

DOCUMENT RESUME

ED 033 439

EA 002 522

TITLE Selected Statistics of Local School Systems, 1966-67.

INSTITUTION National Education Association, Washington, D.C.

Report No RR-1968-R11

Pub Date 68

Note 120p.

Available from Publications Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036 (#435-13362, \$2.25, quantity discounts).

EDRS Price EDRS Price MF-\$0.50 HC Not Available from EDRS.

Descriptors Average Daily Attendance, Bond Issues, *Educational Finance, Expenditure Per Student, Expenditures, National Surveys, *Public School Systems, School Budget Elections, *School Statistics, School Taxes, State Federal Aid, State School District Relationship, *Student Enrollment, Tax Rates, Teacher Education, *Teachers

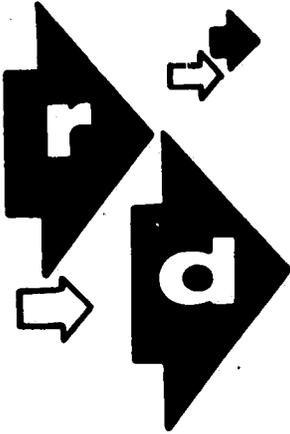
Abstract

This report presents selected statistics related to student enrollment and attendance, teacher preparation and turnover, revenue sources, major expenditures, property tax rates, results of referendums on school bonds, increased tax rates, and school budgets for local public school systems during the 1966-67 school year. These statistics are based on questionnaire survey returns received from 155 (92.8%) of the nation's 167 school systems enrolling more than 25,000 students, and on returns received from 161 selected school systems with enrollments under 25,000. Data for the entire sample is summarized in tables 1 through 22 of the text. The appendix contains detailed data for each responding school system arranged alphabetically by State, and divided into four strata on the basis of total enrollment. (JH)

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Selected Statistics of Local School Systems, 1966-67

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Research Report 1968-R11: SELECTED STATISTICS OF LOCAL SCHOOL SYSTEMS,
1966-67

Project Director: NETTIE S. SHAPIRO, Research Associate

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CONTENTS

Foreword	5
Introduction	6
Pupils in School	8
Length of the School Year	8
Enrollment in Other School Programs	9
Classroom Teachers	10
Degrees	10
Teacher Turnover	11
Revenue	12
Local Revenue Share	12
Assessed Valuations	13
Tax Rates	14
Percent of Market Values	14
Estimated Effective Tax Rates	15
Current Expenditures	16
Per-Pupil Expenditure	18
Comparability with Other Series of Per-Pupil Costs	18
Capital Outlay	20
Interest on Long-Term Debt	21
Debt Retirement	22
Other School Programs	23
Summary of Expenditures	24
School Tax Rate and Bond Referendums	25
Fiscal Independence or Dependence	26
Selected Small School Systems	27
Appendix	29
Questionnaire	110
Index	114

List of Text Tables

1. Returns of Survey of Large Public School Systems, October 1966	7
2. Pupils in the Elementary and Secondary Day Schools of Large Public School Systems, 1966-67	8
3. Length of the School Year in Large Public School Systems, 1966-67	9
4. Enrollment in Summer Schools, Adult Education, and Junior Colleges of Large Public School Systems	9
5. Number of Classroom Teachers in Large Public School Systems, 1966-67	10
6. Distribution of Classroom Teachers in Large Public School Systems by Highest Level of Preparation, 1966-67	11
7. Classroom Teacher Separations in Large Public School Systems, July 1, 1966, to June 30, 1967, as Percent of Total Number of Classroom Teachers	11
8. Average Percents of Revenue from Local Sources in Large Public School Systems, 1966-67	12
9. Assessed Valuations of Taxable Real Property and Average per Pupil in ADM in Large Public School Systems, 1966-67	13
10. Averages of Tax Rates for Schools per \$1,000 of Assessed Valuations in Large Public School Systems, 1966-67	14
11. Averages of Prevailing Rates of Assessed Valuations to Market Values of Real Property in Large Public School Systems, 1966-67	14
12. Estimated Averages of Effective Tax Rates per \$1,000, on 100 Percent of Market Value of Real Property of Large Public School Systems, 1966-67	15
13. Current Expenditures by Major Purpose for Elementary and Secondary Day Schools of Large Public School Systems, 1966-67	16
14. Current Expenditures per Pupil in Average Daily Membership in Large Public School Systems, 1966-67	17
15. Means and Medians of Current Expenditures per Pupil in Average Daily Membership in Large Public School Systems, 1966-67	18
16. Capital Outlay Expenditures in Large Public School Systems, 1966-67	20
17. Expenditures for Interest on Long-Term Debt of Large Public School Systems, 1966-67	21
18. Expenditures for Debt Retirement in Large Public School Systems, 1966-67	22
19. Expenditures for Programs Other Than Elementary and Secondary Day Schools, Large Public School Systems, 1966-67	23
20. Summary of Expenditures in 155 Large Public School Systems, 1966-67	24
21. Summary of Referendums on School Bonds, Increases in School Tax Rates, and School Budgets: Number of Large Public School Systems, 1966-67	25
22. Number of Large Public School Systems Fiscally Independent or Dependent, 1966-67.....	26

