190	26 821	24 537	22 757	21 645	8.8	34.9	53.4	56.2
School lunch and milk programs	5 030	4 671	4 246	3 822	3 595	7.7	39.9	9.2	9.3
Compensatory education	6 301	5 813	4 985	4 285	4 013	8.4	57.0	11.5	10.4
Department of Energy-research and development	2 680	2 596	2 357	2 565	2 538	3.2	5.6	4.9	6.6
Direct	25 432	22 136	20 182	17 404	16 840	14.9	51.0	46.6	43.8
Department of Education	17 141	13 623	13 669	12 562	11 858	25.8	44.6	31.4	30.8
Other	8 291	8 513	6 513	4 842	4 982	-2.6	66.4	15.2	12.9
State and local governments¹	341 789	326 275	309 302	288 148	263 898	4.8	29.5	100.0	100.0
Direct	341 789	326 275	309 302	288 148	263 898	4.8	29.5	100.0	100.0
Elementary and secondary	239 826	228 695	217 643	202 009	185 171	4.9	29.5	70.2	70.2
Current operation	217 548	207 376	197 791	183 953	170 587	4.9	27.5	63.6	64.6
Capital outlay	22 277	21 319	19 852	18 057	14 584	4.5	52.7	6.5	5.5
Construction	14 401	14 681	12 363	10 636	9 274	-1.9	55.3	4.2	3.5
Other capital outlay	7 877	6 639	7 489	7 421	5 310	18.6	48.3	2.3	2.0
Higher education	88 095	84 329	78 749	73 418	67 550	4.5	30.4	25.8	25.6
Current operation	79 144	75 149	71 685	65 977	60 699	5.3	30.4	23.2	23.0
Capital outlay	8 951	9 180	7 064	7 441	6 851	-2.5	30.7	2.6	2.6
Construction	5 427	4 839	3 950	3 953	3 746	12.2	44.9	1.6	1.4
Other capital outlay	3 524	4 341	3 114	3 488	3 105	-18.8	13.5	1.0	1.2
Assistance and subsidies	6 210	5 727	5 532	4 928	4 238	8.4	46.5	1.8	1.6
Other education	7 658	7 524	7 379	7 793	6 939	1.8	10.4	2.2	2.6
State governments	221 547	211 316	196 648	184 935	173 184	4.8	27.9	100.0	100.0
Intergovernmental	131 180	124 939	116 180	109 438	104 601	5.0	25.4	59.2	60.4
Elementary and secondary	124 457	118 474	109 804	103 375	98 811	5.1	28.0	56.2	57.1
Higher education	6 388	6 201	6 208	5 869	5 616	-3.0	13.7	2.9	3.2
Other education	335	265	168	195	174	26.4	92.5	.2	.1
Direct	90 368	86 377	80 468	75 497	68 583	4.6	31.8	40.8	39.6
Elementary and secondary	2 530	2 222	1 997	1 798	1 417	13.9	78.5	1.1	.8
Current operation	1 951	1 811	1 570	1 411	1 190	7.7	63.9	.9	.7
Capital outlay	579	411	428	388	227	40.9	155.1	.3	.3
Construction	523	372	374	334	157	40.6	233.1	.2	.1
Other capital outlay	56	39	54	54	71	43.6	-21.1	-	-
Higher education	73 969	70 904	65 560	60 978	55 988	4.3	32.1	33.4	32.3
Current operation	65 988	62 696	59 437	54 612	50 080	5.3	31.8	29.8	28.9
Capital outlay	7 981	8 208	6 123	6 366	5 908	-2.8	35.1	3.6	3.4
Construction	4 877	4 314	3 429	3 390	3 221	13.1	51.4	2.2	1.9
Other capital outlay	3 104	3 894	2 694	2 976	2 687	-20.3	15.5	1.4	1.6
Assistance and subsidies	6 210	5 727	5 532	4 928	4 238	8.4	46.5	2.8	2.4
Other education	7 658	7 524	7 379	7 793	6 939	1.8	10.4	3.5	4.0
Local governments¹	251 978	240 548	229 263	213 128	195 718	4.8	28.7	100.0	100.0
Intergovernmental	557	650	429	447	402	-14.3	38.6	.2	.2
Elementary and secondary	228	404	361	393	328	-43.6	-30.5	.1	.2
Higher education	329	247	67	84	74	33.2	344.6	.1	-
Direct	251 421	239 898	228 834	212 652	195 316	4.8	28.7	99.8	99.8
Elementary and secondary	237 295	226 473	215 645	200 211	183 754	4.8	29.1	94.2	93.9
Current operation	215 597	205 565	196 221	182 542	169 397	4.9	27.3	85.6	86.6
Capital outlay	21 698	20 908	19 424	17 669	14 357	3.8	51.1	8.6	7.3
Construction	13 878	14 309	11 988	10 302	9 118	-3.0	52.2	5.5	4.7
Other capital outlay	7 820	6 600	7 436	7 367	5 239	18.5	49.3	3.1	2.7
Higher education	14 126	13 425	13 189	12 441	11 562	5.2	22.2	5.6	5.9
Current operation	13 156	12 452	12 247	11 365	10 619	5.7	23.9	5.2	5.4
Capital outlay	970	972	941	1 076	943	-2	2.9	.4	.5
Construction	550	525	521	563	525	4.8	4.8	.2	.3
Other capital outlay	420	447	420	513	419	-6.0	.2	.2	.2
General purpose governments:									
County governments	20 759	20 180	19 821	18 395	16 677	2.9	24.5	100.0	100.0
Intergovernmental	817	927	837	1 012	951	-11.9	-14.1	3.9	5.7
Elementary and secondary	696	812	721	908	855	-14.3	-18.6	3.4	5.1
Higher education	121	115	116	103	96	5.2	26.0	.6	.6
Direct	19 942	19 253	18 984	17 384	15 726	3.6	26.8	96.1	94.3
Elementary and secondary	17 568	17 102	16 828	15 385	13 856	2.7	26.8	84.6	83.1
Current operation	16 146	15 400	15 244	13 943	12 729	4.8	26.8	77.8	76.3
Capital outlay	1 422	1 703	1 584	1 443	1 126	-16.5	26.3	6.9	6.8
Construction	1 047	1 052	1 233	1 103	794	-5	31.9	5.0	4.8
Other capital outlay	376	651	351	339	332	-42.2	13.3	1.8	2.0
Higher education	2 374	2 150	2 156	1 999	1 870	10.4	27.0	11.4	11.2
Current operation	2 228	2 011	2 018	1 808	1 684	10.8	32.3	10.7	10.1
Capital outlay	146	139	138	190	186	5.0	-21.5	.7	1.1
Construction	88	88	88	121	131	-	-32.8	.4	.8
Other capital outlay	58	51	50	69	54	13.7	7.4	.3	.3
Subcounty governments:									
Municipal governments	20 386	19 382	18 793	17 368	16 208	5.2	25.8	100.0	100.0
Intergovernmental	772	779	492	437	430	.9	79.5	3.8	2.7
Elementary and secondary	430	521	411	338	345	-17.5	24.6	2.1	2.1
Higher education	342	259	81	99	85	32.0	302.4	1.7	.5

See footnotes at end of table.

Table 1. Summary of Federal, State, and Local Government Expenditures for Education by Level of Government: 1992-93 and Prior Periods—Con.

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1992-93	1991-92	1990-91	1989-90	1988-89	Percent change		Percent distribution	
						From 1991-92 to 1992-93	From 1988-89 to 1992-93	1992-93	1988-89
State and local governments—Con.									
Local governments—Con.									
Municipal governments—Con.									
Direct	19 615	18 603	18 301	16 931	15 778	5.4	24.3	96.2	97.3
Elementary and secondary	19 068	18 074	17 847	16 459	15 291	5.5	24.7	93.5	94.3
Current operation	17 510	16 664	16 402	15 513	14 463	5.1	21.1	85.9	89.2
Capital outlay	1 558	1 409	1 444	946	828	10.6	88.2	7.6	5.1
Construction	1 286	1 139	1 228	759	658	12.9	95.4	6.3	4.1
Other capital outlay	271	271	216	187	170	—	59.4	1.3	1.0
Higher education	547	529	454	472	487	3.4	12.3	2.7	3.0
Current operation	541	507	449	463	475	6.7	13.9	2.7	2.9
Capital outlay	6	22	5	9	12	-72.7	-50.0	—	.1
Construction	1	1	1	3	4	—	-75.0	—	—
Other capital outlay	5	20	5	6	8	-75.0	-37.5	—	—
Township governments	6 169	5 762	5 600	5 304	4 896	7.1	26.0	100.0	100.0
Intergovernmental	645	618	598	527	505	4.4	27.7	10.5	10.3
Elementary and secondary	644	618	598	527	505	4.2	27.5	10.4	10.3
Higher education	1	—	—	—	—	(X)	(X)	—	—
Direct	5 524	5 144	5 002	4 777	4 391	7.4	25.8	89.5	89.7
Elementary and secondary	5 524	5 144	5 002	4 777	4 391	7.4	25.8	89.5	89.7
Current operation	5 317	4 807	4 644	4 418	4 060	10.6	31.0	86.2	82.9
Capital outlay	207	338	358	358	331	-38.8	-37.5	3.4	6.8
Construction	143	276	287	282	261	-48.2	-45.2	2.3	5.3
Other capital outlay	65	62	71	77	70	4.8	-7.1	1.1	1.4
Higher education	—	—	—	—	—	(X)	(X)	—	—
Current operation	—	—	—	—	—	(X)	(X)	—	—
Capital outlay	—	—	—	—	—	(X)	(X)	—	—
Construction	—	—	—	—	—	(X)	(X)	—	—
Other capital outlay	—	—	—	—	—	(X)	(X)	—	—
Special purpose governments:									
School district governments	206 869	197 420	187 111	174 115	159 860	4.8	29.4	100.0	100.0
Intergovernmental	598	547	593	603	545	9.3	9.7	.3	.3
Elementary and secondary	598	547	593	603	545	9.3	9.7	.3	.3
Higher education	—	—	—	—	—	(X)	(X)	—	—
Direct	206 272	196 873	186 518	173 512	159 314	4.8	29.5	99.7	99.7
Elementary and secondary	195 066	186 128	175 940	163 542	150 109	4.8	29.9	94.3	93.9
Current operation	176 596	168 691	159 931	148 661	138 142	4.7	27.8	85.4	86.4
Capital outlay	18 470	17 437	16 009	14 881	11 967	5.9	54.3	8.9	7.5
Construction	11 363	11 822	9 212	8 118	7 302	-3.9	55.6	5.5	4.6
Other capital outlay	7 106	5 615	6 797	6 763	4 665	26.6	52.3	3.4	2.9
Higher education	11 206	10 745	10 578	9 970	9 205	4.3	21.7	5.4	5.8
Current operation	10 387	9 934	9 780	9 093	8 459	4.6	22.8	5.0	5.3
Capital outlay	818	811	798	876	746	.9	9.7	.4	.5
Construction	461	435	433	439	389	6.0	18.5	.2	.2
Other capital outlay	357	376	365	437	357	-5.1	—	.2	.2
Special district governments	71	37	41	53	107	91.9	-33.6	100.0	100.0
Intergovernmental	2	12	12	5	1	(X)	(X)	2.8	.9
Elementary and secondary	2	12	12	5	1	(X)	(X)	2.8	.9
Higher education	—	—	—	—	—	(X)	(X)	—	—
Direct	69	25	29	48	107	176.0	-35.5	97.2	100.0
Elementary and secondary	69	25	29	48	107	176.0	-35.5	97.2	100.0
Current operation	28	3	—	8	3	(X)	833.3	39.4	2.8
Capital outlay	41	22	29	40	104	86.4	-60.6	57.7	97.2
Construction	39	20	28	39	103	95.0	-62.1	54.9	96.3
Other capital outlay	2	1	1	1	1	100.0	100.0	2.8	.9
Higher education	—	—	—	—	—	(X)	(X)	—	—
Current operation	—	—	—	—	—	(X)	(X)	—	—
Capital outlay	—	—	—	—	—	(X)	(X)	—	—
Construction	—	—	—	—	—	(X)	(X)	—	—
Other capital outlay	—	—	—	—	—	(X)	(X)	—	—

Note: Local government data were taken from the 1993 Survey of Local Government Finances.
¹Duplicative interschool system transactions are excluded.
²See appendix D for expanded detail.
³Includes amounts for categories not shown separately.

Table 2. Summary of State and Local Government Expenditures for Education: 1992-93

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Elementary and secondary					Higher education				Assistance and subsidies	Other education
	Total ¹	Total ¹	Current operation	Capital outlay		Total ¹	Current operation	Capital outlay			
				Total	Con-struction			Total	Con-struction		
United States	341 789	239 826	217 548	22 277	14 401	88 095	79 144	8 951	5 427	6 210	7 658
Alabama	5 023	3 112	2 907	205	135	1 577	1 416	160	79	74	260
Alaska	1 464	1 089	957	131	106	324	269	55	33	5	46
Arizona	5 815	4 149	3 469	680	547	1 503	1 371	132	65	87	171
Arkansas	2 776	1 698	1 567	131	84	859	733	126	99	48	76
California	47 636	34 741	32 793	1 948	1 239	11 494	10 353	1 141	722	747	654
Colorado	4 900	3 256	2 899	357	238	1 527	1 406	121	61	62	55
Connecticut	4 822	3 853	3 615	238	195	778	754	24	8	59	133
Delaware	1 155	676	629	47	37	396	382	14	9	24	59
District of Columbia	720	582	582	39	21	100	95	4	—	—	—
Florida	15 418	11 699	10 275	1 424	1 031	3 193	2 699	494	358	215	311
Georgia	7 989	5 926	5 334	592	415	1 713	1 559	154	132	68	282
Hawaii	1 447	834	744	90	71	591	503	89	44	4	17
Idaho	1 334	891	809	81	62	390	348	41	22	11	43
Illinois	17 488	13 209	12 352	858	626	3 589	3 246	343	201	356	334
Indiana	8 434	5 878	5 374	504	300	2 248	2 001	247	130	172	136
Iowa	5 212	3 688	3 492	196	69	1 351	1 250	101	46	108	65
Kansas	4 300	3 077	2 881	196	61	1 098	1 003	95	46	49	75
Kentucky	4 170	2 595	2 430	165	54	1 243	1 077	166	113	70	261
Louisiana	5 269	3 700	3 527	173	96	1 302	1 223	79	19	74	194
Maine	1 663	1 235	1 145	89	43	369	330	38	16	21	39
Maryland	6 629	4 497	4 163	334	238	1 815	1 575	240	173	122	196
Massachusetts	7 216	5 533	5 368	165	133	1 331	1 260	71	39	123	229
Michigan	18 186	13 627	12 695	933	570	4 174	3 845	328	206	287	99
Minnesota	8 802	6 658	6 145	513	217	1 833	1 669	164	96	166	144
Mississippi	2 783	1 802	1 673	129	61	831	742	89	43	48	102
Missouri	6 511	5 104	4 705	400	274	1 205	1 130	75	30	81	120
Montana	1 446	1 110	1 060	50	26	264	248	16	6	17	55
Nebraska	2 874	2 112	1 971	141	72	686	637	49	16	27	48
Nevada	1 645	1 210	1 015	195	159	399	337	62	48	9	27
New Hampshire	1 510	1 145	1 103	42	26	319	299	20	11	27	19
New Jersey	12 667	10 020	9 414	606	305	2 305	2 094	211	145	236	106
New Mexico	2 295	1 403	1 248	155	146	811	745	66	42	28	54
New York	38 758	31 928	30 302	1 626	1 329	5 589	4 864	725	633	844	397
North Carolina	8 583	5 382	4 890	492	363	2 866	2 556	309	189	139	197
North Dakota	1 067	652	611	42	24	366	333	32	22	16	33
Ohio	19 686	15 626	15 038	588	352	3 497	2 858	639	307	351	212
Oklahoma	3 955	2 721	2 528	193	92	1 084	1 014	71	12	61	89
Oregon	5 059	3 673	3 463	210	16	1 232	1 129	102	41	61	94
Pennsylvania	19 028	14 573	13 568	1 005	875	3 421	3 133	288	191	371	663
Rhode Island	1 338	929	895	34	20	309	288	21	11	32	69
South Carolina	4 577	3 134	2 911	222	157	1 258	1 128	130	81	51	134
South Dakota	868	613	554	59	6	211	191	19	9	6	38
Tennessee	4 922	3 220	2 972	248	173	1 512	1 342	170	106	58	132
Texas	28 535	21 550	18 562	2 988	1 347	6 420	5 900	520	263	233	333
Utah	2 714	1 681	1 473	207	126	932	830	103	56	28	72
Vermont	1 038	701	685	16	7	278	257	21	12	30	29
Virginia	8 356	5 758	5 279	479	332	2 192	2 020	172	83	153	253
Washington	9 950	7 331	5 990	1 341	1 071	2 249	1 937	312	210	152	217
West Virginia	2 413	1 703	1 531	171	80	572	530	42	13	30	108
Wisconsin	9 844	7 263	6 762	501	347	2 268	2 042	227	108	151	161
Wyoming	901	615	567	48	28	252	223	29	21	17	17

Note: Local government data were taken from the 1993 Survey of Local Government Finances.
¹Duplicative interschool system transactions are excluded.

Table 3. Summary of State Government Expenditures for Education by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Intergovernmental					Direct		
	Total	Total	Elementary and secondary	Higher education	Other education	Total	Elementary and secondary	
							Total	Current operation
United States -----	221 547 224	131 179 517	124 456 525	6 387 658	335 334	90 367 707	2 530 291	1 950 809
Alabama -----	3 663 465	1 742 700	1 742 700	—	—	1 920 765	9 926	9 926
Alaska -----	1 266 638	661 961	661 961	—	—	604 677	229 630	212 850
Arizona -----	3 016 961	1 737 906	1 649 839	88 067	—	1 279 055	—	—
Arkansas -----	2 247 834	1 169 883	1 169 114	—	769	1 077 951	—	—
California -----	31 281 571	21 455 627	18 847 248	2 608 379	—	9 825 944	130 670	130 670
Colorado -----	3 131 906	1 558 374	1 539 785	16 800	1 789	1 573 532	—	—
Connecticut -----	2 523 990	1 554 658	1 554 168	—	490	969 332	—	—
Delaware -----	811 426	332 397	331 920	—	477	479 029	—	—
Florida -----	9 362 284	6 739 624	6 026 416	713 208	—	2 622 660	—	—
Georgia -----	5 745 687	3 698 127	3 698 127	—	—	2 047 560	—	—
Hawaii -----	1 446 756	—	—	—	—	1 446 756	833 820	743 857
Idaho -----	1 023 423	623 270	610 350	12 920	—	400 153	—	—
Illinois -----	7 540 365	4 385 935	4 092 771	293 164	—	3 154 430	2 973	—
Indiana -----	5 138 552	2 583 144	2 583 144	—	—	2 555 408	—	—
Iowa -----	2 816 042	1 613 556	1 490 986	122 570	—	1 202 486	—	—
Kansas -----	2 270 450	1 328 326	1 279 674	48 652	—	942 124	—	—
Kentucky -----	3 716 072	2 141 787	2 141 509	75	203	1 574 285	—	—
Louisiana -----	3 835 792	2 254 763	2 254 513	—	250	1 581 029	27 376	27 376
Maine -----	1 039 388	601 567	597 559	2 227	1 781	437 821	9 143	8 955
Maryland -----	3 711 509	1 826 269	1 739 640	86 629	—	1 885 240	136 895	136 895
Massachusetts -----	3 543 558	1 867 835	1 867 835	—	—	1 675 723	—	—
Michigan -----	7 952 268	4 188 819	3 948 609	240 210	—	3 763 449	—	—
Minnesota -----	4 641 905	2 663 271	2 651 045	—	12 226	1 978 634	—	—
Mississippi -----	2 041 912	1 319 224	1 235 872	83 100	—	722 688	—	—
Missouri -----	3 700 500	2 424 813	2 356 188	68 625	—	1 275 687	—	—
Montana -----	848 597	518 994	515 094	3 900	—	329 603	—	—
Nebraska -----	1 299 879	646 864	606 588	34 995	5 281	653 015	—	—
Nevada -----	1 164 708	729 271	729 271	—	—	435 437	—	—
New Hampshire -----	517 573	152 261	152 261	—	—	365 312	—	—
New Jersey -----	7 116 917	4 529 388	4 392 763	136 625	—	2 587 529	446 132	423 576
New Mexico -----	1 976 767	1 191 314	1 191 314	—	—	785 453	—	—
New York -----	16 661 431	11 167 130	10 606 859	290 946	269 325	5 494 301	—	—
North Carolina -----	6 439 684	3 804 284	3 332 843	471 365	76	2 635 400	51 251	30 614
North Dakota -----	686 004	270 803	270 187	447	169	415 201	—	—
Ohio -----	8 760 384	4 953 589	4 890 636	62 953	—	3 806 795	—	—
Oklahoma -----	3 052 425	1 804 620	1 804 253	—	367	1 247 805	13 593	13 593
Oregon -----	2 493 333	1 506 068	1 382 707	123 361	—	987 265	—	—
Pennsylvania -----	8 688 571	4 621 572	4 464 481	136 506	20 585	4 066 999	26 922	—
Rhode Island -----	845 448	412 586	412 586	—	—	432 862	23 891	23 891
South Carolina -----	3 138 343	1 635 693	1 635 693	—	—	1 502 650	59 301	58 689
South Dakota -----	481 005	225 669	225 669	—	—	255 336	—	—
Tennessee -----	3 524 871	1 822 646	1 822 646	—	—	1 702 225	—	—
Texas -----	14 777 150	9 069 179	8 367 138	700 387	1 654	5 707 971	129 917	129 917
Utah -----	2 076 472	1 043 418	1 043 418	—	—	1 033 054	—	—
Vermont -----	572 086	235 131	235 131	—	—	336 955	—	—
Virginia -----	5 265 246	2 667 644	2 667 080	—	564	2 597 602	—	—
Washington -----	6 827 423	3 809 848	3 800 481	—	9 367	3 017 575	398 851	—
West Virginia -----	1 870 421	1 159 935	1 159 935	—	—	710 486	—	—
Wisconsin -----	4 395 640	2 332 567	2 322 858	—	9 709	2 063 073	—	—
Wyoming -----	596 592	395 207	353 660	41 547	—	201 385	—	—

Table 3. Summary of State Government Expenditures for Education by State: 1992-93—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Direct—Con.										
	Elementary and secondary—Con.			Higher education						Assistance and subsidies	Other education
	Capital outlay			Total	Current operation	Capital outlay					
	Total	Con-struction	Other capital outlay			Total	Con-struction	Other capital outlay			
United States -----	579 482	523 051	56 431			73 968 920	65 988 350	7 980 570	4 876 883		
Alabama -----	—	—	—	1 576 635	1 416 397	160 238	79 369	80 869	74 282	259 922	
Alaska -----	16 780	10 598	6 182	323 806	268 967	54 839	33 154	21 685	4 960	46 281	
Arizona -----	—	—	—	1 115 953	1 008 582	107 371	53 446	53 925	87 374	75 728	
Arkansas -----	—	—	—	859 486	733 034	126 452	98 505	27 947	47 809	170 656	
California -----	—	—	—	8 294 404	7 323 111	971 293	629 821	341 472	747 242	653 628	
Colorado -----	—	—	—	1 456 681	1 343 989	112 692	55 240	57 452	62 302	54 549	
Connecticut -----	—	—	—	777 739	753 925	23 814	8 091	15 723	58 839	132 754	
Delaware -----	—	—	—	395 742	381 607	14 135	9 022	5 113	24 299	58 988	
Florida -----	—	—	—	2 096 983	1 711 568	385 415	286 077	99 338	214 851	310 826	
Georgia -----	—	—	—	1 697 444	1 543 660	153 784	131 610	22 174	68 074	282 042	
Hawaii -----	89 963	71 308	18 655	591 388	502 783	88 605	43 741	44 864	4 491	17 057	
Idaho -----	—	—	—	346 281	306 746	39 535	21 903	17 632	10 570	43 302	
Illinois -----	2 973	2 973	—	2 461 423	2 197 572	263 851	157 385	106 466	355 838	334 196	
Indiana -----	—	—	—	2 247 613	2 000 544	247 069	129 888	117 181	171 547	136 248	
Iowa -----	—	—	—	1 029 349	949 671	79 678	33 087	46 591	107 872	65 265	
Kansas -----	—	—	—	817 471	740 759	76 712	39 514	37 198	49 279	75 374	
Kentucky -----	—	—	—	1 243 214	1 076 798	166 416	113 100	53 316	69 821	261 250	
Louisiana -----	—	—	—	1 286 327	1 207 266	79 061	8 822	60 239	73 582	193 744	
Maine -----	188	27	161	368 598	330 213	38 385	15 958	22 427	21 188	38 892	
Maryland -----	—	—	—	1 430 500	1 219 493	211 007	159 805	55 202	121 636	196 209	
Massachusetts -----	—	—	—	1 323 397	1 252 994	70 403	38 848	31 555	123 308	229 018	
Michigan -----	—	—	—	3 377 796	3 115 698	262 098	165 933	96 165	286 894	98 759	
Minnesota -----	—	—	—	1 668 157	1 518 891	149 266	89 995	59 271	166 304	144 173	
Mississippi -----	—	—	—	572 661	505 274	67 387	30 611	36 776	47 741	102 286	
Missouri -----	—	—	—	1 074 111	1 008 000	66 111	27 354	38 757	81 111	120 465	
Montana -----	—	—	—	257 304	241 819	15 485	5 604	9 881	16 912	55 387	
Nebraska -----	—	—	—	577 371	533 318	44 053	14 220	29 833	27 418	48 226	
Nevada -----	—	—	—	399 253	336 840	62 413	48 198	14 215	9 253	26 931	
New Hampshire -----	—	—	—	319 164	299 034	20 130	11 067	9 063	27 306	18 842	
New Jersey -----	22 556	10 134	12 422	1 799 677	1 603 531	196 146	138 297	57 849	235 968	105 752	
New Mexico -----	—	—	—	703 695	649 143	54 552	32 559	21 993	28 001	53 757	
New York -----	—	—	—	4 253 834	3 600 762	653 072	576 190	76 882	843 683	396 784	
North Carolina -----	20 637	2 238	18 399	2 248 181	1 970 218	277 963	177 714	100 249	139 434	196 534	
North Dakota -----	—	—	—	365 914	333 492	32 422	21 867	10 555	16 147	33 140	
Ohio -----	—	—	—	3 244 005	2 637 112	606 893	280 878	326 015	351 053	211 737	
Oklahoma -----	—	—	—	1 084 173	1 013 660	70 513	12 301	58 212	61 212	88 827	
Oregon -----	—	—	—	832 924	761 131	71 793	26 550	45 243	60 589	93 752	
Pennsylvania -----	26 922	26 922	—	3 006 524	2 735 002	271 522	181 294	90 228	370 645	662 908	
Rhode Island -----	—	—	—	308 879	287 845	21 034	10 794	10 240	31 579	68 513	
South Carolina -----	612	—	612	1 257 936	1 127 921	130 015	80 770	49 245	51 384	134 029	
South Dakota -----	—	—	—	210 639	191 446	19 193	9 239	9 954	6 292	38 405	
Tennessee -----	—	—	—	1 511 683	1 341 556	170 127	106 055	64 072	58 395	132 147	
Texas -----	—	—	—	5 012 596	4 622 408	390 188	187 032	203 156	232 773	332 685	
Utah -----	—	—	—	932 230	829 607	102 623	56 394	46 229	28 460	72 364	
Vermont -----	—	—	—	277 587	256 781	20 806	11 607	9 199	30 201	29 167	
Virginia -----	—	—	—	2 192 184	2 020 020	172 164	82 739	89 425	152 507	252 911	
Washington -----	398 851	398 851	—	2 249 498	1 937 425	312 073	209 693	102 380	151 777	217 449	
West Virginia -----	—	—	—	572 267	530 241	42 026	13 436	28 590	30 342	107 877	
Wisconsin -----	—	—	—	1 750 859	1 566 497	184 362	95 548	88 814	150 979	161 235	
Wyoming -----	—	—	—	167 384	143 999	23 385	16 558	6 827	16 928	17 073	

Table 4. Summary of Local Government Expenditures for Education by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total ¹	Intergovernmental ¹	Direct						
			Total	Elementary and secondary					
				Total	Total	Current operation	Capital outlay		
							Total	Construction	Other capital outlay
United States	251 978 463	557 423	251 421 040	237 295 234	215 597 369	21 697 865	13 877 710	7 820 155	
Alabama	3 102 396	210	3 102 186	3 102 186	2 897 204	204 982	134 721	70 261	
Alaska	859 255	-	859 255	859 255	744 543	114 712	95 131	19 581	
Arizona	4 536 809	942	4 535 867	4 148 535	3 468 555	679 980	547 446	132 534	
Arkansas	1 698 017	-	1 698 017	1 698 017	1 566 959	131 058	83 602	47 456	
California	37 812 575	2 662	37 809 913	34 610 015	32 662 359	1 947 656	1 239 111	708 545	
Colorado	3 326 766	-	3 326 766	3 256 244	2 899 133	357 111	237 925	119 186	
Connecticut	3 853 051	-	3 853 051	3 853 051	3 615 075	237 976	194 952	43 024	
Delaware	676 244	-	676 244	676 244	628 872	47 372	37 294	10 078	
District of Columbia	720 304	-	720 304	620 474	581 859	38 615	20 719	17 896	
Florida	12 795 202	-	12 795 202	11 699 061	10 274 727	1 424 334	1 030 796	393 538	
Georgia	5 941 189	-	5 941 189	5 926 052	5 334 329	591 723	415 476	176 247	
Hawaii	280	-	280	280	280	-	-	-	
Idaho	937 246	3 183	934 063	890 572	809 213	81 359	61 913	19 446	
Illinois	14 333 572	78	14 333 494	13 206 417	12 351 593	854 824	622 776	232 048	
Indiana	5 878 131	-	5 878 131	5 878 131	5 374 084	504 047	299 764	204 283	
Iowa	4 009 820	-	4 009 820	3 688 079	3 491 981	196 098	69 177	126 921	
Kansas	3 357 907	-	3 357 907	3 076 979	2 881 305	195 674	60 562	135 112	
Kentucky	2 595 345	-	2 595 345	2 595 345	2 429 981	165 364	54 111	111 253	
Louisiana	3 688 361	29	3 688 332	3 672 790	3 499 778	173 012	96 253	76 759	
Maine	1 225 385	-	1 225 385	1 225 385	1 136 501	88 884	43 247	45 637	
Maryland	4 743 894	-	4 743 894	4 359 665	4 025 701	333 964	238 448	95 516	
Massachusetts	5 555 410	15 294	5 540 116	5 532 905	5 368 083	164 822	132 997	31 825	
Michigan	14 423 043	-	14 423 043	13 627 255	12 694 555	932 700	569 630	363 070	
Minnesota	6 833 027	9 975	6 823 052	6 657 739	6 145 079	512 660	217 308	295 352	
Mississippi	2 059 830	-	2 059 830	1 801 800	1 673 154	128 646	61 203	67 443	
Missouri	5 235 222	146	5 235 076	5 104 438	4 704 885	399 553	273 735	125 818	
Montana	1 116 551	-	1 116 551	1 110 053	1 060 321	49 732	25 567	24 165	
Nebraska	2 221 296	4	2 221 292	2 112 188	1 971 051	141 137	71 559	69 578	
Nevada	1 210 018	-	1 210 018	1 210 018	1 014 540	195 478	159 043	36 435	
New Hampshire	1 145 035	-	1 145 035	1 145 035	1 102 863	42 172	25 700	16 472	
New Jersey	10 124 512	44 894	10 079 618	9 574 270	8 990 518	583 752	294 451	289 301	
New Mexico	1 509 746	-	1 509 746	1 402 620	1 247 951	154 669	146 168	8 501	
New York	33 609 180	345 939	33 263 241	31 927 966	30 302 003	1 625 963	1 329 132	296 831	
North Carolina	5 947 960	-	5 947 960	5 330 548	4 859 321	471 227	360 862	110 365	
North Dakota	654 882	2 775	652 107	652 107	610 520	41 587	23 637	17 950	
Ohio	15 893 808	14 784	15 879 024	15 625 925	15 037 539	588 386	352 047	236 339	
Oklahoma	2 707 206	-	2 707 206	2 707 206	2 513 951	193 255	92 432	100 823	
Oregon	4 072 001	194	4 071 807	3 673 227	3 463 423	209 804	15 802	194 002	
Pennsylvania	15 102 834	142 267	14 960 567	14 546 310	13 568 029	978 281	847 580	130 701	
Rhode Island	905 087	-	905 087	905 087	871 391	33 696	19 944	13 752	
South Carolina	3 088 808	14 466	3 074 342	3 074 342	2 852 518	221 824	157 206	64 618	
South Dakota	612 997	-	612 997	612 997	553 998	58 999	5 567	53 432	
Tennessee	3 220 115	161	3 219 954	3 219 954	2 972 037	247 917	173 222	74 695	
Texas	22 826 860	136	22 826 724	21 419 601	18 431 941	2 987 660	1 347 185	1 640 475	
Utah	1 680 547	-	1 680 547	1 680 547	1 473 235	207 312	126 248	81 064	
Vermont	700 896	1	700 895	700 895	685 257	15 638	6 703	8 935	
Virginia	5 760 743	2 600	5 758 143	5 758 143	5 278 724	479 419	332 350	147 069	
Washington	6 932 377	-	6 932 377	6 932 377	5 990 098	942 279	672 291	269 988	
West Virginia	1 702 972	-	1 702 972	1 702 972	1 531 488	171 484	79 667	91 817	
Wisconsin	7 780 850	302	7 780 548	7 263 031	6 762 039	500 992	347 332	153 660	
Wyoming	699 802	-	699 802	614 926	566 850	48 076	27 718	20 358	

See footnotes at end of table.

Table 4. Summary of Local Government Expenditures for Education by State: 1992-93—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Direct—Con.				
	Higher education				
	Total	Current operation	Capital outlay		
			Total	Construction	Other capital outlay
United States	14 125 806	13 155 796	970 010	550 128	419 882
Alabama	—	—	—	—	—
Alaska	—	—	—	—	—
Arizona	387 332	362 723	24 609	11 373	13 236
Arkansas	—	—	—	—	—
California	3 199 898	3 029 956	169 942	91 704	78 238
Colorado	70 522	61 843	8 679	6 134	2 545
Connecticut	—	—	—	—	—
Delaware	—	—	—	—	—
District of Columbia	99 830	95 365	4 465	357	4 108
Florida	1 096 141	987 579	108 562	72 190	36 372
Georgia	15 137	15 137	—	—	—
Hawaii	—	—	—	—	—
Idaho	43 491	41 752	1 739	279	1 460
Illinois	1 127 077	1 047 982	79 095	43 940	35 155
Indiana	—	—	—	—	—
Iowa	321 741	300 346	21 395	13 345	8 050
Kansas	280 928	262 429	18 499	6 355	12 144
Kentucky	—	—	—	—	—
Louisiana	15 542	15 312	230	—	230
Maine	—	—	—	—	—
Maryland	384 229	355 479	28 750	13 237	15 513
Massachusetts	7 211	7 062	149	133	16
Michigan	795 788	729 517	66 271	40 232	26 039
Minnesota	165 313	150 304	15 009	6 031	8 978
Mississippi	258 030	236 897	21 133	12 508	8 625
Missouri	130 638	121 714	8 924	2 639	6 285
Montana	6 498	6 219	279	—	279
Nebraska	109 104	103 933	5 171	2 213	2 958
Nevada	—	—	—	—	—
New Hampshire	—	—	—	—	—
New Jersey	505 348	490 386	14 962	6 955	8 007
New Mexico	107 126	95 682	11 444	9 349	2 095
New York	1 335 275	1 263 124	72 151	57 068	15 083
North Carolina	617 412	586 149	31 263	11 272	19 991
North Dakota	—	—	—	—	—
Ohio	253 099	221 044	32 055	26 076	5 979
Oklahoma	—	—	—	—	—
Oregon	398 580	368 049	30 531	14 060	16 471
Pennsylvania	414 257	397 649	16 608	9 480	7 128
Rhode Island	—	—	—	—	—
South Carolina	—	—	—	—	—
South Dakota	—	—	—	—	—
Tennessee	—	—	—	—	—
Texas	1 407 123	1 277 280	129 843	76 388	53 455
Utah	—	—	—	—	—
Vermont	—	—	—	—	—
Virginia	—	—	—	—	—
Washington	—	—	—	—	—
West Virginia	—	—	—	—	—
Wisconsin	517 517	475 073	42 444	12 657	29 787
Wyoming	84 876	79 068	5 808	4 153	1 655

Note: Local government data were taken from the 1993 Survey of Local Government Finances.
 *Duplicative interschool system transactions are excluded.

Table 5. Summary of State and Local Government Elementary-Secondary Education Expenditure by Level of Government and State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total ¹	State	Local governments					
			Total ¹	General purpose			Special purpose	
				Counties	Subcounty		School districts	Special districts
					Municipalities	Townships		
United States	239 825 525	2 530 291	237 295 234	17 568 258	19 067 887	5 524 186	195 066 067	68 836
Alabama	3 112 112	9 926	3 102 186	759	3 279	—	2 517 639	—
Alaska	1 088 885	229 630	859 255	441 721	417 534	—	—	—
Arizona	4 148 535	—	4 148 535	18 659	—	—	3 403 422	—
Arkansas	1 698 017	—	1 698 017	516	500	—	1 682 829	—
California	34 740 685	130 670	34 610 015	1 397 405	54 911	—	25 560 777	—
Colorado	3 256 244	—	3 256 244	4 765	2 058	—	3 253 592	—
Connecticut	3 853 051	—	3 853 051	—	1 467 267	2 107 693	180 563	—
Delaware	676 244	—	676 244	—	—	—	676 244	—
District of Columbia	620 474	—	620 474	—	620 474	—	—	—
Florida	11 699 061	—	11 699 061	—	—	—	11 166 733	—
Georgia	5 926 052	—	5 926 052	—	89	—	5 841 248	—
Hawaii	834 100	833 820	280	280	—	—	—	—
Idaho	890 572	—	890 572	62	—	—	835 008	—
Illinois	13 209 390	2 973	13 206 417	7 944	32 454	—	9 920 546	5 884
Indiana	5 878 131	—	5 878 131	275	—	—	4 873 709	47 769
Iowa	3 688 079	—	3 688 079	176	—	—	2 651 966	—
Kansas	3 076 979	—	3 076 979	—	—	—	2 397 565	—
Kentucky	2 595 345	—	2 595 345	—	—	—	2 624 600	—
Louisiana	3 700 166	27 376	3 672 790	261	6 917	—	3 326 482	—
Maine	1 234 528	9 143	1 225 385	—	275 698	359 792	549 768	—
Maryland	4 496 560	136 895	4 359 665	3 794 672	564 993	—	—	—
Massachusetts	5 532 905	—	5 532 905	12 582	2 010 916	2 276 039	712 589	—
Michigan	13 627 255	—	13 627 255	—	—	—	10 052 840	—
Minnesota	6 657 739	—	6 657 739	220	—	—	5 045 710	—
Mississippi	1 801 800	—	1 801 800	13 099	—	—	1 695 734	—
Missouri	5 104 438	—	5 104 438	—	—	—	4 091 939	—
Montana	1 110 053	—	1 110 053	1 897	132	—	821 841	—
Nebraska	2 112 188	—	2 112 188	2 007	—	—	1 587 853	—
Nevada	1 210 018	—	1 210 018	—	—	—	1 210 018	—
New Hampshire	1 145 035	—	1 145 035	—	229 571	—	781 178	—
New Jersey	10 020 402	446 132	9 574 270	405 708	697 563	368 191	8 014 560	—
New Mexico	1 402 620	—	1 402 620	—	—	—	1 410 064	—
New York	31 927 966	—	31 927 966	377 835	9 062 756	—	13 770 484	—
North Carolina	5 381 799	51 251	5 330 548	5 317 717	—	—	—	—
North Dakota	652 107	—	652 107	791	—	—	553 213	—
Ohio	15 625 925	—	15 625 925	49 429	—	—	10 283 726	—
Oklahoma	2 720 799	13 593	2 707 206	2 563	—	—	2 630 367	—
Oregon	3 673 227	—	3 673 227	—	—	—	3 074 309	—
Pennsylvania	14 573 232	26 922	14 546 310	3 795	—	—	11 653 882	15 183
Rhode Island	928 978	23 891	905 087	—	448 950	412 471	43 666	—
South Carolina	3 133 643	59 301	3 074 342	—	—	—	2 856 883	—
South Dakota	612 997	—	612 997	—	42	—	609 104	—
Tennessee	3 219 954	—	3 219 954	1 942 309	1 144 359	—	78 838	—
Texas	21 549 518	129 917	21 419 601	—	11 496	—	17 051 745	—
Utah	1 680 547	—	1 680 547	—	—	—	1 628 861	—
Vermont	700 895	—	700 895	—	—	—	616 591	—
Virginia	5 758 143	—	5 758 143	3 745 075	2 015 320	—	45 036	—
Washington	7 331 228	398 851	6 932 377	1 255	608	—	5 582 214	—
West Virginia	1 702 972	—	1 702 972	—	—	—	1 688 416	—
Wisconsin	7 263 031	—	7 263 031	24 481	—	—	5 414 897	—
Wyoming	614 926	—	614 926	—	—	—	596 818	—

Note: Local government data were taken from the 1993 Survey of Local Government Finances.
¹Duplicative interschool system transactions are excluded.

Table 6. Summary of State and Local Government Direct Expenditure for Higher Education by

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	State and local					State			
	Total ¹	Current operation ²	Capital outlay			Interest on debt (local)	Total	Assistance and subsidies	Current operation
			Total	Construction	Other				
United States	94 424 843	85 354 598	8 950 580	5 427 011	3 523 569	119 665	80 179 372	6 210 452	65 988 350
Alabama	1 650 917	1 490 679	160 238	79 369	80 869	—	1 650 917	74 282	1 416 397
Alaska	328 766	273 927	54 839	33 154	21 685	—	328 766	4 960	268 967
Arizona	1 595 275	1 458 679	131 980	64 819	67 161	4 616	1 203 327	87 374	1 008 582
Arkansas	907 295	780 843	126 452	98 505	27 947	—	907 295	47 809	733 034
California	12 255 815	11 100 309	1 141 235	721 525	419 710	14 271	9 041 646	747 242	7 323 111
Colorado	1 590 328	1 468 134	121 371	61 374	59 997	823	1 518 983	62 302	1 343 989
Connecticut	836 578	812 764	23 814	8 091	15 723	—	836 578	58 839	753 925
Delaware	420 041	405 906	14 135	9 022	5 113	—	420 041	24 299	381 607
District of Columbia	99 830	95 365	4 465	—	357	—	—	—	—
Florida	3 411 011	2 913 998	493 977	358 267	135 710	3 036	2 311 834	214 851	1 711 568
Georgia	1 780 655	1 626 871	153 784	131 610	22 174	—	1 765 518	68 074	1 543 660
Hawaii	595 879	507 274	88 605	43 741	44 864	—	595 879	4 491	502 783
Idaho	400 422	359 068	41 274	22 182	19 092	80	356 851	10 570	306 746
Illinois	3 953 394	3 601 392	342 946	201 325	141 621	9 056	2 817 261	355 838	2 197 574
Indiana	2 419 160	2 172 091	247 069	129 888	117 181	—	2 419 160	171 547	2 000 544
Iowa	1 462 208	1 357 889	101 073	46 432	54 641	3 246	1 137 221	107 872	949 671
Kansas	1 149 873	1 052 467	95 211	45 869	49 342	2 195	866 750	49 279	740 759
Kentucky	1 313 035	1 146 619	166 416	113 100	53 316	—	1 313 035	69 821	1 076 798
Louisiana	1 375 636	1 296 160	79 291	18 822	60 469	185	1 359 909	73 582	1 207 266
Maine	389 786	351 401	38 385	15 958	22 427	—	389 786	21 188	330 213
Maryland	1 936 365	1 696 608	239 757	173 042	66 715	—	1 552 136	121 636	1 219 493
Massachusetts	1 453 916	1 383 364	70 552	38 981	31 571	—	1 446 705	123 308	1 252 994
Michigan	4 473 389	4 132 109	328 369	206 165	122 204	12 911	3 664 690	286 894	3 115 698
Minnesota	2 000 321	1 835 499	164 275	96 026	68 249	547	1 834 461	166 304	1 518 891
Mississippi	881 600	789 912	88 520	43 119	45 401	3 168	620 402	47 741	505 274
Missouri	1 288 315	1 210 825	75 035	29 993	45 042	2 455	1 155 222	81 111	1 008 000
Montana	280 779	264 950	15 764	5 604	10 160	65	274 216	16 912	241 819
Nebraska	713 995	664 669	49 224	16 433	32 791	102	604 789	27 418	533 318
Nevada	408 506	346 093	62 413	48 198	14 215	—	408 506	9 253	336 840
New Hampshire	346 470	326 340	20 130	11 067	9 063	—	346 470	27 306	299 034
New Jersey	2 540 993	2 329 885	211 108	145 252	65 856	—	2 035 645	235 968	1 603 531
New Mexico	841 267	772 826	65 996	41 908	24 088	2 445	731 696	28 001	649 143
New York	6 432 792	5 707 569	725 223	633 258	91 965	—	5 097 517	843 683	3 600 762
North Carolina	3 005 027	2 695 801	309 226	188 986	120 240	—	2 387 615	139 434	1 970 218
North Dakota	382 061	349 639	32 422	21 867	10 555	—	382 061	16 147	333 492
Ohio	3 848 359	3 209 209	638 948	306 954	331 994	202	3 595 058	351 053	2 637 112
Oklahoma	1 145 385	1 074 872	70 513	12 301	58 212	—	1 145 385	61 212	1 013 660
Oregon	1 294 838	1 189 769	102 324	40 610	61 714	2 745	893 513	60 589	761 131
Pennsylvania	3 804 406	3 503 296	288 130	190 774	97 356	12 980	3 377 169	370 645	2 735 002
Rhode Island	340 458	319 424	21 034	10 794	10 240	—	340 458	31 579	287 845
South Carolina	1 309 320	1 179 305	130 015	80 770	49 245	—	1 309 320	51 384	1 127 921
South Dakota	216 931	197 738	19 193	9 239	9 954	—	216 931	6 292	191 446
Tennessee	1 570 078	1 399 951	170 127	106 055	64 072	—	1 570 078	58 395	1 341 556
Texas	6 686 322	6 132 461	520 031	263 420	256 611	33 830	5 245 369	232 773	4 622 408
Utah	960 690	858 067	102 623	56 394	46 229	—	960 690	28 460	829 607
Vermont	307 788	286 982	20 806	11 607	9 199	—	307 788	30 201	256 781
Virginia	2 344 691	2 172 527	172 164	82 739	89 425	—	2 344 691	152 507	2 020 020
Washington	2 401 275	2 089 202	312 073	209 693	102 380	—	2 401 275	151 777	1 937 425
West Virginia	602 609	560 583	42 026	13 436	28 590	—	602 609	30 342	530 241
Wisconsin	2 428 374	2 192 549	226 806	108 205	118 601	9 019	1 901 838	150 979	1 566 497
Wyoming	270 876	239 995	29 193	20 711	8 482	1 688	184 312	16 928	143 999

Note: Local government data were taken from the 1993 Survey of Local Government Finances. Higher education expenditures will not correspond to data in tables 1 through 4 due to the inclusion in this table of education assistance and subsidy payments from State institutions and interest paid on debt from local institutions.

¹Duplicative interschool system transactions are excluded.

²Includes State government assistance and subsidy payments for scholarships and fellowships.

State: 1992-93

State—Con.			Local					Geographic area	
Capital outlay			Total ¹	Current operation	Capital outlay				Interest on debt
Total	Construction	Other			Total	Construction	Other		
7 980 570	4 876 883	3 103 687	14 245 471	13 155 796	970 010	550 128	419 882	119 665	United States
160 238	79 369	80 869	—	—	—	—	—	—	Alabama
54 839	33 154	21 685	—	—	—	—	—	—	Alaska
107 371	53 446	53 925	391 948	362 723	24 609	11 373	13 236	4 616	Arizona
126 452	98 505	27 947	—	—	—	—	—	—	Arkansas
971 293	629 821	341 472	3 214 169	3 029 956	169 942	91 704	78 238	14 271	California
112 692	55 240	57 452	71 345	61 843	8 679	6 134	2 545	823	Colorado
23 814	8 091	15 723	—	—	—	—	—	—	Connecticut
14 135	9 022	5 113	—	—	—	—	—	—	Delaware
385 415	286 077	99 338	1 099 177	987 579	108 562	72 190	36 372	3 036	District of Columbia
153 784	131 610	22 174	15 137	15 137	—	—	—	—	Florida
88 605	43 741	44 864	—	—	—	—	—	—	Georgia
39 535	21 903	17 632	43 571	41 752	1 739	279	1 460	80	Hawaii
263 851	157 385	106 466	1 136 133	1 047 982	79 095	43 940	35 155	9 056	Idaho
247 069	129 888	117 181	—	—	—	—	—	—	Illinois
79 678	33 087	46 591	324 987	300 346	21 395	13 345	8 050	3 246	Indiana
76 712	39 514	37 198	283 123	262 429	18 499	6 355	12 144	2 195	Iowa
166 416	113 100	53 316	—	—	—	—	—	—	Kansas
79 061	18 822	60 239	15 727	15 312	230	—	230	185	Kentucky
38 385	15 958	22 427	—	—	—	—	—	—	Louisiana
211 007	159 805	51 202	384 229	355 479	28 750	13 237	15 513	—	Maine
70 403	38 848	31 555	7 211	7 062	149	133	16	—	Maryland
262 098	165 933	96 165	808 699	729 517	66 271	40 232	26 039	12 911	Massachusetts
149 266	89 995	59 271	165 860	150 304	15 009	6 031	8 978	547	Michigan
67 387	30 611	36 776	261 198	236 897	21 133	12 508	8 625	3 168	Minnesota
66 111	27 354	38 757	133 093	121 714	8 924	2 639	6 285	2 455	Mississippi
15 485	5 604	9 881	6 563	6 219	279	—	279	65	Missouri
44 053	14 220	29 833	109 206	103 933	5 171	2 213	2 958	102	Montana
62 413	48 198	14 215	—	—	—	—	—	—	Nebraska
20 130	11 067	9 063	—	—	—	—	—	—	Nevada
196 146	138 297	57 849	505 348	490 386	14 962	6 955	8 007	—	New Hampshire
54 552	32 559	21 993	109 571	95 682	11 444	9 349	2 095	2 445	New Jersey
653 072	576 190	76 882	1 335 275	1 263 124	72 151	57 068	15 083	—	New Mexico
277 963	177 714	100 249	617 412	586 149	31 263	11 272	19 991	—	New York
32 422	21 867	10 555	—	—	—	—	—	—	North Carolina
606 893	280 878	326 015	253 301	221 044	32 055	26 076	5 979	202	North Dakota
70 513	12 301	58 212	—	—	—	—	—	—	Ohio
71 793	26 550	45 243	401 325	368 049	30 531	14 060	16 471	2 745	Oklahoma
271 522	181 294	90 228	427 237	397 649	16 608	9 480	7 128	12 980	Oregon
21 034	10 794	10 240	—	—	—	—	—	—	Pennsylvania
130 015	80 770	49 245	—	—	—	—	—	—	Rhode Island
19 193	9 239	9 954	—	—	—	—	—	—	South Carolina
170 127	106 055	64 072	—	—	—	—	—	—	South Dakota
390 188	187 032	203 156	1 440 953	1 277 280	129 843	76 388	53 455	33 830	Tennessee
102 623	56 394	46 229	—	—	—	—	—	—	Texas
20 806	11 607	9 199	—	—	—	—	—	—	Utah
172 164	82 739	89 425	—	—	—	—	—	—	Vermont
312 073	209 693	102 380	—	—	—	—	—	—	Virginia
42 026	13 436	28 590	—	—	—	—	—	—	Washington
184 362	95 548	88 814	526 536	475 073	42 444	12 657	29 787	9 019	West Virginia
23 385	16 558	6 827	86 564	79 068	5 808	4 153	1 655	1 688	Wisconsin
									Wyoming

Table 7. Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	School systems with enrollment of—							
	All school systems	50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall enrollment, 1992	42 815 541	7 988 926	4 576 237	3 824 909	6 600 521	3 679 697	4 918 854	11 226 397
General revenue	248 785 884	47 930 549	25 661 338	20 707 654	36 951 285	21 374 589	29 128 242	67 032 227
From Federal sources	16 457 958	4 208 652	1 795 331	1 282 447	2 130 168	1 167 416	1 509 736	4 364 208
Through State	15 031 165	3 949 323	1 617 870	1 173 651	1 977 094	1 076 378	1 402 762	3 834 087
Compensatory programs	5 966 904	1 696 003	606 767	431 611	756 662	413 882	546 703	1 515 276
Handicapped programs	1 852 673	329 104	180 721	146 439	250 515	140 527	180 002	625 365
Child nutrition programs	4 607 105	1 243 196	557 999	384 637	626 843	338 353	426 540	1 029 537
Vocational programs	535 427	122 729	55 183	45 823	70 690	35 555	44 304	161 143
Other	1 883 404	492 845	204 380	153 413	253 214	135 907	179 021	464 624
Non-specified	185 652	65 446	12 820	11 728	19 170	12 154	26 192	38 142
Direct	1 426 793	259 329	177 461	108 796	153 074	91 038	106 974	530 121
From State sources	115 514 759	22 583 078	13 160 671	10 866 772	17 805 613	9 388 064	12 366 558	29 344 003
General formula assistance	78 312 142	14 436 529	8 468 210	7 459 340	12 306 825	6 437 584	8 484 033	20 719 621
Compensatory programs	2 159 545	498 086	360 720	267 157	355 124	173 530	191 216	313 712
Handicapped programs	7 368 229	1 450 616	989 297	779 108	1 085 995	576 509	747 861	1 738 843
Staff improvement programs	2 515 754	560 478	317 893	219 502	445 280	267 065	307 817	397 719
Vocational programs	1 596 407	327 109	206 140	139 824	209 803	122 446	153 870	437 215
Capital programs	2 150 400	508 508	211 835	164 619	303 420	125 721	212 073	624 224
Transportation	2 696 320	425 028	254 351	206 338	351 724	234 514	324 640	899 725
Other	11 769 936	3 238 282	1 652 477	1 098 172	1 704 348	804 369	1 081 471	2 190 817
Payments on behalf of LEA	6 411 690	1 040 979	650 055	515 837	963 764	611 218	818 977	1 810 860
Nonspecified	534 336	97 463	49 693	16 875	79 330	35 108	44 600	211 267
From local sources	116 813 167	21 138 819	10 705 336	8 558 435	17 015 504	10 819 109	15 251 948	33 324 016
Taxes	79 297 629	10 888 155	7 145 123	5 718 952	12 149 914	7 756 549	10 911 608	24 727 628
Property taxes	76 962 163	10 416 346	6 913 967	5 585 085	11 798 845	7 507 483	10 566 738	24 173 699
Contribution from parent government	20 002 389	7 767 284	1 650 657	1 354 755	2 279 120	1 574 636	2 171 058	3 204 879
From other local governments	3 700 951	614 194	417 594	345 819	474 356	251 472	424 484	1 173 032
Current charges	6 579 059	895 224	678 481	563 213	997 907	595 508	809 449	2 039 277
Tuition and transportation	657 694	73 089	72 994	57 277	106 025	59 774	77 381	211 154
School lunch	3 852 907	496 452	382 807	339 561	626 227	370 834	505 290	1 131 736
Other	7 233 139	973 962	813 481	575 696	1 114 207	640 944	935 349	2 179 500
General expenditure	251 394 896	48 820 227	25 572 055	20 663 091	36 908 980	21 180 869	29 071 594	69 178 080
Current spending	224 543 131	43 902 346	22 597 213	18 020 737	32 785 290	19 058 865	25 883 661	62 295 019
By function:								
Instruction	135 722 221	26 643 673	13 335 109	10 845 160	19 904 135	11 643 451	15 835 824	37 514 869
Support services	75 600 303	14 451 679	7 807 183	6 057 858	10 931 504	6 321 352	8 603 726	21 427 001
Pupil support services	9 923 210	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Instructional staff support	8 460 523	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
General administration	5 343 696	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
School administration	12 718 071	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Operation and maint. of plant	22 408 133	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pupil transportation	9 397 900	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other support services	4 382 096	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nonspecified	2 966 674	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other current spending	13 220 607	2 806 994	1 454 921	1 117 719	1 949 651	1 094 062	1 444 111	3 353 149
By object:								
Total salaries and wages	144 491 614	28 249 311	14 886 803	11 950 227	21 527 240	12 447 111	16 753 498	38 677 424
Instructional salaries only	98 775 885	19 086 352	9 903 305	8 074 590	14 670 982	8 593 225	11 602 273	26 845 158
Support services salaries only	39 838 950	7 785 523	4 237 766	3 289 470	5 913 894	3 370 568	4 523 331	10 718 398
Total employee benefits	34 254 936	7 245 750	3 428 829	2 661 823	5 132 305	2 854 151	3 837 384	9 094 694
Instructional benefits	22 061 641	4 888 854	2 163 934	1 713 813	3 288 103	1 828 887	2 472 166	5 705 884
Support services benefits	9 932 858	2 089 385	1 045 552	777 659	1 496 650	805 353	1 092 558	2 625 701
Capital outlay	21 542 574	4 059 068	2 491 129	2 157 864	3 271 297	1 717 553	2 477 281	5 368 382
Construction	13 672 168	2 952 727	1 539 379	1 377 578	2 095 249	1 008 213	1 572 730	3 126 292
Equipment	5 199 515	802 934	524 662	426 217	811 391	453 594	571 847	1 608 870
Instructional equipment only	1 599 931	285 038	151 308	123 705	208 579	136 977	175 920	518 404
Land and existing structures	2 670 891	303 407	427 088	354 069	364 657	255 746	332 704	633 220
Interest on debt	4 688 993	841 397	447 583	444 344	755 523	350 247	617 953	1 231 946
Payments to other governments	620 198	17 416	36 130	40 146	96 870	54 204	92 699	282 733
Debt outstanding	78 135 079	13 433 898	7 831 623	7 304 125	12 563 803	6 721 925	10 456 010	19 823 695
Long-term	75 473 972	13 418 311	7 503 523	7 141 524	12 129 234	6 388 672	10 051 227	18 841 481
Short-term	2 661 107	15 587	328 100	162 601	434 569	333 253	404 783	982 214
Long-term debt issued	19 681 928	3 441 049	2 451 056	1 726 654	2 761 309	1 890 113	2 690 159	4 721 588
Long-term debt retired	12 644 667	2 548 213	1 618 873	1 238 212	1 568 063	1 115 180	1 577 093	2 979 033

Note: This information represents financial data for public independent and dependent school systems. It includes State payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. It will therefore differ from the education statistics presented in tables 1 through 6 of this report. Expenditures for adult education, community services, and other non-elementary/secondary programs are included under "current spending" and "other current spending" but are excluded from these categories in the per pupil data displayed in table 8.