FOREWORD

The seventh annual report of local school statistics is devoted primarily to the large unified school systems. Included are selected statistics on pupils, classroom teachers, percents of revenue raised locally, property tax rates, major items of expenditure, fiscal dependence or independence, and the results of referendums on school bonds, on increases in tax rates, and on school budgets. Data are given for 155 of the 167 unified school systems with enrollments of 25,000 or more in October 1966, and for 161 selected small school systems which provide relatively high-salary schedules for classroom teachers.

Pressures for expanded school services in urban areas continue to mount. The new federal funds are supporting programs for the educationally disadvantaged and supplementing imaginative new programs. The impact of federal funds from the Elementary and Secondary Education Act of 1965 and other expanded federal programs is considerable. However, per-pupil expenditures in the central cities continue to lag behind those of the surrounding suburban areas.

There has been increasing demand for basic information on costs and related items for local school systems. This series of reports, in part, meets the urgent need for comparative statistics. However, achieving uniformity of reporting with prior years' series has become more difficult, particularly in determining current expenditures in the elementary and secondary public day school program. The school systems are required to account separately for federal funds. Frequently, the financial accounts of these federal funds are not subsequently integrated with account classifications of expenditures from other funds. In addition, expenditures for the many special programs financed with federal funds are not readily allocable among major programs and numbers of pupils served as now defined by the U.S. Office of Education in its Financial Accounting Handbook for Local and State School Systems.

This study was prepared by Nettie S. Shapiro, Research Associate, with the assistance of Louise V. Trumbo, Statistical Clerk. Compilation of the data was under the supervision of Simeon P. Taylor III, Assistant Director and Chief of the Statistics Section.

The NEA Research Division is grateful to the superintendents, fiscal officers, research directors, and others associated with the local school systems who cooperated in supplying information for this report. The names of the respondents to the questionnaire are given in the Index.

GLEN ROBINSON
Director, Research Division

INTRODUCTION

This report presents the findings of a questionnaire survey of selected statistics of pupils, teachers, revenues, and expenditures of local public school systems for the 1966-67 school year. Questionnaires were mailed by the NEA Research Division in the fall of 1967 requesting certain items of information which correspond closely to the accounting standards of the U.S. Office of Education for pupil, teacher, and financial accounting. The questionnaire sent to superintendents is reproduced on page 110.

The impact of the special federal programs is substantial in the 1966-67 school year because of funds received under the Elementary and Secondary Education Act of 1965, the Economic Opportunity Act, and other federal legislation permitting continuation of previously established programs, such as vocational education and manpower development and training.

Page 4 of the questionnaire requested separate reporting of expenditures for special federally financed programs only where such expenditures were not included by the school system in other items of the questionnaire. Many school systems reported expenditures from new federal funds as a separate item under special federally financed programs. Although legislation encouraged the use of a large part of these funds as operating expenditures to improve the education of disadvantaged children in the regular elementary and secondary day school program, the school systems encountered considerable difficulty in integrating these expenditures with the regular system of accounts for day schools. They complied with the requirements for separate accountability of federal funds and the separation of federal funds from the general fund of the system.

Many systems were able to supply most of the information as requested. However, because a substantial number of respondents noted differences between the information requested and the information supplied, close comparisons of the figures of individual school systems are not recommended. Comparability of some items is limited, also, because of the differences among the systems in the division of responsibility for some school programs between school and nonschool governmental units. There are differences in the states' roles: The states have assumed varying amounts of responsibility

for the direct provision for certain school programs, services, and facilities, as well as for support of schools through grants-in-aid. In addition, in some legally independent districts the nonschool local governments (cities, counties, and special districts) sometimes supply services, such as legal, health, and debt management. The cost of services so provided is generally not included in the expenditures reported by school systems; where expenditures made by nonschool governments were included, they have generally been indicated.

The local school statistics also reflect differences in program and service offerings. Certain school programs and services, such as kindergartens and pupil transportation, which are provided in some systems are not provided in others by either school or nonschool public agencies.