Table 8. Per Pupil Amounts of Public School System Finances for Elementary-Secondary Education by Enrollment-Size Groups: 1992-93

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	School systems with enrollment of—							
	All school systems	50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	5,000 to 7,499	3,000 to 4,999	Under 3,000
Fall enrollment, 1992	42 815 541	7 988 926	4 576 237	3 824 909	6 600 521	3 679 697	4 918 854	11 226 397
General revenue	5 810.64	5 999.62	5 607.52	5 413.89	5 598.24	5 808.79	5 921.75	5 970.95
From Federal sources	384.39	526.81	392.32	335.29	322.73	317.26	306.93	388.75
Through State	351.07	494.35	353.54	306.84	299.54	292.52	285.18	341.52
Compensatory programs	139.36	212.29	132.59	112.84	114.64	112.48	111.14	134.97
Handicapped programs	43.27	41.20	39.49	38.29	37.95	38.19	36.59	55.70
Child nutrition programs	107.60	155.61	121.93	100.56	94.97	91.95	86.72	91.71
Vocational programs	12.51	15.36	12.06	11.98	10.71	9.66	9.01	14.35
Other	43.99	61.69	44.66	40.11	38.36	36.93	36.39	41.39
Non-specified	4.34	8.19	2.80	3.07	2.90	3.30	5.32	3.40
Direct	33.32	32.46	38.78	28.44	23.19	24.74	21.75	47.22
From State sources	2 697.96	2 826.80	2 875.87	2 841.05	2 697.61	2 551.31	2 514.11	2 613.84
General formula assistance	1 829.06	1 807.07	1 850.47	1 850.47	1 864.52	1 749.49	1 724.80	1 845.62
Compensatory programs	50.44	62.35	78.82	69.85	53.80	47.16	38.87	27.94
Handicapped programs	172.09	181.58	216.18	203.69	164.53	156.67	152.04	154.89
Staff improvement programs	58.76	70.16	69.47	57.39	67.46	72.58	62.58	35.43
Vocational programs	37.29	40.95	45.05	36.56	31.79	33.28	31.28	38.95
Capital outlay/debt service	50.22	63.65	46.29	43.04	45.97	34.17	43.11	55.60
Transportation	62.98	53.20	55.58	53.95	53.29	63.73	66.00	80.14
Other	274.90	405.35	361.10	287.11	258.21	218.60	219.86	195.15
Payments on behalf of LEA	149.75	130.30	142.05	134.86	146.01	166.11	166.50	161.30
Nonspecified	12.48	12.20	10.86	4.41	12.02	9.54	9.07	18.82
From local sources	2 728.29	2 646.02	2 339.33	2 237.55	2 577.90	2 940.22	3 100.71	2 968.36
Taxes	1 852.08	1 362.91	1 561.35	1 495.19	1 864.75	2 107.93	2 218.32	2 202.61
Property taxes	1 797.53	1 303.85	1 510.84	1 460.19	1 787.56	2 040.24	2 148.21	2 153.29
Contribution from parent government	467.18	972.26	360.70	354.19	345.29	427.93	441.37	285.48
From other local governments	86.44	76.88	91.25	90.41	71.87	68.34	86.30	104.49
Current charges	153.66	112.06	148.26	147.25	151.19	161.84	164.56	181.65
Tuition and transportation	15.36	9.15	15.95	14.97	15.06	16.24	15.73	18.81
School lunch	89.99	62.14	83.65	88.78	94.88	100.78	102.73	100.81
Other	168.94	121.91	177.76	150.51	168.81	174.18	190.16	194.14
General expenditure	5 804.04	6 018.17	5 522.51	5 337.43	5 528.55	5 695.35	5 852.78	6 101.63
Current spending	5 176.89	5 402.59	4 872.45	4 646.60	4 903.80	5 118.67	5 204.67	5 488.51
By function:								
Instruction	3 169.93	3 335.08	2 913.99	2 835.40	3 015.54	3 164.24	3 219.41	3 341.67
Support services	1 765.72	1 808.96	1 706.03	1 583.79	1 656.16	1 717.90	1 749.13	1 908.63
Pupil support services	231.77	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Instructional staff support	197.60	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
General administration	124.81	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
School administration	297.04	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Operation and maint. of plant	523.36	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pupil transportation	219.50	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other support services	102.35	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nonspecified	69.29	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other current spending	241.24	258.55	252.43	227.40	232.10	236.53	236.13	238.22
By object:								
Total salaries and wages	3 374.75	3 536.06	3 253.07	3 124.32	3 261.45	3 382.65	3 405.98	3 445.22
Instructional salaries only	2 307.01	2 389.10	2 164.07	2 111.05	2 222.70	2 335.31	2 358.73	2 391.25
Support services salaries only	930.48	974.54	926.04	860.01	895.97	915.99	919.59	954.75
Total employee benefits	800.06	906.97	749.27	695.92	777.56	775.65	780.14	810.12
Instructional benefits	515.27	611.95	472.86	448.07	498.16	497.02	502.59	508.26
Support services benefits	231.99	261.54	228.47	203.31	226.75	218.86	222.12	233.89
Capital outlay	503.15	508.09	544.36	564.16	495.61	466.76	503.63	478.19
Construction	319.33	369.60	336.39	360.16	317.44	273.99	319.74	278.48
Equipment	121.44	100.51	114.65	111.43	122.93	123.27	116.26	143.31
Instructional equipment only	37.37	35.68	33.06	32.34	31.60	37.23	35.76	46.18
Land and existing structures	62.38	37.98	93.33	92.57	55.25	69.50	67.64	56.40
Interest on debt	109.52	105.32	97.81	116.17	114.46	95.18	125.63	109.74
Payments to other governments	14.49	2.18	7.90	10.50	14.68	14.73	18.85	25.18
Debt outstanding	1 824.92	1 681.56	1 711.37	1 909.62	1 903.46	1 826.76	2 125.70	1 765.81
Long-term	1 762.77	1 679.61	1 639.67	1 867.11	1 837.62	1 736.20	2 043.41	1 678.32
Short-term	62.15	1.95	71.70	42.51	65.84	90.57	82.29	87.49
Long-term debt issued	459.69	430.73	535.61	451.42	418.35	513.66	546.91	420.58
Long-term debt retired	295.33	318.97	353.76	323.72	237.57	303.06	320.62	265.36

Note: This information represents financial data for public independent and dependent school systems. It includes State payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. It will therefore differ from the education statistics presented in tables 1 through 6 of this report. Expenditures for adult education, community services, and other non-elementary/secondary programs are excluded from the current spending categories in this table.

Table 9. Summary of Public School System Finances for Elementary-Secondary Education by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Elementary-secondary revenue ¹				Elementary-secondary expenditure ¹				Debt outstanding at end of fiscal year	Cash and securities
	Total	From Federal sources	From State sources	From local sources	Total	Current spending	Capital outlay	Other		
United States ----	248 785 884	16 457 958	115 514 759	116 813 167	251 394 896	224 543 131	21 542 574	5 309 191	78 135 079	55 127 242
Alabama -----	2 823 755	331 409	1 729 295	763 051	2 833 433	2 595 926	204 207	33 300	593 137	498 855
Alaska -----	1 149 278	167 935	748 576	232 767	1 084 475	926 812	132 084	25 579	586 059	--
Arizona -----	3 408 306	319 233	1 415 429	1 673 644	3 593 348	2 744 985	680 242	168 121	2 610 724	1 058 592
Arkansas -----	1 869 436	189 700	1 103 184	576 552	1 911 772	1 731 352	140 360	40 060	715 673	336 760
California -----	27 898 084	2 158 150	17 090 164	8 649 770	27 979 575	25 833 058	1 947 661	198 856	1 774 223	8 456 269
Colorado -----	3 541 613	163 891	1 416 470	1 961 252	3 555 344	2 953 999	359 211	242 134	1 944 127	1 389 978
Connecticut -----	3 983 006	147 595	1 417 328	2 418 083	3 831 921	3 585 520	188 731	57 670	891 205	45 396
Delaware -----	667 991	44 497	443 250	180 244	678 631	629 078	47 372	2 181	83 288	32 558
District of Columbia -----	721 151	73 882	--	647 269	719 440	681 366	38 074	--	--	--
Florida -----	11 368 373	947 326	5 520 893	4 900 154	11 425 183	9 742 399	1 424 334	258 450	3 598 308	3 767 609
Georgia -----	6 118 124	444 474	3 155 848	2 517 802	6 171 394	5 487 352	598 102	85 940	1 614 357	1 250 992
Hawaii -----	1 062 475	76 183	962 375	23 917	1 063 090	980 659	82 431	--	--	--
Idaho -----	889 839	72 747	547 454	269 638	899 819	801 957	81 359	16 503	260 904	161 078
Illinois -----	10 473 134	632 725	3 467 071	6 373 338	10 818 957	9 752 530	852 085	214 342	3 496 082	4 279 513
Indiana -----	5 682 526	278 090	3 005 534	2 398 902	5 520 230	4 750 520	477 709	292 001	738 555	1 078 527
Iowa -----	2 663 734	131 444	1 299 055	1 233 235	2 685 836	2 455 868	196 098	33 870	667 248	473 745
Kansas -----	1 230 077	123 082	1 165 178	1 081 817	2 486 171	2 255 191	195 674	35 306	778 445	553 291
Kentucky -----	3 095 776	294 874	2 043 416	757 486	3 351 679	3 165 840	127 248	58 591	1 151 887	248 470
Louisiana -----	3 436 753	397 206	1 876 967	1 162 580	3 427 065	3 159 098	173 012	94 955	1 314 270	700 585
Maine -----	1 332 658	75 672	657 885	599 101	1 311 779	1 243 425	54 606	13 748	427 892	53 873
Maryland -----	4 943 738	254 117	1 959 865	2 729 756	4 916 319	4 546 166	326 362	43 791	749 902	--
Massachusetts -----	6 102 484	305 113	1 924 321	3 873 050	5 298 627	5 149 693	59 238	89 696	1 096 482	99 536
Michigan -----	10 860 328	594 226	3 326 748	6 939 354	11 034 170	9 817 127	932 700	284 343	4 706 340	3 112 015
Minnesota -----	4 745 468	213 816	2 287 186	2 244 466	5 209 314	4 560 129	512 660	136 525	2 791 624	1 658 622
Mississippi -----	1 774 674	285 032	966 097	523 545	1 784 597	1 609 502	145 594	29 501	575 283	396 793
Missouri -----	4 164 631	271 548	1 939 230	1 953 853	4 198 200	3 707 687	399 553	90 960	1 384 841	1 236 412
Montana -----	810 695	74 386	445 532	290 777	822 534	772 122	49 720	10 692	183 314	273 565
Nebraska -----	1 585 707	94 308	509 432	981 967	1 616 426	1 454 450	141 118	20 858	396 709	567 931
Nevada -----	1 145 240	52 876	753 277	339 087	1 265 367	1 014 540	195 478	55 349	921 884	397 052
New Hampshire -----	1 067 415	41 163	84 342	941 910	1 037 490	968 578	42 172	26 740	300 067	38 620
New Jersey -----	11 085 864	438 725	4 614 924	6 032 215	10 720 025	9 945 693	612 252	162 080	94 021	1 408 626
New Mexico -----	1 441 269	176 961	1 067 410	196 898	1 425 501	1 271 828	127 664	26 009	383 498	288 919
New York -----	22 507 270	1 292 162	8 848 470	12 366 638	23 448 315	21 391 160	1 625 848	431 307	7 223 833	2 412 050
North Carolina -----	5 579 192	433 602	3 388 466	1 757 124	5 475 174	4 909 107	480 317	85 750	1 425 229	418
North Dakota -----	551 050	56 254	243 783	251 013	562 375	511 629	41 585	9 161	107 672	129 894
Ohio -----	10 784 840	509 488	4 156 070	6 119 282	10 369 648	9 626 759	588 386	154 503	2 077 245	2 160 588
Oklahoma -----	2 747 415	225 525	1 595 889	926 001	2 774 648	2 568 111	189 695	16 842	460 007	956 876
Oregon -----	3 129 135	196 584	1 180 698	1 751 853	3 105 686	2 864 505	209 804	31 377	906 235	926 776
Pennsylvania -----	11 971 890	695 807	4 781 408	6 494 675	12 553 412	11 163 126	966 827	423 459	7 796 898	3 941 543
Rhode Island -----	912 819	46 215	351 512	515 092	895 590	867 691	12 708	15 191	285 698	1 053
South Carolina -----	3 023 358	277 419	1 419 961	1 325 978	2 990 318	2 682 840	221 824	85 654	1 326 539	472 719
South Dakota -----	596 040	69 027	160 663	366 350	613 819	550 021	54 450	9 348	150 872	177 010
Tennessee -----	3 245 524	334 376	1 529 057	1 382 091	3 291 790	2 956 913	257 287	77 590	1 246 036	20 295
Texas -----	18 242 154	1 233 446	7 907 477	9 101 231	18 561 370	15 036 301	2 989 512	535 557	9 198 365	5 836 842
Utah -----	1 637 359	116 791	928 596	591 972	1 665 011	1 421 549	207 312	36 150	638 628	474 486
Vermont -----	651 061	34 179	216 778	400 104	645 520	622 117	15 655	7 748	102 575	57 197
Virginia -----	5 905 792	369 950	2 407 382	3 128 460	5 925 513	5 313 333	474 450	137 730	2 121 728	--
Washington -----	5 256 937	284 396	3 720 223	1 252 318	5 780 136	4 640 000	942 214	197 922	3 393 123	1 596 989
West Virginia -----	1 831 435	140 913	1 220 263	470 259	1 828 125	1 639 856	171 484	16 785	249 765	313 172
Wisconsin -----	5 315 974	234 001	2 205 644	2 876 329	5 611 786	4 934 921	500 029	176 836	2 411 458	1 590 815
Wyoming -----	613 037	35 437	308 683	268 917	608 948	548 742	48 076	12 130	182 824	194 337

Note: This information represents financial data for public independent and dependent school systems. It includes State payments made on behalf of public school systems and excludes financial transactions of public nonschool entities. It will therefore differ from the education statistics presented in tables 1 through 6 of this report. See appendix B for a description of State-specific reporting anomalies. Expenditures for adult education, community services, and other non-elementary/secondary programs are included under "current spending" but are excluded in the per pupil data displayed in tables 16 and 23.

¹Duplicative interschool system transactions are excluded.

Table 10. Revenue From Federal Sources for Public Elementary-Secondary School Systems by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Distributed through State						Direct Federal aid	
		Total	Compensatory	Handicapped	Child nutrition	Vocational	Other and nonspecified	Total	Impact aid only
United States	16 457 958	15 031 165	5 966 904	1 852 673	4 607 105	535 427	2 069 056	1 426 793	838 319
Alabama	331 409	320 344	130 668	40 549	108 175	10 522	30 430	11 065	5 142
Alaska	167 935	49 549	20 115	3 318	12 821	2 737	10 558	118 386	108 336
Arizona	319 233	229 063	70 027	21 147	75 574	12 466	49 849	90 170	76 396
Arkansas	189 700	183 110	75 181	17 825	61 785	7 711	20 608	6 590	2 305
California	2 158 150	1 941 787	645 118	242 058	623 936	55 906	374 769	216 363	124 753
Colorado	163 891	140 820	52 355	21 237	50 199	4 942	12 087	23 071	9 152
Connecticut	147 595	139 506	62 872	22 730	33 231	6 519	14 154	8 089	—
Delaware	44 497	37 889	13 779	4 487	8 873	3 103	7 647	6 608	6 608
District of Columbia	73 882	61 983	33 717	1 118	18 095	4 648	4 405	11 899	1 454
Florida	947 326	837 380	273 904	97 743	275 406	30 447	159 880	109 946	53 974
Georgia	444 474	425 126	185 084	45 406	155 577	11 957	27 105	19 348	4 560
Hawaii	76 183	50 313	16 730	4 751	17 546	2 028	9 258	25 870	22 536
Idaho	72 747	65 328	21 743	8 574	21 257	2 022	11 732	7 419	5 001
Illinois	632 725	581 183	290 891	38 388	176 487	9 904	65 513	51 542	10 792
Indiana	278 090	266 428	91 174	52 485	69 705	14 297	38 767	11 662	2 838
Iowa	131 444	126 415	44 921	23 022	39 893	4 314	14 465	5 029	268
Kansas	123 082	109 103	38 644	12 442	47 014	3 113	7 890	13 979	13 861
Kentucky	294 874	276 780	107 620	28 371	95 024	4 533	41 232	18 094	1 272
Louisiana	397 206	374 634	147 425	32 819	145 944	12 001	36 445	22 572	7 514
Maine	75 672	66 655	33 121	8 050	16 212	2 201	7 071	9 017	1 471
Maryland	254 117	227 748	102 108	38 734	58 516	8 754	19 636	26 369	10 317
Massachusetts	305 113	291 412	129 653	50 326	53 479	12 042	45 912	13 701	12 181
Michigan	594 226	555 126	240 661	66 012	111 790	22 203	114 460	39 100	8 233
Minnesota	213 816	197 600	67 977	37 440	58 479	2 637	31 067	16 216	5 987
Mississippi	285 032	271 426	122 430	24 424	106 096	4 847	13 629	13 606	4 032
Missouri	271 548	264 383	95 791	38 212	82 827	11 182	36 371	7 165	6 301
Montana	74 386	44 908	15 882	6 988	12 376	2 627	7 035	29 478	23 196
Nebraska	94 308	72 693	28 270	9 327	22 345	2 512	10 239	21 615	16 748
Nevada	52 876	45 921	14 496	7 736	15 021	3 104	5 564	6 955	3 835
New Hampshire	41 163	38 371	14 145	6 518	8 299	3 561	5 848	2 792	—
New Jersey	438 725	421 347	202 226	73 129	102 652	14 956	28 384	17 378	17 378
New Mexico	176 961	123 736	45 850	13 733	37 865	589	25 699	53 225	33 023
New York	1 292 162	1 273 234	633 243	122 808	296 668	18 995	201 520	18 928	18 928
North Carolina	433 602	406 777	150 317	57 704	155 661	19 022	24 073	26 825	10 032
North Dakota	56 254	43 509	14 268	6 065	9 111	2 329	11 736	12 745	6 709
Ohio	509 488	509 488	227 464	69 935	139 902	30 889	41 298	—	—
Oklahoma	225 525	184 582	60 668	29 090	69 343	12 433	13 048	40 943	24 467
Oregon	196 584	189 997	62 529	17 623	48 416	6 622	54 807	6 587	4 053
Pennsylvania	695 807	669 307	313 318	71 580	155 872	30 485	98 052	26 500	4 806
Rhode Island	46 215	38 885	22 033	5 878	1 046	3 340	6 588	7 330	3 441
South Carolina	277 419	268 748	93 875	35 863	91 509	12 357	35 144	8 671	7 306
South Dakota	69 027	43 856	19 044	6 555	11 482	1 774	5 001	25 171	19 347
Tennessee	334 376	320 442	126 327	37 112	105 808	17 865	33 330	13 934	3 715
Texas	1 233 446	1 169 034	426 536	124 849	487 813	40 702	89 134	64 412	38 135
Utah	116 791	106 547	21 447	18 325	40 664	4 464	21 647	10 244	7 873
Vermont	34 179	32 515	15 034	3 216	6 031	3 017	5 217	1 664	100
Virginia	369 950	326 247	123 313	47 052	91 140	16 204	48 538	43 703	43 284
Washington	284 396	223 286	77 761	35 156	68 522	6 023	35 824	61 110	27 549
West Virginia	140 913	136 465	50 429	15 917	43 012	5 449	21 658	4 448	—
Wisconsin	234 001	222 720	87 363	45 523	55 616	6 677	27 541	11 281	11 281
Wyoming	35 437	27 459	7 357	3 323	7 190	2 398	7 191	7 978	7 829

Note: State and national totals in this table are lower than the actual totals for these Federal programs. This information includes only the revenue received by public school systems and excludes monies received by non-public school system organizations such as State agencies and private entities. The value of school lunch commodities is also excluded.

¹Amounts are combined in other and nonspecified Federal aid distributed through State.

Table 11. Revenue From State Sources for Public Elementary-Secondary School Systems by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Formula assistance	Compensatory programs	Handicapped programs	Vocational programs	Transportation programs	Other and nonspecified State aid	State payments on behalf of LEA
United States ----	115 514 759	78 312 142	2 159 545	7 368 229	1 596 407	2 696 320	16 970 426	6 411 690
Alabama -----	1 729 295	727 647	—	126 963	79 106	—	513 081	282 498
Alaska -----	748 576	547 389	—	624	—	28 227	172 336	—
Arizona -----	1 415 429	1 381 340	11 304	1 237	5 185	7	15 354	1 002
Arkansas -----	1 103 184	833 633	7 897	7 915	7 330	50 388	52 950	143 071
California -----	17 090 164	10 655 367	—	1 570 985	4 412	331 348	3 759 318	768 734
Colorado -----	1 416 470	1 259 341	1 727	49 844	22 840	31 867	50 851	—
Connecticut -----	1 417 328	914 954	—	212 898	2 546	36 814	137 499	112 617
Delaware -----	443 250	345 631	—	1 305	—	32 999	63 109	206
District of Columbia -----	—	—	—	—	—	—	—	—
Florida -----	5 520 893	2 616 566	194 106	555 824	297 564	232 369	1 624 464	—
Georgia -----	3 155 848	2 603 368	—	—	—	—	480 710	71 770
Hawaii -----	962 375	646 108	10 870	50 928	5 293	20 349	228 827	—
Idaho -----	547 454	378 555	—	35 014	2 988	29 617	52 970	48 310
Illinois -----	3 467 071	2 172 757	116 261	256 904	15 009	209 885	464 915	231 340
Indiana -----	3 005 534	2 420 341	626	9 685	3 087	40 499	339 984	191 312
Iowa -----	1 299 055	1 175 925	—	5 783	3 375	5 547	108 425	—
Kansas -----	1 165 178	960 944	805	120 547	—	—	29 592	53 290
Kentucky -----	2 043 416	1 494 171	—	—	1 965	—	213 060	334 220
Louisiana -----	1 876 967	1 750 796	—	3 804	—	—	116 739	5 628
Maine -----	657 885	448 652	—	15	—	—	69 432	139 786
Maryland -----	1 959 865	1 057 239	86 206	118 741	3 961	89 999	104 159	499 560
Massachusetts -----	1 924 321	907 818	226 698	—	12 535	84 323	348 060	344 887
Michigan -----	3 326 748	2 190 235	22 859	138 208	28 460	93 451	156 545	696 990
Minnesota -----	2 287 186	1 373 197	21 928	179 718	12 378	124 029	215 936	—
Mississippi -----	966 097	827 999	52 345	190	23 793	—	50 442	11 328
Missouri -----	1 939 230	879 333	—	171 331	24 212	112 245	752 109	—
Montana -----	445 532	411 802	—	4 483	781	9 566	18 900	—
Nebraska -----	509 432	388 785	—	91 092	4	15	29 029	507
Nevada -----	753 277	365 216	—	—	153	—	387 908	—
New Hampshire -----	84 342	47 793	—	—	8 749	—	27 800	—
New Jersey -----	4 614 924	2 455 854	291 938	582 473	29 914	256 785	308 610	689 350
New Mexico -----	1 067 410	944 389	—	—	—	70 540	35 796	16 685
New York -----	8 848 470	7 088 120	—	—	—	—	1 760 350	—
North Carolina -----	3 388 466	2 517 159	64 818	318 355	192 978	134 701	113 869	46 586
North Dakota -----	243 783	194 732	—	21 046	3 964	17 185	6 856	—
Ohio -----	4 156 070	3 146 010	140 396	228 976	203 476	72 986	364 226	—
Oklahoma -----	1 595 889	1 384 122	4 732	1 239	65 559	—	34 384	105 853
Oregon -----	1 180 698	1 031 595	—	21 913	2 826	64 644	59 720	—
Pennsylvania -----	4 781 408	2 973 879	27 255	451 771	42 100	265 812	544 528	476 063
Rhode Island -----	351 512	306 408	—	7	539	—	19 284	25 274
South Carolina -----	1 419 961	541 741	64 615	153 727	125 924	26 020	460 154	47 780
South Dakota -----	160 663	126 972	—	28 705	1 896	—	3 090	—
Tennessee -----	1 529 057	1 042 756	—	—	3 519	20 606	462 176	—
Texas -----	7 907 477	4 539 091	628 490	907 818	279 329	139 664	488 865	924 220
Utah -----	928 596	483 736	2 941	94 828	25 873	31 048	290 170	—
Vermont -----	216 778	138 421	—	37 156	7 379	—	13 930	19 892
Virginia -----	2 407 382	1 425 462	64 715	160 513	45 405	—	711 287	—
Washington -----	3 720 223	2 896 061	115 045	389 858	—	15 106	304 153	—
West Virginia -----	1 220 263	822 482	—	—	—	—	274 850	122 931
Wisconsin -----	2 205 644	1 813 611	—	254 851	—	17 679	119 503	—
Wyoming -----	308 683	296 639	968	955	—	—	10 121	—

Note: See appendix B for a description of State-specific reporting anomalies. Due to the varying content of individual State aid programs, this information should not be used to compare the fiscal commitments of the States to the objectives of the specific programs shown in this table.

Table 12. Revenue From Local Sources for Public Elementary-Secondary School Systems by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Property taxes	Other taxes	Parent government contribution	Nonschool local governments	School lunch charges	Tuition and transportation charges	Other charges	Other local revenue
United States ----	116 813 167	76 962 163	2 335 466	20 002 389	3 700 951	3 852 907	657 694	2 068 458	7 233 139
Alabama -----	763 051	293 940	—	—	308 983	80 328	—	9 554	70 246
Alaska -----	232 767	—	—	183 623	—	8 521	645	18 805	21 173
Arizona -----	1 673 644	1 289 631	—	—	148 547	54 898	2 466	31 761	146 341
Arkansas -----	576 552	452 447	—	—	2 276	34 278	968	56 581	30 002
California -----	8 649 770	5 496 033	—	304 460	1 024 965	324 626	77 438	23 910	1 398 338
Colorado -----	1 961 252	1 524 973	—	—	1 564	52 713	10 587	76 098	295 317
Connecticut -----	2 418 083	—	—	2 206 064	157 611	47 498	738	2 337	3 835
Delaware -----	180 244	147 864	—	—	—	10 157	—	40	22 183
District of Columbia -----	647 269	—	—	637 304	—	1 769	183	1 714	6 299
Florida -----	4 900 154	4 143 167	—	—	—	180 236	2 022	280 173	294 556
Georgia -----	2 517 802	2 081 851	—	—	61 224	117 353	12 612	7 707	237 055
Hawaii -----	23 917	—	—	—	513	11 034	5 624	6 115	6 115
Idaho -----	269 638	238 956	—	—	6	16 173	814	775	12 914
Illinois -----	6 373 338	5 836 252	—	—	8 765	148 663	10 493	81 917	287 248
Indiana -----	2 398 902	1 913 975	4 081	—	54 649	123 993	8 884	68 728	224 592
Iowa -----	1 233 235	998 563	19 999	—	2 155	59 913	6 080	102 580	43 945
Kansas -----	1 081 817	785 245	—	—	140 561	50 251	5 170	11 378	89 212
Kentucky -----	757 486	436 547	218 087	—	—	64 255	2 755	1 656	34 186
Louisiana -----	1 162 580	422 159	574 331	—	12 266	38 956	8 636	8 516	97 716
Maine -----	599 101	216 225	—	345 352	—	11 926	3 346	1 231	21 021
Maryland -----	2 729 756	—	—	2 534 545	—	70 773	15 533	69 034	39 871
Massachusetts -----	3 873 050	—	—	3 236 000	372 798	97 481	64 739	59 554	42 478
Michigan -----	6 939 354	6 129 113	36 651	—	204 349	135 262	45 539	80 646	307 794
Minnesota -----	2 244 466	1 690 176	1 514	—	152 426	95 950	70 540	14 555	219 305
Mississippi -----	523 545	399 772	1 940	2 034	4 068	32 806	3 320	31 504	48 101
Missouri -----	1 953 853	1 436 991	122 857	—	109 621	84 719	11 841	92 179	95 645
Montana -----	290 777	164 532	—	—	77 835	11 365	1 283	1 907	33 855
Nebraska -----	981 967	786 824	722	—	69 729	30 970	2 919	55 301	35 502
Nevada -----	339 087	290 865	1 171	—	3	16 641	234	296	29 877
New Hampshire -----	941 910	716 723	—	191 253	501	21 195	3 185	569	8 484
New Jersey -----	6 032 215	4 908 789	—	705 718	—	144 634	7 458	—	265 616
New Mexico -----	196 898	117 315	—	—	—	17 682	3 757	14 456	43 688
New York -----	12 366 638	7 563 876	138 168	3 862 918	175 342	192 356	30 653	13 497	389 828
North Carolina -----	1 757 124	—	—	1 436 721	—	145 197	4 474	17 567	153 165
North Dakota -----	251 013	190 847	693	—	7 680	13 081	1 995	15 202	21 515
Ohio -----	6 119 282	4 520 231	60 612	—	11 671	198 467	63 968	268 023	996 310
Oklahoma -----	926 001	677 822	1 904	—	56 120	48 399	2 991	83 775	54 990
Oregon -----	1 751 853	1 515 069	6 947	—	46 019	39 610	1 289	51 731	91 188
Pennsylvania -----	6 494 675	5 044 773	981 091	—	13 328	199 111	42 754	11 993	201 625
Rhode Island -----	515 092	—	—	482 389	26 723	—	1 073	244	4 663
South Carolina -----	1 325 978	1 039 926	3 881	—	81 063	51 369	5 516	79 634	64 589
South Dakota -----	366 350	316 733	11 367	—	9 657	13 992	519	3 108	10 974
Tennessee -----	1 382 091	—	—	969 413	285 553	80 522	4 850	6 866	34 887
Texas -----	9 101 231	8 112 008	140 697	—	—	339 006	48 427	197 667	263 426
Utah -----	591 972	448 908	—	—	1 137	33 049	9 114	5 464	94 300
Vermont -----	400 104	375 410	—	—	305	9 083	2 110	978	12 218
Virginia -----	3 128 460	—	—	2 904 595	—	116 913	22 720	3 946	80 286
Washington -----	1 252 318	976 336	2 091	—	627	67 186	19 610	74 205	112 263
West Virginia -----	470 259	391 087	—	—	6 903	21 481	3 586	2 519	44 683
Wisconsin -----	2 876 329	2 675 714	—	—	17 050	77 500	2 029	25 550	78 486
Wyoming -----	268 917	194 495	6 662	—	46 358	9 566	207	396	11 233

Note: See appendix B for a description of State-specific reporting anomalies. Revenues from other school systems are excluded to avoid double-counting. Some data appear under local sources for Hawaii's State-operated school system for consistency with data presented for all other school systems.

Table 13. Percent Distribution of Elementary-Secondary Public School System Revenues by Source and State: 1992-93

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Federal sources		State sources		Local sources			
		Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
United States	100.0	6.6	2.4	46.4	31.5	47.0	39.9	1.5	2.6
Alabama	100.0	11.7	4.6	61.2	25.8	27.0	10.4	10.9	3.2
Alaska	100.0	14.6	1.8	65.1	47.6	20.3	16.0	—	2.4
Arizona	100.0	9.4	2.1	41.5	40.5	49.1	37.8	4.4	2.6
Arkansas	100.0	10.1	4.0	59.0	44.6	30.8	24.2	1.1	4.9
California	100.0	7.7	2.3	61.3	38.2	31.0	20.8	3.7	1.5
Colorado	100.0	4.6	1.5	40.0	35.6	55.4	43.1	—	3.9
Connecticut	100.0	3.7	1.6	35.6	23.0	60.7	55.4	4.0	1.3
Delaware	100.0	6.7	2.1	66.4	51.7	27.0	22.1	—	1.5
District of Columbia	100.0	10.2	4.7	—	—	89.8	86.4	—	5.5
Florida	100.0	8.3	2.4	48.6	23.0	43.1	36.4	—	4.1
Georgia	100.0	7.3	3.0	51.6	42.6	41.2	34.0	1.0	2.3
Hawaii	100.0	7.2	1.6	90.6	60.8	2.3	—	1.0	1.6
Idaho	100.0	8.2	2.4	61.5	42.5	30.3	26.9	—	2.0
Illinois	100.0	6.0	2.8	33.1	20.7	60.9	55.7	.1	2.3
Indiana	100.0	4.9	1.6	52.9	42.6	42.2	33.8	1.0	3.5
Iowa	100.0	4.9	1.7	48.8	44.1	46.3	38.2	.1	6.3
Kansas	100.0	5.2	1.6	49.2	40.5	45.6	33.1	5.9	2.8
Kentucky	100.0	9.5	3.5	66.0	48.3	24.5	21.1	—	2.2
Louisiana	100.0	11.6	4.3	54.6	50.9	33.8	29.0	.4	1.6
Maine	100.0	5.7	2.5	49.4	33.7	45.0	42.1	—	1.2
Maryland	100.0	5.1	2.1	39.6	21.4	55.2	51.3	—	3.1
Massachusetts	100.0	5.0	2.1	31.5	14.9	63.5	53.0	6.1	3.6
Michigan	100.0	5.5	2.2	30.6	20.2	63.9	56.8	1.9	2.4
Minnesota	100.0	4.5	1.4	48.2	36.5	47.3	35.6	3.2	3.8
Mississippi	100.0	16.1	6.9	54.4	46.7	29.5	22.8	.2	3.8
Missouri	100.0	6.5	2.3	46.6	21.1	46.9	37.5	2.6	4.5
Montana	100.0	9.2	2.0	55.0	50.8	35.9	20.3	9.6	1.8
Nebraska	100.0	5.9	1.8	32.1	24.5	61.9	49.7	4.4	5.6
Nevada	100.0	4.6	1.3	65.8	31.9	29.6	25.5	—	1.5
New Hampshire	100.0	3.9	1.3	7.9	4.5	88.2	85.1	—	2.3
New Jersey	100.0	4.0	1.8	41.6	22.2	54.4	50.6	—	1.4
New Mexico	100.0	12.3	3.2	74.1	65.5	13.7	8.1	—	2.5
New York	100.0	5.7	2.8	39.3	31.5	54.9	51.4	.8	1.1
North Carolina	100.0	7.8	2.7	60.7	45.1	31.5	25.8	—	3.0
North Dakota	100.0	10.2	2.6	44.2	35.3	45.6	34.8	1.4	5.5
Ohio	100.0	4.7	2.1	38.5	29.2	56.7	42.5	.1	4.9
Oklahoma	100.0	8.2	2.2	58.1	50.4	33.7	24.7	2.0	4.9
Oregon	100.0	6.3	2.0	37.7	33.0	56.0	48.6	1.5	3.0
Pennsylvania	100.0	5.8	2.6	39.9	24.8	54.2	50.3	.1	2.1
Rhode Island	100.0	5.1	2.4	38.5	33.6	56.4	52.8	2.9	.1
South Carolina	100.0	9.2	3.1	47.0	17.9	43.9	34.5	2.7	4.5
South Dakota	100.0	11.6	3.2	27.0	21.3	61.5	55.0	1.6	3.0
Tennessee	100.0	10.3	3.9	47.1	32.1	42.6	29.9	8.8	2.8
Texas	100.0	6.8	2.3	43.3	24.9	49.9	45.2	—	3.2
Utah	100.0	7.1	1.3	56.7	29.5	36.2	27.4	.1	2.9
Vermont	100.0	5.2	2.3	33.3	21.3	61.5	57.7	—	1.9
Virginia	100.0	6.3	2.1	40.8	24.1	53.0	49.2	—	2.4
Washington	100.0	5.4	1.5	70.8	55.1	23.8	18.6	—	3.1
West Virginia	100.0	7.7	2.8	66.6	44.9	25.7	21.4	.4	1.5
Wisconsin	100.0	4.4	1.6	41.5	34.1	54.1	50.3	.3	2.0
Wyoming	100.0	5.8	1.2	50.4	48.4	43.9	32.8	7.6	1.7

Note: See appendix B for a description of State-specific reporting anomalies. Revenues from other school systems are excluded to avoid double-counting. Some data appear under local sources for Hawaii's State-operated school system for consistency with data presented for all other school systems.

Table 14. Current Spending of Public Elementary-Secondary School Systems by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	All functions		Instruction			Support services			Other functions
		Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	
United States	224 543 131	144 491 614	34 254 936	135 722 221	98 775 885	22 061 641	75 600 303	39 838 950	9 932 858	13 220 607
Alabama	2 595 926	1 754 284	171 144	1 564 558	1 212 175	120 593	794 146	426 178	42 420	237 222
Alaska	926 812	584 250	146 160	475 532	341 521	76 295	416 881	227 077	64 914	34 399
Arizona	2 744 985	2 016 878	350 386	1 579 526	1 328 085	220 836	1 001 288	582 183	113 008	164 171
Arkansas	1 731 352	1 153 895	123 252	1 098 426	800 053	75 794	530 805	311 079	33 528	102 121
California	25 833 058	16 073 849	3 938 720	15 291 904	10 655 441	2 528 353	8 932 818	3 924 757	1 206 106	1 608 336
Colorado	2 953 999	1 984 605	431 471	1 811 729	1 386 469	297 278	1 029 961	557 762	126 083	112 309
Connecticut	3 585 520	2 416 133	517 977	2 264 955	1 750 313	306 125	1 178 774	612 762	126 936	141 791
Delaware	629 078	377 694	122 931	394 680	266 010	86 870	207 850	100 712	32 404	26 548
District of Columbia	681 366	435 350	135 250	339 266	245 876	72 417	302 281	179 000	58 495	39 819
Florida	9 742 399	6 104 202	2 015 815	5 333 136	3 749 719	1 249 271	3 557 043	1 991 263	697 902	852 220
Georgia	5 487 352	3 596 112	973 365	3 408 519	2 471 239	696 997	1 718 193	976 548	239 859	360 640
Hawaii	980 659	628 737	141 477	580 597	434 573	97 597	304 362	169 245	37 491	95 700
Idaho	801 957	523 017	100 154	499 914	368 806	67 752	260 805	139 248	28 235	41 238
Illinois	9 752 530	6 342 940	1 085 571	5 846 406	4 580 075	649 322	3 479 713	1 868 971	368 609	426 411
Indiana	4 750 520	3 167 885	689 782	2 862 585	2 172 663	478 919	1 619 011	859 676	194 159	268 924
Iowa	2 455 868	1 522 848	382 420	1 522 556	1 092 866	255 336	818 922	480 980	114 996	114 390
Kansas	2 255 191	1 512 088	262 589	1 309 958	1 030 341	160 890	802 965	429 768	72 184	142 268
Kentucky	3 165 840	1 977 815	439 456	1 943 492	1 370 422	271 329	1 055 758	529 332	146 930	166 590
Louisiana	3 159 098	2 095 271	599 131	1 898 515	1 416 466	413 205	997 974	566 303	147 725	262 609
Maine	1 243 425	733 060	119 835	812 229	546 740	80 721	363 305	151 977	33 410	67 891
Maryland	4 546 166	2 870 974	475 067	2 801 133	1 937 766	295 132	1 519 409	875 284	164 466	225 624
Massachusetts	5 149 693	2 903 142	320 316	3 237 228	2 083 499	228 615	1 720 824	761 340	85 449	191 641
Michigan	9 817 127	6 316 854	1 294 508	5 411 969	3 930 586	771 643	3 689 748	2 091 684	462 357	715 410
Minnesota	4 560 129	2 792 645	741 630	2 765 161	1 952 502	534 177	1 328 662	666 770	176 299	466 306
Mississippi	1 609 502	1 071 134	190 189	993 589	765 544	135 651	471 956	264 701	47 232	143 957
Missouri	3 707 687	2 511 246	491 897	2 229 886	1 712 275	313 494	1 250 115	661 840	134 629	227 686
Montana	772 122	479 034	137 191	446 245	326 380	85 445	261 677	131 600	35 682	64 200
Nebraska	1 454 450	878 677	236 430	972 575	624 632	171 155	424 311	230 600	60 806	57 564
Nevada	1 014 540	707 476	185 757	611 914	462 422	122 696	360 827	226 742	59 325	41 799
New Hampshire	968 578	617 433	145 443	611 158	448 818	88 841	322 618	145 176	50 954	34 802
New Jersey	9 945 693	6 214 497	1 807 733	6 094 860	4 220 903	628 653	3 513 059	1 827 863	414 720	337 774
New Mexico	1 271 828	796 930	208 872	720 137	536 512	136 668	476 962	236 651	64 078	74 729
New York	21 391 160	14 014 024	4 058 195	14 029 639	10 338 520	3 030 112	6 425 626	3 243 724	942 756	935 895
North Carolina	4 909 107	3 311 841	822 779	3 037 814	2 281 597	565 394	1 525 471	912 323	221 497	345 822
North Dakota	511 629	322 715	79 023	310 940	229 182	56 674	156 042	80 072	19 686	44 647
Ohio	9 626 759	6 097 403	1 829 839	5 522 474	3 990 417	1 097 067	3 652 885	1 933 488	593 524	451 400
Oklahoma	2 568 111	1 601 328	266 304	1 435 294	1 080 154	175 469	836 493	462 654	80 401	296 324
Oregon	2 864 505	1 679 136	661 584	1 712 282	1 114 181	426 213	1 053 438	529 203	221 039	98 785
Pennsylvania	11 163 126	6 509 040	1 897 430	6 856 146	4 484 215	1 273 764	3 622 113	1 735 255	527 722	684 867
Rhode Island	867 691	560 183	154 639	588 044	410 365	111 152	268 106	142 023	41 977	11 541
South Carolina	2 682 840	1 764 277	436 858	1 592 384	1 198 161	290 157	820 795	482 392	125 554	269 661
South Dakota	550 021	356 808	77 130	339 207	246 661	52 636	182 691	95 487	21 293	28 123
Tennessee	2 956 913	2 082 150	368 240	1 965 509	1 568 761	277 670	781 122	433 029	77 165	210 282
Texas	15 036 301	10 544 401	1 012 683	8 914 245	7 175 926	576 006	5 150 373	3 034 764	347 035	971 683
Utah	1 421 549	896 448	329 006	881 924	623 295	215 393	410 867	211 543	92 061	128 758
Vermont	622 117	401 756	83 140	405 876	283 610	58 144	193 543	101 980	22 407	22 698
Virginia	5 313 333	3 639 683	938 802	3 148 359	2 376 433	600 693	1 857 930	1 111 518	293 277	307 044
Washington	4 640 000	3 008 497	896 946	2 778 268	1 999 741	589 755	1 626 508	949 375	285 561	235 224
West Virginia	1 639 856	1 050 266	241 708	1 023 497	706 704	163 085	500 010	292 228	69 084	116 349
Wisconsin	4 934 921	3 035 515	1 018 920	3 111 910	2 206 450	719 664	1 629 643	774 390	277 995	193 368
Wyoming	548 742	357 188	99 791	334 071	240 200	64 523	193 624	108 430	31 433	21 047

Note: See appendix B for a description of State-specific reporting anomalies. Expenditures to other school systems are excluded in this table. Expenditures for adult education, community services, and other non-elementary/secondary programs are included under total current spending and "other functions" but are excluded in the per pupil data displayed in tables 16 and 23. Users should exercise particular care in comparing employee benefits expenditure data. Appendix B identifies State payments on behalf of local education agencies which cause fluctuations in this category.

Table 15. Support Services Expenditure of Public Elementary-Secondary School Systems by Function and State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Pupil support services	Instructional staff support services	General administration	School administration	Operation and maintenance of plant	Pupil transportation	Nonspecified	All other support services
United States ----	75 600 303	9 923 210	8 460 523	5 343 696	12 718 071	22 408 133	9 397 900	2 966 674	4 382 096
Alabama -----	794 146	77 550	94 990	48 930	130 391	204 269	95 260	142 352	404
Alaska -----	416 881	88 870	48 780	55 648	56 251	135 238	32 094	-	-
Arizona -----	1 001 288	120 504	103 717	82 409	159 660	386 546	92 302	56 150	-
Arkansas -----	530 805	63 273	68 391	50 559	87 408	137 101	59 678	39 670	24 725
California -----	8 932 818	1 334 804	803 316	284 518	2 104 985	2 584 613	763 220	1 057 362	-
Colorado -----	1 029 961	121 356	101 198	100 691	193 386	273 658	90 639	30 214	118 819
Connecticut -----	1 178 774	192 155	107 243	74 158	190 094	359 345	158 630	19 654	77 495
Delaware -----	207 850	28 290	8 798	7 772	35 166	58 120	36 710	206	32 788
District of Columbia -----	302 281	58 319	30 681	30 872	34 057	114 036	13 510	-	20 806
Florida -----	3 557 043	428 595	518 562	130 219	664 951	1 124 806	385 346	-	304 564
Georgia -----	1 718 193	185 850	260 466	88 603	316 444	468 740	195 376	73 962	128 752
Hawaii -----	304 362	54 159	40 745	8 119	54 350	103 341	20 243	-	23 405
Idaho -----	260 805	34 492	23 127	19 571	44 454	76 227	37 346	15 940	9 648
Illinois -----	3 479 713	515 722	345 823	287 868	490 471	1 067 801	444 288	66 292	261 448
Indiana -----	1 619 011	189 510	131 112	84 712	254 874	524 785	253 182	55 709	125 127
Iowa -----	818 922	76 898	187 876	86 185	123 221	217 899	83 625	-	43 218
Kansas -----	802 965	100 676	80 783	79 128	136 238	263 386	89 077	53 677	-
Kentucky -----	1 055 758	100 095	89 289	104 496	177 311	289 640	167 374	95 034	32 519
Louisiana -----	997 974	111 412	120 562	81 299	172 632	279 268	182 173	505	50 123
Maine -----	363 305	29 773	28 675	23 159	57 917	117 694	56 342	30 264	19 481
Maryland -----	1 519 409	148 092	180 311	21 503	285 270	466 649	236 997	94 918	85 669
Massachusetts -----	1 720 824	220 194	147 006	295 571	221 791	480 138	213 194	73 198	69 732
Michigan -----	3 689 748	565 214	388 171	193 080	552 771	1 009 972	392 949	239 990	347 601
Minnesota -----	1 328 662	124 231	196 156	107 092	194 218	344 685	219 602	5 071	137 607
Mississippi -----	471 956	52 921	58 014	55 069	84 016	132 251	64 321	578	24 786
Missouri -----	1 250 115	141 994	136 639	118 083	215 812	353 342	200 354	83 891	-
Montana -----	261 677	31 947	25 078	28 341	41 649	83 014	35 489	-	16 159
Nebraska -----	424 311	52 554	46 302	51 809	72 552	128 291	42 189	1 878	28 736
Nevada -----	360 827	45 441	32 403	17 920	75 130	109 954	40 235	-	39 744
New Hampshire -----	322 618	50 943	23 917	40 903	53 101	84 079	43 333	-	26 342
New Jersey -----	3 513 059	506 274	474 923	220 816	455 598	1 097 338	507 786	250 324	-
New Mexico -----	476 962	64 557	104 596	48 629	40 278	120 187	67 388	-	31 327
New York -----	6 425 626	821 305	447 920	452 269	892 580	1 978 451	1 322 082	-	511 019
North Carolina -----	1 525 471	228 847	185 996	101 774	324 872	424 202	160 198	15 533	84 049
North Dakota -----	156 042	14 261	10 335	27 926	23 622	45 119	24 295	-	10 484
Ohio -----	3 652 885	462 661	438 574	246 768	572 553	934 842	410 865	-	586 622
Oklahoma -----	836 493	119 928	69 609	98 372	133 875	252 383	81 565	31 756	49 005
Oregon -----	1 053 438	136 037	148 806	61 870	183 613	279 477	109 520	-	134 115
Pennsylvania -----	3 622 113	477 792	327 793	262 745	523 688	1 095 314	527 923	129 284	277 574
Rhode Island -----	268 106	43 870	28 397	13 313	47 634	76 527	38 794	2 979	16 592
South Carolina -----	820 795	110 951	145 413	47 732	170 715	210 234	51 079	29 095	55 576
South Dakota -----	182 691	21 840	18 640	17 541	31 775	56 727	23 174	-	12 994
Tennessee -----	781 122	81 375	108 058	53 766	112 308	287 881	109 801	-	27 933
Texas -----	5 150 373	640 386	645 664	640 397	811 151	1 677 292	383 707	253 728	98 048
Utah -----	410 867	35 646	51 496	12 827	79 651	134 160	40 018	-	57 069
Vermont -----	193 543	34 566	18 438	18 186	39 029	50 691	20 414	2 423	9 796
Virginia -----	1 857 930	253 803	282 278	72 663	323 550	589 725	236 435	-	99 476
Washington -----	1 626 508	243 468	233 940	99 325	295 471	453 494	191 003	-	109 807
West Virginia -----	500 010	45 649	41 181	36 027	89 744	155 744	95 991	15 037	20 637
Wisconsin -----	1 629 643	201 616	233 033	140 727	251 845	449 212	227 942	-	125 268
Wyoming -----	193 624	32 544	17 302	11 736	33 948	60 245	22 842	-	15 007

Note: See appendix B for a description of State-specific reporting anomalies. Expenditures to other school systems are excluded in this table. Expenditures for adult education, community services, and other non-elementary/secondary programs are also excluded.