Summary data for large unified systems with enrollments of 25,000 or more pupils are presented in Tables 1 through 22 of the text. Detailed data for each of the 155 unified large systems are given in the tables of the Appendix. Similar data are shown for 161 selected unified systems with enrollments under 25,000 pupils. These small systems are among those whose salary schedules met one or more of the criteria for high scheduled salaries of classroom teachers and who returned a completed questionnaire.

Returns were received from 155, or 92.8 percent, of the 167 unified large systems to which the questionnaire was sent. The total enrollment in these 155 responding systems was 96.4 percent of the total enrollment in the 167 large public school systems. For the purpose of this report, these large districts were divided into three strata according to the combined elementary- and secondary-school enrollment, as of October 1966, as follows:

- Stratum 1--100,000 or more pupils
- Stratum 2--50,000 to 99,999 pupils
- Stratum 3--25,000 to 49,999 pupils

The Appendix tables which report the figures for the selected small school systems are numbered A-4 through F-4 and follow each set of Appendix tables for the first three strata. No separation by enrollment stratum has been made for these small systems which range in enrollment size from about 1,200 pupils to less than 25,000. The data for these small

systems are discussed in a separate section of the text under "Selected Small School Systems."

Data on the distribution and return of questionnaires and enrollments in the 155 respond-

ing systems as well as in all 167 systems in the first three strata are shown in Table 1. Of the 12 systems not included in the report, 2 are in Stratum 2 and 10 are in Stratum 3. The systems for which data are not available are listed in the note to Table 1.

TABLE 1.--RETURNS OF SURVEY OF LARGE PUBLIC SCHOOL SYSTEMS, OCTOBER 1966

Enrollment stratum	Total number of school systems ^{a/}	Total enrollment, October 1966	Respondents		Percent of systems responding	Enrollment in responding systems (col. 5) as percent of total enrollment (col. 3)
			Number of systems	Enrollment, October 1966		
1	2	3	4	5	6	7
1--100,000 or more.	25	5,601,000	25	5,601,000	100.0%	100.0%
2-- 50,000-99,999 .	53	3,663,202	51	3,536,123	96.2	96.5
3-- 25,000-49,999 .	89	2,993,203	79	2,683,181	88.8	89.6
Total	167	12,257,405	155	11,820,304	92.8%	96.4%

Note: No returns were received from two systems in Stratum 2: Brevard County, Florida, and Minneapolis, Minnesota; and from 10 systems in Stratum 3: San Bernardino and Riverside, California; Richmond County, Georgia; Rapides Parish, Louisiana; Flint, Michigan; Cumberland County, North Carolina; Youngstown, Ohio; Amarillo, Ector Independent School District, and Ysleta, Texas.

^{a/} Systems operating only elementary grades or only secondary grades are omitted.

PUPILS IN SCHOOL

Three series of pupil accounting statistics were reported by the school systems as follows:

1. October enrollment is the pupil membership of the system as of the day specified, usually October 1 or the report day closest to October 1. It comprises all pupils present and absent who are listed on the school's rolls.
2. Average daily attendance for the school year is the aggregate of daily attendance divided by the number of days school was actually in session. Attendance comprises only the pupils present at school except in California where daily attendance includes pupils with excused absences.
3. Average daily membership for the school year is the aggregate of daily membership for each school day divided by the number of school days. Daily membership includes all pupils, present and absent, unless officially removed from the school's rolls.

Table 2 shows the October enrollment in elementary and secondary day schools, average daily attendance, and average daily membership reported for 155 large systems which returned a questionnaire. Estimates are also shown for 167 large systems after including estimates for the systems which did not respond. Figures for the individual systems reporting are shown in columns 2, 3, and 4 of Tables A-1, A-2, and A-3 of the Appendix.

In October 1966, the 167 large systems enrolled an estimated total of 12,257,405 pupils.

Although the 167 large systems were only 0.8 percent of the 21,049^{1/} public school systems operating schools in the United States in 1966-67, they enrolled more than one-fourth (28.5 percent) of all pupils in the public elementary and secondary day schools. For 1966-67, average daily attendance in the 167 districts was estimated at 11,301,327, or 92.2 percent, of their estimated fall enrollment. Average daily membership was estimated at a total of 12,110,316, or 98.8 percent, of the fall enrollment.

The five largest school systems enrolled over 2.9 million pupils, as follows: New York City, 1,084,845; Los Angeles, 632,498; Chicago, 564,768; Detroit, 298,027; and Philadelphia, 276,656.

Length of the School Year

The school year for pupils in large school systems averaged 180.2 days. The pupil school year was limited to the days that school was actually in session for pupils. Days that schools were closed for pupils (vacations, holidays, inclement weather, and days on which teachers worked but pupils were not at school) were not included. The average (mean) number of school days per pupil in ADM was highest in the largest school systems, as follows:

^{1/} National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, December 1967. Table 1, p. 24.

TABLE 2.--PUPILS IN THE ELEMENTARY AND SECONDARY DAY SCHOOLS OF LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Percent average daily attendance is of October enrollment	Percent average daily membership is of October enrollment
1	2	3	4	5	6
1--100,000 or more (25 systems)	5,601,000	5,083,573	5,522,068	90.8%	98.6%
2--50,000-99,999 (51 systems)	3,536,123	3,307,050	3,509,383	93.5	99.2
3--25,000-49,999 (79 systems)	2,683,181	2,512,342	2,646,057	93.6	98.6
Total reported, 155 systems	11,820,304	10,902,965	11,677,508	92.2%	98.8%
Total estimated, 167 systems ^{a/}	12,257,405	11,301,327	12,110,316	92.2%	98.8%

^{a/} Includes estimates for 12 systems not reporting.

TABLE 3.--LENGTH OF THE SCHOOL YEAR IN
LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of days in school year			
	Mean per pupil in average daily member- ship	Mean of of sys- tems	Median of of sys- tems	Range of systems
1	2	3	4	5
1--100,000 or more	181.7	181.4	180.0	175-196
2--50,000- 99,999	179.1	179.0	180.0	175-187
3--25,000- 49,999	178.7	178.8	180.0	173-185
Strata 1, 2, and 3--155 reporting systems	180.2	179.3	180.0	173-196

Stratum 1, 181.7 days; Stratum 2, 179.1 days;
and Stratum 3, 178.7 days.

The number of days in the school year are shown by system in column 5 in Tables A of the Appendix. Among individual large systems, the school year ranged from a low of 173 days to a high of 196 days. In the course of a pupil's public-school experience (grades 1 through 12), the difference amounts to 276 days--about one and one-half times the equivalent of an average extra school year.

Table 3 summarizes the data on length of the school year by enrollment stratum, and shows the range among the systems reporting.

Enrollment in Other School Programs

In addition to conducting elementary and secondary day schools, almost all large school systems conducted regular summer schools and a high proportion reported enrollment in adult education classes. Enrollment in summer schools (kindergarten through grade 12) was reported by 150 of the 155 large school systems and in adult education classes by 141 systems.

Enrollment in summer schools (other than Project Head Start) in the summer of 1967 totaled 1,465,265 pupils, or 12.4 percent, of the October 1966 enrollment reported in elementary and secondary day schools of the 155 systems. Enrollment in adult education classes totaled 995,070 pupils as of October 1966.

Of the 155 large school systems, 107 reported participation in the summer 1967 Head Start program, in its third summer of operation. The

program serves preschool children (ages 4, 5, and 6) from low-income homes, and operates largely with funds from the Office of Economic Opportunity. Additional funding may be provided from Title I of the Elementary and Secondary Education Act and supplemented in cash or kind by the local school system. The 107 large systems reported a total Head Start enrollment of 136,768 pupils, or 29.4 percent, of the 465,000 preschoolers reported enrolled in the summer of 1967 throughout the nation.^{2/} Additional information on summer and full-year Head Start programs operated by local school systems during the 1966-67 school year is available in an NEA research report.^{3/}

Junior-college programs (grades 13 and 14) were reported by 25 systems with a total enrollment of 221,015 pupils. Thirteen of the 25 public community college programs were reported by school systems in California and Florida with 84.4 percent of the enrollments.

Enrollments in the summer schools, adult education, and in the junior-college programs are summarized in Table 4 and reported by system in columns 6, 7, and 8 of Tables A of the Appendix.

^{2/} Office of Economic Opportunity. The Tide of Progress. Third Annual Report. Washington, D.C.: the Office, 1967. (In process)

^{3/} National Education Association, Research Division. Head Start Programs Operated by Public School Systems, 1966-67. Research Report 1968-R3. Washington, D.C.: the Association, 1968. 42 p. \$1. #435-13346.

TABLE 4.--ENROLLMENT IN SUMMER SCHOOLS, ADULT
EDUCATION, AND JUNIOR COLLEGES OF LARGE
PUBLIC SCHOOL SYSTEMS

Enrollment stratum	Summer school, 1967		October 1966	
	Project Head Start	Regular and other	Adult educa- tion	Junior college
1	2	3	4	5
1--100,000 or more .	80,367 (19)	803,576 (25)	508,539 (25)	129,307 (9)
2--50,000- 99,999 ..	35,558 (38)	341,742 (49)	272,564 (48)	60,766 (9)
3--25,000- 49,999 ..	20,843 (50)	319,947 (76)	213,967 (68)	30,942 (7)
Total re- porting programs.	136,768 (107)	1,465,265 (150)	995,070 (141)	221,015 (25)

Note: Figures in parentheses are the numbers of systems reporting enrollments for the programs.