Table 16. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems by State: 1992-93

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Current spending per pupil										
	Total	For selected objects		For selected functions							
		Salaries and wages	Employee Benefits	Instruction			Support services				
				Total	Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration
United States ----	5 177	3 375	800	3 170	2 307	515	1 766	232	198	125	297
Alabama -----	3 516	2 400	234	2 141	1 659	165	1 087	106	130	67	178
Alaska -----	7 520	4 770	1 193	3 882	2 788	623	3 403	726	398	454	459
Arizona -----	4 045	2 995	520	2 345	1 972	328	1 487	179	154	122	237
Arkansas -----	3 916	2 614	279	2 488	1 812	172	1 202	143	155	115	198
California -----	4 845	3 062	750	2 913	2 030	482	1 702	254	153	54	401
Colorado -----	4 806	3 239	704	2 957	2 263	485	1 681	198	165	164	316
Connecticut -----	7 308	4 946	1 060	4 637	3 583	627	2 413	393	220	152	389
Delaware -----	5 986	3 620	1 178	3 783	2 550	833	1 992	271	84	75	337
District of Columbia -----	8 349	5 379	1 671	4 192	3 038	895	3 735	721	379	381	421
Florida -----	4 737	3 081	1 017	2 692	1 892	630	1 795	216	262	66	336
Georgia -----	4 539	2 979	806	2 824	2 047	577	1 423	154	216	73	262
Hawaii -----	5 332	3 543	797	3 272	2 449	550	1 715	305	230	46	306
Idaho -----	3 447	2 258	432	2 158	1 592	292	1 126	149	100	84	192
Illinois -----	5 159	3 385	579	3 120	2 445	347	1 857	275	185	154	262
Indiana -----	4 869	3 298	718	2 980	2 262	499	1 685	197	136	88	265
Iowa -----	4 950	3 276	773	3 077	2 209	516	1 655	155	380	174	249
Kansas -----	4 950	3 349	582	2 901	2 282	356	1 778	223	179	175	302
Kentucky -----	4 825	3 019	671	2 967	2 092	414	1 612	153	136	160	271
Louisiana -----	3 940	2 626	751	2 379	1 775	518	1 251	140	151	102	216
Maine -----	5 631	3 387	554	3 752	2 526	373	1 678	138	132	107	268
Maryland -----	6 018	3 819	632	3 726	2 577	393	2 021	197	240	29	379
Massachusetts -----	5 967	3 376	372	3 764	2 423	266	2 001	256	171	344	258
Michigan -----	5 967	3 939	807	3 375	2 451	481	2 301	352	242	120	345
Minnesota -----	5 365	3 518	934	3 484	2 460	673	1 674	157	247	135	245
Mississippi -----	3 165	2 114	375	1 961	1 511	268	931	104	115	109	166
Missouri -----	4 243	2 922	572	2 595	1 993	365	1 455	165	159	137	251
Montana -----	4 822	2 994	857	2 789	2 040	534	1 635	200	157	177	260
Nebraska -----	5 144	3 111	837	3 444	2 212	606	1 502	186	164	183	257
Nevada -----	4 517	3 173	833	2 744	2 074	550	1 618	204	145	80	337
New Hampshire -----	5 327	3 407	802	3 372	2 476	490	1 780	281	132	226	293
New Jersey -----	8 723	5 497	1 599	5 391	3 733	556	3 107	448	420	195	403
New Mexico -----	3 984	2 525	662	2 281	1 700	433	1 511	205	331	154	128
New York -----	7 831	5 210	1 509	5 216	3 844	1 127	2 389	305	167	168	332
North Carolina -----	4 382	2 973	739	2 727	2 048	507	1 369	205	167	91	292
North Dakota -----	4 283	2 718	666	2 619	1 930	477	1 314	120	87	235	199
Ohio -----	5 308	3 397	1 019	3 076	2 223	611	2 035	258	244	137	319
Oklahoma -----	4 153	2 682	446	2 404	1 809	294	1 401	201	117	165	224
Oregon -----	5 599	3 292	1 297	3 357	2 184	836	2 065	267	292	121	360
Pennsylvania -----	6 426	3 790	1 105	3 992	2 611	742	2 109	278	191	153	305
Rhode Island -----	6 020	3 896	1 075	4 089	2 854	773	1 864	305	197	93	331
South Carolina -----	4 124	2 757	683	2 488	1 872	453	1 283	173	227	75	267
South Dakota -----	4 078	2 651	573	2 521	1 833	391	1 358	162	139	130	236
Tennessee -----	3 432	2 437	431	2 301	1 836	325	914	95	126	63	131
Texas -----	4 227	2 977	286	2 517	2 026	163	1 454	181	182	181	229
Utah -----	3 061	1 933	709	1 901	1 344	464	886	77	111	28	172
Vermont -----	6 273	4 076	844	4 118	2 878	590	1 964	351	187	185	396
Virginia -----	5 055	3 527	910	3 051	2 303	582	1 800	246	274	70	314
Washington -----	5 155	3 356	1 001	3 099	2 231	658	1 814	272	261	111	330
West Virginia -----	5 073	3 300	759	3 216	2 220	512	1 571	143	129	113	282
Wisconsin -----	5 907	3 660	1 228	3 752	2 660	868	1 965	243	281	170	304
Wyoming -----	5 455	3 561	995	3 330	2 395	643	1 930	324	172	117	338

Note: See appendix B for a description of State-specific reporting anomalies. Expenditures to other school systems are excluded in this table. Expenditures for adult education, community services, and other non-elementary/secondary programs are also excluded. Users should exercise particular care in comparing employee benefits expenditure data. Appendix B identifies State payments on behalf of local education agencies which cause fluctuations in this category.

Table 17. Capital Outlay, Interest, and Intergovernmental Expenditure of Public School Systems by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Capital outlay					Interest on debt	Intergovernmental
	Total	Construction	Land and existing structures	Equipment			
				Instructional	Other		
United States ----	21 542 574	13 672 168	2 670 891	1 599 931	3 599 584	4 688 993	620 198
Alabama -----	204 207	134 101	8 043	28 909	33 154	33 300	-
Alaska -----	132 084	103 588	11 233	8 893	8 370	25 579	-
Arizona -----	680 242	547 508	16 044	-	116 690	168 121	-
Arkansas -----	140 360	89 106	4 556	19 332	27 366	40 060	-
California -----	1 947 661	1 239 111	238 662	-	469 888	81 183	117 673
Colorado -----	359 211	238 458	10 123	18 991	91 639	242 134	-
Connecticut -----	188 731	142 127	3 661	20 019	22 924	57 358	312
Delaware -----	47 372	37 294	-	4 327	5 751	2 181	-
District of Columbia -----	38 074	21 384	24	3 646	13 020	-	-
Florida -----	1 424 334	1 030 796	88 945	9 614	294 979	258 450	-
Georgia -----	598 102	412 366	22 311	61 582	101 843	85 940	-
Hawaii -----	82 431	46 767	5 225	17 236	13 203	-	-
Idaho -----	81 359	61 913	-	8 843	10 603	16 503	-
Illinois -----	852 085	620 049	-	82 207	149 829	214 342	-
Indiana -----	477 709	275 268	12 407	22 624	167 410	42 472	249 529
Iowa -----	196 098	69 177	56 391	25 732	44 798	33 870	-
Kansas -----	195 674	60 562	8 611	51 421	75 080	35 306	-
Kentucky -----	127 248	28 035	8 309	61 357	29 547	58 591	-
Louisiana -----	173 012	96 253	3 358	35 823	37 578	94 934	21
Maine -----	54 606	16 981	13 342	7 549	16 734	13 748	-
Maryland -----	326 362	233 487	3 366	37 903	51 606	43 791	-
Massachusetts -----	59 238	33 680	-	-	25 558	89 696	-
Michigan -----	932 700	569 630	19 751	55 550	287 769	284 343	-
Minnesota -----	512 660	217 308	171 367	27 816	96 169	126 550	9 975
Mississippi -----	145 594	78 792	-	15 281	51 521	29 501	-
Missouri -----	399 553	273 735	25 060	18 391	82 367	90 960	-
Montana -----	49 720	25 567	1 577	8 487	14 089	10 692	-
Nebraska -----	141 118	71 559	7 242	14 439	47 878	20 858	-
Nevada -----	195 478	159 043	12 131	13 357	10 947	55 349	-
New Hampshire -----	42 172	25 700	5 707	4 974	5 791	26 740	-
New Jersey -----	612 252	305 517	142 049	8 412	156 274	107 167	54 913
New Mexico -----	127 664	120 936	321	-	6 407	26 009	-
New York -----	1 625 848	1 328 173	22 318	90 284	185 073	431 307	-
North Carolina -----	480 317	368 783	-	46 362	65 172	85 750	-
North Dakota -----	41 585	23 637	3 518	6 732	7 698	6 649	2 512
Ohio -----	588 386	352 047	45 031	60 448	130 860	139 719	14 784
Oklahoma -----	189 695	91 054	20 866	37 939	39 836	16 842	-
Oregon -----	209 804	15 802	105 501	21 499	67 002	31 377	-
Pennsylvania -----	966 827	836 126	9 954	49 015	71 732	323 865	99 594
Rhode Island -----	12 708	4 911	54	3 453	4 290	15 191	-
South Carolina -----	221 824	157 206	3 476	25 219	35 923	83 513	2 141
South Dakota -----	54 450	4 612	-	8 809	41 029	9 348	-
Tennessee -----	257 287	165 637	3 489	42 553	45 608	77 590	-
Texas -----	2 989 512	1 348 992	1 342 743	297 777	-	535 557	-
Utah -----	207 312	126 248	17 630	23 864	39 570	36 150	-
Vermont -----	15 655	6 703	1 325	3 295	4 332	7 748	-
Virginia -----	474 450	330 459	18 318	68 234	57 439	135 224	2 506
Washington -----	942 214	672 226	65 815	48 350	155 823	197 922	-
West Virginia -----	171 484	79 667	53 716	13 714	24 387	16 785	-
Wisconsin -----	500 029	346 369	54 890	53 124	45 646	110 598	66 238
Wyoming -----	48 076	27 718	2 431	6 545	11 382	12 130	-

Note: See appendix B for a description of State-specific reporting anomalies.

Table 18. Indebtedness of Public Elementary-Secondary School Systems by State: 1992-93

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Debt transactions ¹				
	Debt outstanding			Long-term debt issued	Long-term debt retired
	Total	Long-term	Short-term		
United States	78 135 079	75 473 972	2 661 107	19 681 928	12 644 667
Alabama	593 137	593 137	—	157 710	50 467
Alaska	586 059	586 059	—	20 416	125 115
Arizona	2 610 724	2 610 724	—	463 781	215 279
Arkansas	715 673	694 429	21 244	84 872	41 901
California	1 774 223	1 774 223	—	643 336	264 635
Colorado	1 944 127	1 944 127	—	481 564	74 037
Connecticut	891 205	891 205	—	172 766	91 016
Delaware	83 288	83 288	—	38 788	2 654
District of Columbia	—	—	—	—	—
Florida	3 598 308	3 598 308	—	382 654	332 248
Georgia	1 614 357	1 614 357	—	120 224	129 676
Hawaii	—	—	—	—	—
Idaho	260 904	254 512	6 392	57 830	52 804
Illinois	3 496 082	3 377 166	118 916	897 788	616 224
Indiana	738 555	368 448	370 107	84 329	52 341
Iowa	667 248	572 040	95 208	57 274	37 449
Kansas	778 445	778 422	23	306 542	158 988
Kentucky	1 151 887	1 151 887	—	234 404	96 626
Louisiana	1 314 270	1 314 270	—	161 036	145 569
Maine	427 892	427 892	—	26 650	37 165
Maryland	749 902	740 105	9 797	258 965	174 683
Massachusetts	1 096 482	1 096 482	—	104 107	133 034
Michigan	4 706 340	4 598 205	108 135	1 320 346	789 636
Minnesota	2 791 624	2 330 444	461 180	682 756	140 272
Mississippi	575 283	575 283	—	112 153	49 014
Missouri	1 384 841	1 382 693	2 148	446 734	234 455
Montana	183 314	183 314	—	8 173	15 690
Nebraska	396 709	396 709	—	162 546	87 560
Nevada	921 884	921 884	—	272 288	202 871
New Hampshire	300 067	300 067	—	16 142	59 347
New Jersey	94 021	88 546	5 475	353 046	258 223
New Mexico	383 498	383 498	—	88 905	31 789
New York	7 223 833	6 702 558	521 275	1 337 156	769 537
North Carolina	1 425 229	1 425 229	—	525 890	357 778
North Dakota	107 672	107 672	—	29 618	14 936
Ohio	2 077 245	1 978 361	98 884	802 081	499 075
Oklahoma	460 007	460 007	—	143 425	74 307
Oregon	906 235	906 235	—	388 973	135 132
Pennsylvania	7 796 898	7 755 297	41 601	2 879 672	2 090 860
Rhode Island	285 698	285 698	—	—	18 035
South Carolina	1 326 539	1 326 539	—	212 119	137 686
South Dakota	150 872	150 443	429	33 672	12 691
Tennessee	1 246 036	1 246 036	—	376 387	326 792
Texas	9 198 365	8 989 726	208 639	2 858 565	2 686 022
Utah	638 628	638 628	—	277 225	107 260
Vermont	102 575	98 377	4 198	19 586	10 255
Virginia	2 121 728	2 121 728	—	352 984	231 896
Washington	3 393 123	3 393 123	—	517 856	144 257
West Virginia	249 765	249 765	—	14 070	16 517
Wisconsin	2 411 458	1 824 002	587 456	675 449	273 619
Wyoming	182 824	182 824	—	19 075	37 244

¹Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases cannot be distinguished from the total indebtedness of their parent government.

Table 19. States Ranked According to Per Pupil Elementary-Secondary Public School System Finance Amounts: 1992-93

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue				Current spending for selected categories						
	Total	From Federal sources	From State sources	From local sources	Total	Instruction			General administration	School administration	
						Total	Salaries only	Benefits only			
	US..... 5 811	US..... 384	US..... 2 698	US..... 2 728	US..... 5 177	US..... 3 170	US..... 2 307	US..... 515	US..... 125	US..... 297	
1	NJ..... 9 806	AK..... 1 371	AK..... 6 111	DC..... 7 997	NJ..... 8 723	NJ..... 5 391	NY..... 3 844	NY..... 1 127	AK..... 454	AK..... 459	
2	AK..... 9 383	DC..... 913	HI..... 5 423	NJ..... 5 336	DC..... 8 349	NY..... 5 216	NJ..... 3 733	DC..... 895	DC..... 381	DC..... 421	
3	DC..... 8 910	MS..... 563	DE..... 4 249	NH..... 5 197	NY..... 7 831	CT..... 4 637	CT..... 3 583	WI..... 868	MA..... 344	NJ..... 403	
4	NY..... 8 368	NM..... 561	WA..... 4 150	CT..... 4 950	NY..... 7 520	DC..... 4 192	DC..... 3 038	OR..... 836	ND..... 235	CA..... 401	
5	CT..... 8 154	SD..... 513	NJ..... 4 082	NY..... 4 598	CT..... 7 308	VT..... 4 118	VT..... 2 878	DE..... 833	NH..... 226	CA..... 396	
6	MA..... 7 096	LA..... 498	WV..... 3 834	MA..... 4 504	PA..... 6 426	RI..... 4 089	RI..... 2 854	RI..... 773	NJ..... 195	CT..... 389	
7	PA..... 6 970	NY..... 480	NM..... 3 381	MI..... 4 327	VT..... 6 273	PA..... 3 992	AK..... 2 788	PA..... 742	VT..... 185	MD..... 379	
8	MI..... 6 772	FL..... 478	NV..... 3 378	VT..... 4 060	RI..... 6 020	AK..... 3 882	WI..... 2 476	MN..... 673	NE..... 183	OR..... 360	
9	VT..... 6 606	AZ..... 474	NY..... 3 290	PA..... 3 781	MD..... 6 018	DE..... 3 783	PA..... 2 611	WA..... 658	TX..... 181	MI..... 345	
10	MD..... 6 575	ND..... 474	CA..... 3 256	MD..... 3 631	DE..... 5 986	MA..... 3 764	MA..... 2 577	WY..... 643	MT..... 177	WY..... 338	
11	WI..... 6 409	MT..... 465	IN..... 3 129	RI..... 3 582	MA..... 5 967	ME..... 3 752	DE..... 2 550	FL..... 630	KS..... 175	DE..... 337	
12	DE..... 6 403	AL..... 453	KY..... 3 120	NE..... 3 477	MI..... 5 967	WI..... 3 752	ME..... 2 526	CT..... 627	IA..... 174	NV..... 337	
13	RI..... 6 348	KY..... 450	WY..... 3 077	WI..... 3 468	WI..... 5 907	MD..... 3 726	NH..... 2 476	AK..... 623	WI..... 170	FL..... 336	
14	ME..... 6 157	WV..... 443	NC..... 3 041	OR..... 3 434	ME..... 5 631	MN..... 3 484	MN..... 2 460	OH..... 611	NY..... 168	NY..... 332	
15	OR..... 6 134	SC..... 434	ME..... 3 039	OH..... 3 409	OR..... 5 599	NE..... 3 444	MI..... 2 451	NE..... 606	OK..... 165	RI..... 331	
16	WY..... 6 111	AR..... 430	CT..... 2 902	IL..... 3 402	WY..... 5 455	MI..... 3 375	HI..... 2 449	VT..... 590	CO..... 164	WA..... 330	
17	OH..... 6 008	HI..... 429	CO..... 2 882	CO..... 3 201	MN..... 5 365	KS..... 3 372	IL..... 2 445	VA..... 582	KY..... 160	OH..... 319	
18	HI..... 5 988	DE..... 427	FL..... 2 786	VA..... 3 032	HI..... 5 332	OR..... 3 357	MA..... 2 423	GA..... 577	IL..... 154	CO..... 316	
19	MN..... 5 979	CA..... 411	MT..... 2 784	MN..... 2 828	NH..... 5 327	WY..... 3 330	WY..... 2 395	NJ..... 556	NM..... 154	VA..... 314	
20	IN..... 5 915	PA..... 405	PA..... 2 784	ME..... 2 768	OH..... 5 308	HI..... 3 272	VA..... 2 303	HI..... 550	PA..... 153	HI..... 306	
21	NH..... 5 889	TN..... 391	OK..... 2 673	SD..... 2 722	IL..... 5 159	WV..... 3 216	KS..... 2 282	NV..... 550	CT..... 152	PA..... 305	
22	WA..... 5 864	NC..... 389	WI..... 2 659	WY..... 2 681	WA..... 5 155	IL..... 3 120	CO..... 2 263	MT..... 534	MO..... 137	WV..... 304	
23	CO..... 5 781	NJ..... 388	IA..... 2 625	TX..... 2 570	NE..... 5 144	KS..... 3 099	IN..... 2 262	IA..... 518	OH..... 137	KS..... 302	
24	WV..... 5 754	OR..... 385	GA..... 2 614	IN..... 2 497	WV..... 5 073	IA..... 3 077	WA..... 2 231	LA..... 516	MN..... 135	NH..... 293	
25	FL..... 5 738	OK..... 378	MD..... 2 607	IN..... 2 492	VA..... 5 055	OH..... 3 076	OH..... 2 223	WV..... 512	SD..... 130	NC..... 292	
26	VA..... 5 723	MI..... 371	KS..... 2 580	AZ..... 2 485	IA..... 4 950	VA..... 3 051	WV..... 2 220	NC..... 507	AZ..... 122	WV..... 282	
27	NE..... 5 615	GA..... 368	AR..... 2 499	FL..... 2 473	KS..... 4 950	IN..... 2 980	NE..... 2 212	IN..... 499	OR..... 121	KY..... 271	
28	IL..... 5 590	VA..... 359	RI..... 2 444	KS..... 2 396	IN..... 4 869	KY..... 2 967	IA..... 2 209	NH..... 490	MI..... 120	ME..... 268	
29	IA..... 5 383	MA..... 355	AL..... 2 366	MO..... 2 274	CA..... 4 845	CO..... 2 957	OR..... 2 184	CO..... 485	WY..... 117	SC..... 267	
30	CA..... 5 315	WY..... 353	ID..... 2 363	ND..... 2 114	KY..... 4 825	CA..... 2 913	KY..... 2 092	CA..... 482	AR..... 115	IN..... 265	
31	KS..... 5 249	ME..... 350	LA..... 2 352	GA..... 2 086	MT..... 4 822	KS..... 2 901	NV..... 2 074	MI..... 481	WV..... 113	GA..... 262	
32	TX..... 5 151	TX..... 348	VA..... 2 333	SC..... 2 072	CO..... 4 806	GA..... 2 824	NC..... 2 048	ND..... 477	WA..... 111	IL..... 262	
33	NV..... 5 136	VT..... 347	OH..... 2 315	AK..... 1 900	FL..... 4 737	MT..... 2 789	GA..... 2 047	UT..... 464	MS..... 109	MT..... 260	
34	GA..... 5 068	IL..... 338	OR..... 2 315	MT..... 1 817	GA..... 4 539	NV..... 2 744	MT..... 2 040	SC..... 453	ME..... 107	MA..... 258	
35	MT..... 5 066	MD..... 338	CO..... 2 312	DE..... 1 728	NV..... 4 517	NC..... 2 727	CA..... 2 030	NM..... 433	LA..... 102	NE..... 257	
36	AZ..... 5 061	NE..... 334	MO..... 2 257	CA..... 1 648	NC..... 4 382	FL..... 2 692	TX..... 2 026	KY..... 414	RI..... 93	MO..... 251	
37	NC..... 5 008	RI..... 321	MA..... 2 238	TN..... 1 618	ND..... 4 283	ND..... 2 619	MO..... 1 993	MD..... 393	NC..... 91	IA..... 249	
38	MO..... 4 846	WA..... 317	TX..... 2 233	NC..... 1 577	MO..... 4 243	MO..... 2 595	AZ..... 1 972	SD..... 391	IN..... 88	MN..... 245	
39	KY..... 4 726	MO..... 316	SC..... 2 219	OK..... 1 551	TX..... 4 227	SD..... 2 521	ND..... 1 930	ME..... 373	ID..... 84	AZ..... 237	
40	SC..... 4 724	ID..... 314	VT..... 2 199	NV..... 1 521	OK..... 4 153	TX..... 2 517	FL..... 1 892	MO..... 365	NV..... 80	SD..... 236	
41	ND..... 4 641	CT..... 302	AZ..... 2 102	WV..... 1 477	SC..... 4 124	AR..... 2 488	SC..... 1 872	KS..... 356	DE..... 75	TX..... 229	
42	OK..... 4 601	IN..... 289	MI..... 2 075	LA..... 1 457	SD..... 4 078	SC..... 2 488	TN..... 1 836	IL..... 347	SC..... 75	OK..... 224	
43	NM..... 4 566	OH..... 284	ND..... 2 053	WA..... 1 397	AZ..... 4 045	OK..... 2 404	SD..... 1 833	AZ..... 328	GA..... 73	LA..... 216	
44	SD..... 4 429	WI..... 282	UT..... 2 002	AR..... 1 306	NM..... 3 984	LA..... 2 379	AR..... 1 812	TN..... 325	VA..... 70	ND..... 199	
45	LA..... 4 307	KS..... 273	MS..... 1 907	UT..... 1 276	LA..... 3 940	AZ..... 2 345	OK..... 1 809	OK..... 294	AL..... 67	AR..... 198	
46	AR..... 4 234	MN..... 269	IL..... 1 851	ID..... 1 164	AR..... 3 916	TN..... 2 301	LA..... 1 775	ID..... 292	FL..... 66	ID..... 192	
47	AL..... 3 864	CO..... 268	NE..... 1 804	KY..... 1 156	KY..... 3 516	NM..... 2 281	NM..... 1 700	MS..... 268	TN..... 63	AL..... 178	
48	ID..... 3 841	IA..... 266	TN..... 1 790	AL..... 1 044	AL..... 3 447	ID..... 2 158	AL..... 1 659	MA..... 266	CA..... 54	UT..... 172	
49	TN..... 3 799	UT..... 252	SD..... 1 194	MS..... 1 033	TN..... 3 432	AL..... 2 141	ID..... 1 592	AR..... 172	HI..... 46	MS..... 166	
50	UT..... 3 530	NV..... 237	NH..... 465	NM..... 624	MS..... 3 165	MS..... 1 961	MS..... 1 511	AL..... 165	MD..... 29	TN..... 131	
51	MS..... 3 503	NH..... 227	DC..... -	HI..... 135	UT..... 3 061	UT..... 1 901	UT..... 1 344	TX..... 163	UT..... 28	NM..... 128	

Note: See appendix B for a description of State-specific reporting anomalies. Revenues from and expenditures to other school systems are excluded to avoid double-counting. Expenditures for adult education, community services, and other non-elementary/secondary programs are also excluded. Some data appear under local sources for Hawaii's State-operated school system for consistency with data presented for all other school systems. Users should exercise particular care in comparing employee benefits expenditure data. Appendix B identifies State payments on behalf of local education agencies which cause fluctuations in this category.

Table 20. States Ranked According to Relation of Elementary-Secondary Public School System Finance Amounts to \$1,000 Personal Income: 1992-93

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue				Current spending for selected categories					
	Total	From Federal sources	From State sources	From local sources	Total	Instruction			General administration	School administration
						Total	Salaries only	Benefits only		
	US..... 48.45	US..... 3.21	US..... 22.50	US..... 22.75	US..... 43.16	US..... 26.43	US..... 19.24	US..... 4.30	US..... 1.04	US..... 2.48
1	AK..... 87.91	AK..... 12.84	AK..... 57.26	DC..... 39.07	AK..... 70.45	WY..... 38.09	WY..... 27.39	UT..... 7.67	AK..... 4.26	AK..... 4.30
2	WY..... 69.90	MS..... 7.76	NM..... 43.48	NH..... 38.88	WY..... 62.39	VT..... 37.78	VT..... 26.40	OR..... 7.66	ND..... 2.57	WY..... 3.87
3	WV..... 65.21	NM..... 7.21	WV..... 43.45	MI..... 37.38	WV..... 57.55	WV..... 36.44	AK..... 26.12	WI..... 7.54	MT..... 2.10	VT..... 3.63
4	VT..... 60.61	LA..... 5.86	HI..... 37.14	VT..... 37.25	VT..... 57.49	AK..... 36.37	WV..... 25.16	WY..... 7.36	MA..... 2.09	OR..... 3.30
5	MT..... 60.19	SD..... 5.62	WY..... 35.20	NE..... 31.91	MT..... 57.29	ME..... 36.16	ME..... 24.34	NY..... 6.93	NM..... 1.98	WY..... 3.20
6	ME..... 59.33	MT..... 5.52	WA..... 33.95	OR..... 31.50	ME..... 54.27	MT..... 33.13	MT..... 24.23	MT..... 6.34	TX..... 1.96	CA..... 3.15
7	NM..... 58.71	ND..... 5.18	KY..... 33.12	WY..... 30.66	MI..... 51.54	WI..... 32.61	NY..... 23.65	LA..... 6.09	DC..... 1.86	MT..... 3.09
8	MI..... 58.49	AR..... 5.08	MT..... 33.08	WI..... 30.14	OR..... 51.35	NY..... 32.10	WI..... 23.12	DE..... 5.96	OK..... 1.86	MI..... 2.98
9	UT..... 58.31	WV..... 5.02	UT..... 33.07	SD..... 29.82	WI..... 51.34	NE..... 31.60	KY..... 22.21	AK..... 5.84	IA..... 1.69	SC..... 2.93
10	OR..... 56.26	AL..... 4.86	ID..... 30.80	NJ..... 29.56	KY..... 51.22	KY..... 31.50	UT..... 22.20	MN..... 5.83	KY..... 1.69	KY..... 2.87
11	TX..... 55.92	KY..... 4.78	DE..... 30.40	OH..... 29.34	NM..... 51.22	UT..... 31.41	TX..... 22.00	WV..... 5.81	NH..... 1.69	UT..... 2.84
12	WI..... 55.70	AZ..... 4.76	OK..... 30.22	NV..... 28.29	UT..... 50.58	OR..... 30.79	NM..... 21.85	GA..... 5.57	VT..... 1.69	KS..... 2.82
13	NJ..... 54.63	SC..... 4.76	AR..... 29.57	TX..... 27.90	NJ..... 48.32	MN..... 30.17	IA..... 21.45	NM..... 5.57	NE..... 1.68	OH..... 2.75
14	IN..... 54.32	DC..... 4.46	ME..... 29.29	CO..... 27.51	NY..... 48.19	IA..... 29.88	AR..... 21.44	NE..... 5.56	NE..... 1.64	CO..... 2.71
15	IA..... 52.28	OK..... 4.27	IN..... 28.89	MA..... 27.36	IA..... 48.07	NJ..... 29.86	KS..... 21.31	RI..... 5.49	MS..... 1.50	VA..... 2.70
16	OK..... 52.03	UT..... 4.16	NC..... 27.80	CT..... 27.16	NE..... 47.21	AR..... 29.44	MN..... 21.30	VT..... 5.41	WI..... 1.47	NC..... 2.67
17	SC..... 51.89	ID..... 4.09	LA..... 27.67	ME..... 26.67	OK..... 46.96	NM..... 29.33	MI..... 21.17	WA..... 5.38	SD..... 1.43	WI..... 2.64
18	MN..... 51.78	WY..... 4.04	MS..... 26.29	PA..... 26.28	ND..... 46.84	MI..... 29.15	ND..... 21.11	OH..... 5.26	CO..... 1.41	SD..... 2.59
19	OH..... 51.71	TN..... 3.78	NV..... 25.79	RI..... 25.43	MN..... 46.46	RI..... 29.03	IN..... 20.89	ND..... 5.22	AR..... 1.36	ME..... 2.58
20	NE..... 51.53	TX..... 3.78	CA..... 25.61	IL..... 25.20	LA..... 46.35	ND..... 28.63	LA..... 20.88	PA..... 5.15	WY..... 1.34	NV..... 2.57
21	NY..... 51.49	FL..... 3.57	IA..... 25.50	AZ..... 24.98	AR..... 46.34	ID..... 28.12	MS..... 20.83	IA..... 5.01	WV..... 1.28	LA..... 2.55
22	AZ..... 50.87	NC..... 3.56	AL..... 25.34	MI..... 24.49	KS..... 46.23	LA..... 27.99	ID..... 20.75	SC..... 4.91	AZ..... 1.23	OK..... 2.54
23	ND..... 50.75	GA..... 3.55	AL..... 25.22	IA..... 24.20	TX..... 45.89	PA..... 27.74	NJ..... 20.68	FL..... 4.78	LA..... 1.20	GA..... 2.53
24	LA..... 50.67	OR..... 3.53	MN..... 24.95	MD..... 23.93	OH..... 45.69	SD..... 27.61	SC..... 20.57	NC..... 4.64	MO..... 1.20	FL..... 2.51
25	KY..... 50.18	ME..... 3.37	SC..... 24.37	VA..... 23.44	OH..... 45.30	IN..... 27.52	OK..... 20.45	IN..... 4.60	OH..... 1.18	ID..... 2.50
26	AR..... 50.10	CA..... 3.23	TX..... 24.24	ND..... 23.12	IN..... 44.96	SC..... 27.33	NE..... 20.30	VA..... 4.50	MN..... 1.17	MD..... 2.50
27	ID..... 50.06	MI..... 3.20	KS..... 24.10	IN..... 23.06	ID..... 44.92	TX..... 27.33	RI..... 20.26	KY..... 4.40	IL..... 1.14	TX..... 2.49
28	CO..... 49.68	VT..... 3.18	WI..... 23.11	SC..... 22.76	SD..... 44.67	GA..... 27.24	SD..... 20.08	DC..... 4.37	OR..... 1.11	IN..... 2.45
29	KS..... 49.03	NE..... 3.06	NJ..... 22.61	KS..... 22.38	PA..... 44.66	OK..... 27.18	OR..... 20.03	SD..... 4.28	ID..... 1.10	IA..... 2.42
30	GA..... 48.90	DE..... 3.05	ND..... 22.45	MT..... 21.59	GA..... 43.79	KS..... 27.10	AZ..... 19.82	NV..... 4.20	NJ..... 1.08	VA..... 2.42
31	SD..... 48.51	NY..... 2.96	OR..... 21.23	UT..... 21.08	MS..... 43.64	DE..... 27.07	GA..... 19.75	CO..... 4.17	PA..... 1.06	DE..... 2.41
32	PA..... 48.45	HI..... 2.94	AZ..... 21.13	GA..... 20.12	DE..... 42.83	MS..... 27.04	CT..... 19.66	MI..... 4.16	MI..... 1.04	AZ..... 2.38
33	MS..... 48.30	PA..... 2.82	FL..... 20.80	MO..... 19.85	RI..... 42.74	OH..... 26.48	CO..... 19.45	ID..... 3.81	ME..... 1.03	NE..... 2.36
34	VA..... 47.98	VA..... 2.77	NY..... 20.24	FL..... 18.46	WA..... 42.18	CT..... 25.44	OH..... 19.13	CA..... 3.79	NY..... 1.03	RI..... 2.35
35	DE..... 45.82	MO..... 2.76	VT..... 20.18	AK..... 17.80	CO..... 41.30	CO..... 25.41	NC..... 18.72	HI..... 3.77	WA..... .91	AR..... 2.34
36	NC..... 45.78	IN..... 2.67	OH..... 19.93	OK..... 17.54	DC..... 40.78	WA..... 25.36	NH..... 18.52	MS..... 3.69	NC..... .84	MS..... 2.29
37	RI..... 45.06	WA..... 2.60	CO..... 19.87	LA..... 17.14	AZ..... 40.66	NH..... 25.22	DE..... 18.25	NH..... 3.67	CT..... .83	NJ..... 2.23
38	CT..... 44.73	IA..... 2.58	MO..... 19.70	WV..... 16.74	CT..... 40.09	NC..... 24.92	WA..... 18.25	ME..... 3.59	SC..... .82	MO..... 2.19
39	VA..... 44.25	KS..... 2.55	PA..... 19.35	TN..... 15.61	NC..... 40.06	MD..... 24.56	PA..... 18.15	CT..... 3.44	IN..... .81	NH..... 2.19
40	NH..... 44.06	IL..... 2.50	VA..... 18.04	AR..... 15.45	NH..... 39.85	VA..... 23.59	IL..... 18.11	KS..... 3.33	AL..... .72	ND..... 2.18
41	DC..... 43.52	WI..... 2.45	MI..... 17.92	ID..... 15.17	MD..... 39.67	AZ..... 23.57	VA..... 17.81	OK..... 3.32	GA..... .71	CT..... 2.13
42	MD..... 43.34	OH..... 2.44	RI..... 17.35	NC..... 14.42	VA..... 39.09	IL..... 23.11	AL..... 17.76	AZ..... 3.30	RI..... .66	MN..... 2.12
43	MA..... 43.10	MN..... 2.33	TN..... 17.27	MS..... 14.25	IL..... 38.21	AL..... 22.92	TN..... 17.72	MO..... 3.18	NV..... .61	PA..... 2.12
44	FL..... 42.83	CO..... 2.30	MD..... 17.18	CA..... 12.96	CA..... 38.11	CA..... 22.92	MO..... 17.39	TN..... 3.14	TN..... .61	HI..... 2.10
45	MO..... 42.31	RI..... 2.28	NE..... 16.55	DE..... 12.36	AL..... 37.65	MA..... 22.87	MD..... 16.99	NJ..... 3.08	VA..... .54	DC..... 2.06
46	CA..... 41.81	MD..... 2.23	CT..... 15.92	KY..... 12.28	MO..... 37.04	MO..... 22.65	HI..... 16.77	MD..... 2.59	DE..... .53	NY..... 2.04
47	IL..... 41.41	MA..... 2.16	IL..... 13.71	NV..... 11.61	HI..... 36.51	HI..... 22.41	CA..... 15.97	IL..... 2.57	FL..... .49	IL..... 1.94
48	AL..... 41.37	NJ..... 2.15	MA..... 13.59	WA..... 11.43	MA..... 36.24	TN..... 22.20	NV..... 15.83	AR..... 2.03	UT..... .46	AL..... 1.91
49	HI..... 41.00	NV..... 1.81	SD..... 13.08	AL..... 11.18	FL..... 35.37	NV..... 20.95	DC..... 14.84	AL..... 1.77	CA..... .43	NM..... 1.64
50	NV..... 39.21	NH..... 1.70	NH..... 3.48	NM..... 8.02	NV..... 34.48	DC..... 20.48	MA..... 14.72	TX..... 1.77	HI..... .31	MA..... 1.57
51	TN..... 36.65	CT..... 1.66	DC..... -	HI..... .92	TN..... 33.11	FL..... 20.09	FL..... 14.13	MA..... 1.61	MD..... .19	TN..... 1.27

Note: See appendix B for a description of State-specific reporting anomalies. Revenues from and expenditures to other school systems are excluded to avoid double-counting. Expenditures for adult education, community services, and other non-elementary/secondary programs are also excluded. Some data appear under local sources for Hawaii's State-operated school system for consistency with data presented for all other school systems. Users should exercise particular care in comparing employee benefits expenditure data. Appendix B identifies State payments on behalf of local education agencies which cause fluctuations in this category.

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	General revenue								
		Federal sources						State sources		
		Total	Total	Compen- satory	Handi- capped	Child nutrition	Other and nonspecified	Total	Formula	Handi- capped
ALABAMA										
Independent Schools:										
Baldwin County	18 735	74 169	6 107	2 545	1 062	1 866	634	42 329	18 742	2 822
Birmingham	42 524	171 753	25 212	9 494	1 832	10 689	3 197	101 696	39 757	7 194
Huntsville	24 929	127 076	9 853	2 936	1 118	3 084	2 715	60 756	22 865	4 817
Jefferson County	40 598	151 093	11 811	4 112	2 627	3 854	1 218	98 388	41 776	8 001
Madison County	15 501	56 867	4 234	1 426	914	1 226	668	33 692	15 115	2 254
Mobile County	66 883	237 615	33 446	13 860	3 164	11 293	5 129	146 919	63 322	11 720
Montgomery County	35 354	127 187	18 286	7 626	1 533	6 617	2 510	81 250	34 628	5 723
Shelby County	16 806	69 066	4 278	1 193	1 024	1 585	476	41 170	17 333	3 124
ALASKA										
Dependent Schools:										
Anchorage	46 265	356 995	38 995	3 929	1 205	3 836	30 025	241 644	175 789	624
Fairbanks North Star Borough	15 634	143 469	33 248	1 717	500	1 608	29 423	81 975	61 606	-
ARIZONA										
Independent Schools:										
Deer Valley Unified	17 228	96 703	2 600	392	444	837	927	33 124	32 487	27
Mesa Unified	65 674	295 330	13 750	2 959	1 826	4 716	4 249	146 333	144 768	186
Paradise Valley Unified	28 836	137 567	3 566	628	886	1 061	991	56 471	55 286	55
Peoria Unified	23 085	100 938	3 075	701	576	871	927	53 088	52 813	31
Phoenix Union High	18 810	154 991	12 060	4 031	642	1 325	6 062	10 618	8 682	-
Scottsdale Unified	21 059	105 629	2 729	681	619	650	779	21 246	20 738	-
Tucson Unified	57 876	274 756	22 657	6 499	1 753	7 652	6 753	128 855	126 463	-
Washington Elementary	23 633	96 295	5 824	986	1 065	2 797	976	51 362	50 840	-
ARKANSAS										
Independent Schools:										
Little Rock	25 897	149 738	9 934	4 289	589	3 579	1 477	63 007	25 348	1 139
Pulaski County Special	21 694	102 925	6 700	2 020	-	1 992	2 688	64 086	41 744	963
CALIFORNIA										
Independent Schools:										
Abc Unified	21 292	104 447	5 136	1 202	683	1 637	1 614	78 691	59 178	5 150
Alhambra City Unified	20 304	105 884	10 149	1 910	743	3 060	4 436	73 955	55 144	5 269
Alum Rock Union Elem	16 166	75 726	8 257	2 466	734	3 778	1 279	51 903	33 739	5 920
Alvord Unified	16 191	67 117	3 031	1 051	554	999	427	47 916	35 005	3 088
Anaheim Elementary	16 308	64 257	3 165	1 547	539	79	1 000	31 741	18 145	3 249
Anaheim Union High	23 142	120 381	7 604	1 474	597	4 153	1 380	73 649	55 395	5 322
Bakersfield Elementary	26 340	136 090	13 375	4 867	1 189	6 301	1 018	103 179	61 546	7 342
Baldwin Park Unified	15 832	80 374	6 844	2 280	395	2 315	1 854	61 649	50 299	1 742
Cajon Valley Union Elem	17 919	86 811	5 918	2 258	1 058	2 149	453	55 159	35 572	6 180
Capistrano Unified	30 042	177 899	3 512	534	810	1 268	900	80 726	15 770	6 572
Chino Unified	25 832	131 461	3 332	641	760	1 183	748	85 794	57 493	5 993
Chula Vista Elementary	18 240	79 101	5 077	1 404	1 056	1 942	675	47 024	29 342	5 080
Clovis Unified	26 042	167 274	49 723	1 330	621	1 834	45 938	83 902	64 631	4 431
Colton Joint Unified	17 208	89 004	4 952	1 400	683	1 968	901	67 218	43 825	4 250
Compton Unified	29 635	139 175	18 504	8 952	378	7 208	1 966	104 304	76 399	3 099
Conejo Valley Unified	17 763	83 720	1 748	258	624	551	315	37 833	22 619	4 235
Corona-Norco Unified	25 088	111 756	4 923	845	869	2 084	1 125	74 838	50 932	7 277
Desert Sands Unified	17 338	91 986	4 951	961	540	1 872	1 578	42 462	27 997	4 016
Downey Unified	16 483	72 815	3 212	1 125	434	1 190	463	52 453	39 717	4 043
Eastside Union High	22 548	121 805	7 286	2 689	620	1 704	2 273	72 472	54 012	4 142
Elk Grove Unified	30 520	195 294	7 207	2 136	1 448	2 342	1 281	131 129	73 810	10 776
Escondido Union Elem	15 673	69 703	4 319	1 155	899	2 016	249	40 816	26 512	3 476
Fairfield-Suisun Unified	20 760	91 208	4 088	1 378	411	1 118	1 181	68 120	48 929	3 258
Fontana Unified	29 392	145 467	8 418	2 229	1 081	3 511	1 597	117 327	75 108	8 486
Fremont Unified	28 478	139 047	4 724	913	1 103	984	1 724	85 860	60 661	8 679
Fresno Unified	75 822	387 798	39 347	14 412	3 136	16 961	4 838	263 668	193 787	21 091
Garden Grove Unified	41 162	188 359	16 827	7 198	1 192	6 116	2 321	113 292	79 745	10 941
Glendale Unified	28 340	129 863	11 147	5 082	877	3 422	1 766	83 919	58 504	5 250
Grossmont Union High	19 636	112 323	4 412	1 175	800	639	1 798	60 480	32 667	5 440
Hacienda-La Puente Unified	21 991	139 251	10 819	1 753	580	2 282	6 204	101 360	70 100	5 599
Hayward Unified	20 447	98 210	7 742	2 623	993	2 328	1 798	66 754	49 854	4 377
Inglewood Unified	16 415	74 835	7 991	3 448	168	2 672	1 703	51 907	38 727	2 257
Irvine Unified	21 315	115 707	5 138	238	858	392	3 650	43 207	16 116	5 711
Jurupa Joint Unified	16 190	69 413	3 305	968	564	1 432	341	51 653	37 370	4 149
Kern Union High	22 084	189 793	8 441	1 169	525	1 035	5 712	80 341	40 412	4 186
Lodi Unified	25 166	117 639	7 922	2 571	1 074	2 741	1 536	84 308	58 510	6 155
Long Beach Unified	75 414	405 806	44 694	16 982	2 119	14 162	11 431	283 271	173 465	19 281
Los Angeles Unified	639 781	3 594 020	348 941	112 032	27 643	151 762	57 504	2 572 040	1 427 870	248 453
Lynwood Unified	15 210	79 790	6 648	2 747	198	2 615	1 088	65 265	41 061	1 078
Modesto City	29 192	139 905	10 903	2 540	1 073	3 710	3 580	85 906	61 699	5 532
Montebello Unified	32 763	154 410	14 527	5 572	758	5 263	2 934	115 278	92 407	4 461
Moreno Valley Unified	31 347	154 157	6 787	1 474	1 207	2 224	1 882	122 744	76 504	10 017
Mount Diablo Unified	33 590	154 872	6 574	1 677	1 500	1 762	1 635	84 652	55 036	10 140
Newport-Mesa Unified	17 447	94 412	4 180	733	716	1 526	1 205	17 680	4 586	4 904
Norwalk-La Mirada Unified	19 698	97 195	6 848	1 618	837	2 101	2 292	70 850	51 264	6 507
Oakland Unified	51 234	289 970	30 421	14 589	1 881	10 525	3 426	206 853	124 112	20 203
Oceanside Unified	18 056	91 290	7 416	1 356	666	2 260	3 134	59 600	33 788	3 877
Ontario-Montclair Elem	22 375	96 868	8 227	1 966	752	3 448	2 061	73 210	50 655	6 962
Orange Unified	26 336	118 922	5 518	1 218	1 271	2 287	742	46 584	22 790	8 596
Pajaro Valley Unified	16 935	92 344	10 212	4 982	861	2 807	1 562	57 018	28 846	6 446
Palm Springs Unified	16 212	77 366	4 305	1 037	531	1 716	1 021	44 890	28 050	3 292
Palmdale Elementary	15 603	86 473	3 876	1 324	503	1 807	242	66 237	36 911	2 202
Pasadena Unified	22 433	121 632	10 221	4 359	1 034	3 523	1 305	72 703	43 063	8 766
Placentia Unified	22 524	108 212	3 373	674	840	1 208	651	56 656	40 779	5 620

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93

General revenue—Con.										Geographic area
State sources—Con.		Local sources								
Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
ALABAMA										
Independent Schools:										
—	20 765	25 733	8 360	8 360	—	13 380	—	1 759	2 234	Baldwin County
—	54 745	44 845	36 733	36 733	—	1 239	—	3 133	3 740	Birmingham
—	33 074	56 467	13 101	13 101	—	37 476	—	4 161	1 729	Huntsville
—	48 611	40 894	28 796	28 796	—	819	—	7 120	4 159	Jefferson County
—	16 323	18 941	6 203	6 203	—	9 480	—	2 124	1 134	Madison County
—	71 877	57 250	29 898	29 898	—	13 232	—	4 914	9 206	Mobile County
—	40 899	27 651	8 658	8 658	—	12 172	159	4 035	2 627	Montgomery County
—	20 713	23 618	13 703	13 703	—	3 930	—	4 281	1 695	Shelby County
ALASKA										
Dependent Schools:										
8 169	57 062	76 356	—	—	64 539	—	—	6 891	4 926	Anchorage
4 817	15 552	28 246	—	—	24 000	—	—	2 751	1 495	Fairbanks North Star Borough
ARIZONA										
Independent Schools:										
—	610	60 979	42 014	42 014	—	4 218	219	3 262	11 266	Deer Valley Unified
—	1 379	135 247	85 172	85 172	—	18 770	128	9 441	21 736	Mesa Unified
—	1 130	77 530	61 023	61 023	—	6 531	16	4 944	5 016	Paradise Valley Unified
—	244	44 775	30 873	30 873	—	6 863	231	3 756	3 052	Peoria Unified
—	1 936	132 313	124 907	124 907	—	27	17	2 760	4 602	Phoenix Union High
—	508	81 654	69 108	69 108	—	1 310	—	3 262	6 982	Scottsdale Unified
—	2 392	123 244	91 854	91 854	—	13 576	2 164	6 026	9 624	Tucson Unified
—	522	39 109	27 351	27 351	—	5 850	20	4 280	1 608	Washington Elementary
ARKANSAS										
Independent Schools:										
3 198	33 322	76 797	62 656	62 656	—	91	6 836	5 100	2 114	Little Rock
3 596	17 783	32 139	24 935	24 935	—	82	1 909	3 922	1 291	Pulaski County Special
CALIFORNIA										
Independent Schools:										
976	13 387	20 620	9 586	9 586	—	5 323	262	2 705	2 744	Abc Unified
757	12 785	21 780	11 120	11 120	—	5 144	1 937	1 192	2 387	Alhambra City Unified
873	11 371	15 566	8 978	8 978	—	4 456	—	558	1 574	Alum Rock Union Elem
474	9 349	16 170	11 327	11 327	—	2 473	1	906	1 463	Alvord Unified
495	9 852	29 351	24 742	24 742	—	2 679	—	120	1 810	Anaheim Elementary
488	12 444	39 128	25 629	25 629	—	7 309	—	2 289	3 901	Anaheim Union High
964	33 327	19 536	13 828	13 828	—	2 336	—	929	2 443	Bakersfield Elementary
334	9 274	11 881	4 551	4 551	—	4 451	—	956	1 923	Baldwin Park Unified
802	12 605	25 734	13 240	13 240	—	2 734	—	1 162	8 598	Cajon Valley Union Elem
1 762	56 622	93 661	78 719	78 719	—	1 105	24	2 879	10 934	Capistrano Unified
621	21 687	42 335	20 921	20 921	—	3 720	—	2 479	15 215	Chino Unified
787	11 815	27 000	20 933	20 933	—	2 675	16	1 098	2 278	Chula Vista Elementary
1 965	12 875	33 649	16 487	16 487	—	2 041	—	4 321	10 800	Clovis Unified
611	18 532	16 834	6 708	6 708	—	2 399	—	1 381	6 346	Colton Joint Unified
1 363	23 443	16 367	7 824	7 824	—	6 945	—	527	1 071	Compton Unified
660	10 319	44 139	32 252	32 252	—	3 142	172	2 997	5 576	Conejo Valley Unified
1 335	15 294	31 995	22 302	22 302	—	3 080	—	2 771	3 842	Corona-Norco Unified
958	9 491	44 573	31 566	31 566	—	2 261	—	1 466	9 280	Desert Sands Unified
633	8 060	17 150	8 808	8 808	—	3 869	57	1 857	2 559	Downey Unified
1 164	13 154	42 047	30 064	30 064	—	5 370	—	2 840	3 773	Eastside Union High
1 964	44 579	56 958	17 906	17 906	—	4 535	200	2 647	31 670	Elk Grove Unified
222	10 606	24 568	17 985	17 985	—	2 260	—	910	3 413	Escondido Union Elem
486	15 447	19 000	11 594	11 594	—	4 492	—	1 359	1 555	Fairfield-Suisun Unified
1 072	32 661	19 722	9 383	9 383	—	4 291	—	2 264	3 784	Fontana Unified
1 926	14 594	48 463	24 434	24 434	—	7 924	34	2 944	13 127	Fremont Unified
2 944	45 846	84 783	32 744	32 744	—	6 469	1 109	13 361	31 100	Fresno Unified
2 131	20 475	58 240	37 889	37 889	—	11 440	—	2 485	6 426	Garden Grove Unified
602	19 563	34 797	20 667	20 667	—	6 178	60	2 673	5 219	Glendale Unified
1 210	21 163	47 431	38 092	38 092	—	2 305	—	3 127	3 907	Grossmont Union High
901	24 760	27 072	11 040	11 040	—	5 991	505	2 768	6 768	Hacienda-La Puente Unified
885	11 638	23 714	12 050	12 050	—	5 997	—	2 397	3 270	Hayward Unified
—	10 923	14 937	7 971	7 971	—	3 902	35	661	2 368	Inglewood Unified
981	20 399	67 362	52 169	52 169	—	2 087	—	3 690	9 416	Irvine Unified
1 067	9 067	14 455	8 872	8 872	—	2 605	16	1 230	1 732	Jurupa Joint Unified
1 245	34 498	101 011	81 459	81 459	—	1 416	—	1 979	16 157	Kern Union High
2 252	17 391	25 409	15 601	15 601	—	3 349	—	1 189	5 270	Lodi Unified
4 630	85 895	77 841	40 086	40 086	—	17 124	—	4 190	16 441	Long Beach Unified
36 043	859 674	673 039	437 977	437 977	—	142 468	387	28 243	63 964	Los Angeles Unified
50	23 076	7 877	2 345	2 345	—	3 870	—	660	1 002	Lynwood Unified
762	17 913	43 096	34 538	34 538	—	1 776	659	2 595	3 528	Modesto City
831	17 579	24 605	11 727	11 727	—	8 741	—	1 866	2 271	Montebello Unified
997	35 226	24 626	12 981	12 981	—	4 899	18	2 706	4 022	Moreno Valley Unified
1 778	17 698	63 646	42 901	42 901	—	8 492	23	4 421	7 809	Mount Diablo Unified
840	7 350	72 552	63 629	63 629	—	2	—	1 879	7 042	Newport-Mesa Unified
874	12 205	19 497	9 967	9 967	—	4 788	124	2 911	1 707	Norwalk-La Mirada Unified
2 269	60 269	52 696	29 803	29 803	—	15 190	—	2 141	5 562	Oakland Unified
850	21 085	24 274	17 016	17 016	—	2 480	—	978	3 800	Oceanside Unified
809	14 784	15 431	9 551	9 551	—	3 265	576	685	1 354	Ontario-Montclair Elem
1 418	13 780	66 820	54 623	54 623	—	3 211	—	3 992	4 994	Orange Unified
1 337	20 389	25 114	19 754	19 754	—	2 792	—	1 006	1 562	Pajaro Valley Unified
977	12 571	28 171	18 953	18 953	—	2 165	—	1 432	5 621	Palm Springs Unified
325	26 799	16 360	3 518	3 518	—	3 645	—	974	8 223	Palmdale Elementary
2 808	18 066	38 708	21 124	21 124	—	4 773	31	1 589	11 191	Pasadena Unified
1 100	9 157	48 183	30 391	30 391	—	6 106	—	4 974	6 712	Placentia Unified

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	General revenue								
		Federal sources						State sources		
		Total	Total	Compen- satory	Handi- capped	Child nutrition	Other and nonspecified	Total	Formula	Handi- capped
CALIFORNIA—Con.										
Independent Schools—Con.										
Pomona Unified	29 485	144 631	15 270	4 914	966	4 825	4 565	107 392	79 629	7 194
Poway Unified	27 094	135 689	3 022	302	758	595	1 367	73 470	43 740	4 673
Redlands Unified	17 159	78 092	3 094	946	584	993	571	56 506	39 899	4 484
Rialto Unified	21 699	109 190	5 168	1 899	659	1 844	766	87 323	53 227	5 321
Richmond Unified	31 289	157 231	16 015	4 771	1 956	3 390	5 898	95 636	58 261	10 823
Riverside Unified	33 135	153 837	10 100	2 136	1 381	3 797	2 786	102 529	68 079	11 851
Rowland Unified	18 899	83 986	4 462	1 270	554	1 854	784	63 741	49 520	3 886
Sacramento Unified	50 513	241 949	26 220	8 705	2 221	7 713	7 581	166 964	121 875	14 203
Saddleback Valley Unified	27 079	134 788	2 892	306	998	580	1 008	57 088	24 907	5 936
San Bernardino Unified	43 580	215 511	17 515	6 502	1 701	7 200	2 112	165 243	110 037	14 253
San Diego Unified	125 116	710 033	57 406	18 167	6 099	17 663	15 477	319 331	139 809	48 431
San Francisco Unified	61 882	343 361	28 845	13 203	—	8 112	7 530	166 358	98 842	—
San Jose Unified	30 464	170 520	12 876	2 836	1 214	3 712	5 114	87 082	35 110	8 222
San Juan Unified	47 896	237 154	12 390	2 775	2 036	3 006	4 573	158 638	106 325	17 980
San Ramon Valley Unified	16 768	81 650	1 046	68	649	114	215	26 163	10 884	4 503
Santa Ana Unified	48 029	229 313	19 261	3 366	1 692	8 455	5 748	137 894	82 417	12 714
Santa Rosa City	15 720	75 945	3 553	749	405	1 167	1 232	37 879	23 347	3 063
Simi Valley Unified	18 501	91 588	2 703	497	730	780	696	55 929	39 478	5 774
Stockton Unified	33 925	178 845	20 408	6 770	1 425	5 102	7 111	123 536	81 859	11 974
Sweetwater Union High	28 737	152 856	9 574	2 357	840	2 001	4 376	111 900	84 913	6 714
Torrance Unified	20 664	95 883	3 042	451	688	695	1 208	58 456	43 090	3 251
Vallejo Unified	19 829	100 466	6 181	1 803	809	1 657	1 912	74 027	47 334	5 041
Ventura Unified	15 731	73 106	4 250	1 315	614	1 393	928	38 702	25 563	3 907
Visalia Unified	22 634	106 494	6 885	2 978	—	2 474	1 433	79 558	59 164	4 669
Vista Unified	20 766	113 126	4 914	1 112	867	1 775	1 160	71 077	37 058	7 127
COLORADO										
Independent Schools:										
Aurora	27 307	140 839	6 758	1 351	1 260	2 066	2 081	84 701	75 759	2 693
Boulder Valley	23 587	139 409	4 497	1 056	1 178	769	1 494	19 745	11 660	1 920
Cherry Creek	31 962	206 824	2 778	506	1 050	790	432	56 104	49 169	2 602
Colorado Springs	32 024	147 656	7 644	2 612	1 357	2 281	1 394	71 956	65 966	2 703
Denver	62 935	397 144	28 814	11 427	2 277	8 843	6 267	78 667	50 892	5 429
Douglas County	16 373	95 077	1 512	211	674	292	335	38 320	32 638	1 162
Jefferson County	81 311	458 392	10 916	2 787	3 051	2 786	2 292	211 012	192 694	8 054
Littleton	15 901	86 554	2 449	746	1 024	378	301	41 715	39 137	1 357
Mesa Valley	17 888	86 058	3 113	678	757	1 280	398	50 634	47 222	1 413
Northglenn-Thornton	22 163	124 699	4 873	1 095	738	2 387	653	70 202	65 825	2 343
Poudre	19 988	118 351	3 876	1 071	792	872	1 141	42 230	37 869	1 503
Pueblo	18 297	89 526	7 493	2 957	503	2 337	1 696	53 049	50 615	1 438
St Vrain Valley	16 099	81 709	2 861	921	554	840	546	37 830	34 453	1 121
CONNECTICUT										
Dependent Schools:										
Bridgeport	20 462	161 279	17 406	8 644	903	4 199	3 660	103 671	75 383	13 114
Hartford	25 377	244 026	20 947	10 937	1 600	5 552	2 858	141 932	105 097	21 025
New Haven	18 005	169 274	19 687	8 094	836	4 284	6 473	101 701	69 679	18 683
DELAWARE										
Independent Schools:										
Christina	18 708	130 185	6 973	2 793	613	1 448	2 119	76 743	61 163	214
DISTRICT OF COLUMBIA										
Dependent Schools:										
Elementary and Secondary	80 937	721 151	73 882	33 717	1 118	18 095	20 952	—	—	—
FLORIDA										
Independent Schools:										
Alachua County	27 864	151 842	13 004	4 214	858	4 217	3 715	88 388	49 326	9 733
Bay County	23 230	118 095	11 000	3 493	1 347	3 372	2 788	71 783	34 280	9 730
Brevard County	61 042	322 995	20 015	5 466	3 869	5 278	5 402	168 119	88 200	17 358
Broward County	178 060	1 065 493	65 958	15 679	7 622	22 209	20 448	517 651	227 178	45 533
Clay County	22 852	108 864	6 217	1 508	1 004	1 615	2 090	71 612	41 652	7 934
Collier County	22 796	159 692	12 746	4 757	1 551	3 341	3 097	27 421	3 501	857
Dade County	303 346	1 869 591	230 875	51 039	9 323	58 508	112 005	950 032	462 735	94 237
Duval County	117 663	624 275	51 199	17 848	6 923	14 131	12 297	359 187	191 837	48 656
Escambia County	44 286	242 004	27 847	9 491	2 739	8 057	7 560	153 072	65 937	18 220
Hillsborough County	132 224	745 718	81 581	23 474	7 541	20 362	30 204	409 583	185 450	44 286
Lake County	22 208	115 859	9 517	3 632	1 232	2 821	1 832	63 091	30 568	7 213
Lee County	46 078	279 688	19 453	4 362	1 533	6 150	7 408	71 352	22 570	4 645
Leon County	29 209	169 636	13 153	4 144	3 071	3 064	2 874	93 572	41 945	12 006
Manatee County	28 532	160 525	11 533	3 001	1 394	3 975	3 163	68 823	30 477	7 769
Marion County	31 506	166 389	13 845	4 329	2 375	5 445	1 696	97 734	50 081	11 579
Okaloosa County	28 177	132 201	10 778	2 327	1 174	2 610	4 667	83 213	50 530	6 270
Orange County	110 136	634 429	41 914	12 653	6 325	13 372	9 564	272 254	128 575	21 897
Osceola County	21 832	110 700	5 362	999	907	2 464	992	54 567	31 532	4 399
Palm Beach County	116 466	786 654	49 609	13 520	5 975	14 853	15 261	217 650	75 600	17 580
Pasco County	36 530	197 527	13 060	3 791	1 519	4 858	2 892	103 977	52 715	12 424
Pinellas County	98 048	577 527	36 743	11 596	6 115	9 925	9 107	259 292	107 293	30 877
Polk County	67 720	334 107	29 771	10 041	2 802	10 639	6 289	199 796	108 934	19 263
St Lucie County	23 831	136 168	11 998	4 088	1 347	3 739	2 824	55 184	24 696	4 102
Santa Rosa County	17 364	87 002	6 397	2 135	781	1 617	1 864	58 010	30 717	4 423
Sarasota County	29 311	201 406	11 817	2 827	3 126	2 692	3 172	44 735	11 264	4 371
Seminole County	51 588	258 004	11 938	3 333	1 803	4 287	2 515	134 450	74 984	10 053
Volusia County	52 579	289 784	17 651	6 420	2 309	6 033	2 889	137 783	72 839	14 762

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General revenue—Con.										Geographic area
State sources—Con.		Local sources								
Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
CALIFORNIA—Con.										
Independent Schools—Con.										
173	20 396	21 969	9 871	9 871	—	7 274	—	1 811	3 013	Pomona Unified
1 471	23 586	59 197	35 862	35 862	—	3 471	—	2 887	16 977	Poway Unified
833	11 290	18 492	12 478	12 478	—	2 241	—	1 382	2 391	Redlands Unified
644	28 131	16 699	8 541	8 541	—	3 230	—	1 910	3 018	Rialto Unified
1 123	25 429	45 580	29 561	29 561	—	8 758	—	1 977	5 284	Richmond Unified
1 449	21 150	41 208	30 533	30 533	—	4 727	—	2 609	3 339	Riverside Unified
570	9 765	15 783	7 780	7 780	—	4 732	—	1 541	1 730	Rowland Unified
2 807	28 079	48 765	32 806	32 806	—	7 961	—	1 880	6 118	Sacramento Unified
1 273	24 972	74 808	59 545	59 545	—	3 159	—	3 233	8 871	Saddleback Valley Unified
2 089	38 864	32 753	16 795	16 795	—	6 391	—	3 287	6 280	San Bernardino Unified
5 096	125 995	333 296	272 654	272 654	—	14 749	2 969	8 402	34 522	San Diego Unified
2 259	65 257	148 158	53 299	53 299	—	50 436	103	2 252	42 068	San Francisco Unified
1 722	42 028	70 562	59 410	59 410	—	6 271	—	1 848	3 033	San Jose Unified
4 132	30 201	66 126	37 347	37 347	—	5 544	—	5 734	17 501	San Juan Unified
451	10 325	54 441	42 133	42 133	—	3 818	25	1 809	6 656	San Ramon Valley Unified
1 474	41 289	72 158	49 830	49 830	—	12 674	2 072	2 873	4 709	Santa Ana Unified
586	10 883	34 513	26 228	26 228	—	1 794	—	2 287	4 204	Santa Rosa City
954	9 723	32 956	22 452	22 452	—	3 920	174	2 657	3 753	Simi Valley Unified
2 090	27 613	34 901	19 152	19 152	—	4 488	—	983	10 278	Stockton Unified
956	19 317	31 382	19 973	19 973	—	4 261	57	1 935	5 156	Sweetwater Union High
785	11 060	34 385	24 092	24 092	—	4 474	25	3 231	2 563	Torrance Unified
931	20 721	20 258	11 120	11 120	—	4 507	—	1 570	3 061	Vallejo Unified
1 133	8 099	30 154	22 328	22 328	—	2 914	114	2 488	2 310	Ventura Unified
974	14 751	20 051	13 334	13 334	—	2 124	—	1 607	2 986	Visalia Unified
1 204	25 688	37 135	24 453	24 453	—	2 962	—	1 693	8 027	Vista Unified
COLORADO										
Independent Schools:										
1 042	5 207	49 380	41 331	41 331	—	—	266	4 498	3 285	Aurora
1 482	4 683	115 167	105 241	105 241	—	—	139	5 665	4 122	Boulder Valley
1 644	2 689	147 942	132 931	132 931	—	—	229	13 106	1 676	Cherry Creek
888	2 399	68 056	56 395	56 395	—	—	588	5 670	5 403	Colorado Springs
4 700	17 646	289 663	249 282	249 282	—	—	195	12 210	27 976	Denver
1 199	3 321	55 245	42 184	42 184	—	—	—	5 080	7 977	Douglas County
3 584	6 680	236 464	181 073	181 073	—	—	15 515	23 869	16 007	Jefferson County
726	495	42 390	35 972	35 972	—	—	—	21	3 600	Littleton
876	1 123	32 311	23 695	23 695	—	74	53	1 769	6 720	Mesa Valley
650	1 384	49 624	41 211	41 211	—	—	134	5 030	3 249	Northglenn-Thornton
950	1 908	72 245	51 670	51 670	—	2	5 837	3 357	11 379	Poudre
—	996	28 984	21 123	21 123	—	—	—	2 547	5 314	Pueblo
624	1 632	41 018	31 962	31 962	—	—	165	3 311	5 580	St Vrain Valley
CONNECTICUT										
Dependent Schools:										
2 552	12 622	40 202	—	—	39 195	—	189	800	18	Bridgeport
898	14 912	81 147	—	—	78 866	—	38	1 142	1 101	Hartford
2 388	10 951	47 886	—	—	45 917	—	544	816	609	New Haven
DELAWARE										
Independent Schools:										
6 052	9 314	46 469	37 861	37 861	—	—	3 538	1 445	3 625	Christina
DISTRICT OF COLUMBIA										
Dependent Schools:										
—	—	647 269	—	—	637 304	—	—	3 666	6 299	Elementary and Secondary
FLORIDA										
Independent Schools:										
4 225	25 104	50 450	38 939	38 939	—	—	—	6 369	5 142	Alachua County
2 765	25 008	35 312	28 507	28 507	—	—	—	5 191	1 614	Bay County
6 559	56 002	134 861	115 040	115 040	—	—	—	13 407	6 414	Brevard County
14 989	229 951	481 884	427 793	427 793	—	—	—	15 996	38 095	Broward County
2 590	19 436	31 035	23 448	23 448	—	—	48	6 473	1 066	Clay County
3 226	19 837	119 525	107 264	107 264	—	—	—	5 324	6 937	Collier County
19 913	373 147	688 684	572 644	572 644	—	—	—	74 137	41 903	Dade County
13 834	104 860	213 889	180 545	180 545	—	—	33	21 789	11 522	Duval County
7 113	61 802	61 085	36 810	36 810	—	—	58	9 045	15 172	Escambia County
16 961	162 886	254 554	217 362	217 362	—	—	—	24 367	12 825	Hillsborough County
3 491	21 819	43 251	35 861	35 861	—	—	—	4 991	2 399	Lake County
8 712	35 425	188 883	162 467	162 467	—	—	352	10 787	15 277	Lee County
4 236	35 385	62 911	52 240	52 240	—	—	—	6 766	3 905	Leon County
3 114	27 463	80 169	70 851	70 851	—	—	83	6 669	2 566	Manatee County
5 615	30 459	54 810	43 312	43 312	—	—	2	7 401	4 095	Marion County
2 732	23 681	38 210	27 602	27 602	—	—	—	8 825	1 783	Okaloosa County
12 781	109 001	320 261	265 295	265 295	—	—	12	40 806	14 148	Orange County
2 329	16 307	50 771	40 714	40 714	—	—	—	5 985	4 072	Osceola County
12 208	112 262	519 395	455 020	455 020	—	—	—	44 800	19 575	Palm Beach County
5 388	33 450	80 490	63 820	63 820	—	—	—	8 410	8 260	Pasco County
10 407	110 715	281 492	244 484	244 484	—	—	92	22 932	13 984	Pinellas County
8 435	63 164	104 540	86 302	86 302	—	—	102	12 921	5 215	Polk County
5 310	21 076	68 986	62 723	62 723	—	—	213	3 791	2 259	St Lucie County
2 916	19 954	22 595	16 208	16 208	—	—	—	4 296	2 091	Santa Rosa County
4 377	24 723	144 854	123 542	123 542	—	—	1	10 226	11 085	Sarasota County
4 979	44 434	111 616	96 874	96 874	—	—	—	10 703	4 018	Seminole County
4 893	45 289	134 350	110 537	110 537	—	—	—	12 780	11 033	Volusia County

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	General revenue								
		Federal sources						State sources		
		Total	Total	Compen- satory	Handi- capped	Child nutrition	Other and nonspecified	Total	Formula	Handi- capped
GEORGIA										
Independent Schools:										
Atlanta	59 741	456 979	43 745	23 721	1 417	14 090	4 517	127 212	107 586	—
Bibb County	25 119	114 007	13 159	6 319	1 021	4 289	1 530	64 308	56 107	—
Chatham County	34 711	205 990	16 894	7 846	1 154	5 562	2 332	100 650	75 257	—
Cherokee County	18 047	74 979	3 050	982	769	915	384	43 795	40 241	—
Clayton County	36 626	179 519	8 702	2 272	1 434	3 882	1 114	86 905	74 503	—
Cobb County	74 739	357 842	6 152	2 321	2 301	—	1 530	161 712	137 155	—
Columbia County	15 619	63 002	2 345	744	330	883	388	38 133	34 372	—
Dekalb County	79 118	445 939	20 248	5 706	2 818	9 904	1 820	175 853	148 296	—
Dougherty County	18 642	91 086	11 151	4 802	961	4 084	1 304	55 084	46 263	—
Fulton County	47 391	314 547	11 336	3 496	1 584	4 932	1 324	88 976	80 031	—
Gwinnett County	72 161	360 266	7 351	1 362	1 841	3 053	1 095	165 920	138 813	—
Houston County	17 186	83 664	5 582	1 644	532	1 895	1 511	50 195	42 733	—
Muscogee County	32 076	228 559	14 179	6 087	1 180	4 000	2 912	97 996	77 825	—
Richmond County	34 799	162 605	15 490	6 350	991	5 825	2 324	90 741	75 023	—
HAWAII										
Dependent Schools:										
Hawaii Public Schools	177 448	1 062 475	76 183	16 730	4 751	17 546	37 156	962 375	646 108	50 928
IDAHO										
Independent Schools:										
Boise	25 115	108 900	5 535	1 436	798	2 260	1 041	51 503	32 130	4 533
Meridian	16 182	54 464	2 305	618	73	906	708	36 802	27 050	1 919
ILLINOIS										
Independent Schools:										
Chicago	411 582	2 572 340	333 451	161 036	17 449	96 392	58 574	978 711	595 354	87 766
Elgin Unit	28 858	135 981	5 657	1 590	938	1 951	1 178	46 620	29 928	4 500
Naperville	16 874	97 789	1 139	284	436	173	246	11 363	4 506	1 527
Peoria	17 183	91 925	9 315	4 012	1 791	2 191	1 321	47 372	29 925	5 685
Rockford	28 054	144 588	8 998	3 529	1 481	2 362	1 626	61 037	32 188	4 716
Schaumburg	15 922	114 374	2 700	489	—	120	2 091	16 162	3 800	2 001
Springfield	16 298	84 785	6 940	2 472	1 134	2 070	1 264	31 051	17 472	2 772
INDIANA										
Independent Schools:										
Evansville-Vanderburgh	23 627	138 999	8 821	2 570	2 151	2 619	1 481	68 238	54 516	534
Fort Wayne	31 940	181 636	12 471	3 587	1 331	3 415	4 138	90 053	73 594	252
Gary	24 223	144 230	15 061	7 143	224	3 047	4 647	88 966	79 449	119
Indianapolis	46 698	347 785	28 315	10 508	2 447	8 847	6 513	200 787	166 037	313
South Bend	21 401	130 096	5 851	3 088	1 036	—	1 727	73 972	57 592	600
Vigo County	17 000	94 013	4 513	1 537	2	1 785	1 189	52 725	43 219	393
IOWA										
Independent Schools:										
Cedar Rapids	17 542	93 381	3 504	1 422	—	1 455	627	44 942	40 795	782
Davenport	18 251	95 256	4 144	1 391	—	1 978	775	50 762	46 966	—
Des Moines	31 299	185 841	11 613	3 476	979	3 700	3 458	89 352	79 195	1 779
KANSAS										
Independent Schools:										
Kansas City	22 000	127 046	11 687	5 982	294	3 743	1 668	75 089	60 131	9 861
Olathe	15 890	91 742	2 152	514	639	785	214	37 100	28 678	5 696
Shawnee Mission	31 534	160 801	3 910	711	1 247	1 321	631	51 516	36 549	10 779
Wichita	47 810	260 541	14 356	4 880	1 704	6 618	1 154	97 652	68 852	17 568
KENTUCKY										
Independent Schools:										
Fayette County	32 749	175 170	9 106	3 525	1 423	3 033	1 125	84 841	57 623	—
Jefferson County	93 440	524 393	50 208	13 871	5 194	13 510	17 633	269 081	183 916	—
LOUISIANA										
Independent Schools:										
Bossier Parish	18 306	85 533	6 847	1 843	531	2 066	2 407	45 919	42 963	184
Caddo Parish	51 801	216 959	21 609	7 238	2 170	8 616	3 585	117 671	109 838	135
Calcasieu Parish	33 967	146 820	12 020	3 991	1 611	4 842	1 576	74 322	70 243	251
East Baton Rouge Parish	63 131	277 018	25 975	9 508	2 114	10 451	3 902	153 971	142 190	276
Iberia Parish	16 085	70 392	6 476	2 181	854	2 556	885	39 908	37 636	186
Jefferson Parish	57 299	285 379	25 471	8 275	2 242	10 300	4 654	129 562	118 911	358
Lafayette Parish	30 726	123 559	10 579	2 487	1 290	4 318	2 484	67 385	61 926	147
Lafourche Parish	16 428	61 644	6 637	2 166	868	2 524	1 079	39 134	36 875	129
Livingston Parish	17 080	56 744	4 599	1 189	523	2 325	562	37 005	35 294	65
Orleans Parish	84 444	378 504	63 887	29 803	2 446	20 000	11 638	184 482	172 296	267
Ouachita Parish	17 756	68 829	6 581	2 282	668	2 098	1 533	43 557	40 362	86
Rapides Parish	24 882	115 030	13 781	4 652	1 015	5 867	2 247	62 136	58 209	139
St Landry Parish	17 888	76 682	11 495	5 041	876	4 488	1 090	46 965	40 959	—
St Tammany Parish	29 311	126 638	7 178	2 274	1 266	2 874	764	67 606	63 352	112
Tangipahoa Parish	17 726	65 947	8 220	2 727	791	3 569	1 133	40 746	38 675	1
Terrebonne Parish	21 698	73 946	8 616	3 063	973	3 083	1 497	45 363	43 263	92

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General revenue—Con.										Geographic area
State sources—Con.		Local sources								
Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
GEORGIA										
Independent Schools:										
—	19 626	286 022	202 034	202 034	—	29 544	50	4 381	50 013	Atlanta
—	8 201	36 540	30 486	30 486	—	41	2 455	2 361	1 197	Bibb County
—	25 393	88 446	76 148	76 148	—	2 015	—	3 276	7 007	Chatham County
—	3 554	28 134	24 053	24 053	—	226	—	2 363	1 492	Cherokee County
—	12 402	83 912	73 413	73 413	—	219	—	4 045	6 235	Clayton County
—	24 557	189 978	158 887	158 887	—	1 790	—	14 016	15 285	Cobb County
—	3 761	22 524	19 776	19 776	—	—	—	1 910	838	Columbia County
—	27 557	249 838	223 627	223 627	—	5 241	38	10 498	10 434	Dekalb County
—	8 821	24 851	20 978	20 978	—	34	334	1 733	1 772	Dougherty County
—	8 945	214 235	200 424	200 424	—	834	—	6 718	6 259	Fulton County
—	27 107	186 995	162 373	162 373	—	948	5 055	8 471	10 148	Gwinnett County
—	7 462	27 887	15 233	15 233	—	8 457	11	1 734	2 452	Houston County
—	20 171	116 384	46 933	46 933	—	—	—	3 740	65 655	Muscogee County
—	15 718	56 374	43 629	43 629	—	7 358	—	2 646	2 741	Richmond County
HAWAII										
Dependent Schools:										
20 349	244 990	23 917	—	—	—	513	—	17 289	6 115	Hawaii Public Schools
IDAHO										
Independent Schools:										
2 273	12 567	51 862	48 256	48 256	—	3	113	2 291	1 199	Boise
1 576	6 257	15 357	13 256	13 256	—	—	—	1 511	590	Meridian
ILLINOIS										
Independent Schools:										
41 759	253 832	1 260 178	1 205 332	1 205 332	—	—	546	11 968	42 332	Chicago
3 046	9 146	83 704	74 722	74 722	—	33	1 303	4 534	3 112	Elgin Unit
803	4 527	85 287	81 329	81 329	—	—	300	1 450	2 208	Naperville
1 350	10 412	35 238	29 404	29 404	—	20	918	1 834	3 062	Peoria
4 966	19 167	74 553	68 329	68 329	—	74	2 167	2 019	1 964	Rockford
2 774	7 587	95 512	82 444	82 444	—	—	47	2 605	10 416	Schaumburg
1 393	9 414	46 794	41 355	41 355	—	100	480	2 646	2 213	Springfield
INDIANA										
Independent Schools:										
497	12 691	61 940	54 644	54 644	—	1	253	5 572	1 470	Evansville-Vanderburgh
576	15 631	79 112	64 046	64 046	—	152	4 279	5 811	4 824	Fort Wayne
498	8 900	40 203	35 123	35 123	—	710	254	1 236	2 880	Gary
1 082	33 355	118 683	105 779	105 779	—	93	65	7 287	5 459	Indianapolis
646	15 134	50 273	45 333	45 333	—	143	379	2 851	1 567	South Bend
623	8 490	36 775	33 061	33 061	—	2	118	1 896	1 698	Vigo County
IOWA										
Independent Schools:										
225	3 140	44 935	35 070	33 451	—	—	2 347	5 272	2 246	Cedar Rapids
248	3 548	40 350	34 518	34 422	—	—	886	3 880	1 066	Davenport
299	8 079	84 876	65 679	65 532	—	212	8 261	9 338	1 386	Des Moines
KANSAS										
Independent Schools:										
—	5 097	40 270	24 874	24 874	—	4 968	912	2 346	7 170	Kansas City
—	2 726	52 490	41 230	41 230	—	5 861	720	2 967	1 712	Olathe
—	4 188	105 375	80 356	80 356	—	15 110	—	4 723	5 186	Shawnee Mission
—	11 232	148 533	94 287	94 287	—	21 845	27	6 251	26 123	Wichita
KENTUCKY										
Independent Schools:										
—	27 218	81 223	74 841	47 107	—	—	12	3 551	2 819	Fayette County
—	85 165	205 104	190 391	119 031	—	—	374	8 554	5 785	Jefferson County
LOUISIANA										
Independent Schools:										
—	2 772	32 767	18 639	7 456	—	208	125	4 544	9 251	Bossier Parish
—	7 698	77 679	72 016	35 398	—	—	—	3 068	2 595	Caddo Parish
—	3 828	60 478	54 831	22 124	—	893	165	2 459	2 130	Calcasieu Parish
—	11 505	97 072	88 541	40 572	—	1 013	388	4 939	2 191	East Baton Rouge Parish
—	2 086	24 008	19 399	6 553	—	180	460	1 172	2 797	Iberia Parish
—	10 293	130 346	105 039	17 217	—	1 240	—	5 873	18 194	Jefferson Parish
—	5 312	45 595	41 075	11 344	—	434	—	2 070	2 016	Lafayette Parish
—	2 130	15 873	13 705	7 669	—	238	13	1 092	825	Lafourche Parish
—	1 646	15 140	12 244	3 365	—	91	—	1 660	1 145	Livingston Parish
—	11 919	130 135	120 754	57 306	—	—	—	3 457	5 924	Orleans Parish
—	3 109	18 691	16 081	9 907	—	185	—	1 714	711	Ouachita Parish
—	3 788	39 113	34 850	17 485	—	345	—	2 041	1 877	Rapides Parish
—	6 006	18 222	12 415	6 071	—	350	—	813	4 644	St Landry Parish
—	4 142	51 854	47 917	21 987	—	415	—	2 086	1 436	St Tammany Parish
—	2 070	16 981	15 060	2 771	—	118	—	865	938	Tangipahoa Parish
—	2 008	19 967	15 987	5 033	—	269	210	1 332	2 169	Terrebonne Parish

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	General revenue								
		Federal sources						State sources		
		Total	Total	Compen- satory	Handi- capped	Child nutrition	Other and nonspecified	Total	Formula	Handi- capped
MARYLAND										
Dependent Schools:										
Anne Arundel County	67 427	416 487	17 303	4 681	3 840	2 868	5 914	162 785	86 789	10 200
Baltimore	110 662	663 862	83 545	50 567	5 049	19 126	8 803	377 347	215 842	36 768
Baltimore County	93 270	597 108	17 105	7 375	4 812	980	3 938	199 097	101 638	9 887
Carroll County	23 165	139 701	4 309	1 257	1 169	704	1 179	64 806	39 207	2 634
Charles County	19 547	121 065	5 161	1 707	1 187	1 063	1 204	54 715	34 319	2 436
Frederick County	29 297	189 087	5 527	1 370	1 488	1 161	1 508	76 643	47 575	2 752
Harford County	33 793	194 201	8 356	2 369	1 514	1 684	2 789	98 471	59 864	3 511
Howard County	32 959	264 226	4 093	894	1 517	820	862	73 910	36 778	3 434
Montgomery County	110 037	921 286	24 345	4 918	4 453	7 463	7 511	187 550	48 940	11 337
Prince Georges County	113 132	713 653	38 162	10 536	4 802	12 090	10 734	317 520	178 018	22 473
Washington County	18 678	115 886	6 673	2 364	1 380	1 323	1 606	56 518	32 617	2 261
MASSACHUSETTS										
Dependent Schools:										
Boston	62 407	521 039	49 364	21 381	2 842	14 530	10 611	146 453	44 991	—
Springfield	24 084	163 520	13 360	10 002	1 066	—	2 292	113 883	60 764	—
Worcester	21 404	141 829	14 304	7 130	1 539	3 338	2 297	67 629	40 678	—
MICHIGAN										
Independent Schools:										
Detroit	172 330	1 134 121	128 998	77 206	—	22 333	29 459	713 594	589 825	7 827
Flint	26 615	184 293	15 247	7 774	—	3 742	3 731	91 941	70 118	2 176
Grand Rapids	26 924	197 533	16 187	5 279	—	3 844	7 064	61 722	37 769	1 652
Lansing	20 851	146 372	7 116	3 728	—	2 554	834	53 010	34 434	2 129
Livonia	17 237	129 484	2 177	566	—	—	366	1 245	12 065	1 619
Plymouth	15 030	92 340	1 939	—	—	296	1 643	10 829	3 570	—
Utica	24 473	147 926	2 228	857	—	321	1 050	13 139	—	992
Wayne Westland	15 606	109 494	3 208	1 742	—	659	807	40 726	28 669	1 613
MINNESOTA										
Independent Schools:										
Anoka	36 525	208 823	5 518	1 039	1 652	1 709	1 118	115 757	93 740	8 232
Minneapolis Special	42 377	321 571	23 070	7 669	2 102	7 977	5 322	93 693	60 163	13 718
Osseo	20 658	123 018	2 590	555	781	868	386	60 699	47 542	4 530
Rosemount	23 061	121 308	1 967	373	709	576	309	64 518	52 251	2 922
St Paul	38 074	263 408	21 010	6 057	1 677	6 299	6 977	121 737	80 991	13 372
MISSISSIPPI										
Independent Schools:										
Jackson	33 481	140 484	16 626	6 266	826	7 751	1 783	56 071	51 159	—
MISSOURI										
Independent Schools:										
Hazelwood	17 792	87 541	1 258	269	—	693	296	27 786	14 363	747
Kansas City	35 806	357 267	21 645	7 731	1 690	7 686	4 538	186 911	26 529	6 693
North Kansas City	16 269	80 871	2 604	555	719	794	536	27 053	12 059	3 236
Parkway	22 661	131 453	1 885	—	—	982	903	39 498	6 189	1 118
Rockwood	17 449	93 846	1 765	398	—	951	416	29 332	8 564	1 119
St Louis	40 857	342 527	38 620	17 773	2 170	12 050	6 627	171 765	75 795	13 256
Springfield	24 313	100 943	6 705	2 754	1 085	2 325	541	43 057	22 043	4 718
NEBRASKA										
Independent Schools:										
Lincoln	29 738	175 756	7 727	2 056	2 074	1 916	1 681	46 470	30 697	13 864
Millard	17 508	87 559	2 135	292	666	374	803	40 365	33 669	5 192
Omaha	43 158	240 725	19 421	7 192	2 037	6 052	4 140	82 529	59 839	19 147
NEVADA										
Independent Schools:										
Clark County	136 188	683 726	31 829	9 149	4 102	9 966	8 612	447 971	204 465	—
Washoe County	42 061	199 175	7 809	1 942	1 437	2 341	2 089	130 416	45 782	—
NEW HAMPSHIRE										
Dependent Schools:										
Manchester	15 131	76 929	4 136	1 769	464	1 054	849	3 743	2 901	—
NEW JERSEY										
Independent Schools:										
Camden	19 766	194 527	19 567	12 217	1 290	4 254	1 806	165 070	116 673	11 315
Newark	47 909	545 029	55 407	36 882	1 135	10 503	6 887	401 372	268 768	27 475
Toms River	16 168	145 286	3 068	1 329	—	512	1 227	66 934	42 356	5 902
Dependent Schools:										
Elizabeth	15 754	152 500	11 437	5 024	986	4 243	1 184	99 731	59 629	9 463
Jersey City	28 585	293 159	27 366	16 240	1 951	4 862	4 313	178 019	106 232	14 969
Paterson	22 109	232 228	20 957	13 703	1 336	3 300	2 618	170 968	115 204	10 739
NEW MEXICO										
Independent Schools:										
Albuquerque	91 673	386 661	28 811	9 731	3 780	9 704	5 596	317 736	297 828	—
Las Cruces	21 055	88 728	8 628	2 484	654	3 117	2 373	68 123	61 045	—
NEW YORK										
Dependent Schools:										
Buffalo	48 294	375 446	41 936	23 912	1 055	10 779	6 190	253 937	202 210	—
New York City	983 971	7 485 857	776 099	394 003	62 408	183 686	136 002	3 036 036	2 488 334	—
Rochester	35 073	331 798	28 929	11 563	1 522	6 717	9 127	165 054	117 254	—
Syracuse	23 282	199 468	15 905	6 522	1 300	4 395	3 688	116 676	79 917	—
Yonkers	20 246	205 045	14 663	6 202	952	2 891	4 618	63 897	21 783	—

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General revenue—Con.										Geographic area
State sources—Con.		Local sources								
Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
MARYLAND										
Dependent Schools:										
8 630	57 166	236 399	—	—	222 990	—	—	7 558	5 851	Anne Arundel County
7 627	117 110	202 970	—	—	194 133	—	—	5 363	3 474	Baltimore
10 391	77 181	380 906	—	—	355 265	—	2 434	20 159	3 048	Baltimore County
3 214	19 751	70 586	—	—	64 363	—	142	5 800	281	Carroll County
3 504	14 456	61 189	—	—	53 135	—	—	6 673	1 381	Charles County
3 198	23 118	106 917	—	—	98 325	—	—	5 864	2 728	Frederick County
4 337	30 759	87 374	—	—	80 092	—	—	6 321	961	Harford County
3 984	29 714	186 223	—	—	173 199	—	205	8 941	3 878	Howard County
9 569	117 704	709 391	—	—	675 152	—	281	29 519	4 439	Montgomery County
13 842	103 187	357 971	—	—	318 893	—	—	32 013	7 065	Prince Georges County
2 669	18 971	52 695	—	—	49 613	—	—	2 173	909	Washington County
MASSACHUSETTS										
Dependent Schools:										
9 992	91 470	325 222	—	—	311 030	—	509	13 479	204	Boston
2 913	50 206	36 277	—	—	29 466	—	75	6 722	14	Springfield
1 420	25 531	59 896	—	—	57 221	—	1	2 427	247	Worcester
MICHIGAN										
Independent Schools:										
10 611	105 331	291 529	254 656	254 656	—	22 449	—	4 149	10 275	Detroit
1 378	18 269	77 105	49 981	49 957	—	8 145	—	12 183	6 796	Flint
2 860	19 441	119 624	89 497	88 986	—	9 172	2 441	13 249	5 265	Grand Rapids
442	16 005	86 246	68 829	68 786	—	11 136	—	1 879	4 221	Lansing
895	9 551	115 242	99 706	99 651	—	—	4 949	5 145	5 442	Livonia
—	7 259	79 572	72 395	72 355	—	—	718	2 832	3 627	Plymouth
1 247	10 900	132 559	120 897	120 824	—	—	986	6 323	3 729	Utica
495	9 949	65 560	54 975	54 921	—	2 465	4 562	1 769	1 789	Wayne Westland
MINNESOTA										
Independent Schools:										
5 305	8 480	87 548	61 191	61 159	—	353	1 367	10 547	14 090	Anoka
7 395	12 417	204 808	160 688	160 593	—	24 963	1 526	7 706	9 925	Minneapolis Special
2 561	6 066	59 729	41 777	41 789	—	7 910	—	4 715	4 955	Osseo
1 875	7 470	54 823	39 668	39 633	—	5 842	—	178	4 114	Rosemount
3 377	23 997	120 661	101 697	101 667	—	975	3 013	6 243	8 733	St Paul
MISSISSIPPI										
Independent Schools:										
—	4 912	67 787	60 466	60 466	—	105	—	4 112	3 104	Jackson
MISSOURI										
Independent Schools:										
1 455	11 221	58 497	51 610	46 695	—	1 565	—	3 973	1 349	Hazelwood
3 681	150 008	148 711	123 000	103 670	—	3 007	222	3 796	18 686	Kansas City
1 884	9 874	51 214	43 059	36 189	—	1 670	45	4 173	2 267	North Kansas City
1 833	30 358	90 070	79 621	76 150	—	2 094	—	5 463	2 892	Parkway
1 978	17 671	62 749	52 496	47 553	—	1 645	—	5 577	3 031	Rockwood
7 804	74 910	132 142	117 228	106 551	—	2 948	—	3 282	8 684	St Louis
1 652	14 644	51 181	42 405	38 906	—	1 094	19	6 017	1 646	Springfield
NEBRASKA										
Independent Schools:										
—	1 909	121 559	103 961	103 904	—	6 114	237	5 837	5 410	Lincoln
—	1 504	45 059	37 796	37 796	—	1 628	—	4 960	675	Millard
—	3 543	138 775	116 143	116 004	—	10 337	278	8 789	3 228	Omaha
NEVADA										
Independent Schools:										
—	243 506	203 926	173 027	172 534	—	—	994	10 480	19 425	Clark County
—	84 634	60 950	53 601	53 427	—	—	520	3 459	3 370	Washoe County
NEW HAMPSHIRE										
Dependent Schools:										
—	842	69 050	—	—	60 021	—	7 575	1 428	26	Manchester
NEW JERSEY										
Independent Schools:										
4 024	33 058	9 890	8 844	8 844	—	—	—	306	740	Camden
5 894	99 235	88 250	83 871	83 871	—	—	1 076	3 214	89	Newark
4 694	13 982	75 284	67 348	67 348	—	—	236	1 491	6 209	Toms River
Dependent Schools:										
2 507	28 132	41 332	—	—	38 867	—	—	1 576	889	Elizabeth
4 854	51 964	87 774	—	—	76 781	—	2 061	706	8 226	Jersey City
5 241	39 784	40 303	—	—	38 501	—	216	722	864	Paterson
NEW MEXICO										
Independent Schools:										
14 554	5 354	40 114	26 726	26 726	—	—	—	8 501	4 887	Albuquerque
3 993	3 085	11 977	6 978	6 978	—	—	—	1 501	3 498	Las Cruces
NEW YORK										
Dependent Schools:										
—	51 727	79 573	—	—	51 347	24 870	992	1 434	930	Buffalo
—	547 702	3 673 722	—	—	3 544 388	88 563	1 668	21 326	17 777	New York City
—	47 800	137 815	—	—	89 014	33 232	1 145	1 733	12 691	Rochester
—	36 759	66 887	—	—	55 727	2 367	4 842	642	3 309	Syracuse
—	42 114	126 485	—	—	122 442	—	702	1 548	1 793	Yonkers

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	General revenue								
		Federal sources						State sources		
		Total	Total	Compen- satory	Handi- capped	Child nutrition	Other and nonspecified	Total	Formula	Handi- capped
NORTH CAROLINA										
Dependent Schools:										
Buncombe County	22 875	113 544	6 295	1 559	1 377	2 445	914	73 829	51 688	7 059
Cumberland County	47 921	199 317	23 784	7 848	1 951	8 112	5 873	133 956	103 401	12 825
Davidson County	16 774	66 290	3 816	1 061	822	1 335	598	47 894	36 896	4 557
Durham County	27 300	158 365	8 503	3 146	1 360	2 888	1 109	83 719	62 212	8 416
Forsyth Co-Winston Salem	38 054	196 033	11 202	4 455	1 369	3 916	1 462	115 540	82 067	10 448
Gaston County	29 155	123 736	8 181	2 678	1 276	3 095	1 132	84 771	66 154	8 562
Greensboro										
Guilford County	20 275	121 306	8 330	2 367	1 140	2 632	2 191	63 453	47 325	6 357
Johnston County	25 982	136 035	5 988	1 885	1 257	2 083	763	77 346	59 135	5 447
Mecklenburg Co-Charlotte	15 076	78 337	6 009	2 353	758	2 168	730	50 077	34 121	3 911
Nash County	80 317	422 292	25 421	7 820	3 579	10 482	3 540	239 000	175 684	21 047
New Hanover County	17 215	87 757	7 560	3 082	810	2 753	915	50 144	38 367	4 820
Onslow County	19 372	79 803	8 890	3 240	632	2 821	2 197	54 827	40 605	4 449
Pitt County	18 190	83 172	8 418	3 576	912	2 974	956	54 049	40 580	6 010
Robeson County	23 151	101 953	16 422	5 764	1 154	6 232	3 272	69 490	51 810	6 362
Rowan County	17 102	75 611	5 095	1 304	927	2 328	536	51 715	38 890	4 949
Wake County	70 118	462 171	15 397	3 950	3 301	5 955	2 191	197 490	149 820	21 421
Wayne County	18 529	90 923	8 674	2 498	647	2 995	2 534	54 233	41 524	4 892
OHIO										
Independent Schools:										
Akron	33 701	195 164	15 253	7 687	1 180	4 234	2 152	79 549	46 288	8 563
Cincinnati	51 520	361 653	29 109	16 125	1 737	8 533	2 714	130 458	117 698	—
Cleveland	70 933	508 689	57 571	29 548	3 650	17 496	6 877	230 558	161 757	658
Columbus	64 496	434 040	33 854	16 552	2 528	9 743	5 031	145 545	123 916	2 437
Dayton	29 406	180 915	20 331	9 325	1 373	7 343	2 290	80 921	35 568	10 092
South-Western	17 044	93 103	3 784	1 517	628	1 172	467	33 765	22 957	3 996
Toledo	39 574	256 121	20 863	10 178	2 109	5 525	3 051	113 742	62 241	14 743
OKLAHOMA										
Independent Schools:										
Lawton	18 854	83 334	10 959	1 862	672	2 370	6 055	51 876	42 828	8
Midwest City	15 623	70 544	4 377	623	560	1 576	1 618	42 977	32 177	1
Moore	17 574	69 321	2 306	260	575	937	534	45 250	36 736	14
Oklahoma City	37 325	170 300	17 787	5 813	2 189	8 154	1 631	94 883	71 077	370
Putnam City	18 813	77 761	3 006	666	453	1 390	497	42 246	31 677	36
Tulsa	41 547	188 510	14 705	5 318	2 297	5 261	1 829	94 513	68 903	650
OREGON										
Independent Schools:										
Beaverton	27 160	147 376	3 728	914	474	1 649	691	29 842	25 738	—
Eugene	18 915	107 636	7 050	1 503	444	1 315	3 788	38 602	34 624	—
Portland	54 975	378 944	25 389	9 187	2 310	7 219	6 673	113 461	85 515	11 241
Salem	30 056	166 664	8 660	2 642	1 036	3 102	1 880	79 490	74 399	—
PENNSYLVANIA										
Independent Schools:										
Philadelphia	201 496	1 432 034	177 364	99 683	—	30 874	46 807	709 341	547 902	53 865
Pittsburgh	40 445	386 998	29 825	12 952	—	7 969	8 904	142 309	100 820	2 827
RHODE ISLAND										
Dependent Schools:										
Providence	22 031	142 809	12 683	7 914	604	—	4 165	68 024	60 801	—
SOUTH CAROLINA										
Independent Schools:										
Aiken County	24 826	106 906	8 257	3 310	995	2 610	1 342	57 280	24 170	4 956
Berkley County	28 382	114 246	13 150	2 812	1 075	3 342	5 921	65 812	29 208	5 712
Charleston County	44 827	203 794	22 447	8 201	2 201	7 300	4 745	90 915	34 808	8 889
Florence County Dist 1	15 005	63 040	6 566	2 502	635	2 306	1 123	33 775	14 298	3 415
Greenville County	52 658	238 337	15 315	5 162	2 485	4 777	2 891	110 309	41 900	12 974
Horry County	24 868	125 368	11 870	3 741	1 766	3 921	2 442	41 143	11 986	3 981
Richland County Dist 1	27 043	148 224	14 828	6 110	1 527	4 863	2 328	55 869	20 430	5 829
SOUTH DAKOTA										
Independent Schools:										
Sioux Falls	17 077	83 003	4 356	1 029	680	1 185	1 462	15 175	8 000	6 677
TENNESSEE										
Dependent Schools:										
Chattanooga	20 254	93 084	11 340	4 950	756	3 491	2 143	36 705	23 803	—
Hamilton County	24 139	93 745	4 747	1 225	1 073	1 315	1 134	40 691	27 885	—
Knox County	51 587	222 273	20 120	7 895	2 650	5 655	3 920	89 217	59 526	—
Memphis	106 490	443 934	62 074	28 677	2 839	19 414	11 144	185 997	126 961	—
Montgomery County	18 410	63 715	6 495	1 721	926	2 196	1 652	33 393	24 200	—
Nashville-Davidson Co	69 566	314 561	24 327	8 410	2 832	9 049	4 036	114 123	75 950	—
Rutherford County	19 249	70 889	4 050	678	862	1 416	1 094	34 612	23 891	—
Shelby County	41 261	138 495	5 991	1 258	133	1 834	2 766	67 450	47 774	—
Sumner County	20 403	70 479	3 856	971	870	1 354	661	36 032	25 862	—

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General revenue—Con.										Geographic area
State sources—Con.		Local sources								
Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
NORTH CAROLINA										
Dependent Schools:										
2 588	12 494	33 420	—	—	28 362	—	—	3 795	1 263	Buncombe County
3 886	13 844	41 577	—	—	33 808	—	—	6 737	1 032	Cumberland County
1 900	4 541	14 580	—	—	11 294	—	—	3 070	216	Davidson County
2 752	10 339	66 143	—	—	53 858	—	—	3 980	8 305	Durham County
5 761	17 264	69 291	—	—	62 774	—	—	4 976	1 541	Forsyth Co-Winston Salem
1 772	8 283	30 784	—	—	23 626	—	36	4 565	2 557	Gaston County
3 414	6 357	49 523	—	—	32 994	—	2 562	2 136	11 831	Greensboro
5 406	7 358	52 701	—	—	39 882	—	—	4 333	8 486	Guilford County
1 733	10 312	22 251	—	—	18 942	—	—	2 066	1 243	Johnston County
10 525	31 744	157 871	—	—	138 864	—	—	14 937	4 070	Mecklenburg Co-Charlotte
1 800	5 157	30 053	—	—	17 891	—	4	1 664	10 494	Nash County
2 000	8 697	30 854	—	—	28 248	—	—	1 995	611	New Hanover County
2 032	7 741	16 086	—	—	13 376	—	7	2 034	669	Onslow County
2 080	5 379	20 705	—	—	16 405	—	9	2 471	1 820	Pitt County
2 734	8 584	16 041	—	—	13 500	—	—	1 870	671	Robeson County
1 996	5 880	18 801	—	—	14 405	—	—	2 586	1 810	Rowan County
9 542	16 707	249 284	—	—	225 709	—	—	9 545	14 030	Wake County
1 978	5 839	28 016	—	—	23 068	—	—	1 912	3 036	Wayne County
OHIO										
Independent Schools:										
393	24 305	100 362	70 709	70 691	—	22	727	5 131	23 773	Akron
—	12 760	202 086	177 426	177 426	—	407	—	4 236	20 017	Cincinnati
3 592	64 551	220 560	170 587	170 587	—	—	1 458	3 787	44 728	Cleveland
—	19 192	254 641	217 967	215 723	—	2 357	41	13 642	20 634	Columbus
1 826	33 435	79 663	72 133	72 133	—	—	1 285	4 435	1 810	Dayton
1 067	5 745	55 554	39 622	39 356	—	—	282	4 736	10 729	South-Western
2 849	33 909	121 516	94 132	93 863	—	126	644	24 120	2 494	Toledo
OKLAHOMA										
Independent Schools:										
—	9 040	20 499	10 011	10 001	—	1 205	303	3 825	5 155	Lawton
—	10 799	23 190	13 568	13 563	—	1 703	2 038	3 344	2 537	Midwest City
—	8 500	21 765	14 720	14 714	—	1 366	303	3 893	1 483	Moore
—	23 436	57 630	44 809	44 622	—	3 886	1 980	5 092	1 863	Oklahoma City
—	10 533	32 509	24 347	24 343	—	2 402	103	4 729	928	Putnam City
—	24 960	79 292	58 569	58 426	—	4 644	1 153	8 376	6 550	Tulsa
OREGON										
Independent Schools:										
2 755	1 349	113 806	106 110	106 110	—	81	57	3 288	4 270	Beaverton
1 510	2 468	61 984	55 003	54 514	—	774	178	3 968	2 061	Eugene
8 089	8 616	240 094	208 502	207 485	—	13 132	315	8 409	9 736	Portland
3 009	2 082	78 514	67 018	67 018	—	2 369	212	5 607	3 308	Salem
PENNSYLVANIA										
Independent Schools:										
10 502	97 072	545 329	518 584	404 731	—	—	73	11 501	15 171	Philadelphia
8 883	29 779	214 864	193 936	127 653	—	50	2 594	4 590	13 694	Pittsburgh
RHODE ISLAND										
Dependent Schools:										
—	7 223	62 102	—	—	61 876	—	71	—	155	Providence
SOUTH CAROLINA										
Independent Schools:										
839	27 315	41 369	33 151	33 151	—	—	—	6 562	1 656	Aiken County
1 131	29 761	35 284	28 075	28 075	—	419	—	5 471	1 319	Berkley County
1 617	45 601	90 432	77 522	77 522	—	—	—	7 717	5 193	Charleston County
385	15 677	22 699	17 209	17 209	—	899	324	3 094	1 173	Florence County Dist 1
1 851	53 584	112 713	96 721	96 721	—	—	—	6 788	9 204	Greenville County
1 287	23 889	72 355	63 246	63 246	—	1 072	—	6 260	1 777	Horry County
1 127	28 483	77 527	10 334	10 334	—	59 912	743	4 100	2 438	Richland County Dist 1
SOUTH DAKOTA										
Independent Schools:										
—	498	63 472	57 910	55 837	—	1 640	140	2 585	1 197	Sioux Falls
TENNESSEE										
Dependent Schools:										
515	12 387	45 039	—	—	8 412	32 319	37	2 151	2 120	Chattanooga
284	12 522	48 307	—	—	39 558	21	4 718	2 984	1 026	Hamilton County
993	28 698	112 936	—	—	107 800	37	148	4 143	808	Knox County
552	58 484	195 863	—	—	39 885	141 052	327	7 971	6 628	Memphis
528	8 665	23 827	—	—	21 300	—	—	1 966	561	Montgomery County
1 100	37 073	176 111	—	—	165 798	—	125	8 664	1 524	Nashville-Davidson Co
545	10 176	32 227	—	—	30 202	11	—	1 931	83	Rutherford County
620	19 056	65 054	—	—	55 729	—	3 444	4 140	1 741	Shelby County
368	9 802	30 591	—	—	25 763	6	234	2 930	1 658	Sumner County