CLASSROOM TEACHERS

The 167 large unified school systems with enrollments of 25,000 or more employed an estimated total of 492,347 classroom teachers. This was more than one-fourth of all public elementary- and secondary-school classroom teachers in the United States in the 1966-67 school year.^{1/} Persons who gave half-time or more to classroom teaching in kindergarten through grade 12 are included. Principals, supervisors, counselors, librarians, and other instructional personnel are excluded.

When related to the estimated number of pupils in average daily membership shown in Ta-

^{1/} National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D. C.: the Association, December 1967. p. 28.

TABLE 5.--NUMBER OF CLASSROOM TEACHERS IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67^{a/}

Enrollment stratum	Reported number of classroom teachers	Estimated total number of classroom teachers ^{b/}
1	2	3
1--100,000 or more	229,107 (25)	229,107 (25)
2--30,000-99,999	138,810 (51)	143,957 (53)
3--25,000-49,999	106,821 (79)	119,283 (89)
Total	474,738 (155)	492,347 (167)

Note: The figures in parentheses are the numbers of school systems comprising the totals.

^{a/} Full-time classroom teachers in elementary and secondary day schools, kindergarten through grade 12.

^{b/} Includes estimates for 12 systems not participating in this study, based on data available from other NEA Research Division surveys.

ble 2, the pupil-teacher ratio for the 167 systems is estimated at 24.6. For the 25 systems in Stratum 1, the pupil-teacher ratio is 24.1; for the 51 systems in Stratum 2, the ratio is 25.3; and for the 79 reporting systems in Stratum 3, the ratio is 24.8.

Table 5 shows the number of classroom teachers reported by enrollment stratum. Similar information by school system is shown in column 2 of Tables B of the Appendix.

Degrees

In the large school systems the academic preparation of classroom teachers, as measured by academic degrees, was substantially better than the preparation of all teachers in the United States. For example, teachers without a bachelor's degree comprised but 2.2 percent of the classroom teaching staff of large systems compared with 6.1 percent of all teachers.

The distribution of all public-school teachers by highest degree held (based on a sample study) is compared below with the distribution of classroom teachers in large school systems.

Preparation	All teachers ^{a/}	Teachers in large school systems
No degree	6.1%	2.2%
Bachelor's degree	68.2	69.6
Master's degree	25.6 ^{b/}	27.9 ^{c/}
Doctor's degree	0.1	0.3

^{a/} National Education Association, Research Division. Annual Survey of Teachers, 1966-67.

^{b/} Includes teachers with 6-year professional diploma.

^{c/} Includes teachers with master's degree plus 30 hours.

TABLE 6.--DISTRIBUTION OF CLASSROOM TEACHERS IN LARGE PUBLIC SCHOOL SYSTEMS
BY HIGHEST LEVEL OF PREPARATION, 1966-67

Enrollment stratum	No degree	Bachelor's degree	Master's degree	Master's degree plus 30 hours	Doctor's degree	Total
1	2	3	4	5	6	7
1--100,000 or more	2.6%	70.5%	19.5%	7.1%	0.3%	100.0% (24)
2--50,000-99,999	1.7	70.0	23.9	4.2	0.2	100.0 (49)
3--25,000-49,999	2.1	67.7	23.9	6.1	0.2	100.0 (79)
Strata 1, 2, and 3	2.2%	69.6%	22.0%	5.9%	0.3%	100.0% (152)

Note: The figures in parentheses are the numbers of school systems supplying information.

TABLE 7.--CLASSROOM TEACHER SEPARATIONS IN
LARGE PUBLIC SCHOOL SYSTEMS, JULY 1, 1966,
TO JUNE 30, 1967, AS PERCENT OF TOTAL
NUMBER OF CLASSROOM TEACHERS

Enrollment stratum	Resignations	Separations for other reasons ^{a/}	Total
1	2	3	4
1--100,000 or more .	7.7% (25)	3.0% (25)	10.7% (25)
2--50,000-99,999 ..	13.0 (51)	2.3 (51)	15.3 (51)
3--25,000-49,999 ..	15.1 (76)	2.3 (76)	17.4 (77)
Strata 1, 2, and 3.	11.0% (152)	2.6% (152)	13.6% (153)

Note: Figures in parentheses are the numbers of school systems included in stratum averages. Detail by type of separation was not available for all systems.