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	General revenue								
		Federal sources						State sources		
		Total	Total	Compen- satory	Handi- capped	Child nutrition	Other and nonspecified	Total	Formula	Handi- capped
TEXAS										
Independent Schools:										
Abilene	19 591	117 005	7 408	1 684	1 082	2 997	1 645	77 446	51 993	9 835
Aldine	42 696	232 780	11 068	2 498	1 404	6 019	1 147	131 392	82 135	14 097
Alief	32 241	187 236	5 525	420	1 134	3 320	651	85 722	52 864	10 902
Amarillo	28 562	139 475	8 461	2 692	887	3 228	1 654	74 927	48 629	7 894
Arlington	48 026	211 188	7 167	1 203	1 300	3 437	1 227	51 974	15 347	10 485
Austin	69 827	425 701	22 464	6 804	2 524	10 524	2 612	136 861	50 759	31 772
Beaumont	20 383	118 331	9 491	3 623	728	3 564	1 576	42 035	14 895	7 994
Birdville	19 447	100 913	3 399	752	931	1 300	416	45 052	25 004	8 542
Brownsville	38 973	252 454	26 736	11 440	1 128	10 818	3 350	199 632	143 536	12 837
Carrollton-Farmers Branch	18 259	106 106	2 866	355	620	1 338	553	16 703	—	4 783
Clear Creek	23 706	120 888	2 408	421	654	805	528	19 890	1 222	4 857
Conroe	25 428	144 102	4 200	931	985	1 655	629	71 055	43 858	9 402
Corpus Christi	41 970	234 737	15 629	6 151	1 584	6 110	1 784	138 741	87 678	15 289
Cypress-Fairbanks	46 341	243 548	4 945	568	1 396	2 157	824	84 814	44 948	12 630
Dallas	139 711	795 748	70 984	23 069	2 960	30 597	14 358	158 327	3 302	34 713
Ector County	28 130	140 079	8 952	2 346	929	3 860	1 817	61 784	34 308	6 546
Edinburg	17 282	110 825	10 352	4 903	566	4 082	801	81 320	55 960	5 329
El Paso	64 251	349 082	32 545	14 698	1 490	10 366	5 991	219 496	146 531	17 022
Fort Bend	40 614	196 797	4 476	634	1 043	1 749	1 050	96 440	66 099	7 219
Fort Worth	71 073	411 146	30 970	10 174	2 402	13 025	5 369	205 666	114 102	25 999
Galena Park	16 318	82 848	3 563	614	486	2 053	410	45 973	30 762	3 779
Garland	40 431	194 363	6 736	1 484	1 538	2 744	970	92 348	55 379	10 891
Goose Creek	17 943	100 078	4 420	1 326	495	2 075	524	21 644	2 015	4 167
Grand Prairie	17 061	86 374	4 090	1 024	612	1 862	592	47 391	31 189	4 834
Harlingen	15 486	87 875	8 633	3 727	688	3 266	952	62 513	42 870	5 671
Houston	198 013	1 140 136	87 577	32 768	6 188	38 917	9 704	400 132	150 039	72 049
Humble	20 765	111 270	2 269	227	717	760	565	50 400	32 768	6 474
Hurst-Euless-Bedford	18 842	88 361	2 678	446	622	1 080	530	18 266	2 899	5 338
Irving	24 861	125 802	5 230	917	906	2 590	817	25 230	382	9 007
Katy	21 659	111 511	2 371	325	646	748	652	36 552	19 586	3 892
Killeen	24 587	129 096	17 044	1 896	761	3 005	11 382	91 422	65 891	7 474
Klein	27 730	148 159	3 747	426	1 264	899	1 158	76 660	51 467	9 103
Laredo	23 953	142 835	16 275	8 547	751	5 578	1 399	111 974	76 525	9 166
Lewisville	23 130	113 668	2 853	233	881	855	884	44 378	24 056	7 845
Lubbock	30 893	175 639	11 994	4 718	1 547	4 498	1 231	67 016	32 047	11 101
McAllen	21 647	153 835	11 361	5 402	811	3 749	1 399	110 266	62 143	7 797
Mesquite	27 310	130 223	3 834	914	879	1 752	289	70 633	48 494	6 774
Midland	22 226	110 342	5 485	1 355	603	2 944	583	44 110	24 041	4 251
North East	42 279	231 523	9 229	1 866	2 110	3 196	2 057	89 593	38 891	21 314
Northside	53 960	299 837	12 976	3 128	2 325	5 539	1 984	163 542	98 521	23 077
Pasadena	39 288	203 376	8 898	1 882	882	5 323	811	114 181	76 419	7 274
Pharr-San Juan-Alamo	19 303	133 872	14 275	7 686	387	5 174	1 028	105 351	72 875	3 791
Plano	33 100	196 323	3 340	570	1 109	1 080	581	27 817	483	8 894
Richardson	33 194	179 841	3 992	859	1 021	1 914	198	29 724	640	9 670
Round Rock	21 791	124 887	3 032	406	1 019	1 141	466	59 678	39 107	6 630
San Angelo	17 217	83 095	4 985	1 652	738	1 981	614	50 660	32 425	6 284
San Antonio	59 863	393 860	43 801	20 896	2 028	16 039	4 838	254 312	169 313	23 033
Socorro	16 735	99 318	5 313	1 239	366	2 789	919	77 664	53 910	3 732
Spring	19 256	108 878	2 737	279	583	1 354	521	44 006	25 808	6 092
Spring Branch	27 404	173 809	8 106	1 062	882	3 554	2 608	31 155	50	7 320
Tyler	16 668	83 267	5 749	2 569	499	2 005	681	35 169	18 738	4 281
United	15 372	88 784	3 946	377	224	2 926	414	55 000	37 669	3 104
Wichita Falls	15 587	83 093	5 540	1 462	639	2 173	1 266	47 359	29 825	7 093
Ysleta	49 273	278 458	20 787	7 134	1 388	9 399	2 866	202 602	144 921	11 925
UTAH										
Independent Schools:										
Alpine	40 322	135 958	7 589	1 454	1 634	2 876	1 625	86 204	48 923	7 205
Davis County	57 116	186 247	12 476	1 405	2 252	4 845	3 974	122 459	68 237	9 935
Granite	80 102	252 445	17 646	3 615	2 842	5 982	5 207	154 427	85 606	15 458
Jordan	68 844	240 456	10 737	2 096	2 172	4 359	2 110	139 246	78 234	13 846
Nebo	17 161	52 651	4 028	879	677	1 748	724	34 624	20 308	2 335
Salt Lake City	25 973	117 756	12 012	2 206	1 010	3 416	5 380	37 031	9 745	7 187
Weber County	26 677	90 099	6 001	788	1 026	2 310	1 877	56 681	31 383	5 578
VIRGINIA										
Dependent Schools:										
Arlington County	15 828	146 690	5 552	1 002	756	1 576	2 218	20 166	7 409	1 626
Chesapeake	31 636	155 087	9 585	2 602	1 686	2 565	2 732	77 432	48 445	4 748
Chesterfield County	46 992	230 651	6 787	1 100	2 182	1 467	2 038	106 681	68 594	5 268
Fairfax County	133 425	934 755	26 262	3 738	7 197	5 936	9 391	172 804	79 294	10 574
Hampton County	22 817	110 737	9 687	3 248	740	2 343	3 356	56 273	34 148	3 121
Henrico County	34 294	187 965	6 708	1 590	1 209	1 773	2 136	68 783	41 031	2 939
Loudoun County	15 799	108 983	2 504	652	739	528	585	17 950	8 160	1 054
Newport News	30 131	155 001	13 436	3 946	1 130	3 709	4 651	79 115	48 898	4 301
Norfolk	37 065	216 293	26 932	10 129	1 569	7 190	8 044	95 672	55 162	6 506
Portsmouth	18 428	100 648	11 936	4 923	974	3 455	2 584	54 991	32 146	5 876
Prince William County	44 873	264 393	10 105	1 620	1 424	2 164	4 897	104 101	64 141	7 819
Richmond	27 407	223 490	21 361	9 695	1 075	5 452	5 139	64 799	29 715	6 959
Virginia Beach	74 034	346 948	25 861	5 282	2 505	4 291	13 783	174 884	110 118	9 596

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General revenue—Con.										Geographic area
State sources—Con.		Local sources								
Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
TEXAS										
Independent Schools:										
567	15 051	32 151	28 147	27 792	—	—	—	3 233	771	Abilene
3 583	31 577	90 320	82 673	81 541	—	—	—	4 913	2 734	Aldine
1 762	20 194	95 989	87 209	86 474	—	—	—	6 194	2 586	Alief
673	17 731	56 087	50 518	50 064	—	—	—	3 941	1 628	Amarillo
1 544	24 598	152 047	138 808	137 472	—	—	—	6 503	6 736	Arlington
5 159	49 171	266 376	241 708	237 818	—	—	—	18 790	5 878	Austin
1 729	17 417	66 805	62 149	61 848	—	—	—	4 008	648	Beaumont
454	11 052	52 462	47 016	46 555	—	—	7	4 875	564	Birdville
2 146	41 113	26 086	19 983	19 655	—	—	—	6 103	—	Brownsville
550	11 370	86 537	81 276	81 276	—	—	—	3 096	2 165	Carrollton-Farmers Branch
1 516	12 295	98 590	92 006	91 440	—	—	—	4 480	2 104	Clear Creek
2 832	14 963	68 847	62 526	61 900	—	—	7	3 693	2 621	Conroe
1 689	34 085	80 367	73 377	72 654	—	—	97	4 279	2 614	Corpus Christi
3 010	24 226	153 789	138 166	137 096	—	—	275	11 874	3 474	Cypress-Fairbanks
—	120 312	566 437	528 006	502 718	—	—	—	21 324	17 107	Dallas
2 009	18 921	69 343	64 721	63 962	—	—	—	3 292	1 330	Ector County
1 537	17 894	19 153	15 654	14 535	—	—	—	1 780	1 719	Edinburg
2 244	53 699	97 041	85 064	84 362	—	—	—	8 147	3 830	El Paso
2 753	20 369	95 881	86 628	86 197	—	—	—	6 755	2 498	Fort Bend
3 869	61 696	174 510	162 188	160 216	—	—	21	8 866	3 435	Fort Worth
601	10 831	33 312	29 961	29 700	—	—	7	2 242	1 102	Galena Park
2 239	23 839	95 279	84 636	82 618	—	—	—	8 291	2 352	Garland
1 364	14 098	74 014	69 566	69 155	—	—	—	3 135	1 313	Goose Creek
447	10 921	34 893	30 761	30 636	—	—	—	3 205	927	Grand Prairie
670	13 302	16 729	14 588	13 976	—	—	—	1 121	1 020	Harlingen
11 801	166 243	652 427	612 945	608 844	—	—	—	20 025	19 457	Houston
1 169	9 989	58 601	52 792	51 799	—	—	—	4 182	1 627	Humble
358	9 671	67 417	62 625	62 058	—	—	—	3 588	1 204	Hurst-Euleuss-Bedford
—	15 841	95 342	87 669	86 828	—	—	—	4 031	3 642	Irving
1 069	12 005	72 588	66 333	65 862	—	—	1	4 309	1 945	Katy
1 779	16 278	20 630	14 962	14 867	—	—	1	3 107	2 560	Killeen
1 625	14 465	67 752	61 176	60 864	—	—	—	5 120	1 456	Klein
218	26 065	14 586	12 738	12 148	—	—	—	919	929	Laredo
1 080	11 397	66 437	59 555	59 102	—	—	—	4 924	1 958	Lewisville
1 185	22 683	96 629	90 892	90 391	—	—	—	4 467	1 270	Lubbock
690	39 636	32 208	28 159	27 690	—	—	—	3 180	869	McAllen
564	14 801	55 756	47 242	47 048	—	—	—	6 728	1 786	Mesquite
1 407	14 411	60 747	56 017	56 017	—	—	—	3 546	1 184	Midland
2 930	26 458	132 701	122 355	121 652	—	—	—	7 789	2 557	North East
3 767	38 177	123 319	111 777	111 143	—	—	—	9 174	2 368	Northside
821	29 667	80 297	70 737	69 724	—	—	33	8 089	1 438	Pasadena
860	27 825	14 246	11 511	11 030	—	—	5	1 417	1 313	Pharr-San Juan-Alamo
1 286	17 154	165 166	149 259	148 078	—	—	—	7 887	8 020	Plano
—	19 414	146 125	136 633	134 513	—	—	182	6 726	2 584	Richardson
1 079	12 862	62 177	55 070	54 683	—	—	31	5 547	1 529	Round Rock
467	11 484	27 450	22 796	22 558	—	—	—	—	3 911	San Angelo
1 793	60 173	95 747	86 019	85 621	—	—	419	4 479	4 830	San Antonio
826	19 196	16 341	14 264	14 053	—	—	—	1 478	599	Socorro
989	11 117	62 135	54 161	53 527	—	—	—	6 499	1 475	Spring
998	22 787	134 548	125 455	124 534	—	—	—	6 312	2 781	Spring Branch
924	11 226	42 349	38 885	38 376	—	—	—	2 342	1 122	Tyler
1 367	12 860	29 838	27 039	25 529	—	—	6	978	1 815	United
533	9 908	30 194	26 283	25 958	—	—	10	3 303	598	Wichita Falls
1 376	44 380	55 069	50 170	49 914	—	—	—	2 990	1 909	Ysleta
UTAH										
Independent Schools:										
3 004	27 072	42 165	23 509	23 509	—	—	—	4 003	14 653	Alpine
2 735	41 552	51 312	38 372	38 372	—	—	—	6 320	6 620	Davis County
3 316	50 047	80 772	67 654	67 654	—	—	61	6 262	6 795	Granite
3 493	43 673	90 473	56 666	56 666	—	—	—	7 053	26 754	Jordan
993	10 988	13 999	11 158	11 158	—	—	—	1 939	902	Nebo
1 126	18 973	68 713	54 435	54 435	—	—	41	2 061	12 176	Salt Lake City
1 845	17 875	27 417	19 207	19 207	—	—	—	5 384	2 826	Weber County
VIRGINIA										
Dependent Schools:										
—	11 131	120 972	—	—	114 633	—	80	3 008	3 251	Arlington County
—	24 239	68 070	—	—	62 784	—	—	4 222	1 064	Chesapeake
—	32 819	117 183	—	—	105 806	—	365	6 970	4 042	Chesterfield County
—	82 936	735 689	—	—	686 063	—	16 915	26 927	5 784	Fairfax County
—	19 004	44 777	—	—	40 299	—	390	3 158	930	Hampton County
—	24 813	112 474	—	—	106 360	—	—	5 445	669	Henrico County
—	8 736	88 529	—	—	84 677	—	6	3 613	233	Loudoun County
—	25 916	62 450	—	—	58 309	—	—	3 604	537	Newport News
—	34 004	93 689	—	—	89 890	—	—	3 293	506	Norfolk
—	16 969	33 721	—	—	31 082	—	—	2 029	610	Portsmouth
—	32 141	150 187	—	—	133 446	—	126	6 834	9 781	Prince William County
—	28 125	137 330	—	—	112 222	—	1 555	3 364	20 189	Richmond
—	55 170	146 203	—	—	144 010	—	—	940	1 253	Virginia Beach

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	General revenue								
		Federal sources						State sources		
		Total	Total	Compen- satory	Handi- capped	Child nutrition	Other and nonspecified	Total	Formula	Handi- capped
WASHINGTON										
Independent Schools:										
Edmonds -----	20 178	115 349	3 966	797	777	1 152	1 240	81 856	64 171	10 144
Everett -----	16 448	101 827	3 321	1 050	514	1 059	698	66 083	54 290	6 428
Evergreen -----	15 740	87 818	2 782	782	650	848	502	66 624	51 467	9 234
Federal Way -----	19 565	109 392	3 664	728	705	978	1 253	77 759	61 847	7 068
Highline -----	16 924	99 814	4 555	1 177	688	1 531	1 159	71 422	55 803	8 042
Kent -----	23 200	130 799	4 058	712	835	1 264	1 247	87 889	74 828	8 448
Lake Washington -----	23 948	151 982	2 897	772	581	581	963	100 461	78 273	8 876
Northshore -----	18 276	104 291	1 915	409	433	375	698	69 203	60 962	6 047
Puyallup -----	16 277	99 312	2 380	652	620	537	571	70 085	53 070	5 955
Seattle -----	44 471	304 692	24 479	7 980	1 600	5 293	9 606	180 016	144 842	20 287
Spokane -----	31 219	169 230	10 556	4 149	960	3 336	2 111	122 798	101 271	12 002
Tacoma -----	31 208	206 598	16 452	3 922	1 765	4 325	6 440	132 716	97 422	19 500
Vancouver -----	18 115	102 396	5 635	1 498	819	1 639	1 679	74 610	58 954	9 692
WEST VIRGINIA										
Independent Schools:										
Kanawha County -----	34 023	187 465	12 621	3 410	1 602	4 521	3 088	114 972	78 354	--
Wood County -----	15 071	91 477	5 378	1 703	731	1 488	1 456	58 840	40 206	--
WISCONSIN										
Independent Schools:										
Green Bay -----	18 922	117 807	5 558	1 558	2 175	1 260	565	47 070	37 692	7 842
Kenosha -----	17 006	105 579	5 239	1 579	1 882	1 128	650	44 492	36 666	5 877
Madison -----	24 266	185 381	4 887	1 567	1 256	1 440	624	31 679	16 119	12 121
Milwaukee -----	94 300	663 026	61 978	25 795	6 582	17 091	12 510	366 716	277 187	40 124
Racine -----	22 764	138 915	6 190	2 479	1 418	1 493	800	66 487	51 796	8 938

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General revenue—Con.										Geographic area
State sources—Con.		Local sources								
Transportation	Other and nonspecified	Total	Total taxes	Property taxes only	Parent government contributions	From cities and counties	From other school systems	Charges	Other	
WASHINGTON										
Independent Schools:										
488	7 053	29 527	23 183	23 147	—	—	372	3 898	2 074	Edmonds
28	5 337	32 423	25 184	24 986	—	—	33	2 541	4 665	Everett
327	5 596	18 212	14 217	14 215	—	2	207	2 519	1 267	Evergreen
272	8 572	27 969	21 812	21 812	—	3	75	3 747	2 332	Federal Way
199	7 378	23 837	18 528	18 528	—	18	644	2 971	1 676	Highline
343	4 270	38 852	32 753	32 753	—	9	194	3 550	2 346	Kent
457	12 855	48 624	39 908	39 908	—	4	24	5 868	2 820	Lake Washington
370	1 824	33 173	27 527	27 527	—	2	45	3 705	1 894	Northshore
234	10 826	26 847	20 850	20 848	—	—	3	2 958	3 036	Puyallup
—	14 887	100 197	82 679	82 558	—	33	8	5 038	12 439	Seattle
—	9 525	35 876	26 222	26 222	—	—	93	5 458	4 103	Spokane
209	15 585	57 430	49 914	49 910	—	—	1 105	3 907	2 504	Tacoma
318	5 646	22 151	16 956	16 956	—	26	238	2 737	2 194	Vancouver
WEST VIRGINIA										
Independent Schools:										
—	36 618	59 872	51 455	51 455	—	167	76	4 670	3 504	Kanawha County
—	18 634	27 259	20 717	20 717	—	277	80	2 892	3 293	Wood County
WISCONSIN										
Independent Schools:										
215	1 321	65 179	61 448	61 448	—	37	796	1 647	1 251	Green Bay
151	1 798	55 848	52 528	52 528	—	196	—	2 020	1 104	Kenosha
118	3 321	148 815	141 951	141 951	—	—	700	3 844	2 320	Madison
2 490	46 915	234 332	216 022	216 022	—	5 933	892	3 000	8 485	Milwaukee
280	5 473	66 238	62 875	62 875	—	3	22	1 888	1 450	Racine

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
Total					Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
ALABAMA—Con.										
Independent Schools:										
Baldwin County	79 882	62 530	42 514	4 042	37 961	29 358	2 827	20 024	2 146	2 795
Birmingham	178 748	170 568	116 392	10 710	95 863	76 109	7 231	59 090	5 627	11 146
Huntsville	123 623	112 213	77 223	6 748	64 844	51 155	4 644	39 364	4 985	4 476
Jefferson County	151 528	147 811	103 005	8 782	91 248	71 028	6 280	40 665	3 253	5 469
Madison County	68 917	55 061	33 566	3 196	29 855	23 751	2 308	14 963	1 345	1 786
Mobile County	225 597	209 575	143 586	13 543	130 578	100 219	9 755	59 962	6 132	6 105
Montgomery County	125 315	121 834	83 508	7 881	74 652	58 110	5 595	36 918	3 684	4 854
Shelby County	72 523	61 223	40 554	3 543	37 406	29 089	2 586	17 803	1 594	1 081
ALASKA—Con.										
Dependent Schools:										
Anchorage	306 837	286 982	196 520	51 930	146 234	110 452	24 029	132 036	34 527	20 094
Fairbanks North Star Borough	133 222	106 005	68 586	15 965	57 475	42 258	9 795	45 392	10 065	5 505
ARIZONA—Con.										
Independent Schools:										
Deer Valley Unified	94 087	65 408	47 299	10 198	39 094	30 853	6 639	22 331	2 536	2 182
Mesa Unified	334 040	240 745	182 546	29 384	151 152	124 990	20 776	76 035	9 737	8 377
Paradise Valley Unified	159 213	109 842	82 421	16 380	69 192	55 833	11 378	35 198	4 177	3 593
Peoria Unified	103 384	81 131	61 871	10 293	50 545	42 272	7 021	26 017	3 642	3 133
Phoenix Union High	181 261	122 802	88 452	14 587	65 195	54 840	8 814	52 791	8 022	6 903
Scottsdale Unified	109 050	85 283	62 921	11 914	48 988	39 891	7 615	32 582	3 827	3 292
Tucson Unified	345 276	233 654	183 260	26 759	132 373	116 072	15 001	87 741	12 250	10 541
Washington Elementary	99 618	87 503	66 879	12 002	57 518	48 157	9 250	23 485	2 771	2 385
ARKANSAS—Con.										
Independent Schools:										
Little Rock	153 045	137 590	88 169	12 257	81 657	58 802	8 036	49 299	4 530	6 998
Pulaski County Special	103 516	92 498	64 843	6 272	57 341	42 631	4 223	32 127	3 986	4 567
CALIFORNIA—Con.										
Independent Schools:										
Abc Unified	109 865	104 610	69 694	15 494	63 652	46 248	10 125	34 123	5 269	2 963
Alhambra City Unified	105 126	99 785	66 535	16 142	58 065	43 288	10 012	33 420	5 885	4 133
Alum Rock Union Elem	78 414	71 170	48 880	11 688	47 904	35 850	8 510	18 928	3 012	1 786
Alvord Unified	68 189	63 580	42 035	9 603	41 436	30 391	6 410	20 458	3 586	2 160
Anaheim Elementary	62 949	61 173	43 476	10 264	42 743	31 888	7 220	18 282	2 388	1 280
Anaheim Union High	127 875	116 877	70 164	18 252	69 078	47 648	12 353	41 549	6 125	2 747
Bakersfield Elementary	132 953	110 995	71 000	18 579	68 350	48 996	12 152	36 011	5 524	2 949
Baldwin Park Unified	77 315	72 387	52 321	9 510	40 341	29 838	6 079	21 946	3 225	1 621
Cajon Valley Union Elem	85 432	79 946	50 670	12 215	47 338	35 093	8 155	28 894	3 564	2 160
Capistrano Unified	166 794	135 243	80 758	20 428	83 811	55 558	13 618	46 460	4 730	3 181
Chino Unified	134 329	117 914	72 987	17 860	73 351	51 962	12 143	36 145	5 300	2 980
Chula Vista Elementary	81 724	76 644	52 952	11 320	50 046	37 286	7 575	23 627	3 361	2 735
Clovis Unified	198 598	151 509	71 946	22 915	81 945	42 577	17 221	49 525	6 592	4 029
Colton Joint Unified	87 786	71 496	47 490	12 027	42 584	30 725	7 423	25 570	4 176	1 976
Compton Unified	148 526	140 095	91 178	23 159	78 354	55 276	14 021	52 939	8 398	5 170
Conejo Valley Unified	91 271	86 669	53 662	12 707	53 541	36 313	8 623	29 281	4 733	2 783
Corona-Norco Unified	107 626	99 800	64 908	14 397	61 165	45 934	9 483	33 755	4 712	2 524
Desert Sands Unified	91 961	71 453	45 264	12 129	41 733	30 379	7 357	26 399	4 645	2 181
Downey Unified	74 369	72 448	46 586	10 704	44 253	30 813	7 106	23 082	3 193	1 703
Eastside Union High	122 121	115 816	75 509	17 144	69 041	48 350	12 010	39 807	7 004	3 610
Elk Grove Unified	176 811	149 419	85 885	20 551	79 028	57 557	12 705	45 424	7 205	3 897
Escondido Union Elem	64 576	59 408	38 724	9 786	37 635	27 615	6 409	18 625	2 546	1 455
Fairfield-Suisun Unified	87 630	80 376	54 850	11 945	52 144	39 581	7 824	23 328	3 618	2 133
Fontana Unified	147 714	133 849	78 314	19 968	73 755	51 806	12 304	44 090	7 361	3 077
Fremont Unified	139 247	121 518	86 559	16 552	82 028	62 801	11 977	34 480	3 704	2 689
Fresno Unified	404 445	386 510	217 004	55 937	227 172	148 424	38 921	117 320	15 407	7 992
Garden Grove Unified	187 284	184 708	125 545	33 521	115 376	85 756	20 561	59 182	8 797	4 894
Glendale Unified	121 745	117 094	77 415	19 729	77 274	56 599	12 670	35 012	5 559	3 052
Grossmont Union High	116 322	108 208	69 515	12 223	57 270	42 760	8 092	34 462	5 272	3 900
Hacienda-La Puente Unified	134 092	129 339	80 836	15 367	63 175	41 309	9 687	40 334	6 150	3 651
Hayward Unified	90 680	85 900	57 720	12 336	50 721	38 195	6 629	27 692	3 583	1 941
Inglewood Unified	78 277	75 158	43 663	13 822	39 825	26 748	8 412	30 249	4 001	2 464
Irvine Unified	113 255	100 269	63 690	12 605	64 674	46 027	8 853	32 779	4 794	3 815
Jurupa Joint Unified	74 426	66 180	44 961	10 741	43 087	32 413	6 973	21 014	4 060	2 069
Kern Union High	163 746	122 083	78 025	18 575	60 720	42 678	11 511	52 439	8 239	4 319
Lodi Unified	114 555	104 337	69 288	16 415	64 967	47 800	10 957	34 789	5 238	3 028
Long Beach Unified	410 369	373 256	230 160	58 826	220 905	150 513	35 761	136 014	23 693	14 922
Los Angeles Unified	3 885 715	3 760 446	2 213 463	559 663	2 247 881	1 446 268	380 214	1 250 868	204 751	109 027
Lynwood Unified	78 623	61 265	39 737	8 863	37 244	27 384	5 410	19 467	2 359	1 570
Modesto City	146 613	127 411	82 672	19 889	78 604	56 406	12 941	42 781	5 742	4 257
Montebello Unified	155 291	151 122	101 198	21 186	88 587	66 439	14 035	44 460	6 597	5 538
Moreno Valley Unified	152 844	130 568	83 038	20 287	77 196	56 352	12 110	45 960	8 003	3 883
Mount Diablo Unified	150 656	143 964	96 711	24 051	87 512	64 193	15 648	46 946	5 689	4 600
Newport-Mesa Unified	89 853	84 441	54 736	15 508	49 498	34 873	10 288	31 788	4 932	2 952
Norwalk-La Mirada Unified	94 337	89 279	58 935	13 854	51 701	36 938	8 783	31 346	5 108	2 293
Oakland Unified	292 353	278 399	173 916	43 580	165 741	111 037	29 037	94 589	15 822	10 279
Oceanside Unified	83 906	74 477	51 368	9 447	45 831	34 813	6 127	25 780	3 825	2 193
Ontario-Montclair Elem	95 607	90 608	59 299	14 184	58 118	42 281	9 757	28 359	4 019	2 039
Orange Unified	116 612	114 831	70 814	22 710	68 863	48 615	12 913	41 169	6 289	3 673
Pajaro Valley Unified	95 530	89 022	51 691	14 902	52 916	34 547	9 586	30 540	4 956	3 068
Palm Springs Unified	76 254	67 623	41 135	11 774	41 002	27 692	7 732	23 522	3 210	1 904
Palmdale Elementary	92 712	80 626	38 650	10 065	39 616	27 510	7 238	19 734	2 270	1 261
Pasadena Unified	119 811	118 671	69 682	15 583	71 824	47 232	10 321	43 029	6 918	4 354
Placentia Unified	104 797	99 607	66 008	16 122	61 885	44 840	10 877	34 996	4 414	2 838

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General expenditure—Con.				Indebtedness			Geographic area			
Current spending—Con.				Capital outlay	Payments to other governments	Interest on debt		Total debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
For selected functions—Con.										
Support services—Con.			Other current spending							
General administration	School administration	Other and nonspecified								
ALABAMA—Con.										
Independent Schools:										
543	3 163	11 377	4 545	13 952	—	3 400	42 625	—	10 060	Baldwin County
2 000	8 696	31 621	15 615	7 660	—	520	6 468	6 000	—	Birmingham
825	6 109	22 969	8 005	11 349	—	61	300	—	2 035	Huntsville
1 197	7 855	22 891	15 898	3 155	—	562	60 635	49 125	1	Jefferson County
852	2 477	8 503	10 243	12 100	—	1 756	36 830	20 412	835	Madison County
2 068	9 484	36 173	19 035	14 939	—	1 083	4 400	—	3 625	Mobile County
1 532	5 789	21 059	10 264	3 407	—	74	1 550	—	50	Montgomery County
914	4 474	9 740	6 014	7 788	—	3 512	52 847	5 805	1 517	Shelby County
ALASKA—Con.										
Dependent Schools:										
13 853	17 235	46 327	8 712	19 818	—	37	188 889	—	40 122	Anchorage
5 832	5 897	18 093	3 138	27 177	—	40	92 256	2 047	13 791	Fairbanks North Star Borough
ARIZONA—Con.										
Independent Schools:										
1 757	3 360	12 496	3 983	19 035	293	9 351	132 155	9 500	9 725	Deer Valley Unified
4 154	12 901	40 866	13 558	84 617	652	8 026	191 855	110 230	30 671	Mesa Unified
1 905	5 534	19 989	5 452	37 457	852	11 062	200 705	19 075	10 202	Paradise Valley Unified
1 821	4 825	12 596	4 569	14 918	606	6 729	121 525	15 000	8 227	Peoria Unified
3 064	10 628	24 174	4 816	49 227	600	8 632	114 190	25 000	9 565	Phoenix Union High
1 982	5 070	18 411	3 713	15 759	129	7 879	173 407	31 672	3 515	Scottsdale Unified
6 844	16 229	41 877	13 540	94 866	18	16 738	271 436	—	5 440	Tucson Unified
1 393	3 671	13 265	6 500	10 511	490	1 114	15 000	15 006	4 450	Washington Elementary
ARKANSAS—Con.										
Independent Schools:										
1 535	7 328	28 908	6 634	10 365	501	4 589	61 330	—	4 891	Little Rock
687	5 424	17 463	3 030	5 108	3 921	1 989	32 092	2 493	3 275	Pulaski County Special
CALIFORNIA—Con.										
Independent Schools:										
808	7 957	17 126	6 835	3 219	1 927	109	1 210	—	460	Abc Unified
927	7 543	14 932	8 300	3 227	2 114	—	—	—	—	Alhambra City Unified
641	4 696	8 793	4 338	6 251	154	839	12 583	—	265	Alum Rock Union Elem
584	4 643	9 485	1 686	4 362	208	39	300	—	295	Alvord Unified
773	4 666	9 175	148	1 708	68	—	—	—	—	Anaheim Elementary
771	9 153	22 753	6 250	3 640	7 358	—	—	—	—	Anaheim Union High
853	8 445	18 240	6 634	19 318	234	2 406	36 415	—	435	Bakersfield Elementary
715	5 929	10 456	10 100	4 074	854	—	—	—	—	Baldwin Park Unified
715	6 688	15 767	3 714	5 482	4	—	—	—	—	Cajon Valley Union Elem
980	11 100	26 469	4 972	29 407	1 790	354	4 225	—	1 200	Capistrano Unified
791	8 811	18 263	8 418	14 312	1 426	677	8 455	—	1 920	Chino Unified
843	5 805	10 883	2 971	4 958	57	65	540	—	455	Chula Vista Elementary
1 198	10 220	27 486	20 039	42 562	10	4 517	112 335	120 145	76 985	Clovis Unified
639	6 016	12 763	3 342	14 428	1 824	38	250	—	325	Colton Joint Unified
1 610	11 914	25 847	8 802	4 833	3 598	—	—	—	—	Compton Unified
838	7 459	13 468	3 847	3 952	238	412	4 630	—	1 680	Conejo Valley Unified
938	7 969	17 612	4 880	7 806	20	—	—	—	—	Corona-Norco Unified
662	6 411	12 500	3 321	20 142	164	202	2 620	—	475	Desert Sands Unified
743	5 470	11 973	5 113	1 265	656	—	—	—	—	Downey Unified
994	9 437	18 762	6 968	2 061	3 391	853	10 550	—	2 510	Eastside Union High
1 224	10 864	22 234	24 967	22 132	5 107	153	1 195	—	1 150	Elk Grove Unified
699	4 897	9 028	3 148	3 426	—	1 742	26 090	—	580	Escondido Union Elem
653	5 521	11 403	4 904	6 618	636	—	—	—	—	Fairfield-Suisun Unified
1 056	10 118	22 478	16 004	12 578	1	1 286	23 668	23 668	19 698	Fontana Unified
682	9 299	18 106	5 010	13 689	3 240	800	20 065	8 000	185	Fremont Unified
2 289	30 445	61 187	42 018	17 606	309	20	225	—	75	Fresno Unified
1 120	13 148	31 223	10 150	2 149	407	20	100	—	210	Garden Grove Unified
755	8 971	16 675	4 808	4 290	361	—	—	—	—	Glendale Unified
867	7 691	16 732	16 476	8 103	11	—	—	—	—	Grossmont Union High
935	9 435	20 163	25 830	2 709	2 016	28	142	—	288	Hacienda-La Puente Unified
710	7 732	13 726	7 487	1 624	3 156	—	—	—	—	Hayward Unified
891	7 091	15 802	5 084	2 077	1 042	—	—	—	—	Inglewood Unified
914	7 186	16 070	2 816	11 250	566	1 170	15 412	—	2 511	Irvine Unified
616	4 936	9 333	2 079	8 043	203	—	—	—	—	Jurupa Joint Unified
1 308	11 283	27 290	8 924	40 795	864	4	95	35	—	Kern Union High
534	8 701	17 288	4 581	9 819	138	261	2 895	—	1 100	Lodi Unified
3 374	31 467	62 558	16 337	37 080	33	—	—	—	—	Long Beach Unified
22 516	280 709	633 865	261 697	124 872	397	—	—	—	—	Los Angeles Unified
647	4 125	10 766	4 554	16 408	950	—	—	—	—	Lynwood Unified
1 071	10 898	20 813	6 026	14 022	880	4 300	71 150	66 830	61 535	Modesto City
975	10 112	21 238	18 075	3 621	548	—	—	—	—	Montebello Unified
1 007	10 878	22 189	7 412	22 100	22	154	1 915	—	445	Moreno Valley Unified
1 109	11 708	23 840	9 506	6 287	385	20	150	—	150	Mount Diablo Unified
765	6 975	16 164	3 155	4 036	1 289	87	910	—	425	Newport-Mesa Unified
1 007	6 663	16 275	6 232	3 135	1 923	—	—	—	—	Norwalk-La Mirada Unified
2 730	23 523	42 235	18 069	11 390	1 533	1 031	14 035	—	1 755	Oakland Unified
715	5 639	13 462	2 866	9 140	273	16	124	—	124	Oceanside Unified
780	6 585	14 882	4 131	4 684	315	—	—	—	—	Ontario-Montclair Elem
963	9 720	20 524	4 799	1 722	—	59	—	—	900	Orange Unified
764	6 606	15 146	5 566	6 375	133	—	—	—	—	Pajaro Valley Unified
772	5 928	11 708	3 099	8 349	244	38	5 300	5 000	275	Palm Springs Unified
576	4 832	10 795	21 276	11 670	416	—	—	—	—	Palmdale Elementary
962	9 341	21 454	3 818	1 127	13	—	—	—	—	Pasadena Unified
892	8 556	18 296	2 726	3 380	1 676	134	1 535	—	520	Placentia Unified

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
CALIFORNIA—Con.										
Independent Schools—Con.										
Pomona Unified	161 703	148 664	92 546	14 498	80 616	58 754	9 613	43 519	7 201	3 009
Poway Unified	134 285	114 557	77 607	15 664	68 861	51 931	10 006	41 280	5 658	3 514
Redlands Unified	79 196	70 065	46 564	11 351	40 987	29 838	6 760	25 953	3 680	2 078
Rialto Unified	99 152	85 856	56 958	12 421	51 336	38 714	7 560	31 673	4 843	3 568
Richmond Unified	147 279	142 986	87 454	25 764	83 515	59 673	12 170	52 106	7 073	4 983
Riverside Unified	155 932	148 529	94 176	21 471	89 157	63 321	13 920	51 617	8 209	5 153
Rowland Unified	85 889	81 883	53 292	12 593	49 486	34 907	7 790	29 168	4 468	2 690
Sacramento Unified	247 018	239 714	150 696	43 625	140 407	96 733	24 956	82 848	11 806	6 205
Saddleback Valley Unified	137 800	122 504	70 080	18 751	78 397	50 398	13 487	40 536	4 844	3 057
San Bernardino Unified	207 055	196 607	126 283	29 279	116 225	82 892	19 499	68 676	11 350	6 876
San Diego Unified	689 851	666 670	432 614	92 928	386 277	277 207	58 945	240 472	44 065	22 329
San Francisco Unified	326 423	309 858	192 872	43 972	180 278	124 377	30 485	117 471	13 187	7 371
San Jose Unified	171 413	158 329	100 491	23 616	94 747	67 320	14 742	57 009	7 183	6 428
San Juan Unified	220 984	210 141	141 966	33 410	130 142	96 412	21 216	70 597	9 746	6 495
San Ramon Valley Unified	76 767	70 832	44 643	12 008	44 302	31 618	8 196	22 250	3 355	2 094
Santa Ana Unified	219 189	197 725	132 189	31 039	128 342	94 233	21 587	59 279	9 421	5 574
Santa Rosa City	84 617	71 273	44 706	11 809	43 681	31 258	7 454	23 326	4 289	2 714
Simi Valley Unified	96 055	89 084	55 324	15 029	52 011	35 283	9 855	31 077	4 533	2 205
Stockton Unified	195 878	182 816	107 649	28 938	100 575	72 254	18 342	75 871	10 034	5 024
Sweetwater Union High	160 381	145 302	99 990	20 995	80 933	59 834	12 980	48 955	10 719	4 849
Torrance Unified	94 241	87 583	61 203	11 419	51 111	38 961	6 684	30 424	4 477	2 800
Vallejo Unified	95 419	91 312	56 495	12 554	50 610	37 645	8 149	29 133	3 795	2 778
Ventura Unified	70 781	68 679	44 018	13 741	36 573	26 589	6 476	25 556	4 348	1 936
Visalia Unified	110 392	105 204	64 464	16 870	64 376	44 551	10 926	33 398	4 885	3 243
Vista Unified	101 395	92 092	60 940	15 919	55 082	40 220	9 593	33 161	5 312	2 584
COLORADO—Con.										
Independent Schools:										
Aurora	150 196	132 103	96 583	16 613	78 569	63 610	10 701	49 591	7 615	4 217
Boulder Valley	132 825	122 906	83 468	15 943	71 977	56 715	10 333	47 142	4 396	4 228
Cherry Creek	197 782	170 321	117 238	24 467	105 066	82 123	17 188	60 471	7 341	5 512
Colorado Springs	137 464	129 704	94 004	16 776	80 212	65 167	11 293	45 414	5 765	5 259
Denver	464 494	343 622	229 495	88 079	204 819	151 031	60 829	127 094	11 027	13 756
Douglas County	89 728	76 675	48 892	8 766	40 729	32 324	5 795	33 103	2 583	3 297
Jefferson County	442 175	393 333	263 228	57 616	231 924	180 905	38 505	146 729	9 927	16 407
Littleton	82 207	74 149	53 082	8 625	44 486	36 512	5 613	26 468	3 890	2 170
Mesa Valley	82 389	76 485	51 358	9 588	46 182	36 639	6 756	27 509	3 265	1 493
Northglenn-Thornton	132 691	100 900	72 003	12 758	60 015	48 689	8 568	36 274	4 403	3 559
Poudre	116 361	94 890	64 866	10 833	57 157	45 579	8 080	35 458	4 234	2 164
Pueblo	87 943	80 369	52 525	12 435	51 531	36 459	8 028	25 599	2 940	3 061
St Vrain Valley	83 453	69 269	46 465	8 781	39 004	31 357	5 578	27 844	3 188	2 337
CONNECTICUT—Con.										
Dependent Schools:										
Bridgeport	166 377	145 322	91 266	24 179	97 088	67 403	15 062	39 553	5 508	2 778
Hartford	252 016	230 926	154 989	43 730	152 352	114 813	27 286	67 058	10 162	5 662
New Haven	165 076	150 439	97 378	18 166	104 980	72 922	17 005	37 170	4 066	3 503
DELAWARE—Con.										
Independent Schools:										
Christina	128 510	114 185	70 195	23 745	74 910	51 009	17 527	35 585	4 733	1 339
DISTRICT OF COLUMBIA—Con.										
Dependent Schools:										
Elementary and Secondary	719 440	681 366	435 350	135 250	339 266	245 876	72 417	302 281	58 319	30 681
FLORIDA—Con.										
Independent Schools:										
Alachua County	170 806	126 844	80 462	24 300	66 488	46 831	14 325	49 194	5 679	8 096
Bay County	120 454	110 349	70 102	22 341	64 632	45 420	14 338	35 101	4 632	5 746
Brevard County	306 992	268 365	174 640	60 942	159 391	113 541	37 459	95 887	8 569	14 334
Broward County	1 169 761	930 983	582 335	190 400	490 008	347 237	116 651	358 988	38 686	70 708
Clay County	100 607	91 782	59 914	17 970	52 801	38 027	10 873	34 266	4 649	4 311
Collier County	176 397	129 278	83 278	27 143	73 287	52 269	17 325	44 108	6 317	6 695
Dade County	1 928 144	1 728 572	1 080 489	366 816	959 030	671 880	235 266	593 958	76 873	65 867
Duval County	562 766	495 827	296 357	101 829	274 603	189 972	66 100	187 082	21 143	20 893
Escambia County	239 270	217 240	132 809	45 879	118 968	80 017	27 581	80 317	9 596	14 562
Hillsborough County	746 346	658 549	418 514	132 030	353 904	250 852	78 851	238 982	30 294	38 323
Lake County	134 890	97 937	62 060	20 319	51 503	35 820	11 804	37 238	4 855	5 558
Lee County	319 862	231 578	143 604	48 538	118 829	82 968	28 059	94 789	11 336	14 022
Leon County	179 609	140 773	89 920	25 717	72 079	52 088	15 354	55 550	5 863	9 316
Manatee County	145 684	131 982	84 226	27 003	74 102	51 774	16 608	47 543	6 111	6 064
Marion County	177 600	140 848	88 325	29 284	79 454	54 556	17 833	51 114	7 600	7 976
Okaloosa County	124 248	115 904	77 548	23 731	64 859	48 005	14 285	43 624	4 233	7 327
Orange County	603 741	529 060	327 491	112 379	268 885	186 754	66 451	203 122	22 141	36 817
Osceola County	115 505	92 146	57 670	20 215	49 903	34 390	11 816	36 358	4 925	6 075
Palm Beach County	694 621	624 015	386 153	134 581	370 160	259 618	92 782	192 260	19 276	22 343
Pasco County	193 609	167 699	103 854	37 595	89 604	62 591	22 243	65 926	9 201	10 426
Pinellas County	538 002	465 690	307 007	88 983	262 216	185 741	55 158	162 138	20 880	26 594
Polk County	361 676	310 158	192 260	62 589	170 851	120 954	39 117	113 156	15 855	15 975
St Lucie County	132 191	111 033	67 729	24 676	60 304	40 921	14 937	44 665	5 808	7 269
Santa Rosa County	86 404	76 256	48 642	14 510	43 484	31 400	9 400	27 528	3 545	4 346
Sarasota County	217 916	163 906	103 829	34 461	85 986	62 184	20 586	64 822	6 539	9 505
Seminole County	237 351	205 406	132 898	44 952	121 331	87 242	28 741	73 945	9 554	11 168
Volusia County	294 548	231 487	148 513	47 837	129 438	92 111	28 842	89 962	10 378	13 104

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General expenditure—Con.				Indebtedness			Geographic area			
Current spending—Con.				Capital outlay	Payments to other governments	Interest on debt		Total debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
For selected functions—Con.										
Support services—Con.			Other current spending							
General administration	School administration	Other and nonspecified								
CALIFORNIA—Con.										
Independent Schools—Con.										
										Pomona Unified
										Poway Unified
										Redlands Unified
										Rialto Unified
										Richmond Unified
										Riverside Unified
										Rowland Unified
										Sacramento Unified
										Saddleback Valley Unified
										San Bernardino Unified
										San Diego Unified
										San Francisco Unified
										San Jose Unified
										San Juan Unified
										San Ramon Valley Unified
										Santa Ana Unified
										Santa Rosa City
										Simi Valley Unified
										Stockton Unified
										Sweetwater Union High
										Torrance Unified
										Vallejo Unified
										Ventura Unified
										Visalia Unified
										Vista Unified
COLORADO—Con.										
Independent Schools:										
										Aurora
										Boulder Valley
										Cherry Creek
										Colorado Springs
										Denver
										Douglas County
										Jefferson County
										Littleton
										Mesa Valley
										Northglenn-Thornton
										Poudre
										Pueblo
										St Vrain Valley
CONNECTICUT—Con.										
Dependent Schools:										
										Bridgeport
										Hartford
										New Haven
DELAWARE—Con.										
Independent Schools:										
										Christina
DISTRICT OF COLUMBIA—Con.										
Dependent Schools:										
										Elementary and Secondary
FLORIDA—Con.										
Independent Schools:										
										Alachua County
										Bay County
										Brevard County
										Broward County
										Clay County
										Collier County
										Dade County
										Duval County
										Escambia County
										Hillsborough County
										Lake County
										Lee County
										Leon County
										Manatee County
										Marion County
										Okaloosa County
										Orange County
										Osceola County
										Palm Beach County
										Pasco County
										Pinellas County
										Polk County
										St Lucie County
										Santa Rosa County
										Sarasota County
										Seminole County
										Volusia County

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
GEORGIA—Con.										
Independent Schools:										
Atlanta	410 127	388 177	249 119	69 688	224 974	162 474	45 642	138 223	15 061	18 622
Bibb County	112 843	105 307	70 975	18 743	65 302	48 577	13 595	33 672	3 567	5 230
Chatham County	213 302	166 389	117 315	23 719	106 268	82 730	16 205	50 520	5 870	7 341
Cherokee County	77 149	70 007	45 778	14 154	45 026	32 356	10 599	21 114	1 864	3 042
Clayton County	168 600	160 298	111 538	23 565	94 264	74 117	16 332	56 449	6 639	7 519
Cobb County	382 146	329 224	226 485	60 358	208 719	156 964	43 767	102 618	10 287	15 128
Columbia County	63 239	55 697	37 060	9 704	35 807	26 638	7 397	16 479	1 661	2 663
Dekalb County	447 874	426 322	293 955	79 494	281 687	210 038	60 441	121 303	15 790	12 535
Dougherty County	88 642	83 820	55 552	15 503	49 712	36 233	10 778	26 763	2 723	4 563
Fulton County	278 955	252 546	167 388	61 083	145 527	107 068	39 818	94 673	10 784	15 135
Gwinnett County	387 068	317 851	208 441	67 494	206 471	147 361	49 594	96 171	10 077	14 815
Houston County	80 518	73 873	50 364	13 331	45 701	34 200	9 725	23 615	2 709	5 415
Muscogee County	164 699	151 849	97 951	25 813	90 192	66 005	18 447	48 760	5 296	6 986
Richmond County	159 417	142 933	95 674	25 295	87 515	64 646	18 421	45 593	4 930	6 214
HAWAII—Con.										
Dependent Schools:										
Hawaii Public Schools	1 063 090	980 659	628 737	141 477	580 597	434 573	97 597	304 362	54 159	40 745
IDAHO—Con.										
Independent Schools:										
Boise	115 671	96 730	65 937	12 134	61 662	46 621	8 022	30 323	6 077	4 355
Meridian	55 300	48 635	32 268	5 482	30 030	22 950	3 562	16 095	2 648	1 141
ILLINOIS—Con.										
Independent Schools:										
Chicago	2 632 490	2 341 143	1 573 678	331 937	1 428 874	1 095 171	226 234	763 165	117 343	77 674
Elgin Unit	153 308	137 845	94 866	22 567	89 448	68 134	15 348	43 553	7 920	1 732
Naperville	98 361	85 970	67 336	7 306	58 590	49 666	4 504	26 889	4 470	387
Peoria	83 761	79 789	58 286	9 477	45 322	37 902	4 327	30 299	5 064	2 024
Rockford	157 352	138 535	94 752	21 479	81 800	65 050	12 005	51 279	7 906	3 389
Schaumburg	137 994	93 772	61 816	9 560	52 892	44 042	5 560	33 985	6 280	3 254
Springfield	86 969	78 524	55 633	6 728	42 350	36 127	3 006	30 436	4 983	3 189
INDIANA—Con.										
Independent Schools:										
Evansville-Vanderburgh	135 925	125 394	87 965	18 153	77 750	61 213	12 809	39 830	5 151	3 068
Fort Wayne	181 875	168 585	111 591	26 055	101 998	75 230	18 121	55 536	6 266	6 389
Gary	144 694	133 615	88 960	19 897	78 287	58 863	13 580	49 597	6 225	4 270
Indianapolis	342 858	291 877	193 797	47 493	161 703	121 322	30 258	113 500	12 053	12 815
South Bend	132 879	111 444	72 940	18 702	66 656	49 904	13 253	37 689	5 282	3 376
Vigo County	88 864	77 412	52 775	10 722	46 034	35 671	7 403	26 705	4 163	2 542
IOWA—Con.										
Independent Schools:										
Cedar Rapids	93 969	83 457	57 397	15 580	51 298	38 039	9 917	28 561	3 654	3 895
Davenport	96 519	88 800	61 510	15 676	60 095	43 995	10 694	24 556	2 754	2 727
Des Moines	183 601	166 953	112 571	33 922	108 736	77 565	23 455	48 899	9 475	5 230
KANSAS—Con.										
Independent Schools:										
Kansas City	126 223	122 070	82 613	14 770	68 899	54 672	8 530	44 563	5 160	4 472
Olathe	87 667	77 355	53 022	10 047	46 673	36 931	6 750	27 303	4 333	4 291
Shawnee Mission	181 203	153 695	114 207	12 672	94 190	80 005	8 995	53 835	7 820	8 615
Wichita	268 572	258 442	153 585	54 984	153 043	105 044	35 589	94 447	20 716	5 704
KENTUCKY—Con.										
Independent Schools:										
Fayette County	161 244	153 962	110 080	6 807	89 888	70 030	593	52 831	1 627	17 323
Jefferson County	497 707	464 540	332 681	18 120	291 651	230 567	1 824	149 546	5 307	26 533
LOUISIANA—Con.										
Independent Schools:										
Bossier Parish	75 549	72 490	45 969	14 209	43 796	30 829	10 022	22 484	2 487	3 184
Caddo Parish	212 401	201 321	138 339	42 507	119 195	92 079	29 689	65 987	7 684	7 245
Calcasieu Parish	142 539	131 192	85 640	23 980	78 936	57 849	16 429	41 883	4 850	6 555
East Baton Rouge Parish	274 276	271 224	178 404	59 567	161 673	115 875	38 857	88 462	10 465	10 237
Iberia Parish	66 736	61 032	40 151	12 087	36 536	27 778	9 102	20 200	2 347	1 952
Jefferson Parish	275 849	249 936	157 809	52 075	156 380	109 339	37 453	75 373	7 824	7 891
Lafayette Parish	118 257	111 509	76 374	20 976	69 782	51 968	14 315	33 340	4 920	4 138
Lafourche Parish	64 058	61 835	38 294	9 474	35 088	26 898	6 166	21 921	1 615	2 017
Livingston Parish	57 769	51 362	35 080	8 065	31 895	24 744	5 538	14 390	1 505	1 433
Orleans Parish	402 458	366 556	249 407	80 821	232 380	174 045	58 095	107 887	16 164	13 929
Ouachita Parish	66 470	62 931	44 799	12 717	40 320	31 723	10 035	17 287	1 590	2 014
Rapides Parish	112 795	103 344	69 078	15 659	60 042	46 675	10 791	32 596	3 662	3 896
St Landry Parish	75 760	71 532	45 547	11 925	39 065	30 323	7 376	25 930	1 743	2 369
St Tammany Parish	139 692	116 624	79 786	20 994	71 445	54 739	14 206	36 974	4 613	4 410
Tangipahoa Parish	64 211	58 991	40 315	11 575	35 241	27 189	8 775	18 165	1 665	2 456
Terrebonne Parish	72 988	70 480	45 806	14 739	42 981	31 181	9 741	22 071	2 737	2 798

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General expenditure—Con.				Indebtedness			Geographic area					
Current spending—Con.				Capital outlay	Payments to other governments	Interest on debt				Total debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
For selected functions—Con.												
Support services—Con.			Other current spending									
General administration	School administration	Other and nonspecified										
GEORGIA—Con.												
Independent Schools:												
6 562	21 934	76 044	24 980	21 696	254	—	—	—	—	Atlanta Schools:		
2 296	5 734	16 845	6 333	5 246	12	2 278	37 790	433	—	Bibb County		
3 064	8 635	25 610	9 601	42 542	—	4 371	74 920	32 888	1 810	Chatham County		
785	4 815	10 608	3 867	5 504	—	1 638	38 008	—	1 125	Cherokee County		
1 455	10 763	30 074	9 585	5 699	13	2 590	39 665	30 575	33 510	Clayton County		
3 329	16 827	57 046	17 887	38 681	280	13 961	200 580	—	13 246	Cobb County		
483	3 307	8 365	3 411	5 090	90	2 362	36 728	—	1 146	Columbia County		
2 028	21 977	68 973	23 332	17 996	24	3 532	70 500	—	5 965	Dekalb County		
1 487	4 907	13 083	7 345	4 545	—	277	2 915	—	225	Dougherty County		
776	17 195	50 783	12 346	17 524	139	8 746	136 840	—	3 640	Fulton County		
753	19 116	51 410	15 209	56 951	—	12 266	274 100	40 942	11 520	Gwinnett County		
324	4 224	10 943	4 557	6 033	—	604	10 580	191	335	Houston County		
2 361	7 619	26 498	12 897	11 379	—	1 471	21 250	—	1 365	Muscogee County		
2 466	9 058	22 925	9 825	14 740	—	1 744	27 040	—	1 969	Richmond County		
HAWAII—Con.												
Dependent Schools:												
8 119	54 350	146 989	95 700	82 431	—	—	—	—	—	Hawaii Public Schools		
IDAHO—Con.												
Independent Schools:												
623	5 604	13 664	4 745	16 662	—	2 279	29 815	—	34 829	Boise		
588	2 614	9 104	2 510	4 813	—	1 852	27 250	—	1 140	Meridian		
ILLINOIS—Con.												
Independent Schools:												
28 188	106 286	433 674	149 104	238 521	51 490	1 336	17 025	—	13 275	Chicago		
2 533	7 910	23 458	4 844	6 918	3 284	5 261	56 105	—	4 650	Elgin Unit		
1 047	5 616	15 369	491	7 285	2 048	3 058	34 100	—	4 175	Naperville		
1 205	4 420	17 586	4 168	1 420	2 108	444	15 715	3 000	2 835	Peoria		
4 896	7 007	28 081	5 456	14 050	835	3 932	94 860	139 720	110 505	Rockford		
1 912	4 159	18 400	6 895	27 642	1 452	15 128	88 790	7 840	8 050	Schaumburg		
2 039	3 862	16 363	5 738	4 208	1 129	3 108	50 060	—	1 765	Springfield		
INDIANA—Con.												
Independent Schools:												
694	5 239	25 678	7 814	9 799	17	715	—	—	—	Evansville-Vanderburgh		
1 033	8 971	32 877	11 051	12 379	—	911	—	—	—	Fort Wayne		
995	7 672	30 435	5 731	8 599	11	2 469	1 740	668	444	Gary		
4 482	14 756	69 394	16 674	21 553	27 763	1 665	3 877	3 816	664	Indianapolis		
411	4 503	24 117	7 099	18 576	1 976	883	1 646	11	1 578	South Bend		
577	3 512	15 911	4 673	8 949	1 880	623	4 562	—	1 224	Vigo County		
IOWA—Con.												
Independent Schools:												
1 194	4 829	14 989	3 598	4 562	5 560	390	3 325	—	450	Cedar Rapids		
1 038	6 288	11 749	4 149	2 625	4 784	310	—	—	—	Davenport		
1 690	8 479	24 025	9 318	6 843	8 989	816	9 670	—	855	Des Moines		
KANSAS—Con.												
Independent Schools:												
969	7 548	26 414	8 608	3 982	162	9	—	—	365	Kansas City		
1 740	3 891	13 048	3 379	3 164	1 527	5 621	108 094	64 279	60 219	Olathe		
2 425	5 971	29 004	5 670	25 355	—	2 153	53 020	23 615	24 270	Shawnee Mission		
2 713	14 567	50 747	10 952	10 078	—	52	—	—	2 280	Wichita		
KENTUCKY—Con.												
Independent Schools:												
3 451	4 717	25 713	11 243	3 793	—	3 489	53 303	11 000	5 112	Fayette County		
13 481	16 536	87 689	23 343	26 516	—	6 651	198 059	17 680	8 626	Jefferson County		
LOUISIANA—Con.												
Independent Schools:												
884	4 623	11 306	6 210	1 590	—	1 469	24 981	9 915	3 132	Bossier Parish		
3 278	12 473	35 307	16 139	7 873	—	3 207	33 035	—	1 480	Caddo Parish		
2 619	7 196	20 663	10 373	6 769	—	4 578	68 322	12 474	17 714	Calcasieu Parish		
2 690	17 404	47 666	21 089	3 052	—	—	—	—	—	East Baton Rouge Parish		
1 589	2 824	11 488	4 296	2 573	—	3 131	42 123	—	2 152	Iberia Parish		
10 365	13 630	35 663	18 183	5 396	—	20 517	222 515	—	9 509	Jefferson Parish		
1 177	5 996	17 109	8 387	3 660	—	3 088	38 219	—	5 446	Lafayette Parish		
4 311	2 948	11 030	4 826	1 472	—	751	10 732	—	2 058	Lafourche Parish		
761	2 507	8 184	5 077	5 279	—	1 128	15 837	—	1 294	Livingston Parish		
6 897	19 643	51 254	26 289	26 767	—	9 135	169 047	—	1 894	Orleans Parish		
692	3 397	9 594	5 324	1 360	—	2 179	52 170	—	2 060	Ouachita Parish		
1 390	5 469	18 179	10 706	4 564	—	4 887	60 105	—	3 635	Rapides Parish		
8 753	3 093	9 972	6 537	2 653	—	1 575	23 165	—	695	St Landry Parish		
2 461	6 754	18 736	8 205	19 048	—	4 020	61 035	19 540	7 215	St Tammany Parish		
875	3 023	10 146	5 585	2 679	—	2 541	35 066	117	3 497	Tangipahoa Parish		
1 330	4 322	10 884	5 428	897	4	1 607	19 410	14 390	13 195	Terrebonne Parish		

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure									
	Current spending									
	Total	Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
Total					Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
MARYLAND—Con.										
Dependent Schools:										
Anne Arundel County.....	429 662	391 198	252 086	38 341	240 494	169 068	25 944	139 897	15 383	14 663
Baltimore	629 532	592 339	362 432	63 061	378 721	257 953	43 443	187 371	16 313	19 739
Baltimore County	614 468	575 606	364 435	67 517	357 214	233 429	44 286	193 571	19 815	21 129
Carroll County	136 397	124 097	76 443	10 653	76 576	54 049	6 760	40 754	4 215	5 194
Charles County	118 304	113 297	67 325	10 103	65 247	47 233	6 028	39 755	3 848	4 454
Frederick County	176 058	157 186	102 362	14 160	96 665	70 190	8 624	52 802	4 292	7 497
Harford County	194 416	174 146	107 679	17 572	109 882	77 306	11 274	56 376	6 435	6 272
Howard County	255 177	215 996	129 349	22 082	130 537	89 649	15 630	73 906	7 154	11 062
Montgomery County.....	923 454	827 311	548 547	102 538	526 409	372 336	60 477	263 673	24 054	35 895
Prince Georges County.....	724 914	699 413	442 424	65 126	407 555	276 908	31 310	249 069	23 877	22 714
Washington County	116 457	100 527	65 164	9 407	61 628	44 277	5 731	32 414	2 733	4 738
MASSACHUSETTS—Con.										
Dependent Schools:										
Boston	504 827	489 990	228 226	36 774	318 236	162 624	26 204	156 385	26 022	18 706
Springfield	121 303	113 373	55 335	6 324	63 141	37 804	4 320	35 411	3 434	3 886
Worcester	129 535	123 218	64 939	18 027	82 112	46 335	12 862	35 748	6 013	1 791
MICHIGAN—Con.										
Independent Schools:										
Detroit.....	1 127 573	1 072 169	699 989	141 390	586 247	415 963	81 646	432 473	63 454	23 882
Flint	185 138	182 138	104 626	24 480	80 864	57 235	13 766	70 376	12 696	7 217
Grand Rapids	189 418	173 990	105 847	21 025	80 127	58 252	11 608	63 359	10 117	11 922
Lansing	154 797	145 335	97 336	19 134	76 324	55 859	10 995	56 504	12 351	8 151
Livonia	131 539	119 461	77 710	16 777	66 105	48 560	10 229	47 818	6 803	6 510
Plymouth	113 816	85 989	55 684	14 507	47 988	34 967	8 086	34 378	4 838	4 154
Utica	143 881	134 835	87 660	16 425	81 725	60 266	10 652	45 672	6 231	3 896
Wayne Westland	108 358	103 443	69 636	12 301	58 449	43 666	7 657	40 163	8 487	4 800
MINNESOTA—Con.										
Independent Schools:										
Anoka	219 538	199 679	122 136	31 332	115 489	85 991	22 889	61 951	6 720	6 895
Minneapolis Special	343 172	305 543	200 950	60 897	185 638	137 801	42 099	94 078	12 469	12 175
Osseo	125 021	112 638	73 177	16 078	68 923	50 556	11 823	33 823	2 585	6 156
Rosemount	132 310	98 766	63 860	15 338	63 867	46 478	11 198	26 746	2 022	5 124
St Paul	270 940	245 877	164 664	47 137	154 643	114 469	34 851	66 971	6 716	9 210
MISSISSIPPI—Con.										
Independent Schools:										
Jackson	146 286	126 066	88 773	15 372	74 796	59 563	10 177	40 720	3 990	3 673
MISSOURI—Con.										
Independent Schools:										
Hazelwood	85 449	81 689	60 365	10 814	49 183	41 230	4 508	29 585	2 648	2 923
Kansas City	348 631	298 589	173 332	41 813	135 625	107 500	19 258	148 277	5 902	23 565
North Kansas City	78 205	72 550	56 541	8 095	45 905	36 997	5 303	22 143	2 199	2 778
Parkway	130 380	125 819	88 759	19 207	79 713	63 174	12 281	41 530	5 366	5 141
Rockwood	140 300	81 355	55 260	9 495	46 991	37 067	6 191	28 612	3 040	3 847
St Louis	356 040	288 482	182 449	65 103	154 050	110 733	41 912	113 683	11 129	11 519
Springfield	100 040	92 708	64 518	12 090	58 028	44 096	7 604	27 961	3 678	3 520
NEBRASKA—Con.										
Independent Schools:										
Lincoln	174 563	157 856	104 168	27 474	109 171	74 487	19 455	43 429	5 420	5 599
Millard	90 195	70 672	45 152	11 994	48 674	34 053	9 109	19 503	2 703	1 853
Omaha	259 706	221 926	138 038	40 370	139 013	92 222	27 901	73 161	10 060	8 042
NEVADA—Con.										
Independent Schools:										
Clark County	796 875	616 436	435 481	112 518	363 986	277 887	72 484	226 699	27 909	20 557
Washoe County	190 595	174 926	123 188	33 378	112 429	85 212	23 412	55 746	8 714	6 321
NEW HAMPSHIRE—Con.										
Dependent Schools:										
Nashua.....	75 649	72 235	50 548	12 054	49 563	38 173	9 135	20 052	3 961	1 825
NEW JERSEY—Con.										
Independent Schools:										
Camden	186 751	170 298	103 398	27 955	106 519	69 498	11 120	56 348	7 037	7 417
Newark	562 971	489 336	343 316	92 485	295 513	208 661	32 113	178 965	25 707	23 548
Toms River	138 850	126 878	85 794	27 091	77 975	54 471	10 631	45 442	6 633	6 277
Dependent Schools:										
Elizabeth	140 760	125 941	79 209	24 665	73 425	49 650	8 179	43 792	6 283	6 466
Jersey City	286 041	261 678	166 263	45 203	162 161	113 844	15 856	86 423	11 804	10 315
Paterson.....	227 700	203 057	127 227	38 815	129 485	90 641	14 287	65 359	10 269	8 971
NEW MEXICO—Con.										
Independent Schools:										
Albuquerque	383 877	354 227	224 590	53 430	202 533	157 814	36 615	130 894	16 588	30 333
Las Cruces	101 381	75 415	45 143	12 326	40 467	29 683	8 279	29 878	5 127	4 691
NEW YORK—Con.										
Dependent Schools:										
Buffalo	379 461	352 950	213 932	68 749	223 137	158 390	51 133	109 912	10 682	6 020
New York City	8 665 415	7 301 451	4 636 641	1 404 127	5 020 100	3 608 361	1 124 791	1 887 127	193 549	33 091
Rochester	342 146	304 705	199 407	54 983	184 143	136 897	37 760	99 699	11 046	9 113
Syracuse	198 786	177 785	111 450	42 413	109 694	76 415	29 059	52 364	7 925	5 644
Yonkers	210 104	194 556	122 092	40 180	120 826	86 124	28 313	64 380	10 134	8 850

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General expenditure—Con.				Indebtedness						Geographic area
Current spending—Con.				Capital outlay	Payments to other governments	Interest on debt	Total debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year	
For selected functions—Con.										
Support services—Con.			Other current spending							
General administration	School administration	Other and nonspecified								
MARYLAND—Con.										
Dependent Schools:										
584	29 007	80 260	10 807	27 556	6 887	4 021	59 981	—	4 544	Anne Arundel County
4 218	32 096	115 005	26 247	31 160	1 784	4 249	62 696	8 633	7 043	Baltimore
538	52 191	99 898	24 821	35 521	390	2 951	58 796	6 261	5 405	Baltimore County
533	6 534	24 278	6 767	10 856	26	1 418	25 299	7 914	995	Carroll County
492	6 167	24 794	8 295	4 994	13	—	—	—	—	Charles County
716	8 799	31 498	7 719	15 892	617	2 363	38 733	10 700	12 862	Frederick County
688	8 732	34 249	7 888	18 072	1 592	606	13 851	4 615	1 224	Harford County
881	12 430	42 379	11 553	34 392	14	4 775	60 471	41 269	5 390	Howard County
3 784	48 084	151 856	37 229	77 028	106	19 009	339 522	164 230	129 889	Montgomery County
4 716	44 430	153 332	42 789	24 701	383	417	6 700	—	3 465	Prince Georges County
345	5 825	18 773	6 485	14 516	—	1 414	9 484	9 376	1 159	Washington County
MASSACHUSETTS—Con.										
Dependent Schools:										
4 247	19 321	88 089	15 369	3 145	609	11 083	149 498	—	17 998	Boston
1 079	3 959	23 053	14 821	745	4 427	2 758	52 090	19 350	2 955	Springfield
2 653	6 781	18 510	5 358	4 312	202	1 803	38 188	9 158	2 095	Worcester
MICHIGAN—Con.										
Independent Schools:										
5 246	87 814	252 077	53 449	33 025	1 022	21 357	274 465	33 000	31 987	Detroit
1 257	7 908	41 298	30 898	2 280	720	—	—	—	—	Flint
1 313	8 145	31 862	30 504	10 674	1 534	3 220	58 444	29 025	4 796	Grand Rapids
1 401	6 708	27 893	12 507	7 675	9	1 778	26 200	—	1 950	Lansing
1 067	6 267	27 171	5 538	10 402	44	1 632	68 079	41 265	1 500	Livonia
463	4 960	19 963	3 623	23 218	—	4 609	74 914	28 835	6 373	Plymouth
536	6 554	28 455	7 438	4 256	247	4 543	73 155	32 980	40 900	Utica
1 341	4 449	21 086	4 831	2 104	869	1 942	27 715	—	—	Wayne Westland
MINNESOTA—Con.										
Independent Schools:										
11 150	9 696	27 490	22 239	14 507	1 602	3 750	58 715	6 611	10 045	Anoka
4 981	16 077	48 376	25 827	26 684	4 403	6 542	79 451	38 184	9 025	Minneapolis Special
2 425	5 544	17 113	9 892	3 894	2 796	5 693	133 150	46 726	2 985	Osseo
2 075	4 274	13 251	8 153	23 035	1 440	9 069	174 421	40 540	12 162	Rosemount
2 552	7 086	41 407	24 263	17 905	2 606	4 552	48 285	13 111	1 520	St Paul
MISSISSIPPI—Con.										
Independent Schools:										
3 881	7 457	21 719	10 550	15 215	—	5 005	77 822	37 100	5 821	Jackson
MISSOURI—Con.										
Independent Schools:										
1 401	5 827	16 786	2 921	2 282	14	1 464	19 175	—	4 450	Hazelwood
7 830	13 933	97 047	14 687	48 401	1 422	219	—	—	—	Kansas City
1 074	3 974	12 118	4 502	3 967	420	1 268	12 140	—	1 210	North Kansas City
1 553	9 491	19 979	4 576	2 276	—	2 285	28 565	12 410	20 700	Parkway
1 697	5 360	14 668	5 752	53 133	1	5 811	93 080	66 110	70 900	Rockwood
11 645	15 748	63 642	20 749	54 562	5 112	7 884	155 445	109 590	2 785	St Louis
1 325	5 416	14 022	6 719	4 320	243	2 769	41 565	—	700	Springfield
NEBRASKA—Con.										
Independent Schools:										
2 072	8 922	21 416	5 256	15 289	279	1 139	75 556	61 651	1 450	Lincoln
1 886	3 749	9 312	2 495	12 136	3 941	3 446	57 059	—	3 738	Millard
5 837	10 697	38 525	9 752	31 805	1 012	4 963	55 664	26 699	25 930	Omaha
NEVADA—Con.										
Independent Schools:										
9 642	49 143	119 448	25 751	142 438	—	38 001	585 802	101 955	99 351	Clark County
2 397	10 334	27 980	6 751	10 922	—	4 747	149 425	123 465	70 955	Washoe County
NEW HAMPSHIRE—Con.										
Dependent Schools:										
1 949	3 435	8 882	2 620	863	1 498	1 053	15 697	—	1 776	Nashua
NEW JERSEY—Con.										
Independent Schools:										
3 254	7 617	31 023	7 431	6 541	8 566	1 346	14 969	—	3 600	Camden
10 783	24 119	94 808	14 858	53 787	14 135	5 713	26 868	—	12 465	Newark
2 433	5 566	24 533	3 461	7 197	3 144	1 631	5 683	—	6 678	Toms River
Dependent Schools:										
1 866	5 316	23 861	8 724	5 562	7 172	2 085	25 181	—	3 665	Elizabeth
4 974	11 846	47 439	13 094	7 543	10 266	6 554	88 546	—	4 105	Jersey City
3 338	9 352	33 429	8 213	4 881	19 762	—	—	—	—	Paterson
NEW MEXICO—Con.										
Independent Schools:										
6 258	10 475	67 240	20 800	29 650	—	—	—	—	—	Albuquerque
1 916	2 299	15 845	5 070	23 746	—	2 220	39 700	3 000	3 550	Las Cruces
NEW YORK—Con.										
Dependent Schools:										
867	22 831	69 512	19 901	16 348	7 794	2 369	47 094	19 734	3 325	Buffalo
156 317	226 243	1 277 927	394 224	850 883	299 031	214 050	3 372 489	779 096	381 466	New York City
3 421	20 439	55 680	20 863	26 721	8 894	1 826	43 751	15 688	5 707	Rochester
1 344	7 631	29 823	15 727	14 514	1 597	4 890	74 358	5 400	5 243	Syracuse
2 252	8 294	34 850	9 350	6 611	4 890	4 047	67 014	47 038	37 424	Yonkers

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
NORTH CAROLINA—Con.										
Dependent Schools:										
Buncombe County	112 232	101 710	70 337	17 323	63 348	48 030	11 659	31 955	5 537	3 452
Cumberland County	204 573	193 328	131 856	32 290	122 060	92 305	22 321	56 444	10 249	7 046
Davidson County	66 417	63 621	43 515	11 083	40 488	30 636	7 703	18 386	3 564	1 598
Durham County	196 546	131 958	89 196	21 742	79 386	60 335	14 749	45 466	7 334	5 780
Forsyth Co-Winston Salem	203 878	186 934	131 215	31 522	116 944	88 751	21 107	60 429	9 047	6 610
Gaston County	120 736	113 690	78 694	19 403	74 712	56 666	13 941	31 364	4 850	4 028
Greensboro	115 018	108 814	75 631	18 459	67 728	51 651	12 712	35 757	6 083	5 636
Guilford County	132 216	123 386	79 347	21 062	74 002	53 300	13 789	41 840	4 463	4 855
Johnston County	79 304	61 556	41 462	10 463	39 154	29 227	7 246	18 585	2 590	2 355
Mecklenburg Co-Charlotte	411 588	386 412	256 614	62 881	229 816	172 067	42 722	130 482	21 515	16 273
Nash County	76 753	70 873	47 949	11 983	44 960	33 515	8 427	21 757	3 608	2 339
New Hanover County	89 217	84 300	57 206	13 820	52 259	39 313	9 648	26 774	4 359	3 320
Onslow County	76 399	70 001	47 249	12 036	43 900	33 038	8 417	21 238	2 510	2 057
Pitt County	93 106	78 518	52 138	13 006	48 172	36 070	8 953	24 565	3 632	2 931
Robeson County	101 181	97 726	66 146	16 650	61 145	46 471	11 611	27 783	4 029	4 339
Rowan County	76 361	72 230	50 149	11 979	46 039	34 661	8 301	20 807	3 696	2 446
Wake County	356 747	315 473	215 086	52 987	192 347	146 622	36 085	102 850	14 157	12 561
Wayne County	76 784	72 973	49 674	12 377	47 072	35 018	8 565	21 493	3 438	2 766
OHIO—Con.										
Independent Schools:										
Akron	180 806	175 257	108 696	33 183	101 806	73 558	21 217	65 506	8 228	10 886
Cincinnati	345 936	331 983	216 255	62 999	202 000	145 651	42 944	119 700	13 921	9 031
Cleveland	504 810	480 586	322 112	85 016	268 904	198 186	52 648	182 842	19 974	25 615
Columbus	439 974	398 718	279 526	62 500	213 814	167 106	37 381	170 605	21 673	33 085
Dayton	172 365	169 752	110 907	27 819	98 368	68 236	21 303	59 612	7 022	7 420
South-Western	90 461	88 144	53 823	14 248	45 969	33 935	8 428	38 171	3 889	7 759
Toledo	246 571	240 584	145 253	44 059	125 453	90 821	25 945	101 654	9 466	12 330
OKLAHOMA—Con.										
Independent Schools:										
Lawton	83 827	76 153	50 202	7 918	42 490	32 388	5 048	28 800	7 875	2 288
Midwest City	66 888	61 662	42 496	7 335	38 087	28 861	4 926	19 954	3 026	2 153
Moore	73 229	64 513	40 906	10 603	39 051	27 845	7 198	21 355	4 858	2 303
Oklahoma City	165 706	161 272	106 138	21 187	90 964	67 594	13 046	57 488	7 263	5 801
Putnam City	77 008	67 249	45 525	7 590	40 586	30 078	5 462	23 788	3 718	2 628
Tulsa	191 177	176 840	123 003	19 918	96 263	75 073	12 136	70 970	12 209	6 181
OREGON—Con.										
Independent Schools:										
Beaverton	157 194	138 281	87 138	34 015	84 802	57 583	21 733	49 323	8 434	7 741
Eugene	110 155	104 619	65 872	27 145	63 906	42 071	17 214	37 405	4 888	7 688
Portland	376 760	363 060	219 726	83 032	204 134	138 125	50 506	147 052	21 578	19 979
Salem	169 324	152 088	92 955	35 135	94 196	62 571	23 420	51 046	6 246	6 004
PENNSYLVANIA—Con.										
Independent Schools:										
Philadelphia	1 508 522	1 358 525	736 944	278 202	830 498	466 288	175 076	421 056	51 843	31 587
Pittsburgh	396 860	355 137	199 354	54 587	197 306	127 421	31 583	136 647	12 698	14 660
RHODE ISLAND—Con.										
Dependent Schools:										
Providence	139 259	131 028	79 841	27 001	88 835	57 835	19 131	40 431	7 178	4 305
SOUTH CAROLINA—Con.										
Independent Schools:										
Aiken County	102 913	95 806	64 538	15 479	58 185	44 208	10 476	28 476	3 972	4 460
Berkley County	110 248	104 151	69 082	14 379	56 872	45 597	8 112	35 955	4 512	5 145
Charleston County	201 007	183 965	123 333	30 267	112 882	84 925	21 283	54 189	7 525	9 894
Florence County Dist 1	64 323	58 927	38 928	9 001	34 941	26 711	5 887	17 627	2 041	3 320
Greenville County	238 118	217 120	145 443	36 130	129 125	99 823	22 944	69 332	9 692	11 861
Horry County	126 174	111 569	73 917	18 494	66 531	50 189	12 330	34 029	5 010	5 718
Richland County Dist 1	143 661	132 725	88 400	21 761	73 485	55 473	13 659	48 373	6 543	8 235
SOUTH DAKOTA—Con.										
Independent Schools:										
Sioux Falls	82 743	71 999	47 730	10 092	44 820	33 437	7 049	23 957	4 424	2 957
TENNESSEE—Con.										
Dependent Schools:										
Chattanooga	93 025	84 779	59 845	12 576	54 405	41 735	8 655	25 452	3 085	5 292
Hamilton County	88 012	84 371	56 827	9 700	57 208	45 305	7 761	21 644	1 935	2 234
Knox County	215 587	197 401	132 116	21 469	125 152	100 658	16 559	60 497	5 684	8 940
Memphis	466 736	420 155	303 334	55 058	277 060	216 507	39 230	115 457	15 908	18 014
Montgomery County	69 630	56 067	39 498	7 595	38 246	30 159	5 812	14 056	1 405	1 636
Nashville-Davidson Co	304 981	292 085	207 800	45 253	194 065	150 435	32 186	81 212	8 014	9 980
Rutherford County	68 145	64 473	42 270	6 997	43 045	34 938	5 815	17 949	1 761	1 672
Shelby County	143 902	122 787	92 603	14 275	84 689	70 326	10 705	32 086	2 584	3 953
Sumner County	68 269	63 693	46 234	8 504	43 003	34 803	6 366	16 512	2 057	2 006

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General expenditure—Con.				Indebtedness			Geographic area			
Current spending—Con.				Capital outlay	Payments to other governments	Interest on debt		Total debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
For selected functions—Con.										
Support services—Con.			Other current spending							
General administration	School administration	Other and nonspecified								
NORTH CAROLINA—Con.										
Dependent Schools:										
1 794	7 241	13 931	6 407	7 287	—	3 235	33 034	53 865	44 873	Buncombe County
2 402	13 762	22 985	14 824	11 245	—	—	38 200	38 000	100	Cumberland County
981	4 294	7 949	4 747	2 796	—	—	8 225	8 000	600	Davidson County
2 483	8 993	20 876	7 106	57 110	—	7 478	152 055	84 890	44 445	Durham County
1 684	13 447	29 641	9 561	13 635	—	3 309	64 883	31 133	24 587	Forsyth Co-Winston Salem
3 674	7 760	11 052	7 614	6 428	—	618	8 935	—	1 370	Gaston County
Greensboro										
1 338	6 999	15 701	5 329	6 204	—	—	—	—	—	Guilford County
1 821	8 351	22 350	7 544	7 421	—	1 409	20 424	4 785	7 837	Johnston County
1 280	3 970	8 390	3 817	17 226	—	—	522	7 300	500	Mecklenburg Co-Charlotte
2 583	27 928	62 183	26 114	13 132	—	12 044	169 117	—	10 645	Nash County
1 808	5 071	8 931	4 156	5 880	—	—	—	—	—	New Hanover County
700	5 572	12 823	5 267	4 191	—	726	10 183	5 040	5 698	Onslow County
1 250	4 810	10 611	4 863	5 463	—	935	11 425	—	2 075	Pitt County
753	5 070	12 179	5 781	12 931	—	1 657	23 700	—	1 037	Robeson County
1 526	5 958	11 931	8 798	3 007	—	448	6 187	—	510	Rowan County
1 066	5 661	7 938	5 384	4 131	—	—	—	—	—	Wake County
3 223	19 942	52 967	20 276	30 301	—	10 973	170 952	110 302	103 129	Wayne County
1 640	4 422	9 227	4 408	2 635	—	1 176	17 999	11 291	10 842	
OHIO—Con.										
Independent Schools:										
2 782	9 072	34 538	7 945	5 470	—	79	—	—	—	Akron
15 268	20 690	60 790	10 283	9 541	—	4 412	35 247	—	7 899	Cincinnati
9 030	29 623	98 600	28 840	12 499	—	11 725	160 290	235 990	149 498	Cleveland
6 580	28 654	80 613	14 299	33 112	—	8 144	120 277	86 013	92 750	Columbus
1 782	8 180	35 208	11 772	2 488	99	26	—	—	—	Dayton
1 483	5 618	19 422	4 004	1 333	19	965	—	—	—	South-Western
1 631	13 440	64 787	13 477	4 832	709	446	10 687	6 530	9 427	Toledo
OKLAHOMA—Con.										
Independent Schools:										
1 002	5 002	12 633	4 863	7 664	7	3	—	—	—	Lawton
1 257	4 197	9 321	3 621	5 048	175	3	15 985	1 325	3 890	Midwest City
1 217	3 189	9 788	4 107	8 582	133	1	15 130	4 680	2 300	Moore
2 958	9 986	31 480	12 820	3 570	732	132	3 795	—	2 450	Oklahoma City
1 596	3 758	12 088	2 875	8 794	152	813	30 625	23 010	5 715	Putnam City
2 273	12 453	37 854	9 607	12 236	391	1 710	36 245	20 000	1 710	Tulsa
OREGON—Con.										
Independent Schools:										
629	8 824	23 695	4 156	18 090	254	569	73 520	31 500	2 655	Beaverton
705	7 741	16 383	3 308	4 322	388	826	44 723	44 423	2 100	Eugene
2 435	24 058	79 002	11 874	3 975	—	9 725	107 565	—	4 225	Portland
1 376	11 244	26 176	6 846	14 660	518	2 058	68 745	42 520	7 519	Salem
PENNSYLVANIA—Con.										
Independent Schools:										
8 120	82 092	247 414	106 971	46 422	73 589	29 986	782 436	214 816	236 283	Philadelphia
10 968	19 741	78 580	21 184	23 446	12 119	6 158	110 093	—	7 370	Pittsburgh
RHODE ISLAND—Con.										
Dependent Schools:										
1 406	6 929	20 613	1 762	5 607	389	2 235	41 581	—	3 117	Providence
SOUTH CAROLINA—Con.										
Independent Schools:										
1 379	5 962	12 703	9 145	5 470	72	1 565	21 750	6	7 825	Aiken County
7 070	6 314	12 914	11 324	3 899	237	1 961	25 697	—	3 490	Berkley County
2 429	13 003	21 338	16 894	10 935	—	6 107	94 694	16 467	8 581	Charleston County
1 304	3 667	7 295	6 359	4 041	77	1 278	27 195	13 375	2 075	Florence County Dist 1
1 825	12 874	33 080	18 663	15 706	148	5 144	78 600	12 500	12 840	Greenville County
1 133	7 022	15 146	11 009	8 858	—	5 747	70 630	—	8 290	Horry County
1 713	9 066	22 816	10 867	8 435	35	2 466	45 255	13 650	8 015	Richland County Dist 1
SOUTH DAKOTA—Con.										
Independent Schools:										
811	3 849	11 916	3 222	8 178	99	2 467	37 322	—	1 094	Sioux Falls
TENNESSEE—Con.										
Dependent Schools:										
2 146	4 382	10 547	4 922	6 803	—	1 443	32 713	21 005	5 952	Chattanooga
1 592	3 959	11 924	5 519	1 875	—	1 766	38 136	25 709	7 285	Hamilton County
4 340	8 016	33 517	11 752	16 028	—	2 158	55 770	26 950	25 380	Knox County
5 546	15 840	60 149	27 638	44 880	—	1 701	27 241	—	6 461	Memphis
886	1 858	8 271	3 765	9 009	—	4 554	71 946	30 131	15 953	Montgomery County
2 975	12 212	48 031	16 808	5 738	—	7 158	109 763	81 491	82 871	Nashville-Davidson Co
721	2 270	11 525	3 479	1 532	—	2 140	45 479	40 600	39 590	Rutherford County
2 656	3 592	19 301	6 012	17 401	—	3 714	58 871	10 082	10 834	Shelby County
803	2 880	8 766	4 178	2 048	—	2 528	34 740	—	4 100	Sumner County

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
TEXAS—Con.										
Independent Schools:										
Abilene	92 465	85 838	63 125	6 164	54 994	44 617	3 987	24 922	3 726	4 366
Aldine	220 955	164 544	119 724	7 334	101 844	83 134	3 979	52 472	7 217	5 111
Alief	183 024	126 714	96 578	7 634	78 590	65 774	4 852	40 679	6 613	5 069
Amarillo	117 660	108 942	73 689	9 563	66 256	50 614	5 035	36 481	5 372	5 106
Arlington	239 818	161 479	121 751	10 261	102 675	85 071	5 179	50 922	6 208	6 204
Austin	367 611	318 929	216 212	34 349	179 924	141 571	19 465	111 233	13 578	13 133
Beaumont	96 770	93 129	63 904	8 461	52 387	41 908	4 518	32 603	4 796	5 072
Birdville	78 972	72 879	54 140	4 041	48 371	39 529	2 847	20 252	1 901	2 065
Brownsville	209 650	171 852	118 326	16 802	108 780	84 370	10 931	50 357	7 497	7 583
Carrollton-Farmers Branch	114 853	81 973	59 237	6 496	49 832	40 656	3 607	28 577	3 934	4 106
Clear Creek	145 106	97 509	68 960	7 241	58 786	47 843	3 954	34 164	4 677	3 580
Conroe	153 880	107 848	80 530	6 277	63 713	52 338	3 653	39 504	5 400	4 157
Corpus Christi	224 282	184 526	135 957	7 690	115 051	92 858	5 364	60 213	10 656	9 143
Cypress-Fairbanks	260 165	216 300	137 811	10 753	111 965	92 244	6 602	79 898	7 694	8 865
Dallas	662 558	619 946	447 298	29 071	365 854	294 860	18 421	212 387	27 350	33 332
Ector County	114 276	107 644	75 485	8 830	61 599	49 603	4 924	39 726	4 155	6 343
Edinburg	88 406	75 802	52 671	7 483	44 356	34 684	4 058	25 858	4 967	4 663
El Paso	347 735	280 041	197 599	30 597	171 437	135 920	15 569	91 425	9 228	15 491
Fort Bend	236 023	187 496	119 467	9 408	100 881	83 528	5 714	67 489	7 604	5 730
Fort Worth	345 178	323 177	232 510	22 835	184 620	149 561	12 340	117 407	16 645	17 261
Galena Park	98 440	62 108	42 949	3 892	34 655	28 612	1 877	23 187	2 633	2 283
Garland	180 761	146 184	107 187	8 842	87 957	72 406	4 655	50 443	6 739	6 848
Goose Creek	87 807	78 521	55 391	9 072	47 080	36 832	5 253	26 892	4 304	3 210
Grand Prairie	73 706	65 884	44 500	7 200	38 551	30 272	4 078	23 082	2 945	2 658
Harlingen	93 728	61 057	46 233	4 059	37 820	31 134	2 390	19 031	2 735	2 348
Houston	1 120 318	852 531	631 605	58 386	493 258	406 057	31 194	303 976	40 337	37 235
Humble	157 430	82 883	63 642	3 472	49 397	41 938	1 988	29 194	5 047	3 441
Hurst-Euless-Bedford	89 895	72 297	53 789	4 535	45 781	37 766	2 250	22 862	3 089	2 611
Irving	155 881	105 862	67 484	9 811	60 482	47 063	6 495	34 851	3 938	4 664
Katy	114 094	88 928	66 158	4 059	53 305	44 263	2 618	31 485	3 409	3 851
Killeen	124 484	93 238	66 861	6 306	55 377	45 366	3 910	33 366	3 734	5 965
Klein	165 589	116 582	86 619	5 516	70 289	58 548	3 031	40 881	5 798	4 000
Laredo	111 584	96 395	69 882	8 599	54 359	44 114	4 462	35 083	5 782	4 841
Lewisville	136 897	84 224	60 236	3 435	52 693	43 423	2 309	26 462	3 894	3 077
Lubbock	169 322	140 562	84 600	7 297	83 239	64 043	5 206	48 671	6 796	7 810
McAllen	108 297	99 345	71 713	6 408	60 171	49 294	3 541	32 806	4 620	4 670
Mesquite	105 865	95 161	68 983	5 770	56 442	47 211	3 131	32 791	2 862	5 139
Midland	109 387	83 874	60 064	6 586	50 462	40 650	4 031	28 829	2 787	4 046
North East	188 603	175 338	133 069	8 944	107 611	90 416	4 755	58 975	8 477	7 068
Northside	271 346	218 719	165 497	12 496	137 668	113 826	6 947	68 789	11 811	8 745
Pasadena	200 051	161 738	114 878	10 241	96 389	78 841	5 600	54 939	6 342	6 836
Pharr-San Juan-Alamo	112 588	94 371	58 557	7 445	48 803	38 639	4 011	34 298	4 808	5 370
Plano	211 045	150 863	105 257	12 343	94 616	75 184	7 649	50 499	6 913	7 241
Richardson	169 231	146 795	106 793	10 468	89 261	74 083	5 757	51 377	5 767	7 990
Round Rock	122 745	95 383	69 465	5 627	58 148	47 669	3 129	32 206	4 428	4 240
San Angelo	70 760	62 321	44 606	5 155	38 037	30 863	2 742	20 048	2 135	3 005
San Antonio	326 021	311 078	221 085	32 781	186 351	146 620	19 334	99 909	16 320	15 661
Socorro	100 820	70 910	49 047	6 418	42 861	33 053	3 515	24 016	4 145	3 073
Spring	107 768	88 003	63 691	4 939	54 199	43 441	3 355	29 607	3 926	3 188
Spring Branch	161 889	143 727	97 226	6 653	76 930	62 857	3 681	60 298	6 894	5 580
Tyler	67 493	65 309	46 878	3 266	38 437	32 361	1 583	23 085	2 868	4 082
United	90 573	59 464	40 923	3 677	32 278	25 740	2 124	22 794	2 430	3 803
Wichita Falls	66 239	62 123	42 043	4 190	37 542	30 160	2 625	21 117	2 554	3 663
Ysleta	237 257	208 941	147 063	18 940	125 593	99 620	10 298	69 946	8 811	11 022
UTAH—Con.										
Independent Schools:										
Alpine	147 356	120 708	70 692	24 232	71 237	50 423	16 949	39 668	2 799	4 103
Davis County	186 315	163 938	106 662	37 518	104 016	75 166	26 042	42 648	3 057	5 814
Granite	244 805	227 576	154 716	51 204	147 732	106 707	35 204	60 733	8 667	8 849
Jordan	230 856	210 427	123 334	62 326	125 947	88 621	33 580	68 528	5 616	6 314
Nebo	58 483	47 467	30 315	10 923	29 736	20 755	7 431	13 218	1 235	2 042
Salt Lake City	115 053	102 083	65 496	20 644	56 970	41 165	12 412	30 052	2 155	5 691
Weber County	118 719	79 003	49 725	16 681	52 471	35 825	11 690	21 002	1 981	2 543
VIRGINIA—Con.										
Dependent Schools:										
Arlington County	154 604	137 386	94 020	26 728	68 746	51 516	13 147	53 923	5 737	17 437
Chesapeake	170 456	147 519	100 368	28 068	92 050	67 644	18 269	48 305	7 640	7 188
Chesterfield County	232 526	198 682	137 533	33 225	123 453	94 945	22 850	65 540	9 670	6 977
Fairfax County	935 361	830 487	582 796	154 911	467 767	357 442	90 166	316 354	49 059	39 751
Hampton County	108 062	103 145	69 805	18 755	65 737	48 444	13 278	31 753	6 248	5 326
Henrico County	186 811	170 942	123 177	27 963	104 272	79 760	19 897	57 663	8 756	10 013
Loudoun County	101 854	93 275	61 255	19 666	51 958	38 168	10 592	35 140	4 147	5 202
Newport News	153 564	144 881	98 050	28 240	89 210	64 068	18 475	48 100	7 201	8 082
Norfolk	212 892	193 067	134 558	32 197	109 461	84 587	20 175	67 170	10 082	11 996
Portsmouth	96 170	92 787	58 123	14 902	52 000	37 636	9 262	34 421	4 492	5 394
Prince William County	259 882	239 513	165 247	46 923	140 849	106 143	30 913	89 626	11 347	14 729
Richmond	206 776	192 820	119 674	37 844	107 078	73 980	24 511	71 178	10 336	7 847
Virginia Beach	369 600	313 479	223 381	53 257	202 478	155 703	37 102	104 925	14 703	21 305

See footnotes at end of table.

Enrollments of 15,000 or More: 1992-93—Con.

General expenditure—Con.				Indebtedness			Geographic area			
Current spending—Con.				Capital outlay	Payments to other governments	Interest on debt		Total debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
For selected functions—Con.										
Support services—Con.			Other current spending							
General administration	School administration	Other and nonspecified								
TEXAS—Con.										
Independent Schools:										
2 759	4 166	9 905	5 922	4 183	—	2 444	35 275	—	2 806	Abilene Schools:
5 823	8 953	25 368	10 228	52 091	—	4 320	75 896	24 015	3 045	Aldine
3 832	5 760	19 405	7 445	46 443	799	9 068	136 960	9 500	14 115	Aliief
3 014	6 143	16 846	6 205	5 423	1	3 294	60 647	35 722	39 760	Amarillo
4 188	9 336	24 986	7 882	65 232	2	13 105	183 414	—	9 375	Arlington
8 618	19 633	56 271	27 772	30 545	1	18 136	249 975	105 035	126 075	Austin
2 969	4 473	15 293	8 139	3 389	—	252	2 645	—	1 045	Beaumont
2 637	3 003	10 646	4 256	1 947	—	4 146	53 650	—	3 715	Birdville
4 640	7 826	22 811	12 715	35 623	4	2 171	34 018	1 735	3 685	Brownsville
2 738	4 688	13 111	3 564	27 351	—	5 529	71 683	21 350	28 770	Carrollton-Farmers Branch
3 257	4 598	18 052	4 559	42 434	2	5 161	90 480	28 500	31 465	Clear Creek
3 683	5 939	20 325	5 231	39 436	—	6 596	103 105	—	2 435	Conroe
5 760	11 529	23 125	9 262	32 731	103	6 922	100 150	30 690	34 280	Corpus Christi
19 603	9 703	34 033	24 437	30 240	1	13 624	279 515	191 075	197 415	Cypress-Fairbanks
16 172	35 112	100 421	41 705	26 343	177	16 092	289 625	250 571	130 037	Dallas
3 821	6 247	19 160	6 319	5 238	111	1 283	12 225	6 865	9 765	Ector County
2 001	3 092	11 135	5 588	10 065	—	2 539	42 695	33 620	9 130	Edinburg
8 123	13 800	44 783	17 179	60 319	—	7 375	128 561	72 256	48 895	El Paso
17 451	8 430	28 274	19 126	38 538	16	9 973	150 740	69 590	57 585	Fort Bend
7 090	20 560	55 851	21 150	13 817	29	8 155	121 310	52 934	61 290	Fort Worth
1 938	3 466	12 867	4 266	34 238	42	2 052	30 304	14 384	16 230	Galena Park
3 455	8 501	24 900	7 784	25 246	—	9 331	178 740	68 270	41 205	Garland
2 646	4 277	12 455	4 549	5 872	11	3 403	59 418	31 957	29 855	Goose Creek
1 916	3 515	12 048	4 251	4 032	2	3 788	61 151	18 364	18 440	Grand Prairie
1 618	2 813	9 517	4 206	30 817	26	1 828	23 140	7 750	9 350	Harlingen
19 861	53 672	152 871	55 297	248 938	332	18 517	379 790	193 770	212 171	Houston
2 285	4 735	13 686	4 292	68 100	7	6 440	107 695	39 825	32 560	Humble
2 717	3 494	10 951	3 654	14 050	—	3 548	53 690	4 385	7 940	Hurst-Euleuss-Bedford
7 975	5 417	12 857	10 529	41 545	—	8 474	132 946	12 352	17 552	Irving
3 475	4 485	16 265	4 138	17 740	—	7 426	116 300	24 720	29 910	Katy
3 378	4 656	15 633	4 495	29 042	—	2 204	53 845	50 430	21 500	Killeen
2 716	7 326	21 041	5 412	43 821	—	5 186	99 520	33 400	32 333	Klein
3 512	5 817	15 131	6 953	13 890	—	1 299	22 096	9 194	8 835	Laredo
2 626	4 638	12 227	5 069	44 304	—	8 369	147 174	18 000	5 289	Lewisville
4 276	7 648	22 141	8 652	23 634	—	5 126	65 045	22 110	20 375	Lubbock
3 278	4 901	13 437	6 368	6 177	59	2 716	40 477	17 035	21 074	McAllen
2 198	5 353	17 239	5 928	1 376	6	9 322	143 325	39 400	48 915	Mesquite
2 476	4 899	14 621	4 583	23 006	—	2 507	44 396	13 927	14 422	Midland
5 520	11 394	26 516	8 752	11 147	22	2 096	52 888	—	7 350	North East
5 281	11 209	31 743	12 262	38 028	38	14 561	207 265	86 075	96 525	Northside
4 331	9 609	27 821	10 410	34 416	2	3 895	46 914	33 996	32 020	Pasadena
7 342	4 437	12 341	11 270	16 809	57	1 351	21 305	14 295	16 525	Pharr-San Juan-Alamo
6 010	8 398	21 937	5 748	48 416	—	11 766	160 780	6 115	16 745	Plano
3 818	9 977	23 825	6 157	16 231	—	6 205	82 410	23 575	29 935	Richardson
3 827	5 383	14 328	5 029	21 120	35	6 207	137 745	98 141	104 522	Round Rock
2 186	3 299	9 423	4 236	8 000	—	439	5 550	—	1 610	San Angelo
7 005	16 734	44 189	24 818	12 742	8	2 193	47 475	29 705	31 065	San Antonio
2 116	4 143	10 539	4 033	25 470	—	4 440	99 683	6 916	5 125	Socorro
2 471	5 034	14 988	4 197	17 452	11	2 302	71 148	40 065	35 107	Spring
4 742	7 427	35 655	6 499	11 751	—	6 411	96 340	—	4 025	Spring Branch
2 853	2 778	10 504	3 787	866	18	1 300	21 605	8 005	9 836	Tyler
2 844	3 007	10 710	4 392	27 239	—	3 870	55 281	21 608	26 175	United
1 954	3 745	9 201	3 464	2 554	1	1 561	11 885	—	1 925	Wichita Falls
5 582	11 528	33 003	13 402	23 246	—	5 070	80 129	30 995	32 380	Ysleta
UTAH—Con.										
Independent Schools:										
546	5 800	26 420	9 803	22 772	—	3 876	66 580	30 000	4 670	Alpine
1 055	8 732	23 990	17 274	14 595	—	7 782	99 025	—	5 650	Davis County
1 750	13 115	28 352	19 111	13 960	—	3 269	33 435	25 240	31 320	Granite
554	10 704	45 340	15 952	18 398	—	2 031	96 595	84 400	16 715	Jordan
287	2 971	6 683	4 513	10 228	—	788	17 710	16 000	1 580	Nebo
332	4 720	17 154	15 061	12 970	—	—	—	—	—	Salt Lake City
722	4 657	11 099	5 530	36 596	—	3 120	54 230	34 390	4 765	Weber County
VIRGINIA—Con.										
Dependent Schools:										
1 382	4 895	24 472	14 717	15 041	—	2 177	36 005	18 335	5 826	Arlington County
1 365	9 348	22 764	7 164	20 958	—	1 979	46 493	12 704	356	Chesapeake
473	11 874	36 546	9 689	22 450	—	11 394	91 644	80 352	67 610	Chesterfield County
9 630	56 361	161 553	46 366	77 172	2 449	25 253	436 289	38 366	32 740	Fairfax County
591	5 613	13 975	5 655	3 395	1 363	159	3 875	—	—	Hampton County
864	10 129	27 901	9 007	10 739	—	5 130	79 670	—	6 072	Henrico County
582	6 946	18 263	6 177	5 712	—	2 867	16 407	—	11 982	Loudoun County
878	8 979	22 960	7 571	3 443	2 391	2 849	46 856	588	2 545	Newport News
729	9 492	34 871	16 436	16 040	1 770	2 015	41 864	—	2 230	Norfolk
495	4 723	19 317	6 366	2 239	915	229	1 652	—	1 881	Princess Anne
1 474	15 250	46 826	9 038	8 104	4 771	7 494	112 347	7 100	9 678	Prince William County
2 289	10 180	40 526	14 564	10 400	156	3 400	62 258	—	1 648	Richmond
1 090	19 263	48 564	6 076	45 296	2 677	8 148	166 867	41 760	12 175	Virginia Beach

Table 21. Finances of Individual Public Elementary-Secondary School Systems With

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure									
	Total	Current spending								
		Total	For selected objects		For selected functions					
			Salaries and wages	Employee benefits	Instruction			Support services		
				Total	Salaries and wages	Employee benefits	Total	Pupil support	Staff support	
WASHINGTON—Con.										
Independent Schools:										
Edmonds	135 674	103 305	69 316	20 731	60 629	43 781	13 360	37 471	6 445	6 484
Everett	122 864	82 573	52 953	15 629	49 589	36 268	10 703	29 075	4 654	3 932
Evergreen	92 029	78 829	50 908	15 277	47 448	34 869	10 429	28 111	4 732	4 893
Federal Way	120 565	94 051	61 479	18 541	55 384	39 877	11 983	34 231	4 855	5 043
Highline	97 336	89 257	58 706	17 925	52 329	37 351	11 287	32 961	5 064	5 389
Kent	149 170	111 992	74 929	22 577	67 450	48 902	14 694	39 363	5 769	5 499
Lake Washington	177 650	118 155	76 137	22 841	72 478	52 693	15 688	39 046	5 870	6 085
Northshore	116 343	91 067	61 843	17 783	57 091	42 106	12 015	29 918	4 985	4 447
Puyallup	111 460	80 559	53 516	15 718	47 531	34 322	9 887	29 020	5 048	3 691
Seattle	319 620	285 342	180 933	53 914	156 684	111 537	33 768	117 080	19 628	16 752
Spokane	182 626	160 978	106 393	32 016	98 156	72 040	21 431	54 369	8 812	9 481
Tacoma	210 695	184 037	131 198	28 166	110 099	89 763	14 764	66 068	12 896	9 792
Vancouver	108 771	95 953	62 250	18 548	57 795	40 044	12 043	33 656	4 881	5 779
WEST VIRGINIA—Con.										
Independent Schools:										
Kanawha County	185 940	178 935	113 337	24 994	107 176	74 335	17 001	53 316	6 011	3 945
Wood County	90 113	81 968	53 188	10 534	50 911	35 665	7 112	25 478	2 104	3 009
WISCONSIN—Con.										
Independent Schools:										
Green Bay	123 812	108 188	72 852	22 407	71 182	53 128	15 356	34 292	5 036	4 715
Kenosha	119 732	98 511	62 452	21 029	61 582	44 028	14 442	33 784	5 457	5 728
Madison	192 981	173 526	114 015	36 648	110 849	81 517	25 528	55 097	8 829	10 165
Milwaukee	674 046	648 147	384 907	139 632	397 020	272 447	97 796	223 120	27 784	24 679
Racine	142 259	135 687	87 398	27 298	86 988	64 198	19 605	45 043	6 312	5 843

Note: See appendix B for a description of State-specific reporting anomalies. Revenues from and expenditures to other school systems are included in this table. Expenditures for adult education, community services, and other non-elementary/secondary programs are included under total general expenditure, total current spending, and other current spending but are excluded in the per pupil data displayed in tables 16 and 23. Users should exercise particular care in comparing State revenue and employee benefits expenditure data. Appendix B identifies State payments on behalf of local education agencies which cause fluctuations in these categories. Data for specific State revenue programs are generally comparable for school systems in the same State but not for school systems in other States. Due to enrollments under 15,000, Maine, Montana, North Dakota, Vermont, and Wyoming are not shown on individual unit tables.

¹Enrollments reflect fall 1992 memberships reported to the National Center for Education Statistics in the Public Elementary-Secondary Education Agency Universe Survey.

Enrollments of 15,000 or More: 1992-93—Con.