^{a/} Includes deaths, retirements, dismissals, and promotions to school positions other than classroom teaching.

Teacher Turnover

The teacher turnover rate because of all terminations (retirement, resignation, dismissal, or promotion to a position other than teaching in the school system) was 13.6 percent of the total number of classroom teachers for the year. About four-fifths of all teacher separations were due to resignations, resulting in a turnover rate of 11.0 percent because of resignations.

Between July 1, 1966, and June 30, 1967, a total of 63,014 classroom teachers in 153 large school systems left their classroom teaching positions. When the total turnover rate for these systems (13.6 percent) is applied to the 167 large systems, the number of classroom teachers who left their teaching positions is estimated at 66,959 out of a total of 492,347 teachers.

REVENUE

Tables C of the Appendix report the percent of revenue raised locally to finance the direct expenditures of local school systems. Selected statistics of the property tax (total assessed valuations, valuations per pupil in average daily membership, the levels of assessments in relation to the market value of property, and the school property tax rates) are also shown. These data are summarized for large local school systems by enrollment stratum in Tables 8 through 12 which follow.

Local Revenue Share

For 1966-67, 155 large school systems raised an average of 54.2 percent of the school revenue for direct expenditures at the local level from local sources. These local sources include tax and nontax revenue receipts, tuition and other patron charges, rent, and interest earnings. State and federal sources supplied the balance of 45.8 percent of the revenue receipts for expenditures at the local level. Table 8 shows the mean, median, and range in the percents of revenue raised locally by enrollment stratum. Column 2 of Tables C of the Appendix shows the local revenue share for individual school systems.

The median local share of revenue of the 155 large school systems was 54.8 percent. A tendency for the local share to be higher in the large systems of 100,000 or more pupils is indicated in the local shares of the three enrollment strata in Table 8. When Hawaii and the District of Columbia school systems, not comparable with other systems in regard to state-local organization, are omitted from Stratum 1, there is no significant change in the local revenue share.

Among the individual systems, however, there are very wide variations in the percents of revenue raised locally. For the systems reporting, exclusive of Hawaii (4.9 percent) and the District of Columbia (82.6 percent), the local revenue shares varied from a low of 20.9 percent in Montgomery County, Alabama, to a high of 88.3 percent in Omaha, Nebraska.

Relatively low local revenue shares are reported for most of the large school systems in the Southern states compared with the large school systems in other states. The mean of local revenue shares of the 62 large systems

TABLE 8.--AVERAGE PERCENTS OF REVENUE FROM LOCAL SOURCES IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems reporting	Mean of systems	Median of systems	Range of systems	
				Low	High
1	2	3	4	5	6
1--100,000 or more	25	59.3% ^{a/}	61.8%	4.9% ^{b/}	82.6% ^{b/}
2--50,000-99,999	51	52.0	50.4	25.8	88.3
3--25,000-49,999	79	54.1	54.6	20.9	86.7
Strata 1, 2, and 3	155	54.2%	54.8%	4.9% ^{c/}	88.3% ^{c/}

^{a/} The mean of Stratum 1 systems, excluding Hawaii and the District of Columbia, is 60.7 percent.

^{b/} The range, excluding Hawaii and the District of Columbia, is from 43.6 percent to 81.3 percent.

^{c/} The range, excluding Hawaii and the District of Columbia, is from 20.9 percent to 88.3 percent.

in 12 Southern states^{1/} was 45.9 percent compared with 60.1 percent for 91 systems in all other states (excluding Hawaii and the District of Columbia).

It should be noted that some school districts may have under-reported federal revenues under recent legislation. Where this omission occurred, the local contribution as a percent of total revenues available is overstated. The respective state and federal shares of revenue are not shown because they are not always available separately from most local accounting systems. Federal funds for some programs,

^{1/} Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia, and West Virginia.

including vocational education, are commingled with state funds and are disbursed to the local school systems as state funds.

In addition, because the local school systems can report only revenues available for expenditure by them, the total revenue (the base on which the local share is calculated) does not include revenues for the financing of direct expenditures for schools made by other governmental units, i.e., the state, city, county, or other intermediate unit. For example, state revenues to finance the state's contribution to a state-administered teacher retirement system would not be included in the revenue figure reported by the local system unless the state's contribution was actually transferred to the local school system. Hence, the local revenue shares reported here are not comparable with state-wide summaries of local revenue shares.

Assessed Valuations

The assessed values of taxable real property are summarized in Table 9 and are shown by school system in column 3 of Tables C of the Appendix. The assessed value of taxable real property in the 155 large school systems for which these data were available was \$180,959 million, or 47 percent of the taxable valuation of real property subject to the general property tax in 1966 for the entire United States.^{2/}

The variations among school systems in total assessed valuations reflect, in part, real differences in wealth as measured by the value of real property within the district and, also, the local laws and assessment practices in respect to the percent that assessed values are

^{2/} U.S. Department of Commerce, Bureau of the Census. Assessed Valuations for General Property Taxation. Preliminary Report, CG-P4. Census of Governments: 1967. Washington, D.C.: the Bureau, February 1968. 77 p.

of current market prices of property. The full tax potential may not be utilized because of legal exemptions of property as well as extra-legal omissions of parcels of property or improvements from the assessment rolls.

The school systems were asked to report the total assessed value of taxable property within the school system in 1966. However, the assessed values among the reporting systems may have different base dates, i.e., the period of most recent reassessment. When land values are changing, this time factor is important in accounting for the differences in assessed valuations. These factors limit the use of assessed values as an index of comparative wealth of property within the school districts and as an index of ability or effort to support schools from the local property tax.

The assessed value per pupil in average daily membership in 155 large school systems was \$15,496. In systems with enrollments of 100,000 or more, the average assessed value per pupil in ADM was \$18,781 as contrasted to an average per-pupil value of \$13,216 for systems in Stratum 2 (50,000 to 99,999 enrollment) and \$11,665 for systems in Stratum 3 (25,000 to 49,999 enrollment). The assessed values per pupil in ADM are summarized by stratum in column 4 of Table 9 and given by system in column 4 of Tables C in the Appendix.

The wide range of assessed values per pupil in ADM is shown in columns 7 and 8 of Table 9. In considering the range of assessed values per pupil among the school systems, it should be noted that the equalized value of property was reported for some systems. For others, the values given include personal as well as real property. These differences in reporting have been noted in the footnotes to Tables C-1, C-2, and C-3 of the Appendix, where such information was available.

TABLE 9.--ASSESSED VALUATIONS OF TAXABLE REAL PROPERTY AND AVERAGE PER PUPIL IN ADM IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems reporting	Total in millions of dollars	Mean per pupil in ADM	Mean of systems	Median of systems	Range of systems	
						Low	High
1	2	3	4	5	6	7	8
1--100,000 or more ...	25	\$103,711.3	\$18,781	\$16,378	\$15,619	\$8,066	\$29,663
2--50,000-99,999	51	46,381.2	13,216	13,047	11,042	1,961	48,607
3--25,000-49,999	79	30,866.1	11,665	11,936	9,923	1,993	34,804
Strata 1, 2, and 3.	155	\$180,958.6	\$15,496	\$13,018	\$11,441	\$1,961	\$48,607

TABLE 10.--AVERAGES OF TAX RATES FOR SCHOOLS PER \$1,000 OF ASSESSED VALUATIONS IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems reporting	Mean of systems	Median of systems	Range of systems	
				Low	High
1	2	3	4	5	6
1--100,000 or more.	22	\$23.55	\$22.50	\$12.93	\$ 44.72
2--50,000-99,999 .	51	27.51	24.50	7.56	65.75
3--25,000-49,999 .	79	33.45	27.22	4.80	158.76
Strata 1, 2, and 3 ..	152	\$30.02	\$24.55	\$ 4.80	\$158.76

Tax Rates

The tax rates on real property per \$1,000 of assessed value are given for each enrollment stratum in Table 10 and by system in column 5 of Tables C of the Appendix. In the case of dependent school systems where the school levy is part of the county or municipal levy, the rate shown represents the schools' share of the total tax rate as reported by the school system.

The mean school tax rate per \$1,000 of assessed value for 152 systems with enrollments of 25,000 or more was \$30.02; the median tax rate was \$24.55. The mean rate for 22 systems in Stratum 1 was \$23.55 (Washington, D.C., Hawaii, and New York City not included); for 51 systems in Stratum 2, the mean school tax rate was \$27.51; and for 79 systems in Stratum 3, \$33.45. The median school tax rates were \$22.58, \$24.50, and \$27.22 for systems in Strata 1, 2, and 3, respectively. For individual systems, the local school tax rates ranged from a low of \$4.80 to a high of \$158.76.

The average of assessed values per pupil in ADM was highest in the stratum of the largest systems (\$18,781), considerably lower in Stratum 2 (\$13,216) and lowest in Stratum 3 (\$11,665). However, the reverse is true of the mean tax rates, which were \$22.58 per \$1,000 of assessed value in Stratum 1, \$24.50 in Stratum 2, and \$27.22 in Stratum 3.