General expenditure—Con.				Indebtedness			Geographic area			
Current spending—Con.				Capital outlay	Payments to other governments	Interest on debt		Total debt outstanding at end of fiscal year	Long-term debt issued during fiscal year	Long-term debt retired during fiscal year
For selected functions—Con.										
Support services—Con.			Other current spending							
General administration	School administration	Other and nonspecified								
WASHINGTON—Con.										
Independent Schools:										
2 117	6 139	16 286	5 205	28 219	72	4 078	62 340	3 570	1 305	Edmonds
1 424	4 869	14 196	3 909	33 830	204	6 257	139 484	56 570	4 300	Everett
1 186	5 282	12 018	3 270	10 593	80	2 527	42 867	8 634	1 922	Evergreen
1 635	7 828	14 870	4 436	21 122	197	5 195	85 468	22 724	2 512	Federal Way
1 716	6 062	14 730	3 967	5 235	—	2 844	53 690	1 365	1 572	Highline
1 790	9 129	17 176	5 179	30 327	121	6 730	135 234	26 405	5 461	Kent
1 801	7 401	17 889	6 631	49 367	26	10 102	135 440	—	6 935	Lake Washington
1 212	4 806	14 468	4 058	18 912	114	6 250	110 436	5 435	5 310	Northshore
1 475	5 080	13 726	4 008	24 420	256	6 225	90 190	457	3 780	Puyallup
5 822	18 973	55 905	11 578	34 213	—	65	1 211	651	343	Seattle
2 254	10 359	23 463	8 453	17 806	77	3 765	64 522	—	2 515	Spokane
3 052	10 837	29 491	7 870	25 273	—	1 385	33 007	5 500	4 498	Tacoma
1 445	5 607	15 944	4 502	10 108	—	2 710	43 025	2 180	2 772	Vancouver
WEST VIRGINIA—Con.										
Independent Schools:										
3 541	9 344	30 475	18 443	6 985	20	—	—	—	—	Kanawha County
1 355	4 581	14 429	5 579	7 440	123	582	10 145	—	520	Wood County
WISCONSIN—Con.										
Independent Schools:										
1 390	6 980	16 171	2 714	12 036	340	3 248	52 785	14 520	3 523	Green Bay
1 657	5 459	15 483	3 145	17 803	—	3 418	40 120	7 565	1 450	Kenosha
2 175	8 034	25 894	7 580	15 649	341	3 465	60 909	18 546	2 702	Madison
13 474	37 116	120 067	28 007	19 655	6 244	—	—	—	—	Milwaukee
1 903	6 567	24 418	3 656	3 997	12	2 563	28 290	7 000	2 050	Racine

Table 22. Percent Distribution of Revenues of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Federal sources			State sources		Local sources			
	Total	Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
ALABAMA									
Independent Schools:									
Baldwin County	100.0	8.2	3.4	57.1	25.3	34.7	11.3	18.0	2.4
Birmingham	100.0	14.7	5.5	59.2	23.1	26.1	21.4	.7	1.8
Huntsville	100.0	7.8	2.3	47.8	18.0	44.4	10.3	29.5	3.3
Jefferson County	100.0	7.8	2.7	65.1	27.6	27.1	19.1	.5	4.7
Madison County	100.0	7.4	2.5	59.2	26.6	33.3	10.9	16.7	3.7
Mobile County	100.0	14.1	5.8	61.8	26.6	24.1	12.6	5.6	2.1
Montgomery County	100.0	14.4	6.0	63.9	27.2	21.7	6.8	9.7	3.2
Shelby County	100.0	6.2	1.7	59.6	25.1	34.2	19.8	5.7	6.2
ALASKA									
Dependent Schools:									
Anchorage	100.0	10.9	1.1	67.7	49.2	21.4	18.1	-	1.9
Fairbanks North Star Borough	100.0	23.2	1.2	57.1	42.9	19.7	16.7	-	1.9
ARIZONA									
Independent Schools:									
Deer Valley Unified	100.0	2.7	.4	34.3	33.6	63.1	43.4	4.6	3.4
Mesa Unified	100.0	4.7	1.0	49.5	49.0	45.8	28.8	6.4	3.2
Paradise Valley Unified	100.0	2.6	.5	41.0	40.2	56.4	44.4	4.8	3.6
Peoria Unified	100.0	3.0	.7	52.6	52.3	44.4	30.6	7.0	3.7
Phoenix Union High	100.0	7.8	2.6	6.9	5.6	85.4	80.6	-	1.8
Scottsdale Unified	100.0	2.6	.6	20.1	19.6	77.3	65.4	2.2	3.1
Tucson Unified	100.0	8.2	2.4	46.9	46.0	44.9	33.4	5.7	2.2
Washington Elementary	100.0	6.0	1.0	53.3	52.8	40.6	28.4	6.1	4.4
ARKANSAS									
Independent Schools:									
Little Rock	100.0	6.6	2.9	42.1	16.9	51.3	41.8	4.6	3.4
Pulaski County Special	100.0	6.5	2.0	62.3	40.6	31.2	24.2	1.9	3.8
CALIFORNIA									
Independent Schools:									
Abc Unified	100.0	4.9	1.2	75.3	56.7	19.7	9.2	5.3	2.6
Alhambra City Unified	100.0	9.6	1.8	69.8	52.1	20.6	10.5	6.7	1.1
Alum Rock Union Elem	100.0	10.9	3.3	68.5	44.6	20.6	11.9	5.9	.7
Alvord Unified	100.0	4.5	1.8	71.4	52.2	24.1	16.9	3.7	1.3
Anaheim Elementary	100.0	4.9	2.4	49.4	28.2	45.7	38.5	4.2	.2
Anaheim Union High	100.0	6.3	1.2	61.2	46.0	32.5	21.3	6.1	1.9
Bakersfield Elementary	100.0	9.8	3.6	75.8	45.2	14.4	10.2	1.7	.7
Baldwin Park Unified	100.0	8.5	2.8	76.7	62.6	14.8	5.7	5.5	1.2
Cajon Valley Union Elem	100.0	6.8	2.6	63.5	41.0	29.6	15.3	3.1	1.3
Capistrano Unified	100.0	2.0	.3	45.4	8.9	52.6	44.2	.6	1.6
Chino Unified	100.0	2.5	.5	65.3	43.7	32.2	15.9	2.8	1.9
Chula Vista Elementary	100.0	6.4	1.8	59.4	37.1	34.1	26.5	3.4	1.4
Clovis Unified	100.0	29.7	.8	50.2	38.6	20.1	9.9	1.2	2.6
Colton Joint Unified	100.0	5.6	1.6	75.5	49.2	18.9	7.5	2.7	1.6
Compton Unified	100.0	13.3	6.4	74.9	54.9	11.8	5.6	5.0	.4
Conejo Valley Unified	100.0	2.1	.3	45.2	27.0	52.7	38.5	4.0	3.6
Corona-Norco Unified	100.0	4.4	.8	67.0	45.6	28.6	20.0	2.8	2.5
Desert Sands Unified	100.0	5.4	1.0	46.2	30.4	48.5	34.3	2.5	1.6
Downey Unified	100.0	4.4	1.5	72.0	54.5	23.6	12.1	5.4	2.6
Eastside Union High	100.0	6.0	2.2	59.5	44.3	34.5	24.7	4.4	2.3
Elk Grove Unified	100.0	3.7	1.1	67.1	37.8	29.2	9.2	2.4	1.4
Escondido Union Elem	100.0	6.2	1.7	58.6	38.0	35.2	25.8	3.2	1.3
Fairfield-Suisun Unified	100.0	4.5	1.5	74.7	53.6	20.8	12.7	4.9	1.5
Fontana Unified	100.0	5.8	1.5	80.7	51.6	13.6	6.5	2.9	1.6
Fremont Unified	100.0	3.4	.7	61.7	43.6	34.9	17.6	5.7	2.1
Fresno Unified	100.0	10.1	3.7	68.0	50.0	21.9	8.4	2.0	3.4
Garden Grove Unified	100.0	8.9	3.8	60.1	42.3	30.9	20.1	6.1	1.3
Glendale Unified	100.0	8.6	3.9	64.6	45.1	28.8	15.9	4.8	2.1
Grossmont Union High	100.0	3.9	1.0	53.8	29.1	42.2	33.9	2.1	2.8
Hacienda-La Puente Unified	100.0	7.8	1.3	72.8	50.3	19.4	7.9	4.7	2.0
Hayward Unified	100.0	7.9	2.7	68.0	50.8	24.1	12.3	6.1	2.4
Inglewood Unified	100.0	10.7	4.6	69.4	51.7	20.0	10.7	5.3	.9
Irvine Unified	100.0	4.4	.2	37.3	13.9	58.2	45.1	1.8	3.2
Jurupa Joint Unified	100.0	4.8	1.4	74.4	53.8	20.8	12.8	3.8	1.8
Kern Union High	100.0	4.4	.6	42.3	21.3	53.2	42.9	.7	1.0
Lodi Unified	100.0	6.7	2.2	71.7	49.7	21.6	13.3	2.8	1.0
Long Beach Unified	100.0	11.0	4.2	69.8	42.7	19.2	9.9	4.2	1.0
Los Angeles Unified	100.0	9.7	3.1	71.6	39.7	18.7	12.2	4.0	.8
Lynwood Unified	100.0	8.3	3.4	81.8	51.5	9.9	2.9	4.9	.8
Modesto City	100.0	7.8	1.8	61.4	44.1	30.8	24.7	1.7	1.9
Montebello Unified	100.0	9.4	3.6	74.7	59.8	15.9	7.6	5.7	1.2
Moreno Valley Unified	100.0	4.4	1.0	79.6	49.6	16.0	8.4	3.2	1.8
Mount Diablo Unified	100.0	4.2	1.1	54.7	35.5	41.1	27.7	5.5	2.9
Newport-Mesa Unified	100.0	4.4	.8	18.7	4.9	76.8	67.4	-	2.0
Norwalk-La Mirada Unified	100.0	7.0	1.7	72.9	52.7	20.1	10.3	5.1	3.0
Oakland Unified	100.0	10.5	5.0	71.3	42.8	18.2	10.3	5.2	.7
Oceanside Unified	100.0	8.1	1.5	65.3	37.0	26.6	18.6	2.7	1.1
Ontario-Montclair Elem	100.0	8.5	2.0	75.6	52.3	15.9	9.9	4.0	.7
Orange Unified	100.0	4.6	1.0	39.2	19.2	56.2	45.9	2.7	3.4
Pajaro Valley Unified	100.0	11.1	5.4	61.7	31.2	27.2	21.4	3.0	1.1
Palm Springs Unified	100.0	5.6	1.3	58.0	36.3	36.4	24.5	2.8	1.9
Palmdale Elementary	100.0	4.5	1.5	76.6	42.7	18.9	4.1	4.2	.2
Pasadena Unified	100.0	8.4	3.6	59.8	35.4	31.8	17.4	3.9	1.1
Placentia Unified	100.0	3.1	.6	52.4	37.7	44.5	28.1	5.6	4.6
Pomona Unified	100.0	10.6	3.4	74.3	55.1	15.2	6.8	5.0	1.3
Poway Unified	100.0	2.2	.2	54.1	32.2	43.6	26.4	2.6	2.1
Redlands Unified	100.0	4.0	1.2	72.4	51.1	23.7	16.0	2.9	1.8
Rialto Unified	100.0	4.7	1.7	80.0	48.7	15.3	7.8	3.0	1.7
Richmond Unified	100.0	10.2	3.0	60.8	37.1	29.0	18.8	5.6	1.3
Riverside Unified	100.0	6.6	1.4	66.6	44.3	26.8	19.8	3.1	1.7

See footnotes at end of table.

Table 22. Percent Distribution of Revenues of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Federal sources			State sources		Local sources			
	Total	Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
CALIFORNIA—Con.									
Independent Schools—Con.									
Rowland Unified	100.0	5.3	1.5	75.9	59.0	18.8	9.3	5.6	1.8
Sacramento Unified	100.0	10.8	3.6	69.0	50.4	20.2	13.6	3.3	.8
Saddleback Valley Unified	100.0	2.1	.2	42.4	18.5	55.5	44.2	2.3	2.4
San Bernardino Unified	100.0	8.1	3.0	76.7	51.1	15.2	7.8	3.0	1.5
San Diego Unified	100.0	8.1	2.6	45.0	19.7	46.9	38.4	2.5	1.2
San Francisco Unified	100.0	8.4	3.8	48.4	28.8	43.1	15.5	14.7	.7
San Jose Unified	100.0	7.6	1.7	51.1	20.6	41.4	34.8	3.7	1.1
San Juan Unified	100.0	5.2	1.2	66.9	44.8	27.9	15.7	2.3	2.4
San Ramon Valley Unified	100.0	1.3	.1	32.0	13.3	66.7	51.6	4.7	2.2
Santa Ana Unified	100.0	8.4	1.5	60.1	35.9	31.5	21.7	6.4	1.3
Santa Rosa City	100.0	4.7	1.0	49.9	30.7	45.4	34.5	2.4	3.0
Simi Valley Unified	100.0	3.0	.5	61.1	43.1	36.0	24.5	4.5	2.9
Stockton Unified	100.0	11.4	3.8	69.1	45.8	19.5	10.7	2.5	.5
Sweetwater Union High	100.0	6.3	1.5	73.2	55.6	20.5	13.1	2.8	1.3
Torrance Unified	100.0	3.2	.5	61.0	44.9	35.9	25.1	4.7	3.4
Vallejo Unified	100.0	6.2	1.8	73.7	47.1	20.2	11.1	4.5	1.6
Ventura Unified	100.0	5.8	1.8	52.9	35.0	41.2	30.5	4.1	3.4
Visalia Unified	100.0	6.5	2.8	74.7	55.6	18.8	12.5	2.0	1.5
Vista Unified	100.0	4.3	1.0	62.8	32.8	32.8	21.6	2.6	1.5
COLORADO									
Independent Schools:									
Aurora	100.0	4.8	1.0	60.1	53.8	35.1	29.3	.2	3.2
Boulder Valley	100.0	3.2	.8	14.2	8.4	82.6	75.5	.1	4.1
Cherry Creek	100.0	1.3	.2	27.1	23.8	71.5	64.3	.1	6.3
Colorado Springs	100.0	5.2	1.8	48.7	44.7	46.1	38.2	.4	3.8
Denver	100.0	7.3	2.9	19.8	12.8	72.9	62.8	—	3.1
Douglas County	100.0	1.6	.2	40.3	34.3	58.1	44.4	—	5.3
Jefferson County	100.0	2.4	.6	46.0	42.0	51.6	39.5	3.4	5.2
Littleton	100.0	2.8	.9	48.2	45.2	49.0	41.6	—	4.2
Mesa Valley	100.0	3.6	.8	58.8	54.9	37.5	27.5	.1	2.1
Northglenn-Thornton	100.0	3.9	.9	56.3	52.8	39.8	33.0	.1	4.0
Poudre	100.0	3.3	.9	35.7	32.0	61.0	43.7	4.9	2.8
Pueblo	100.0	8.4	3.3	59.3	56.5	32.4	23.6	—	2.8
St Vrain Valley	100.0	3.5	1.1	46.3	42.2	50.2	39.1	.2	4.1
CONNECTICUT									
Dependent Schools:									
Bridgeport	100.0	10.8	5.4	64.3	46.7	24.9	24.3	.1	.5
Hartford	100.0	8.6	4.5	58.2	43.1	33.3	32.3	—	.5
New Haven	100.0	11.6	4.8	60.1	41.2	28.3	27.1	.3	.5
DELAWARE									
Independent Schools:									
Christina	100.0	5.4	2.1	58.9	47.0	35.7	29.1	2.7	1.1
DISTRICT OF COLUMBIA									
Dependent Schools:									
Elementary and Secondary	100.0	10.2	4.7	—	—	89.8	88.4	—	.5
FLORIDA									
Independent Schools:									
Alachua County	100.0	8.6	2.8	58.2	32.5	33.2	25.6	—	4.2
Bay County	100.0	9.3	3.0	60.8	29.0	29.9	24.1	—	4.4
Brevard County	100.0	6.2	1.7	52.1	27.3	41.8	35.6	—	4.2
Broward County	100.0	6.2	1.5	48.6	21.3	45.2	40.1	—	1.5
Clay County	100.0	5.7	1.4	65.8	38.3	28.5	21.5	—	5.9
Collier County	100.0	8.0	3.0	17.2	2.2	74.8	67.2	—	3.3
Dade County	100.0	12.3	2.7	50.8	24.8	36.8	30.6	—	4.0
Duval County	100.0	8.2	2.9	57.5	30.7	34.3	28.9	—	3.5
Escambia County	100.0	11.5	3.9	63.3	27.2	25.2	15.2	—	3.7
Hillsborough County	100.0	10.9	3.1	54.9	24.9	34.1	29.1	—	3.3
Lake County	100.0	8.2	3.1	54.5	26.4	37.3	31.0	—	4.3
Lee County	100.0	7.0	1.6	25.5	8.1	67.5	58.1	.1	3.9
Leon County	100.0	7.8	2.4	55.2	24.7	37.1	30.8	—	4.0
Manatee County	100.0	7.2	1.9	42.9	19.0	49.9	44.1	.1	4.2
Marion County	100.0	8.3	2.6	58.7	30.1	32.9	26.0	—	4.4
Okaloosa County	100.0	8.2	1.8	62.9	38.2	28.9	20.9	—	6.7
Orange County	100.0	6.6	2.0	42.9	20.3	50.5	41.8	—	6.4
Osceola County	100.0	4.8	.9	49.3	28.5	45.9	36.8	—	5.4
Palm Beach County	100.0	6.3	1.7	27.7	9.6	66.0	57.8	—	5.7
Pasco County	100.0	6.6	1.9	52.6	26.7	40.7	32.3	—	4.3
Pinellas County	100.0	6.4	2.0	44.9	18.6	48.7	42.3	—	4.0
Polk County	100.0	8.9	3.0	59.8	32.6	31.3	25.8	—	3.9
St Lucie County	100.0	8.8	3.0	40.5	18.1	50.7	46.1	.2	2.8
Santa Rosa County	100.0	7.4	2.5	66.7	35.3	26.0	18.6	—	4.9
Sarasota County	100.0	5.9	1.4	22.2	5.6	71.9	61.3	—	5.1
Seminole County	100.0	4.6	1.3	52.1	29.1	43.3	37.5	—	4.1
Volusia County	100.0	6.1	2.2	47.5	25.1	46.4	38.1	—	4.4

See footnotes at end of table.

Table 22. Percent Distribution of Revenues of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Federal sources			State sources		Local sources			
	Total	Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
GEORGIA									
Independent Schools:									
Atlanta	100.0	9.6	5.2	27.8	23.5	62.6	44.2	6.5	1.0
Bibb County	100.0	11.5	5.5	56.4	49.2	32.1	26.7	2.2	2.1
Chatham County	100.0	8.2	3.8	48.9	36.5	42.9	37.0	1.0	1.6
Cherokee County	100.0	4.1	1.3	58.4	53.7	37.5	32.1	.3	3.2
Clayton County	100.0	4.8	1.3	48.4	41.5	46.7	40.9	.1	2.3
Cobb County	100.0	1.7	.6	45.2	38.3	53.1	44.4	.5	3.9
Columbia County	100.0	3.7	1.2	60.5	54.6	35.8	31.4	—	3.0
Dekalb County	100.0	4.5	1.3	39.4	33.3	56.0	50.1	1.2	2.4
Dougherty County	100.0	12.2	5.3	60.5	50.8	27.3	23.0	.4	1.9
Fulton County	100.0	3.6	1.1	28.3	25.4	68.1	63.7	.3	2.1
Gwinnett County	100.0	2.0	.4	46.1	38.5	51.9	45.1	1.7	2.4
Houston County	100.0	6.7	2.0	60.0	51.1	33.3	18.2	10.1	2.1
Muscogee County	100.0	6.2	2.7	42.9	34.1	50.9	20.5	—	1.6
Richmond County	100.0	9.5	3.9	55.8	46.1	34.7	26.8	4.5	1.6
HAWAII									
Dependent Schools:									
Hawaii Public Schools	100.0	7.2	1.6	90.6	60.8	2.3	—	—	1.6
IDAHO									
Independent Schools:									
Boise	100.0	5.1	1.3	47.3	29.5	47.6	44.3	.1	2.1
Meridian	100.0	4.2	1.1	67.6	49.7	28.2	24.3	—	2.8
ILLINOIS									
Independent Schools:									
Chicago	100.0	13.0	6.3	38.0	23.1	49.0	46.9	—	.5
Elgin Unit	100.0	4.2	1.2	34.3	22.0	61.6	55.0	1.0	3.3
Naperville	100.0	1.2	.3	11.6	4.6	87.2	83.2	.3	1.5
Peoria	100.0	10.1	4.4	51.5	32.6	38.3	32.0	1.0	2.0
Rockford	100.0	6.2	2.4	42.2	22.3	51.6	47.3	1.5	1.4
Schaumburg	100.0	2.4	.4	14.1	3.3	83.5	72.1	—	2.3
Springfield	100.0	8.2	2.9	36.6	20.6	55.2	48.8	.7	3.1
INDIANA									
Independent Schools:									
Evansville-Vanderburgh	100.0	6.3	1.8	49.1	39.2	44.6	39.3	.2	4.0
Fort Wayne	100.0	6.9	2.0	49.6	40.5	43.6	35.3	2.4	3.2
Gary	100.0	10.4	5.0	61.7	55.1	27.9	24.4	.7	.9
Indianapolis	100.0	8.1	3.0	57.7	47.7	34.1	30.4	—	2.1
South Bend	100.0	4.5	2.4	56.9	44.3	38.6	34.8	.4	2.2
Vigo County	100.0	4.8	1.6	56.1	46.0	39.1	35.2	.1	2.0
IOWA									
Independent Schools:									
Cedar Rapids	100.0	3.8	1.5	48.1	43.7	48.1	37.6	2.5	5.6
Davenport	100.0	4.4	1.5	53.3	49.3	42.4	36.2	.9	4.1
Des Moines	100.0	6.2	1.9	48.1	42.6	45.7	35.3	4.6	5.0
KANSAS									
Independent Schools:									
Kansas City	100.0	9.2	4.7	59.1	47.3	31.7	19.6	4.6	1.8
Olathe	100.0	2.3	.6	40.4	31.3	57.2	44.9	7.2	3.2
Shawnee Mission	100.0	2.4	.4	32.0	22.7	65.5	50.0	9.4	2.9
Wichita	100.0	5.5	1.9	37.5	26.4	57.0	36.2	8.4	2.4
KENTUCKY									
Independent Schools:									
Fayette County	100.0	5.2	2.0	48.4	32.9	46.4	42.7	—	2.0
Jefferson County	100.0	9.6	2.6	51.3	35.1	39.1	36.3	.1	1.6
LOUISIANA									
Independent Schools:									
Bossier Parish	100.0	8.0	2.2	53.7	50.2	38.3	21.8	.4	5.3
Caddo Parish	100.0	10.0	3.3	54.2	50.6	35.8	33.2	—	1.4
Calcasieu Parish	100.0	8.2	2.7	50.6	47.8	41.2	37.3	.7	1.7
East Baton Rouge Parish	100.0	9.4	3.4	55.6	51.3	35.0	32.0	.5	1.8
Iberia Parish	100.0	9.2	3.1	56.7	53.5	34.1	27.6	.9	1.7
Jefferson Parish	100.0	8.9	2.9	45.4	41.7	45.7	36.8	.4	2.1
Lafayette Parish	100.0	8.6	2.0	54.5	50.1	36.9	33.2	.4	1.7
Lafourche Parish	100.0	10.8	3.5	63.5	59.8	25.7	22.2	.4	1.8
Livingston Parish	100.0	8.1	2.1	65.2	62.2	26.7	21.6	.2	2.9
Orleans Parish	100.0	16.9	7.9	48.7	45.5	34.4	31.9	—	.9
Ouachita Parish	100.0	9.6	3.3	63.3	58.6	27.2	23.4	.3	2.5
Rapides Parish	100.0	12.0	4.0	54.0	50.6	34.0	30.3	.3	1.8
St Landry Parish	100.0	15.0	6.6	61.2	53.4	23.8	16.2	.5	1.1
St Tammany Parish	100.0	5.7	1.8	53.4	50.0	40.9	37.8	.3	1.6
Tangipahoa Parish	100.0	12.5	4.1	61.8	58.6	25.7	22.8	.2	1.3
Terrebonne Parish	100.0	11.7	4.1	61.3	58.5	27.0	21.6	.6	1.8
MARYLAND									
Dependent Schools:									
Anne Arundel County	100.0	4.2	1.1	39.1	20.8	56.8	53.5	—	1.8
Baltimore	100.0	12.6	7.6	56.8	32.5	30.6	29.2	—	.8
Baltimore County	100.0	2.9	1.2	33.3	17.0	63.8	59.5	.4	3.4
Carroll County	100.0	3.1	.9	46.4	28.1	50.5	46.1	.1	4.2
Charles County	100.0	4.3	1.4	45.2	28.3	50.5	43.9	—	5.5
Frederick County	100.0	2.9	.7	40.5	25.2	56.5	52.0	—	3.1
Harford County	100.0	4.3	1.2	50.7	30.8	45.0	41.2	—	3.3
Howard County	100.0	1.5	.3	28.0	13.9	70.5	65.5	.1	3.4
Montgomery County	100.0	2.6	.5	20.4	5.3	77.0	73.3	—	3.2
Prince Georges County	100.0	5.3	1.5	44.5	24.9	50.2	44.7	—	4.5
Washington County	100.0	5.8	2.0	48.8	28.1	45.5	42.8	—	1.9

See footnotes at end of table.

Table 22. Percent Distribution of Revenues of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Federal sources			State sources		Local sources			
	Total	Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
MASSACHUSETTS									
Dependent Schools:									
Boston	100.0	9.5	4.1	28.1	8.6	62.4	59.7	.1	2.6
Springfield	100.0	8.2	6.1	69.6	37.2	22.2	18.0	—	4.1
Worcester	100.0	10.1	5.0	47.7	28.7	42.2	40.3	—	1.7
MICHIGAN									
Independent Schools:									
Detroit	100.0	11.4	6.8	62.9	52.0	25.7	22.5	2.0	.4
Flint	100.0	8.3	4.2	49.9	38.0	41.8	27.1	4.4	6.6
Grand Rapids	100.0	8.2	2.7	31.2	19.1	60.6	45.3	5.9	6.7
Lansing	100.0	4.9	2.5	36.2	23.5	58.9	47.0	7.7	1.3
Livonia	100.0	1.7	.4	9.3	—	89.0	77.0	3.8	4.0
Plymouth	100.0	2.1	—	11.7	3.9	86.2	78.4	.8	3.1
Utica	100.0	1.5	.6	8.9	—	89.6	81.7	1.1	4.3
Wayne Westland	100.0	2.9	1.6	37.2	26.2	59.9	50.2	6.4	1.6
MINNESOTA									
Independent Schools:									
Anoka	100.0	2.6	.5	55.4	44.9	41.9	29.3	.8	5.1
Minneapolis Special	100.0	7.2	2.4	29.1	18.7	63.7	50.0	8.2	2.4
Osseo	100.0	2.1	.5	49.3	38.6	48.6	34.0	6.7	3.8
Rosemount	100.0	1.6	.3	53.2	43.1	45.2	32.7	5.0	3.4
St Paul	100.0	8.0	2.3	46.2	30.7	45.8	38.6	1.5	2.4
MISSISSIPPI									
Independent Schools:									
Jackson	100.0	11.8	4.5	39.9	36.4	48.3	43.0	.1	2.9
MISSOURI									
Independent Schools:									
Hazelwood	100.0	1.4	.3	31.7	16.4	66.8	59.0	1.8	4.5
Kansas City	100.0	6.1	2.2	52.3	7.4	41.6	34.4	.9	1.1
North Kansas City	100.0	3.2	.7	33.5	14.9	63.3	53.2	2.1	5.2
Parkway	100.0	1.4	—	30.0	4.7	68.5	60.6	1.6	4.2
Rockwood	100.0	1.9	.4	31.3	9.1	66.9	55.9	1.8	5.9
St Louis	100.0	11.3	5.2	50.1	22.1	38.6	34.2	.9	1.0
Springfield	100.0	6.6	2.7	42.7	21.8	50.7	42.0	1.1	6.0
NEBRASKA									
Independent Schools:									
Lincoln	100.0	4.4	1.2	26.4	17.5	69.2	59.2	3.6	3.3
Millard	100.0	2.4	.3	46.1	38.5	51.5	43.2	1.9	5.7
Omaha	100.0	8.1	3.0	34.3	24.9	57.6	48.2	4.4	3.7
NEVADA									
Independent Schools:									
Clark County	100.0	4.7	1.3	65.5	29.9	29.8	25.3	.1	1.5
Washoe County	100.0	3.9	1.0	65.5	23.0	30.6	26.9	.3	1.7
NEW HAMPSHIRE									
Dependent Schools:									
Manchester	100.0	5.4	2.3	4.9	3.8	89.8	78.0	9.8	1.9
NEW JERSEY									
Independent Schools:									
Camden	100.0	10.1	6.3	84.9	60.0	5.1	4.5	—	.2
Newark	100.0	10.2	6.8	73.6	49.3	16.2	15.4	.2	.6
Toms River	100.0	2.1	.9	46.1	29.2	51.8	46.4	.2	1.0
Dependent Schools:									
Elizabeth	100.0	7.5	3.3	65.4	39.1	27.1	25.5	—	1.0
Jersey City	100.0	9.3	5.5	60.7	36.2	29.9	26.2	.7	.2
Paterson	100.0	9.0	5.9	73.6	49.6	17.4	16.6	.1	.3
NEW MEXICO									
Independent Schools:									
Albuquerque	100.0	7.5	2.5	82.2	77.0	10.4	6.9	—	2.2
Las Cruces	100.0	9.7	2.8	76.8	68.8	13.5	7.9	—	1.7
NEW YORK									
Dependent Schools:									
Buffalo	100.0	11.2	6.4	67.6	53.9	21.2	13.7	6.9	.4
New York City	100.0	10.4	5.3	40.6	33.2	49.1	47.3	1.2	.3
Rochester	100.0	8.7	3.5	49.7	35.3	41.5	26.8	10.4	.5
Syracuse	100.0	8.0	3.3	58.5	40.1	33.5	27.9	3.6	.3
Yonkers	100.0	7.2	3.0	31.2	10.6	61.7	59.7	.3	.8
NORTH CAROLINA									
Dependent Schools:									
Buncombe County	100.0	5.5	1.4	65.0	45.5	29.4	25.0	—	3.3
Cumberland County	100.0	11.9	3.9	67.2	51.9	20.9	17.0	—	3.4
Davidson County	100.0	5.8	1.6	72.2	55.7	22.0	17.0	—	4.6
Durham County	100.0	5.4	2.0	52.9	39.3	41.8	34.0	—	2.5
Forsyth Co-Winston Salem	100.0	5.7	2.3	58.9	41.9	35.3	32.0	—	2.5
Gaston County	100.0	6.6	2.2	68.5	53.5	24.9	19.1	—	3.7
Greensboro	100.0	6.9	2.0	52.3	39.0	40.8	27.2	2.1	1.8
Guilford County	100.0	4.4	1.4	56.9	43.5	38.7	29.3	—	3.2
Johnston County	100.0	7.7	3.0	63.9	43.6	28.4	24.2	—	2.6
Mecklenburg Co-Charlotte	100.0	6.0	1.9	56.6	41.6	37.4	32.9	—	3.5
Nash County	100.0	8.6	3.5	57.1	43.7	34.2	20.4	—	1.9
New Hanover County	100.0	7.4	2.8	60.8	43.8	31.8	29.1	—	2.1

See footnotes at end of table.

Table 22. Percent Distribution of Revenues of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Federal sources			State sources		Local sources			
	Total	Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
NORTH CAROLINA—Con.									
Dependent Schools—Con.									
Onslow County	100.0	11.1	4.1	68.7	50.9	20.2	16.8	—	2.5
Pitt County	100.0	10.1	4.3	65.0	48.8	24.9	19.7	—	3.0
Robeson County	100.0	16.1	5.7	68.2	50.8	15.7	13.2	—	1.8
Rowan County	100.0	6.7	1.7	68.4	51.4	24.9	19.1	—	3.4
Wake County	100.0	3.3	.9	42.7	32.4	53.9	48.8	—	2.1
Wayne County	100.0	9.5	2.7	59.6	45.7	30.8	25.4	—	2.1
OHIO									
Independent Schools:									
Akron	100.0	7.8	3.9	40.8	23.7	51.4	36.2	.4	2.6
Cincinnati	100.0	8.0	4.5	36.1	32.5	55.9	49.1	.1	1.2
Cleveland	100.0	11.3	5.8	45.3	31.8	43.4	33.5	.3	.7
Columbus	100.0	7.8	3.8	33.5	28.5	58.7	50.2	.6	3.1
Dayton	100.0	11.2	5.2	44.7	19.7	44.0	39.9	.7	2.5
South-Western	100.0	4.1	1.6	36.3	24.7	59.7	42.6	.5	5.1
Toledo	100.0	8.1	4.0	44.4	24.3	47.4	36.8	.3	9.4
OKLAHOMA									
Independent Schools:									
Lawton	100.0	13.2	2.2	62.3	51.4	24.6	12.0	1.8	4.6
Midwest City	100.0	6.2	.9	60.9	45.6	32.9	19.2	5.3	4.7
Moore	100.0	3.3	.4	65.3	53.0	31.4	21.2	2.4	5.6
Oklahoma City	100.0	10.4	3.4	55.7	41.7	33.8	26.3	3.4	3.0
Putnam City	100.0	3.9	.9	54.3	40.7	41.8	31.3	3.2	6.1
Tulsa	100.0	7.8	2.8	50.1	36.6	42.1	31.1	3.1	4.4
OREGON									
Independent Schools:									
Beaverton	100.0	2.5	.6	20.2	17.5	77.2	72.0	.1	2.2
Eugene	100.0	6.5	1.4	35.9	32.2	57.6	51.1	.9	3.7
Portland	100.0	6.7	2.4	29.9	22.6	63.4	55.0	3.5	2.2
Salem	100.0	5.2	1.6	47.7	44.6	47.1	40.2	1.5	3.4
PENNSYLVANIA									
Independent Schools:									
Philadelphia	100.0	12.4	7.0	49.5	38.3	38.1	36.2	—	.8
Pittsburgh	100.0	7.7	3.3	36.8	26.1	55.5	50.1	.7	1.2
RHODE ISLAND									
Dependent Schools:									
Providence	100.0	8.9	5.5	47.6	42.6	43.5	43.3	—	—
SOUTH CAROLINA									
Independent Schools:									
Aiken County	100.0	7.7	3.1	53.6	22.6	38.7	31.0	—	6.1
Berkley County	100.0	11.5	2.5	57.6	25.6	30.9	24.6	.4	4.8
Charleston County	100.0	11.0	4.0	44.6	17.1	44.4	38.0	—	3.8
Florence County Dist 1	100.0	10.4	4.0	53.6	22.7	36.0	27.3	1.9	4.9
Greenville County	100.0	6.4	2.2	46.3	17.6	47.3	40.6	—	2.8
Horry County	100.0	9.5	3.0	32.8	9.6	57.7	50.4	.9	5.0
Richland County Dist 1	100.0	10.0	4.1	37.7	13.8	52.3	7.0	40.9	2.8
SOUTH DAKOTA									
Independent Schools:									
Sioux Falls	100.0	5.2	1.2	18.3	9.6	76.5	69.8	2.1	3.1
TENNESSEE									
Dependent Schools:									
Chattanooga	100.0	12.2	5.3	39.4	25.6	48.4	9.0	34.8	2.3
Hamilton County	100.0	5.1	1.3	43.4	29.7	51.5	42.2	5.1	3.2
Knox County	100.0	9.1	3.6	40.1	26.8	50.8	48.5	.1	1.9
Memphis	100.0	14.0	6.5	41.9	28.6	44.1	9.0	31.8	1.8
Montgomery County	100.0	10.2	2.7	52.4	38.0	37.4	33.4	—	3.1
Nashville-Davidson Co	100.0	7.7	2.7	36.3	24.1	56.0	52.7	—	2.8
Rutherford County	100.0	5.7	1.0	48.8	33.7	45.5	42.6	—	2.7
Shelby County	100.0	4.3	.9	48.7	34.5	47.0	40.2	2.5	3.0
Sumner County	100.0	5.5	1.4	51.1	36.7	43.4	36.6	.3	4.2
TEXAS									
Independent Schools:									
Abilene	100.0	6.3	1.4	66.2	44.4	27.5	24.1	—	2.8
Aldine	100.0	4.8	1.1	56.4	35.3	38.8	35.5	—	2.1
Alief	100.0	3.0	.2	45.8	28.2	51.3	46.6	—	3.3
Amarillo	100.0	6.1	1.9	53.7	34.9	40.2	36.2	—	2.8
Arlington	100.0	3.4	.6	24.6	7.3	72.0	65.7	—	3.1
Austin	100.0	5.3	1.6	32.1	11.9	62.6	56.8	—	4.4
Beaumont	100.0	8.0	3.1	35.5	12.6	56.5	52.5	—	3.4
Birdville	100.0	3.4	.7	44.6	24.8	52.0	46.6	—	4.8
Brownsville	100.0	10.6	4.5	79.1	56.9	10.3	7.9	—	2.4
Carrollton-Farmers Branch	100.0	2.7	.3	15.7	—	81.6	76.6	—	2.9
Clear Creek	100.0	2.0	.3	16.5	1.0	81.6	76.1	—	3.7
Conroe	100.0	2.9	.6	49.3	30.4	47.8	43.4	—	2.6
Corpus Christi	100.0	6.7	2.6	59.1	37.4	34.2	31.3	—	1.8
Cypress-Fairbanks	100.0	2.0	.2	34.8	18.5	63.1	56.7	.1	4.9
Dallas	100.0	8.9	2.9	19.9	.4	71.2	66.4	—	2.7
Ector County	100.0	6.4	1.7	44.1	24.5	49.5	46.2	—	2.4
Edinburg	100.0	9.3	4.4	73.4	50.5	17.3	14.1	—	1.6
El Paso	100.0	9.3	4.2	62.9	42.0	27.8	24.4	—	2.3

See footnotes at end of table.

Table 22. Percent Distribution of Revenues of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Federal sources			State sources		Local sources			
	Total	Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
TEXAS—Con.									
Independent Schools—Con.									
Fort Bend	100.0	2.3	.3	49.0	33.6	48.7	44.0	—	3.4
Fort Worth	100.0	7.5	2.5	50.0	27.8	42.4	39.4	—	2.2
Galena Park	100.0	4.3	.7	55.5	37.1	40.2	36.2	—	2.7
Garland	100.0	3.5	.8	47.5	28.5	49.0	43.5	—	4.3
Goose Creek	100.0	4.4	1.3	21.6	2.0	74.0	69.5	—	3.1
Grand Prairie	100.0	4.7	1.2	54.9	36.1	40.4	35.6	—	3.7
Harlingen	100.0	9.8	4.2	71.1	48.8	19.0	16.6	—	1.3
Houston	100.0	7.7	2.9	35.1	13.2	57.2	53.8	—	1.8
Humble	100.0	2.0	.2	45.3	29.4	52.7	47.4	—	3.8
Hurst-Euless-Bedford	100.0	3.0	.5	20.7	3.3	76.3	70.9	—	4.1
Irving	100.0	4.2	.7	20.1	.3	75.8	69.7	—	3.2
Katy	100.0	2.1	.3	32.8	17.6	65.1	59.5	—	3.9
Killeen	100.0	13.2	1.5	70.8	51.0	16.0	11.6	—	2.4
Klein	100.0	2.5	.3	51.7	34.7	45.7	41.3	—	3.5
Laredo	100.0	11.4	6.0	78.4	53.6	10.2	8.9	—	.6
Lewisville	100.0	2.5	.2	39.0	21.2	58.4	52.4	—	4.3
Lubbock	100.0	6.8	2.7	38.2	18.2	55.0	51.7	—	2.5
McAllen	100.0	7.4	3.5	71.7	40.4	20.9	18.3	—	2.1
Mesquite	100.0	2.9	.7	54.2	37.2	42.8	36.3	—	5.2
Midland	100.0	5.0	1.2	40.0	21.8	55.1	50.8	—	3.2
North East	100.0	4.0	.8	38.7	16.8	57.3	52.8	—	3.4
Northside	100.0	4.3	1.0	54.5	32.9	41.1	37.3	—	3.1
Pasadena	100.0	4.4	.9	56.1	37.6	39.5	34.8	—	4.0
Pharr-San Juan-Alamo	100.0	10.7	5.7	78.7	54.4	10.6	8.6	—	1.1
Plano	100.0	1.7	.3	14.2	.2	84.1	76.0	—	4.0
Richardson	100.0	2.2	.5	16.5	.4	81.3	76.0	.1	3.7
Round Rock	100.0	2.4	.3	47.8	31.3	49.8	44.1	—	4.4
San Angelo	100.0	6.0	2.0	61.0	39.0	33.0	27.4	—	4.7
San Antonio	100.0	11.1	5.3	64.6	43.0	24.3	21.8	.1	1.1
Socorro	100.0	5.3	1.2	78.2	54.3	16.5	14.4	—	1.5
Spring	100.0	2.5	.3	40.4	23.7	57.1	49.7	—	6.0
Spring Branch	100.0	4.7	.6	17.9	—	77.4	72.2	—	3.6
Tyler	100.0	6.9	3.1	42.2	22.5	50.9	46.7	—	2.8
United	100.0	4.4	.4	61.9	42.4	33.6	30.5	—	1.1
Wichita Falls	100.0	6.7	1.8	57.0	35.9	36.3	31.6	—	4.0
Ysleta	100.0	7.5	2.6	72.8	52.0	19.8	18.0	—	1.1
UTAH									
Independent Schools:									
Alpine	100.0	5.6	1.1	63.4	36.0	31.0	17.3	—	2.9
Davis County	100.0	6.7	.8	65.8	36.6	27.6	20.6	—	3.4
Granite	100.0	7.0	1.4	61.1	33.9	31.9	26.8	—	2.5
Jordan	100.0	4.5	.9	57.9	32.5	37.6	23.6	—	2.9
Nebo	100.0	7.7	1.7	65.8	38.6	26.6	21.2	—	3.7
Salt Lake City	100.0	10.2	1.9	31.4	8.3	58.4	46.2	—	1.8
Weber County	100.0	6.7	.9	62.9	34.8	30.4	21.3	—	6.0
VIRGINIA									
Dependent Schools:									
Arlington County	100.0	3.8	.7	13.7	5.1	82.5	78.1	.1	2.1
Chesapeake	100.0	6.2	1.7	49.9	31.2	43.9	40.5	—	2.7
Chesterfield County	100.0	2.9	.5	46.3	29.7	50.8	45.9	.2	3.0
Fairfax County	100.0	2.8	.4	18.5	8.5	78.7	73.4	1.8	2.9
Hampton County	100.0	8.7	2.9	50.8	30.8	40.4	36.4	.4	2.9
Henrico County	100.0	3.6	.8	36.6	21.8	59.8	56.6	—	2.9
Loudoun County	100.0	2.3	.6	16.5	7.5	81.2	77.7	—	3.3
Newport News	100.0	8.7	2.5	51.0	31.5	40.3	37.6	—	2.3
Norfolk	100.0	12.5	4.7	44.2	25.5	43.3	41.6	—	1.5
Portsmouth	100.0	11.9	4.9	54.6	31.9	33.5	30.9	—	2.0
Prince William County	100.0	3.8	.6	39.4	24.3	56.8	50.5	—	2.6
Richmond	100.0	9.6	4.3	29.0	13.3	61.4	50.2	.7	1.5
Virginia Beach	100.0	7.5	1.5	50.4	31.7	42.1	41.5	—	.3
WASHINGTON									
Independent Schools:									
Edmonds	100.0	3.4	.7	71.0	55.6	25.6	20.1	.3	3.4
Everett	100.0	3.3	1.0	64.9	53.3	31.8	24.7	—	2.5
Evergreen	100.0	3.2	.9	76.0	58.7	20.8	16.2	.2	2.9
Federal Way	100.0	3.3	.7	71.1	56.5	25.6	19.9	.1	3.4
Highline	100.0	4.6	1.2	71.6	55.9	23.9	18.6	.7	3.0
Kent	100.0	3.1	.5	67.2	57.2	29.7	25.0	.2	2.7
Lake Washington	100.0	1.9	.5	66.1	51.5	32.0	26.3	—	3.9
Northshore	100.0	1.8	.4	66.4	58.5	31.8	26.4	—	3.6
Puyallup	100.0	2.4	.7	70.6	53.4	27.0	21.0	—	3.0
Seattle	100.0	8.0	2.6	59.1	47.5	32.9	27.1	—	1.7
Spokane	100.0	6.2	2.5	72.6	59.8	21.2	15.5	.1	3.2
Tacoma	100.0	8.0	1.9	64.2	47.2	27.8	24.2	.5	1.9
Vancouver	100.0	5.5	1.5	72.9	57.6	21.6	16.6	.3	2.7
WEST VIRGINIA									
Independent Schools:									
Kanawha County	100.0	6.7	1.8	61.3	41.8	31.9	27.4	.1	2.5
Wood County	100.0	5.9	1.9	64.3	44.0	29.8	22.6	.4	3.2

See footnotes at end of table.

Table 22. **Percent Distribution of Revenues of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Federal sources		State sources		Local sources			
		Total	Compensatory programs	Total	Formula assistance	Total	Taxes and parent government contribution	Other local governments	Charges
WISCONSIN									
Independent Schools:									
Green Bay -----	100.0	4.7	1.3	40.0	32.0	55.3	52.2	.7	1.4
Kenosha -----	100.0	5.0	1.5	42.1	34.7	52.9	49.8	.2	1.9
Madison -----	100.0	2.6	.8	17.1	8.7	80.3	76.6	.4	2.1
Milwaukee -----	100.0	9.3	3.9	55.3	41.8	35.3	32.6	1.0	.5
Racine -----	100.0	4.5	1.8	47.9	37.3	47.7	45.3	—	1.4

Note: See appendix B for a description of State-specific reporting anomalies. Where State accounting practices permit, revenues from other school systems are included under "other local governments." Some data appear under local sources for Hawaii's State-operated school system for consistency with data presented for all other school systems. Users should exercise particular care in comparing State revenue data. Appendix B identifies State payments on behalf of local education agencies which cause fluctuations in this category.

Table 23. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	Current spending per pupil											
		Total	For selected objects			For selected functions							
			Salaries and wages	Employee Benefits	Total	Instruction			Support services				
						Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration	
ALABAMA													
Independent Schools:													
Baldwin County	18 735	3 322	2 269	216	2 026	1 567	151	1 069	115	149	29	169	
Birmingham	42 524	3 936	2 737	252	2 254	1 790	170	1 390	132	262	47	204	
Huntsville	24 929	4 444	3 098	271	2 601	2 052	186	1 579	200	180	33	245	
Jefferson County	40 598	3 537	2 537	216	2 248	1 750	155	1 002	80	135	29	193	
Madison County	15 501	3 493	2 165	206	1 926	1 532	149	965	87	115	55	160	
Mobile County	66 883	3 095	2 147	202	1 952	1 498	146	897	92	91	31	142	
Montgomery County	35 354	3 423	2 362	223	2 112	1 644	158	1 044	104	137	43	164	
Shelby County	16 806	3 599	2 413	211	2 226	1 731	154	1 059	95	64	54	266	
ALASKA													
Dependent Schools:													
Anchorage	46 265	6 170	4 248	1 122	3 161	2 387	519	2 854	746	434	299	373	
Fairbanks North Star Borough	15 634	6 755	4 387	1 021	3 676	2 703	627	2 903	644	352	373	377	
ARIZONA													
Independent Schools:													
Deer Valley Unified	17 228	3 760	2 745	592	2 269	1 791	385	1 296	147	127	102	195	
Mesa Unified	65 674	3 638	2 780	447	2 302	1 903	316	1 158	148	128	63	196	
Paradise Valley Unified	28 836	3 767	2 858	568	2 400	1 936	395	1 221	145	125	66	192	
Peoria Unified	23 085	3 498	2 680	446	2 190	1 831	304	1 127	158	136	79	209	
Phoenix Union High	18 810	6 468	4 702	775	3 466	2 915	469	2 807	426	367	163	565	
Scottsdale Unified	21 059	4 046	2 988	566	2 326	1 894	362	1 547	182	156	94	241	
Tucson Unified	57 876	4 016	3 166	462	2 287	2 006	259	1 516	212	182	118	280	
Washington Elementary	23 633	3 626	2 830	508	2 434	2 038	391	994	117	101	59	155	
ARKANSAS													
Independent Schools:													
Little Rock	25 897	5 284	3 405	473	3 153	2 271	310	1 904	175	270	59	283	
Pulaski County Special	21 694	4 263	2 989	289	2 643	1 965	195	1 481	184	211	32	250	
CALIFORNIA													
Independent Schools:													
Abc Unified	21 292	4 743	3 273	728	2 989	2 172	476	1 603	247	139	38	374	
Alhambra City Unified	20 304	4 677	3 277	795	2 860	2 132	493	1 646	290	204	46	372	
Alum Rock Union Elem	16 166	4 402	3 024	723	2 963	2 218	526	1 171	186	110	40	290	
Alvord Unified	16 191	3 917	2 596	593	2 559	1 877	396	1 264	221	133	36	287	
Anaheim Elementary	16 308	3 751	2 666	629	2 621	1 955	443	1 121	146	78	47	286	
Anaheim Union High	23 142	5 050	3 032	789	2 985	2 059	534	1 795	265	119	33	396	
Bakersfield Elementary	26 340	4 214	2 696	705	2 595	1 860	461	1 367	210	112	32	321	
Baldwin Park Unified	15 832	4 094	3 305	601	2 548	1 885	384	1 386	204	102	45	374	
Cajon Valley Union Elem	17 919	4 462	2 828	682	2 642	1 958	455	1 612	199	121	40	373	
Capistrano Unified	30 042	4 473	2 688	680	2 790	1 849	453	1 647	157	106	33	369	
Chino Unified	25 832	4 531	2 825	691	2 840	2 012	470	1 399	205	115	31	341	
Chula Vista Elementary	18 240	4 202	2 903	621	2 744	2 044	415	1 295	184	150	46	318	
Clovis Unified	26 042	5 686	2 763	880	3 147	1 635	661	1 902	253	155	46	392	
Colton Joint Unified	17 208	4 140	2 760	699	2 475	1 786	431	1 486	243	115	37	350	
Compton Unified	28 635	4 792	3 184	809	2 736	1 930	490	1 849	293	181	56	416	
Conejo Valley Unified	17 763	4 786	3 021	715	3 014	2 044	485	1 648	286	157	47	420	
Corona-Norco Unified	25 088	3 945	2 587	574	2 438	1 831	378	1 345	188	101	37	318	
Desert Sands Unified	17 338	4 121	2 611	700	2 407	1 752	424	1 523	268	126	38	370	
Downey Unified	16 483	4 217	2 826	649	2 685	1 869	431	1 400	194	103	45	332	
Eastside Union High	22 548	4 978	3 349	760	3 062	2 144	533	1 765	311	160	44	417	
Elk Grove Unified	30 520	4 860	2 814	673	2 589	1 886	416	1 488	236	128	40	359	
Escondido Union Elem	15 673	3 790	2 471	624	2 401	1 762	409	1 188	162	93	45	312	
Fairfield-Suisun Unified	20 760	3 806	2 642	575	2 512	1 907	377	1 124	174	103	31	266	
Fontana Unified	29 392	4 534	2 664	679	2 509	1 763	419	1 500	250	105	36	344	
Fremont Unified	28 478	4 183	3 040	581	2 880	2 205	421	1 211	130	94	24	327	
Fresno Unified	75 822	5 054	2 862	738	2 996	1 958	513	1 547	203	105	30	402	
Garden Grove Unified	41 162	4 413	3 050	814	2 803	2 083	500	1 438	214	119	27	319	
Glendale Unified	28 340	4 132	2 732	696	2 727	1 997	447	1 235	196	108	27	317	
Grossmont Union High	19 636	5 218	3 540	622	2 917	2 178	412	1 755	268	199	44	392	
Hacienda-La Puente Unified	21 991	4 848	3 676	699	2 873	1 878	440	1 834	280	166	43	429	
Hayward Unified	20 447	4 010	2 823	603	2 481	1 868	324	1 354	175	95	35	378	
Inglewood Unified	16 415	4 473	2 660	842	2 426	1 629	512	1 843	244	150	54	432	
Irvine Unified	21 315	4 694	2 988	591	3 034	2 159	415	1 538	225	179	43	337	
Jurupa Joint Unified	16 190	4 077	2 777	663	2 661	2 002	431	1 298	251	128	38	305	
Kern Union High	22 084	5 269	3 533	841	2 750	1 933	521	2 375	373	196	59	511	
Lodi Unified	25 166	4 120	2 753	652	2 582	1 899	435	1 382	208	120	21	346	
Long Beach Unified	75 414	4 922	3 052	780	2 929	1 996	474	1 804	314	198	45	417	
Los Angeles Unified	639 781	5 758	3 460	875	3 514	2 261	594	1 955	320	170	35	439	
Lynwood Unified	15 210	3 968	2 613	583	2 449	1 800	356	1 280	155	103	43	271	
Modesto City	29 192	4 354	2 832	681	2 693	1 932	443	1 466	197	146	37	373	
Montebello Unified	32 763	4 297	3 089	647	2 704	2 028	428	1 357	201	169	30	309	
Moreno Valley Unified	31 347	4 156	2 649	647	2 463	1 798	386	1 466	255	124	32	347	
Mount Diablo Unified	33 590	4 167	2 879	716	2 605	1 911	466	1 398	169	137	33	349	
Newport-Mesa Unified	17 447	4 806	3 137	889	2 837	1 999	590	1 822	283	169	44	400	
Norwalk-La Mirada Unified	19 698	4 402	2 992	703	2 625	1 875	446	1 591	259	116	51	338	
Oakland Unified	51 234	5 313	3 395	851	3 235	2 167	567	1 846	309	201	53	459	
Oceanside Unified	18 056	4 125	2 845	523	2 538	1 928	339	1 428	212	118	40	312	
Ontario-Montclair Elem	22 375	4 050	2 650	634	2 597	1 890	436	1 267	180	94	35	294	
Orange Unified	26 336	4 360	2 689	862	2 615	1 846	490	1 563	239	139	37	369	
Pajaro Valley Unified	16 935	5 177	3 052	880	3 125	2 040	566	1 803	293	181	45	390	
Palm Springs Unified	16 212	4 135	2 537	726	2 529	1 708	477	1 451	198	117	48	366	
Palmdale Elementary	15 603	5 167	2 477	645	2 539	1 763	464	1 265	145	81	37	310	
Pasadena Unified	22 433	5 290	3 106	695	3 202	2 105	460	1 918	308	194	43	416	
Placentia Unified	22 524	4 422	2 931	716	2 748	1 991	483	1 554	196	126	40	380	

See footnotes at end of table.

Table 23. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	Current spending per pupil										
		Total	For selected objects		For selected functions							
			Salaries and wages	Employee Benefits	Instruction			Support services				
					Total	Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration
CALIFORNIA—Con.												
Independent Schools—Con.												
Pomona Unified	29 485	4 864	3 139	492	2 734	1 993	326	1 476	244	102	33	410
Poway Unified	27 094	4 212	2 864	578	2 542	1 917	369	1 524	209	130	49	369
Redlands Unified	17 159	4 028	2 714	662	2 389	1 739	394	1 513	214	121	44	398
Rialto Unified	21 699	3 938	2 625	572	2 366	1 784	348	1 460	223	164	31	329
Richmond Unified	31 289	4 525	2 795	823	2 669	1 907	389	1 665	226	159	41	434
Riverside Unified	33 135	4 409	2 842	648	2 691	1 911	420	1 558	248	156	36	369
Rowland Unified	18 899	4 301	2 820	666	2 618	1 847	412	1 543	236	142	54	407
Sacramento Unified	50 513	4 604	2 983	864	2 780	1 915	494	1 640	234	123	35	403
Saddleback Valley Unified	27 079	4 485	2 588	692	2 895	1 861	498	1 497	179	113	34	363
San Bernardino Unified	43 580	4 451	2 898	672	2 667	1 902	447	1 576	260	158	25	392
San Diego Unified	125 116	5 321	3 458	743	3 087	2 216	471	1 922	352	178	42	485
San Francisco Unified	61 882	5 007	3 117	711	2 913	2 010	493	1 898	213	119	40	499
San Jose Unified	30 464	5 197	3 299	775	3 110	2 210	484	1 871	236	211	35	470
San Juan Unified	47 896	4 331	2 964	698	2 717	2 013	443	1 474	203	136	32	371
San Ramon Valley Unified	16 768	4 224	2 662	716	2 642	1 886	489	1 327	200	125	37	320
Santa Ana Unified	48 029	4 117	2 752	646	2 672	1 962	449	1 234	196	116	30	293
Santa Rosa City	15 720	4 495	2 844	751	2 779	1 988	474	1 484	273	173	38	374
Simi Valley Unified	18 501	4 597	2 990	812	2 811	1 907	533	1 680	245	119	41	375
Stockton Unified	33 925	5 345	3 173	853	2 965	2 130	541	2 236	296	148	33	431
Sweetwater Union High	28 737	4 729	3 469	731	2 816	2 082	452	1 704	373	169	31	419
Torrance Unified	20 664	4 067	2 962	553	2 473	1 885	323	1 472	217	101	46	372
Vallejo Unified	19 829	4 517	2 849	633	2 552	1 898	411	1 469	191	140	40	353
Ventura Unified	15 731	4 146	2 798	873	2 325	1 690	412	1 625	276	123	31	426
Visalia Unified	22 634	4 509	2 848	745	2 844	1 968	483	1 476	216	143	27	342
Vista Unified	20 766	4 385	2 935	767	2 653	1 937	462	1 597	256	124	50	372
COLORADO												
Independent Schools:												
Aurora	27 307	4 837	3 537	608	2 877	2 329	392	1 816	279	154	50	319
Boulder Valley	23 587	5 149	3 539	676	3 052	2 405	438	1 999	186	179	46	431
Cherry Creek	31 962	5 321	3 668	766	3 287	2 569	538	1 892	230	172	64	319
Colorado Springs	32 024	4 044	2 935	524	2 505	2 035	353	1 418	180	164	33	267
Denver	62 935	5 456	3 647	1 400	3 254	2 400	967	2 019	175	219	75	324
Douglas County	16 373	4 664	2 986	535	2 488	1 974	354	2 022	158	201	51	271
Jefferson County	81 311	4 804	3 237	709	2 852	2 225	474	1 805	122	202	34	343
Littleton	15 901	4 663	3 338	542	2 798	2 296	353	1 665	245	136	47	286
Mesa Valley	17 888	4 273	2 871	536	2 582	2 048	378	1 538	183	83	53	258
Northglenn-Thornton	22 163	4 504	3 249	576	2 708	2 197	387	1 637	199	161	65	360
Poudre	19 988	4 741	3 245	542	2 860	2 280	404	1 774	212	108	39	337
Pueblo	18 297	4 391	2 871	680	2 816	1 993	439	1 399	161	167	61	261
St Vrain Valley	16 099	4 298	2 886	545	2 423	1 948	346	1 730	198	145	58	335
CONNECTICUT												
Dependent Schools:												
Bridgeport	20 462	7 045	4 460	1 182	4 745	3 294	736	1 933	269	136	58	280
Hartford	25 377	9 051	6 107	1 723	6 004	4 524	1 075	2 642	400	223	153	422
New Haven	18 005	8 247	5 408	1 009	5 831	4 050	944	2 064	226	195	73	340
DELAWARE												
Independent Schools:												
Christina	18 708	6 068	3 752	1 269	4 004	2 727	937	1 902	253	72	42	370
DISTRICT OF COLUMBIA												
Dependent Schools:												
Elementary and Secondary	80 937	8 349	5 379	1 671	4 192	3 038	895	3 735	721	379	381	421
FLORIDA												
Independent Schools:												
Alachua County	27 864	4 394	2 888	872	2 386	1 681	514	1 766	204	291	54	290
Bay County	23 230	4 572	3 018	962	2 782	1 955	617	1 511	199	247	80	291
Brevard County	61 042	4 392	2 861	998	2 611	1 860	614	1 571	140	235	48	320
Broward County	178 060	4 993	3 270	1 069	2 752	1 950	655	2 016	217	397	48	424
Clay County	22 852	4 003	2 622	786	2 311	1 664	476	1 499	203	189	85	270
Collier County	22 796	5 443	3 653	1 191	3 215	2 293	760	1 935	277	294	68	339
Dade County	303 346	5 402	3 562	1 209	3 162	2 215	776	1 958	253	217	74	357
Duval County	117 663	4 148	2 519	865	2 334	1 615	562	1 590	180	178	43	288
Escambia County	44 286	4 775	2 999	1 036	2 686	1 807	623	1 814	217	329	35	251
Hillsborough County	132 224	4 756	3 165	999	2 677	1 897	596	1 807	229	290	55	358
Lake County	22 208	4 223	2 794	915	2 319	1 613	532	1 677	219	250	89	398
Lee County	46 078	4 897	3 117	1 053	2 579	1 801	609	2 057	246	304	52	393
Leon County	29 209	4 576	3 079	880	2 468	1 783	526	1 902	201	319	42	344
Manatee County	28 532	4 508	2 952	946	2 597	1 815	582	1 666	214	213	37	322
Marion County	31 506	4 408	2 803	929	2 522	1 732	566	1 622	241	253	61	247
Okaloosa County	28 177	4 042	2 752	842	2 302	1 704	507	1 548	150	260	41	328
Orange County	110 136	4 535	2 974	1 020	2 441	1 696	603	1 844	201	334	58	318
Osceola County	21 832	4 183	2 642	926	2 286	1 575	541	1 665	226	278	68	332
Palm Beach County	116 466	5 052	3 316	1 156	3 178	2 229	797	1 651	166	192	50	343
Pasco County	36 530	4 535	2 843	1 029	2 453	1 713	609	1 805	252	285	40	294
Pinellas County	98 048	4 521	3 131	908	2 674	1 894	563	1 654	213	271	57	325
Polk County	67 720	4 464	2 839	924	2 523	1 786	578	1 671	234	236	66	275
St Lucie County	23 831	4 657	2 842	1 035	2 530	1 717	627	1 874	244	305	55	293
Santa Rosa County	17 364	4 274	2 801	836	2 504	1 808	541	1 585	204	250	49	305
Sarasota County	29 311	5 358	3 542	1 176	2 934	2 122	702	2 212	223	324	67	350
Seminole County	51 588	3 974	2 576	871	2 352	1 691	557	1 433	185	216	34	282
Volusia County	52 579	4 380	2 825	910	2 462	1 752	549	1 711	197	249	88	385

See footnotes at end of table.

Table 23. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	Current spending per pupil										
		Total	For selected objects		For selected functions							
			Salaries and wages	Employee Benefits	Instruction			Support services				
					Total	Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration
GEORGIA												
Independent Schools:												
Atlanta	59 741	6 498	4 170	1 167	3 766	2 720	764	2 314	252	312	110	367
Bibb County	25 119	4 192	2 826	746	2 600	1 934	541	1 340	142	208	91	228
Chatham County	34 711	4 794	3 380	683	3 062	2 383	467	1 455	169	211	88	249
Cherokee County	18 047	3 879	2 537	784	2 495	1 793	587	1 170	103	169	43	267
Clayton County	36 626	4 377	3 045	643	2 574	2 024	446	1 541	181	205	40	294
Cobb County	74 739	4 377	3 030	808	2 793	2 100	586	1 373	138	202	45	225
Columbia County	15 619	3 566	2 373	621	2 293	1 705	474	1 055	106	170	31	212
Dekalb County	79 118	5 388	3 715	1 005	3 560	2 655	764	1 533	200	158	26	278
Dougherty County	18 642	4 496	2 980	832	2 667	1 944	578	1 436	146	245	80	263
Fulton County	47 391	5 329	3 532	1 289	3 071	2 259	840	1 998	228	319	16	363
Gwinnett County	72 161	4 388	2 889	935	2 861	2 042	687	1 333	140	205	10	265
Houston County	17 186	4 298	2 931	776	2 659	1 990	566	1 374	158	315	19	246
Muscogee County	32 076	4 734	3 054	805	2 812	2 058	575	1 520	165	218	74	238
Richmond County	34 799	4 107	2 749	727	2 515	1 858	529	1 310	142	179	71	260
HAWAII												
Dependent Schools:												
Hawaii Public Schools	177 448	5 332	3 543	797	3 272	2 449	550	1 715	305	230	46	306
IDAHO												
Independent Schools:												
Boise	25 115	3 819	2 625	483	2 455	1 856	319	1 207	242	173	25	223
Meridian	16 182	2 993	1 994	339	1 856	1 418	220	995	164	71	36	162
ILLINOIS												
Independent Schools:												
Chicago	411 582	5 568	3 823	806	3 472	2 661	550	1 854	285	189	68	258
Elgin Unit	28 858	4 757	3 287	782	3 100	2 361	532	1 509	274	60	88	274
Naperville	16 874	5 095	3 991	433	3 472	2 943	267	1 594	265	23	62	333
Peoria	17 183	4 592	3 392	552	2 638	2 206	252	1 763	295	118	70	257
Rockford	28 054	4 869	3 377	766	2 916	2 319	428	1 828	282	121	175	250
Schaumburg	15 922	5 541	3 882	600	3 322	2 766	349	2 134	393	204	120	261
Springfield	16 298	4 668	3 413	413	2 598	2 217	184	1 867	306	196	125	237
INDIANA												
Independent Schools:												
Evansville-Vanderburgh	23 627	5 228	3 723	768	3 291	2 591	542	1 686	218	130	29	222
Fort Wayne	31 940	5 133	3 494	816	3 193	2 355	567	1 739	196	200	32	281
Gary	24 223	5 443	3 673	821	3 232	2 430	561	2 048	257	176	41	317
Indianapolis	46 698	6 127	4 150	1 017	3 463	2 598	648	2 431	258	274	96	316
South Bend	21 401	5 058	3 408	874	3 115	2 332	619	1 761	247	158	19	210
Vigo County	17 000	4 493	3 104	631	2 708	2 098	435	1 571	245	150	34	207
IOWA												
Independent Schools:												
Cedar Rapids	17 542	4 756	3 272	888	2 924	2 168	565	1 628	208	222	68	275
Davenport	18 251	4 862	3 370	859	3 293	2 411	586	1 345	151	149	57	345
Des Moines	31 299	5 283	3 597	1 084	3 474	2 478	749	1 562	303	167	54	271
KANSAS												
Independent Schools:												
Kansas City	22 000	5 385	3 755	671	3 132	2 485	388	2 026	235	203	44	343
Olathe	15 890	4 868	3 337	632	2 937	2 324	425	1 718	273	270	110	245
Shawnee Mission	31 534	4 873	3 622	402	2 987	2 537	285	1 707	248	273	77	189
Wichita	47 810	5 388	3 212	1 150	3 201	2 197	744	1 975	433	119	57	305
KENTUCKY												
Independent Schools:												
Fayette County	32 749	4 695	3 361	208	2 745	2 138	18	1 613	50	529	105	144
Jefferson County	93 440	4 972	3 560	194	3 121	2 468	20	1 600	57	284	144	177
LOUISIANA												
Independent Schools:												
Bossier Parish	18 306	3 949	2 511	776	2 392	1 684	547	1 228	136	174	48	253
Caddo Parish	51 801	3 870	2 671	821	2 301	1 778	573	1 274	148	140	63	241
Calcasieu Parish	33 967	3 853	2 521	706	2 324	1 703	484	1 233	143	193	77	212
East Baton Rouge Parish	63 131	4 277	2 826	944	2 561	1 835	615	1 401	166	162	43	276
Iberia Parish	16 085	3 776	2 496	751	2 271	1 727	566	1 256	146	121	99	176
Jefferson Parish	57 299	4 323	2 754	909	2 729	1 908	654	1 315	137	138	181	238
Lafayette Parish	30 726	3 615	2 486	683	2 271	1 691	466	1 085	160	135	38	195
Lafourche Parish	16 428	3 755	2 331	577	2 136	1 637	375	1 334	98	123	262	179
Livingston Parish	17 080	3 001	2 054	472	1 867	1 449	324	843	88	84	45	147
Orleans Parish	84 444	4 325	2 954	957	2 562	2 061	688	1 473	191	165	82	233
Ouachita Parish	17 756	3 520	2 523	716	2 271	1 787	565	974	90	113	39	191
Rapides Parish	24 882	4 140	2 776	629	2 413	1 876	434	1 310	147	157	56	220
St Landry Parish	17 888	3 984	2 546	667	2 184	1 695	412	1 450	97	132	489	173
St Tammany Parish	29 311	3 961	2 722	716	2 437	1 868	485	1 261	157	150	84	230
Tangipahoa Parish	17 726	3 312	2 274	653	1 988	1 534	495	1 025	94	139	49	171
Terrebonne Parish	21 698	3 237	2 111	679	1 981	1 437	449	1 017	126	129	61	199

See footnotes at end of table.

Table 23. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	Current spending per pupil											
		Total	For selected objects			For selected functions							
			Salaries and wages	Employee Benefits	Total	Instruction			Support services				
						Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration	
MARYLAND													
Dependent Schools:													
Anne Arundel County	67 427	5 785	3 739	569	3 567	2 507	385	2 075	228	217	9	430	
Baltimore	110 662	5 332	3 275	570	3 422	2 331	393	1 693	147	178	38	290	
Baltimore County	93 270	6 148	3 907	724	3 830	2 503	475	2 075	212	227	6	560	
Carroll County	23 165	5 318	3 300	460	3 306	2 333	292	1 759	182	224	23	282	
Charles County	19 547	5 721	3 444	517	3 338	2 416	308	2 034	197	228	25	315	
Frederick County	29 297	5 343	3 494	483	3 299	2 396	294	1 802	146	256	24	300	
Harford County	33 793	5 153	3 186	520	3 252	2 288	334	1 668	190	186	20	258	
Howard County	32 959	6 488	3 925	670	3 961	2 720	474	2 242	217	336	27	377	
Montgomery County	110 037	7 484	4 985	932	4 784	3 384	550	2 396	219	326	34	437	
Prince Georges County	113 132	6 148	3 911	576	3 602	2 448	277	2 202	211	201	42	393	
Washington County	18 678	5 337	3 489	504	3 299	2 371	307	1 735	146	254	18	312	
MASSACHUSETTS													
Dependent Schools:													
Boston	62 407	7 827	3 657	589	5 099	2 606	420	2 506	417	300	68	310	
Springfield	24 084	4 668	2 298	263	2 622	1 570	179	1 470	143	161	45	164	
Worcester	21 404	5 726	3 034	842	3 836	2 165	601	1 670	281	84	124	317	
MICHIGAN													
Independent Schools:													
Detroit	172 330	6 081	4 062	820	3 402	2 414	474	2 510	368	139	30	510	
Flint	26 615	6 435	3 931	920	3 038	2 150	517	2 644	477	271	47	297	
Grand Rapids	26 924	6 177	3 931	781	2 976	2 164	431	2 353	376	443	49	303	
Lansing	20 851	6 648	4 668	918	3 660	2 679	527	2 710	592	391	67	322	
Livonia	17 237	6 905	4 508	973	3 835	2 817	593	2 774	395	378	62	364	
Plymouth	15 030	5 687	3 705	965	3 193	2 326	538	2 287	322	276	31	330	
Utica	24 473	5 502	3 582	671	3 339	2 463	435	1 866	255	159	22	268	
Wayne Westland	15 606	6 512	4 462	788	3 745	2 798	491	2 574	544	308	86	285	
MINNESOTA													
Independent Schools:													
Anoka	36 525	5 099	3 344	858	3 162	2 354	627	1 696	184	189	305	265	
Minneapolis Special	42 377	6 858	4 742	1 437	4 381	3 252	993	2 220	294	287	118	379	
Osseo	20 658	5 154	3 542	778	3 336	2 447	572	1 637	125	298	117	268	
Rosemount	23 061	4 067	2 769	665	2 769	2 015	486	1 160	88	222	90	185	
St Paul	38 074	6 045	4 325	1 238	4 062	3 006	915	1 759	176	242	67	186	
MISSISSIPPI													
Independent Schools:													
Jackson	33 481	3 750	2 651	459	2 234	1 779	304	1 216	119	110	116	223	
MISSOURI													
Independent Schools:													
Hazelwood	17 792	4 589	3 393	608	2 764	2 317	253	1 663	149	164	79	328	
Kansas City	35 806	8 234	4 841	1 168	3 788	3 002	538	4 141	165	658	219	389	
North Kansas City	16 269	4 336	3 475	498	2 822	2 274	326	1 361	135	171	66	244	
Parkway	22 661	5 495	3 917	848	3 518	2 788	542	1 833	237	227	69	419	
Rockwood	17 449	4 495	3 167	544	2 693	2 124	355	1 640	174	220	97	307	
St Louis	40 857	6 865	4 466	1 593	3 770	2 710	1 026	2 782	272	282	285	385	
Springfield	24 313	3 757	2 654	497	2 387	1 814	313	1 150	151	145	54	223	
NEBRASKA													
Independent Schools:													
Lincoln	29 738	5 308	3 503	924	3 671	2 505	654	1 460	182	188	70	300	
Millard	17 508	4 032	2 579	685	2 780	1 945	520	1 114	154	106	108	214	
Omaha	43 158	5 130	3 198	935	3 221	2 137	646	1 695	233	186	135	248	
NEVADA													
Independent Schools:													
Clark County	136 188	4 500	3 198	826	2 673	2 040	532	1 665	205	151	71	361	
Washoe County	42 061	4 137	2 929	794	2 673	2 026	557	1 325	207	150	57	246	
NEW HAMPSHIRE													
Dependent Schools:													
Manchester	15 131	4 761	3 341	797	3 276	2 523	604	1 325	262	121	129	227	
NEW JERSEY													
Independent Schools:													
Camden	19 766	8 574	5 231	1 414	5 389	3 516	563	2 851	356	375	165	385	
Newark	47 909	10 141	7 166	1 930	6 168	4 355	670	3 736	537	492	225	503	
Toms River	16 168	7 800	5 306	1 676	4 823	3 369	658	2 811	410	388	150	344	
Dependent Schools:													
Elizabeth	15 754	7 825	5 028	1 566	4 661	3 152	519	2 780	399	410	118	337	
Jersey City	28 585	8 954	5 816	1 581	5 673	3 983	555	3 023	415	361	174	414	
Paterson	22 109	9 046	5 755	1 756	5 857	4 100	646	2 956	464	406	151	423	
NEW MEXICO													
Independent Schools:													
Albuquerque	91 673	3 806	2 450	583	2 209	1 721	399	1 428	181	331	68	114	
Las Cruces	21 055	3 535	2 144	585	1 922	1 410	393	1 419	244	223	91	109	
NEW YORK													
Dependent Schools:													
Buffalo	48 294	7 175	4 430	1 424	4 620	3 280	1 059	2 276	221	125	18	473	
New York City	983 971	7 313	4 712	1 427	5 102	3 667	1 143	1 918	197	34	159	230	
Rochester	35 073	8 337	5 685	1 568	5 250	3 903	1 077	2 843	315	260	98	583	
Syracuse	23 282	7 205	4 787	1 822	4 712	3 282	1 248	2 249	340	242	58	328	
Yonkers	20 246	9 376	6 030	1 985	5 968	4 254	1 398	3 180	501	437	111	410	

See footnotes at end of table.

Table 23. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	Current spending per pupil											
		Total	For selected objects			For selected functions							
			Salaries and wages	Employee Benefits	Total	Instruction			Support services				
						Total	Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration
NORTH CAROLINA													
Dependent Schools:													
Buncombe County	22 875	4 444	3 075	757	2 769	2 100	510	1 397	242	151	78	317	
Cumberland County	47 921	4 010	2 752	674	2 547	1 926	466	1 178	214	147	50	287	
Davidson County	16 774	3 788	2 594	661	2 414	1 826	459	1 096	212	95	58	256	
Durham County	27 300	4 767	3 267	796	2 908	2 210	540	1 665	269	212	91	329	
Forsyth Co-Winston Salem	38 054	4 911	3 448	828	3 073	2 332	555	1 588	238	174	44	353	
Gaston County	29 155	3 898	2 699	666	2 563	1 944	478	1 076	166	138	126	266	
Greensboro	20 275	5 343	3 730	910	3 340	2 548	627	1 764	300	278	66	345	
Guilford County	25 982	4 747	3 054	811	2 848	2 051	531	1 610	172	187	70	321	
Johnston County	15 076	4 078	2 750	694	2 597	1 939	481	1 233	172	156	85	263	
Mecklenburg Co-Charlotte	80 317	4 759	3 195	783	2 861	2 142	532	1 625	268	203	32	348	
Nash County	17 215	4 107	2 785	696	2 612	1 947	490	1 264	210	136	105	295	
New Hanover County	19 618	4 291	2 916	704	2 664	2 004	492	1 365	222	169	36	284	
Onslow County	19 372	3 610	2 439	621	2 266	1 705	434	1 096	130	106	65	248	
Pitt County	18 190	4 283	2 866	715	2 648	1 983	492	1 350	200	161	41	279	
Robeson County	23 151	4 209	2 857	719	2 641	2 007	502	1 200	174	187	66	257	
Rowan County	17 102	4 221	2 932	700	2 692	2 027	485	1 217	216	143	62	331	
Wake County	70 118	4 450	3 067	756	2 743	2 091	515	1 467	202	179	46	284	
Wayne County	18 529	3 935	2 681	668	2 540	1 890	462	1 160	186	149	89	239	
OHIO													
Independent Schools:													
Akron	33 701	5 152	3 225	985	3 021	2 183	630	1 944	244	323	83	269	
Cincinnati	51 520	6 442	4 197	1 223	3 921	2 827	834	2 323	270	175	296	402	
Cleveland	70 933	6 663	4 541	1 199	3 791	2 794	742	2 578	282	361	127	418	
Columbus	64 496	6 182	4 334	969	3 315	2 591	580	2 645	336	513	102	444	
Dayton	29 406	5 707	3 772	946	3 345	2 320	724	2 027	239	252	61	278	
South-Western	17 044	5 144	3 158	836	2 697	1 991	494	2 240	228	455	87	330	
Toledo	39 574	5 994	3 670	1 113	3 170	2 295	656	2 569	239	312	41	340	
OKLAHOMA													
Independent Schools:													
Lawton	18 854	4 024	2 663	420	2 254	1 718	268	1 528	418	121	53	265	
Midwest City	15 623	3 946	2 720	470	2 438	1 847	315	1 277	194	138	80	268	
Moore	17 574	3 671	2 328	603	2 222	1 584	410	1 215	276	131	69	181	
Oklahoma City	37 325	4 298	2 844	568	2 437	1 811	350	1 540	195	155	79	268	
Putnam City	18 813	3 574	2 420	403	2 157	1 599	290	1 264	198	140	85	200	
Tulsa	41 547	4 252	2 961	479	2 317	1 807	292	1 708	294	149	55	300	
OREGON													
Independent Schools:													
Beaverton	27 160	5 090	3 208	1 252	3 122	2 120	800	1 816	311	285	23	325	
Eugene	18 915	5 499	3 483	1 435	3 379	2 224	910	1 978	258	406	37	409	
Portland	54 975	6 590	3 997	1 510	3 713	2 513	919	2 675	393	363	44	438	
Salem	30 056	5 020	3 093	1 169	3 134	2 082	779	1 698	208	200	46	374	
PENNSYLVANIA													
Independent Schools:													
Philadelphia	201 496	6 511	3 657	1 381	4 122	2 314	869	2 090	257	157	40	407	
Pittsburgh	40 445	8 637	4 929	1 350	4 878	3 150	781	3 379	314	362	271	488	
RHODE ISLAND													
Dependent Schools:													
Providence	22 031	5 920	3 624	1 226	4 032	2 625	868	1 835	326	195	64	315	
SOUTH CAROLINA													
Independent Schools:													
Aiken County	24 826	3 817	2 600	623	2 344	1 781	422	1 147	160	180	56	240	
Berkley County	28 382	3 625	2 434	507	2 004	1 607	286	1 267	159	181	249	222	
Charleston County	44 827	4 031	2 751	675	2 518	1 895	475	1 209	168	221	54	290	
Florence County Dist 1	15 005	3 836	2 594	600	2 329	1 780	392	1 175	136	221	87	244	
Greenville County	52 658	4 091	2 762	686	2 452	1 896	436	1 317	184	225	35	244	
Horry County	24 868	4 429	2 972	744	2 675	2 018	496	1 368	201	230	46	282	
Richland County Dist 1	27 043	4 841	3 269	805	2 717	2 051	505	1 789	242	305	63	335	
SOUTH DAKOTA													
Independent Schools:													
Sioux Falls	17 077	4 203	2 795	591	2 625	1 958	413	1 403	259	173	47	225	
TENNESSEE													
Dependent Schools:													
Chattanooga	20 254	4 182	2 955	621	2 686	2 061	427	1 257	152	261	106	216	
Hamilton County	24 139	3 446	2 354	402	2 370	1 877	322	897	80	93	66	164	
Knox County	51 587	3 782	2 561	416	2 426	1 951	321	1 173	110	173	84	155	
Memphis	106 490	3 928	2 848	517	2 602	2 033	368	1 084	149	169	52	149	
Montgomery County	18 410	3 034	2 145	413	2 077	1 638	316	763	76	89	48	101	
Nashville-Davidson Co	69 566	4 170	2 987	651	2 790	2 162	463	1 167	115	143	43	176	
Rutherford County	19 249	3 336	2 196	363	2 236	1 815	302	932	91	87	37	118	
Shelby County	41 261	2 975	2 244	346	2 053	1 704	259	778	63	96	64	87	
Sumner County	20 403	3 106	2 266	417	2 108	1 706	312	809	101	98	39	141	

See footnotes at end of table.

Table 23. Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	Current spending per pupil										
		Total	For selected objects		For selected functions							
			Salaries and wages	Employee Benefits	Instruction			Support services				
					Total	Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration
TEXAS												
Independent Schools:												
Abilene	19 591	4 354	3 222	315	2 807	2 277	204	1 272	190	223	141	213
Aldine	42 696	3 851	2 804	172	2 385	1 947	93	1 229	169	120	136	210
Alief	32 241	3 923	2 996	237	2 438	2 040	150	1 262	205	157	119	179
Amarillo	28 562	3 808	2 580	335	2 320	1 772	176	1 277	188	179	106	215
Arlington	48 026	3 360	2 535	214	2 138	1 771	108	1 060	129	129	87	194
Austin	69 827	4 524	3 096	492	2 577	2 027	279	1 593	194	188	123	281
Beaumont	20 383	4 423	3 135	415	2 570	2 056	222	1 600	235	249	146	219
Birdville	19 447	3 748	2 784	208	2 487	2 033	136	1 041	98	106	136	154
Brownsville	38 973	4 361	3 036	431	2 791	2 165	280	1 292	192	195	119	201
Carrollton-Farmers Branch	18 259	4 489	3 244	356	2 729	2 227	198	1 565	215	225	150	257
Clear Creek	23 706	4 113	2 909	305	2 480	2 018	167	1 441	197	151	137	194
Conroe	25 428	4 238	3 167	247	2 482	2 058	144	1 554	212	163	145	234
Corpus Christi	41 970	4 391	3 239	183	2 741	2 212	128	1 435	254	218	137	275
Cypress-Fairbanks	46 341	4 666	2 974	232	2 416	1 991	142	1 724	166	191	423	209
Dallas	139 711	4 392	3 202	208	2 619	2 110	132	1 520	196	239	116	251
Ector County	28 130	3 816	2 683	314	2 190	1 763	175	1 412	148	225	136	222
Edinburg	17 282	4 369	3 048	433	2 567	2 007	235	1 496	287	270	116	179
El Paso	64 251	4 339	3 075	476	2 668	2 115	242	1 423	144	241	126	215
Fort Bend	40 614	4 617	2 942	232	2 484	2 057	141	1 662	187	141	430	208
Fort Worth	71 073	4 494	3 271	321	2 598	2 104	174	1 652	234	243	100	289
Galena Park	16 318	3 805	2 632	239	2 124	1 753	115	1 421	161	140	119	212
Garland	40 431	3 615	2 651	219	2 175	1 791	115	1 248	167	169	85	210
Goose Creek	17 943	4 374	3 087	506	2 624	2 053	293	1 499	240	179	147	238
Grand Prairie	17 061	3 851	2 608	422	2 260	1 774	239	1 353	173	156	112	206
Harlingen	15 486	3 935	2 985	262	2 442	2 010	154	1 229	177	152	104	182
Houston	198 013	4 301	3 190	295	2 491	2 051	158	1 535	204	188	100	271
Humble	20 765	3 980	3 065	167	2 379	2 020	96	1 406	243	166	110	228
Hurst-Euless-Bedford	18 842	3 832	2 855	241	2 430	2 004	119	1 213	164	139	144	185
Irving	24 861	4 258	2 714	395	2 433	1 893	261	1 402	158	188	321	218
Katy	21 659	4 091	3 055	187	2 461	2 044	121	1 454	157	178	160	207
Killeen	24 587	3 789	2 719	256	2 252	1 845	159	1 357	152	243	137	189
Klein	27 730	4 196	3 124	199	2 535	2 111	109	1 474	209	144	98	264
Laredo	23 953	3 994	2 917	359	2 269	1 842	186	1 465	241	202	147	243
Lewisville	23 130	3 613	2 604	149	2 278	1 877	100	1 144	168	133	114	201
Lubbock	30 893	4 511	2 738	236	2 694	2 073	169	1 575	220	253	138	248
McAllen	21 647	4 549	3 313	296	2 780	2 277	164	1 515	301	216	151	226
Mesquite	27 310	3 480	2 526	211	2 067	1 729	115	1 201	105	188	80	196
Midland	22 226	3 773	2 702	296	2 270	1 829	181	1 297	125	182	111	220
North East	42 279	4 120	3 147	212	2 545	2 139	112	1 395	201	167	131	269
Northside	53 960	4 034	3 067	232	2 551	2 109	129	1 275	219	162	98	208
Pasadena	39 288	4 117	2 924	261	2 453	2 007	143	1 398	161	174	110	245
Pharr-San Juan-Alamo	19 303	4 845	3 034	386	2 528	2 002	208	1 777	249	278	380	230
Plano	33 100	4 553	3 180	373	2 858	2 271	231	1 526	209	219	182	254
Richardson	33 194	4 418	3 217	315	2 689	2 232	173	1 548	174	241	115	301
Round Rock	21 791	4 363	3 188	258	2 668	2 188	144	1 478	203	195	176	247
San Angelo	17 217	3 608	2 591	299	2 209	1 793	159	1 164	124	175	127	192
San Antonio	59 863	5 135	3 693	548	3 113	2 449	323	1 669	273	262	117	280
Socorro	16 735	4 219	2 931	384	2 561	1 975	210	1 435	248	184	126	248
Spring	19 256	4 557	3 308	256	2 815	2 256	174	1 538	204	166	128	261
Spring Branch	27 404	5 218	3 548	243	2 807	2 294	134	2 200	252	200	173	271
Tyler	16 668	3 918	2 812	196	2 306	1 942	95	1 385	172	245	171	167
United	15 372	3 861	2 662	239	2 100	1 674	138	1 483	158	247	185	196
Wichita Falls	15 587	3 981	2 697	269	2 409	1 935	168	1 355	164	235	125	240
Ysleta	49 273	4 224	2 985	384	2 549	2 022	209	1 420	179	224	113	234
UTAH												
Independent Schools:												
Alpine	40 322	2 993	1 753	601	1 767	1 251	420	984	69	102	14	144
Davis County	57 116	2 868	1 867	657	1 821	1 316	456	747	54	102	18	153
Granite	80 102	2 836	1 931	639	1 844	1 332	439	758	108	110	22	164
Jordan	68 844	3 052	1 791	905	1 829	1 287	488	995	82	92	8	155
Nebo	17 161	2 766	1 767	637	1 733	1 209	433	770	72	119	17	173
Salt Lake City	25 973	3 924	2 522	795	2 193	1 585	478	1 157	83	219	13	182
Weber County	26 677	2 956	1 864	625	1 967	1 343	438	787	74	95	27	175
VIRGINIA												
Dependent Schools:												
Arlington County	15 828	7 961	5 940	1 689	4 343	3 255	831	3 407	362	1 102	87	309
Chesapeake	31 636	4 618	3 173	887	2 910	2 138	577	1 527	241	227	43	295
Chesterfield County	46 992	4 189	2 927	707	2 627	2 020	486	1 395	206	148	10	253
Fairfax County	133 425	6 083	4 368	1 161	3 506	2 679	676	2 371	368	298	72	422
Hampton County	22 817	4 473	3 059	822	2 881	2 123	582	1 392	274	233	26	246
Henrico County	34 294	4 919	3 592	815	3 041	2 326	580	1 681	255	292	25	295
Loudoun County	15 799	5 741	3 877	1 245	3 289	2 416	670	2 224	262	329	37	440
Newport News	30 131	4 767	3 254	937	2 961	2 126	613	1 596	239	268	29	298
Norfolk	37 065	5 002	3 630	869	2 953	2 282	544	1 812	272	324	20	256
Portsmouth	18 428	4 944	3 154	809	2 822	2 042	522	1 868	244	293	27	256
Prince William County	44 873	5 321	3 683	1 046	3 139	2 365	689	1 997	253	328	33	340
Richmond	27 407	6 817	4 367	1 381	3 907	2 699	894	2 597	377	286	84	371
Virginia Beach	74 034	4 215	3 017	719	2 735	2 103	501	1 417	199	288	15	260

See footnotes at end of table.

Table 23. **Per Pupil Amounts for Current Spending of Public Elementary-Secondary School Systems With Enrollments of 15,000 or More: 1992-93—Con.**

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Enrollment ¹	Current spending per pupil										
		Total	For selected objects		For selected functions							
			Salaries and wages	Employee Benefits	Instruction			Support services				
					Total	Salaries and wages	Employee Benefits	Total	Pupil support	Staff support	General administration	School administration
WASHINGTON												
Independent Schools:												
Edmonds	20 178	5 084	3 435	1 027	3 005	2 170	662	1 857	319	321	105	304
Everett	16 448	4 981	3 219	950	3 015	2 205	651	1 768	283	239	87	296
Evergreen	15 740	4 990	3 234	971	3 014	2 215	663	1 786	301	311	75	336
Federal Way	19 565	4 796	3 142	948	2 831	2 038	612	1 750	248	258	84	400
Highline	16 924	5 247	3 469	1 059	3 092	2 207	667	1 948	299	318	101	358
Kent	23 200	4 823	3 230	973	2 907	2 108	633	1 697	249	237	77	393
Lake Washington	23 948	4 879	3 179	954	3 026	2 200	655	1 630	245	254	75	309
Northshore	18 276	4 979	3 384	973	3 124	2 304	657	1 637	273	243	66	263
Puyallup	16 277	4 918	3 288	966	2 920	2 109	607	1 783	310	227	91	312
Seattle	44 471	6 385	4 069	1 212	3 523	2 508	759	2 633	441	377	131	427
Spokane	31 219	5 121	3 408	1 026	3 144	2 308	686	1 742	282	304	72	332
Tacoma	31 208	5 894	4 204	903	3 528	2 876	473	2 117	413	314	98	347
Vancouver	18 115	5 283	3 436	1 024	3 190	2 211	665	1 858	269	319	80	310
WEST VIRGINIA												
Independent Schools:												
Kanawha County	34 023	5 048	3 331	735	3 150	2 185	500	1 567	177	116	104	275
Wood County	15 071	5 390	3 529	699	3 378	2 366	472	1 691	140	200	90	304
WISCONSIN												
Independent Schools:												
Green Bay	18 922	5 718	3 850	1 184	3 762	2 808	812	1 812	266	249	73	369
Kenosha	17 006	5 757	3 672	1 237	3 621	2 589	849	1 987	321	337	97	321
Madison	24 266	7 025	4 699	1 510	4 568	3 359	1 052	2 271	364	419	90	331
Milwaukee	94 300	6 806	4 082	1 481	4 210	2 889	1 037	2 366	295	262	143	394
Racine	22 764	5 955	3 839	1 199	3 821	2 820	861	1 979	277	257	84	288

Note: See appendix B for a description of State-specific reporting anomalies. Expenditures to other school systems are excluded in this table. Expenditures for adult education, community services, and other non-elementary/secondary programs are also excluded. Users should exercise particular care in comparing employee benefits expenditure data. Appendix B identifies State payments on behalf of local education agencies which cause fluctuations in this category. Due to enrollments under 15,000, Maine, Montana, North Dakota, Vermont, and Wyoming are not shown on individual unit tables.

¹Enrollments reflect fall 1992 memberships reported to the National Center for Education Statistics in the Public Elementary-Secondary Education Agency Universe Survey.

Table 24. Population, Enrollment, and Personal Income by State: 1992 and 1993

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	State population (thousands) ¹		Elementary-secondary enrollment ²		Personal income (million dollars) ³	
	1993	1992	1993	1992	1992	1991
United States, total	257 908	255 081	42 815 541	42 046 878	5 135 062	4 814 490
Alabama	4 187	4 136	730 857	722 004	68 254	63 458
Alaska	599	587	122 487	118 680	13 074	12 015
Arizona	3 936	3 832	673 477	656 980	67 001	62 166
Arkansas	2 424	2 399	441 490	438 518	37 312	34 698
California	31 211	30 867	5 249 275	5 107 145	667 318	633 326
Colorado	3 566	3 470	612 635	593 030	71 292	65 365
Connecticut	3 277	3 281	488 476	481 050	89 043	85 642
Delaware	700	689	104 321	102 196	14 579	14 154
District of Columbia	578	589	80 937	80 618	16 569	14 397
Florida	13 679	13 488	1 981 407	1 932 131	265 418	252 146
Georgia	6 917	6 751	1 207 186	1 177 569	125 116	115 473
Hawaii	1 172	1 160	174 747	174 747	25 912	24 045
Idaho	1 099	1 067	231 668	225 680	17 775	15 935
Illinois	11 697	11 631	1 873 567	1 848 166	252 938	239 293
Indiana	5 713	5 662	960 630	956 988	104 022	96 365
Iowa	2 814	2 812	494 839	491 363	50 953	48 347
Kansas	2 531	2 523	451 536	445 390	48 341	45 706
Kentucky	3 789	3 755	655 041	646 024	61 698	58 027
Louisiana	4 295	4 287	797 985	794 128	67 831	63 970
Maine	1 239	1 235	216 453	216 400	22 460	21 548
Maryland	4 965	4 908	751 850	736 238	114 075	107 836
Massachusetts	6 012	5 998	859 948	846 155	141 578	137 924
Michigan	9 478	9 437	1 603 610	1 593 561	185 665	174 750
Minnesota	4 517	4 480	793 724	773 571	91 654	84 769
Mississippi	2 643	2 614	506 668	504 127	36 744	34 545
Missouri	5 234	5 193	859 357	842 965	98 441	92 470
Montana	839	824	160 011	155 779	13 469	12 673
Nebraska	1 607	1 606	282 414	279 552	30 775	28 220
Nevada	1 389	1 327	222 974	211 810	29 210	25 398
New Hampshire	1 125	1 111	181 247	177 138	24 229	24 038
New Jersey	7 879	7 789	1 130 560	1 109 796	204 091	199 181
New Mexico	1 616	1 581	315 668	308 667	24 550	22 665
New York	18 197	18 119	2 689 686	2 643 993	437 119	405 765
North Carolina	6 945	6 843	1 114 083	1 097 599	121 880	113 536
North Dakota	635	636	118 734	118 376	10 859	9 903
Ohio	11 091	11 016	1 795 199	1 783 767	208 560	194 384
Oklahoma	3 231	3 212	597 096	588 263	52 807	49 340
Oregon	3 032	2 977	510 122	498 614	55 615	51 353
Pennsylvania	12 048	12 009	1 717 613	1 692 797	247 115	230 917
Rhode Island	1 000	1 005	143 798	142 144	20 256	19 291
South Carolina	3 643	3 603	639 942	627 470	58 262	55 055
South Dakota	715	711	134 573	131 576	12 286	11 303
Tennessee	5 099	5 024	854 329	833 651	88 553	81 651
Texas	18 031	17 656	3 541 769	3 464 371	326 230	298 928
Utah	1 860	1 813	463 870	456 430	28 078	25 890
Vermont	576	570	98 558	97 137	10 742	10 198
Virginia	6 491	6 377	1 031 925	1 016 204	133 452	126 237
Washington	5 255	5 136	896 475	869 327	109 570	97 766
West Virginia	1 820	1 812	318 296	320 249	28 086	25 754
Wisconsin	5 038	5 007	829 415	814 671	95 434	88 891
Wyoming	470	466	100 313	102 074	8 770	7 783

¹Bureau of the Census, **Current Population Reports**, Series P-25, No. 1045, July 1993 and 1992.

²U.S. Department of Education, National Center for Education Statistics, **Pupil Membership for Fall, 1992 and 1991**, E.D. Tabs, November 1994 and March 1993.

³U.S. Department of Commerce, **Survey of Current Business**, August 1993 and 1992.

Appendix A.

Definitions of Selected Terms

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

Assistance and Subsidies. Direct cash grants to individuals for tuition, scholarships, and fellowships and aid to nonpublic educational institutions. Excludes Pell grants to individuals.

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 Deposits. Cash on hand and on deposit, including any savings and other time deposits as well as demand deposits.

Cash and Security Holdings. Cash, deposits, and government 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 salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. It includes gross school system expenditures for instruction, support services, and non-instructional functions. It excludes expenditures for debt service, capital outlay, and reimbursement to other governments (including other school systems). Also excluded are payments made on behalf of the school system by other governments including employee retirement payments made by State governments to State retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement systems (such as the Chicago Board of Education, Hawaii public schools, and New York City schools) into own retirement funds are excluded. Current operation expenditure is a standard classification item used in all Census Bureau government finance reports.

Current Spending. Comprises current operation expenditure (as defined above), payments made by the State government on behalf of school systems, and transfers made by school systems into their own retirement funds. This classification is used only in Census Bureau education reports in an effort to provide statistics for users who wish to make interstate comparisons. It is not used in other government finance reports to avoid double-counting expenditures between levels of government and funds. While expenditures made by the State government on behalf of the school systems are available on a State aggregate basis, they are frequently not available for each school system in given States. Therefore, these payments are included under Current Spending in the tables which display State totals but are often excluded in the tables which display individual school systems. Appendix B identifies this anomaly on a State-by-State basis.

Debt. Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) 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.

Direct Expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments. It includes current operation, interest paid on debt, and capital outlay but excludes interfund transfers and payments made to other governments.

Education. Includes expenditures to and by public elementary-secondary school systems, higher education institutions, and outlays for other education activities. Elementary-Secondary covers all instruction, support services, and non-instructional support activities offered by public elementary-secondary school systems. Regular, special, vocational, and adult education programs offered by elementary-secondary school systems are considered part of this category as well as State government intergovernmental foundation and other grants to local education agencies. Included in Higher Education are all local government post secondary institutions and State universities, community, junior, and other degree conferring colleges. Education and general, auxiliary enterprises, and independent research and development activities are included in higher education but university hospitals, land grant college agriculture experiment station and extension services, and scholarship and fellowship payments are excluded. Other Education applies only to State governments. It consists of educational administration, tuition grants, scholarships and fellowships (excluding Pell grants), aid to private schools, and special programs—schools for deaf and blind and State institutions which do not grant degrees.

Elementary and Secondary Education. See under Education.

Employee-Retirement Expenditure. Cash payments 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 non-contributory gratuities paid to former employees.

Employee-Retirement Revenue. Retirement contributions received from employees and other government 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).

Employee Benefits Expenditure. Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, workmen's compensation, and unemployment compensation.

Enrollment. Count of pupils on pupil rolls in the fall of the school system's fiscal year for which data are shown.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

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

Federal Aid—Direct. Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

Federal Aid Distributed by State Governments. Aid from formula grants distributed through State government agencies. Includes revenue from such programs as:

Child Nutrition Programs. Includes revenues from National School Lunch, Special Milk, School Breakfast, and Ala Carte programs. Excludes the value of donated commodities.

Compensatory Programs. Revenues authorized by Chapter 1 of the Elementary Secondary Education Act (P.L. 89-10). Includes basic, concentration, and migratory education grants.

Handicapped Programs. Revenues awarded under the Children with Disabilities Act (P.L. 91-230). Includes formula grants authorized in Part B of this legislation but excludes project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Revenues from these excluded project grants are included in Federal Aid—Direct.

Vocational Programs. Revenues from the Carl D. Perkins Vocational Education Act (P.L. 101-392). Includes revenues from Title II (Basic Grants), Title III-A (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education).

Other. Includes revenues from other formula grant programs distributed through State governments, such as the Adult Education Act (Part B), Chapter 2 Block

Grants sanctioned by the Education Consolidation Improvement Act (P.L. 100-297), Drug Free Schools (1986 Elementary-Secondary Education Act), and Eisenhower Math and Science (P.L. 89-10, Title II-A).

Nonspecified. Amounts from sources that could not separately report federal revenues by program. For example, the Georgia and Ohio State education agencies could not report most federal revenues of their school systems according to the above programs. In other cases, reporting units could provide most federal revenues by program but could not identify all by program. These revenues are included in “nonspecified” instead of “other”.

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 system expenditure other than that classified as employee-retirement or other insurance trust expenditure.

General Revenue. All school system 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.

Higher Education. See under Education.

Instruction Expenditure. Relates to the instruction function (series 1000) defined in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under “current operation” or paid by both school and State if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities as well as adult education, community services, and student enterprise activities.

Instructional Equipment Only. Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function.

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, school building authority payments, or in lieu of taxes. Excludes amounts paid to other governments for purposes 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 Other Local Governments. Includes amounts paid to school systems from county government tax levies. This category also includes debt issued in the name of a county or city government (such as in Atlanta, Denver, and Milwaukee) paid to school systems and regional school system assessments from counties, cities, and towns.

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.

Land and Existing Structures. Expenditures for the purchase of land, improvements to land, and existing buildings including purchase of rights-of-way, payments on capital leases, title search, and similar activity associated with real property purchase transactions.

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 not included.

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

Miscellaneous General Revenue. General revenue other than taxes, charges, and intergovernmental revenue.

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 Current Spending. Current spending for other than elementary-secondary education instruction and support services activities. Included in this category are food services, enterprise operations, community services, adult education expenditures.

Other Education. See under Education.

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

Payments to Other Governments. Payments made to States, counties, cities, and special district school housing authorities including repayment of loans and debt service payments to entities that incur debt instead of the school system. Payments to other school systems are included in the table which display individual school systems but excluded (to avoid double-counting) in the State aggregate tables.

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 on certain or all intangibles.

Public School Systems. Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, vocational-technical, and higher education which, under the law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipal, township, or State government.

Purchase of Land and Existing Structures. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

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 Breakfast and Lunch. Payments by the Department of Agriculture under the Child Nutrition Act for school lunch, special milk, and other programs. Excludes the value of commodities transferred under this program.

School Lunch Charges. 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.

State Aid. State revenue paid to the school system for any purpose, restricted or unrestricted, including the following:

Capital Outlay/Debt Service. Revenue paid for school construction and building aid including amounts to help the school systems pay for servicing debt.

Compensatory Programs. Revenues for “at risk” or other economically disadvantaged students including migratory children. Also includes monies from State programs directed toward the attainment of basic skills and categorical education excellence and quality education programs which provide more than staff enhancements—such as materials, resource centers, and equipment.

General Formula Assistance. Revenue from general non-categorical State assistance programs such as foundation, minimum or basic formula support, apportionment, equalization, flat or block grants, and State public school fund distributions. This category also includes revenue dedicated from major State taxes, such as income and sales taxes.

Handicapped Programs. Revenues for the education of physically and mentally handicapped students.

Payments on Behalf of LEA. State payments that benefit school systems but are not paid directly to school systems. Includes amounts transferred into State teacher or public employee retirement funds as well as into funds for other kinds of employee benefits, such as group health, life, and unemployment compensation. This category also includes State payments for textbooks and school buses that are provided to public school systems.

Staff Improvement Programs. Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff.

Transportation. Payments for various State transportation aid programs such as those which compensate the school system for part of its transportation expense and those which provide reimbursement for transportation salaries or school bus purchase.

Vocational Programs. Revenues for State vocational education assistance programs, including career education programs.

Other. All other State revenues which are paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under a State government's general formula assistance program, revenues will be shown under "general formula assistance" instead of under this category.

Nonspecified. State revenue amounts which pertain to more than one of the above categories but which reporting units could not provide distinct amounts into these categories. These revenues were included in "nonspecified" instead of "other".

Support Services Expenditure. Relates to support services functions (series 2000) defined in Financial Accounting for Local and State School Systems, National Center

for Education Statistics, 1990. Support services presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and State if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditures for the following functions:

General Administration. (Series 2300) - Expenditures for board of education and executive administration (office of the superintendent) services.

Instructional Staff Support. (Series 2200) - Expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer assisted instruction services.

Operation and Maintenance of Plant. (Series 2600) - Expenditures for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services.

Pupil Support Services. (Series 2100) - Expenditures for attendance record keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services.

Pupil Transportation Services. (Series 2700) - Expenditures for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance.

School Administration. (Series 2400) - Expenditures for the office of the principal services.

Other Support Services. Expenditures for business support (Series 2500), central support (Series 2800), and other support (Series 2900) services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, non-instructional in-service training, staff health services), and data processing services.

Nonspecified. Expenditures which pertain to more than one of the above categories. In some cases reporting units could not provide distinct expenditure

amounts for each support services category. These expenditures were included in “nonspecified” instead of “other support services”.

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 inter-governmental revenue.

Appendix B.

Notes Relating to Education Finance Data

The characteristics of elementary-secondary school finance data are influenced by accounting requirements mandated by each State education agency. The level of financial detail that school systems must maintain varies from State to State. Different State financing methods, such as making payments on behalf of school systems to fund teacher retirement, and the use of different accounting handbooks also cause variation. This variation creates differences in the content of information presented in this report. This appendix describes, on a State by State basis, these differences and adjustments made to improve data comparability.

ALABAMA

The Alabama school finance reporting system does not allocate fixed charges by function. These amounts were estimated according to the relative size of amounts reported by function for salaries and wages.

Payments to other school systems cannot be isolated in the Alabama school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

Alabama school systems report State payments on their behalf in the financial statements sent to the State education agency. These payments are included in both the State aggregate tables which display elementary-secondary school finance data and the individual unit tables.

ARIZONA

Arizona's reporting system also does not isolate expenditures for instructional equipment. These expenditures are combined with all equipment outlays and reported under "other equipment."

State payments for transportation made on behalf of the school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

ARKANSAS

Payments made by the State government into the State teachers' retirement system on behalf of Arkansas school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

CALIFORNIA

Payments made by the State government into the State teachers' retirement system on behalf of California school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

California's reporting system does not isolate expenditures for instructional equipment. These expenditures are combined with all equipment outlays and reported under "other equipment."

CONNECTICUT

Payments made by the State government into the State retirement system on behalf of Connecticut school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

DELAWARE

State payments for transportation made on behalf of the school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

DISTRICT OF COLUMBIA

The District of Columbia's financial reporting system does not isolate capital outlay payments for land and existing structures. These payments are included in "construction."

FLORIDA

Payments to other school systems cannot be isolated in the Florida school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

GEORGIA

Payments made by the State government into the State teachers' retirement system on behalf of Georgia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

IDAHO

The State financial reporting system does not isolate capital outlay payments for land and existing structures. All expenditures for the capital assets program (Idaho line code 810) appear under "construction."

Payments to other school systems cannot be isolated in the Idaho school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

Payments made by the State government into the public employees' retirement system and for social security on behalf of Idaho school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

ILLINOIS

The State financial reporting system does not isolate capital outlay payments for land and existing structures. These amounts are included with amounts shown for "construction." They are taken from the expenditures of the site and construction and capital improvement funds as reported in the Illinois State Board of Education annual financial statements.

Payments made by the State government into the State retirement system and for textbooks on behalf of Illinois school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

Illinois corporate personal property replacement tax revenues are included as State revenues in this report. These revenues are listed as "local" in other sources because they are a component of "local support" in State-aid calculations.

INDIANA

Employee benefit items reported by Indiana school corporations are not shown by function in the Indiana financial reporting system but instead are reported in "central support services." They consist of payments for retirement, social security, group insurance, workmen's compensation, and unemployment compensation. These benefits paid by the Indiana local school corporations were estimated by function according to the salaries reported for each function.

Payments made by the State government into the State retirement system, for social security and textbooks on behalf of Indiana school corporations are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

KANSAS

Payments made by the State government into the State retirement system for school employees on behalf of Kansas school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

KENTUCKY

The Kentucky school finance reporting system does not allocate fixed charges by function. The Kentucky data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size.

Payments made by the State government into the State teachers' retirement system and for textbooks on behalf of Kentucky school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

LOUISIANA

Louisiana school systems report State payments on their behalf in the financial statements sent to the State education agency. These payments are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

MAINE

Payments made by the State government into the State teachers' retirement system on behalf of Maine school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

MARYLAND

Payments made by the State government into State retirement funds and for social security on behalf of Maryland school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

MASSACHUSETTS

The Massachusetts school finance reporting system does not allocate fixed charges by function. Data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size.

The State financial reporting system does not isolate capital outlay payments for land and existing structures. These payments are included in "construction."

Payments made by the State government into the State teachers' retirement system on behalf of Massachusetts school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

The Massachusetts reporting system also does not isolate expenditures for instructional equipment. These expenditures are combined with all equipment outlays and reported under "other equipment."

MICHIGAN

Payments made by the State government into the State school employees' retirement system and for social security on behalf of Michigan school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

MISSISSIPPI

The State financial reporting system does not isolate capital outlay payments for land and existing structures. This system only lists expenditures for "facilities acquisition and construction." These expenditures appear in this report under "construction."

Payments to other school systems cannot be isolated in the Mississippi school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

State payments for textbooks and employee benefits made on behalf of the school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

NEBRASKA

State payments for transportation made on behalf of the school districts are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

NEVADA

The local school support sales tax is included as revenue from State sources rather than as local sales tax. Revenue from the motor vehicle privilege tax is also included under State source revenue. The public utility franchise tax is classified as a public utility tax of the local school districts.

Payments to other school systems cannot be isolated in the Nevada school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

NEW JERSEY

Payments made by the State government for employer contributions to the Teachers Pension and Annuity Fund and for social security payments on behalf of New Jersey school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

NEW MEXICO

The New Mexico school finance reporting system does not allocate fixed charges by function. The New Mexico data for fixed charges have been prorated into the functions shown in this report based on their relative size.

State payments made on behalf of the school systems for textbooks are included in the tables that display state totals of elementary-secondary education finances. These

payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

Payments to other school systems cannot be isolated in the New Mexico school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

New Mexico's reporting system also does not isolate expenditures for instructional equipment. These expenditures are combined with all equipment outlays and reported under "other equipment."

NEW YORK

In New York's financial reporting system employee benefit items are not shown by function. These amounts have been prorated into functional expenditure items by the State education agency.

NORTH CAROLINA

The State financial reporting system does not isolate capital outlay payments for land and existing structures. Expenditures for this item are included under "construction."

Payments to other school systems cannot be isolated in the North Carolina school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

State payments for textbooks and transportation are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

OKLAHOMA

The Oklahoma school finance reporting system does not allocate fixed charges by function. The Oklahoma data for fixed charges have been prorated into the functions shown in this report based on their relative size.

Payments made by the State government into the State retirement fund on behalf of Oklahoma school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

PENNSYLVANIA

Payments made by the State government into the State school employees' retirement fund on behalf of Pennsylvania school systems are included in the tables that display

state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

RHODE ISLAND

Payments made by the State government into the State retirement fund on behalf of Rhode Island school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

SOUTH CAROLINA

Payments made by the State government for textbooks and school buses on behalf of the school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

SOUTH DAKOTA

The State financial reporting system does not isolate capital outlay payments for land and existing structures. These payments are included in "construction."

TENNESSEE

The Tennessee school finance reporting system does not allocate fixed charges by function. The Tennessee data for fixed charges have been prorated into the functions shown in this report based on their relative size.

TEXAS

Payments made by the State government into the State school employees' retirement fund and for textbooks on behalf of Texas school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

UTAH

Payments to other school systems cannot be isolated in the Utah school finance reporting system. These amounts are usually minor. They will slightly inflate the current spending amounts presented for both State aggregates and individual school systems.

VERMONT

Payments made by the State government for employee benefits on behalf of Vermont school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

VIRGINIA

The Census reporting system includes Virginia's "one-cent state sales and use tax" from local funds in the category of revenue from state sources.

WEST VIRGINIA

The West Virginia school finance reporting system does not allocate fixed charges by function. The data have been adjusted to prorate fixed charges into the functions shown in this report based on their relative size.

Payments made by the State government into the State teachers' and public employees' retirement funds on behalf of West Virginia school systems are included in the tables that display state totals of elementary-secondary education finances. These payments have also been estimated for local school systems and appear in the tabular detail for state revenues and expenditures of individual school systems.

WISCONSIN

Wisconsin's reporting system does not isolate expenditures for instructional equipment. These expenditures are combined with all equipment outlays and reported under "other equipment."

Appendix C. Two-Letter State Abbreviations

State	Abbreviation	State	Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
Florida	FL	North Dakota	ND
Georgia	GA	Ohio	OH
Hawaii	HI	Oklahoma	OK
Idaho	ID	Oregon	OR
Illinois	IL	Pennsylvania	PA
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Maryland	MD	Vermont	VT
Massachusetts	MA	Virginia	VA
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY
District of Columbia	DC		