The questionnaire sent to the school systems asked for the school tax rate on real property, or the estimated rate representing the schools'

share of the total tax rate (item 9 of the questionnaire reproduced on page 111). Variations in the replies are explained in the footnotes where possible. Some systems may have reported the levy for current expenditure only, thus omitting the additional levies for debt service. Where school debt service is the obligation of the county or city government, the additional county or city rate required for school debt service was included if the information was supplied on the completed questionnaire.

Percent of Market Values

The prevailing ratios of assessed values to market values of real property are summarized in Table 11 by enrollment stratum and are shown by school system in column 6 of Tables C of the Appendix.

The means of the ratios reported for the three enrollment strata indicate that the assessed values of real property were higher in relation to market value for systems with enrollments of 100,000 or more. The mean of the ratios for systems in Stratum 1 was 49.5 percent, for Stratum 2 the mean was 43.9 percent, and for Stratum 3 it was 41.0 percent. The median ratios were 47.5 percent for Stratum 1 and 35.0 percent for systems in Strata 2 and 3.

Differences in assessed value per pupil among enrollment strata are reduced somewhat when average assessed values per pupil in ADM are equalized by the average assessment ratios reported for the strata. The figures below

TABLE 11.--AVERAGES OF PREVAILING RATES OF ASSESSED VALUATIONS TO MARKET VALUES OF REAL PROPERTY IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems reporting	Mean of systems	Median of systems	Range of systems	
				Low	High
1	2	3	4	5	6
1--100,000 or more .	24	49.5%	47.5%	21.8%	100.0%
2--50,000-99,999 ..	51	43.9	35.0	5-10	100.0
3--25,000-49,999 ..	79	41.0	35.0	8.3	100.0
Strata 1, 2, and 3.	154	43.3%	39.7%	5-10%	100.0%

show the mean assessed values per pupil by enrollment stratum and the values per pupil in ADM when these assessed values are equalized by the average assessment ratios reported for the strata. The indexes show the mean assessed values per pupil for Strata 2 and 3 as percents of the mean for Stratum 1 systems and the corresponding percents for the equalized values per pupil:

Stratum	Valuations per pupil in ADM, mean of systems		Indexes of values per pupil in ADM	
	Not equalized	Equalized by ratios reported	Not equalized	Equalized by ratios reported
1	\$16,378	\$33,087	100.0%	100.0%
2	13,047	29,720	79.7	89.8
3	11,936	29,112	72.9	88.0

The assessment ratios used in computing the equalized indexes of assessed value per pupil in ADM were 49.5 percent for Stratum 1, 43.9 percent for Stratum 2, and 41.0 percent for Stratum 3.

Caution is warranted in the use of assessment ratios, especially for comparisons of individual school districts. The ratios were derived from a wide variation of methodology ranging from the best estimates by some of the responding systems to recent appraisal or sales studies in other school systems.

Estimated Effective Tax Rates

The effective tax rates were derived by multiplying the reported tax rate for a school system by the estimated rate of assessment to market value. The resulting figures represent the rate per \$1,000 which would be required to produce the same amount of revenue as the actual rate reported if real property were assessed at full market value. As the figures were calculated from reported tax rates and rates of assessments to market value, the effective tax rates are subject to the errors of both series.

TABLE 12.--ESTIMATED AVERAGES OF EFFECTIVE TAX RATES PER \$1,000, ON 100 PERCENT OF MARKET VALUE OF REAL PROPERTY OF LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems reporting	Mean of systems	Median of systems	Range of systems	
				Low	High
1	2	3	4	5	6
1--100,000 or more.	22	\$10.44	\$ 9.77	\$3.25	\$14.51
2--50,000-99,999 .	51	9.72	10.00	2.50	18.44
3--25,000-49,999 .	79	10.77	10.38	1.05-1.40	36.50
Strata 1, 2, and 3 .	152	\$10.37	\$10.12	\$1.05-1.40	\$36.50

The mean average of effective tax rates is \$10.44 for the largest systems, Stratum 1; \$9.72 for Stratum 2 systems; and \$10.77 for systems in Stratum 3. For the 155 school systems, the effective tax rates ranged from a low of \$1.05-\$1.40 per \$1,000 of market value to a high of \$36.50 per \$1,000. The range in effective rates among those school systems with enrollments of 25,000 to 49,999 pupils (Stratum 3) was considerably wider than among the systems with higher enrollments.

Although the average tax rates on assessed values for the strata increase as enrollment size decreases, the spread among the average effective tax rates for the three strata is relatively small. The estimated effective tax rates are summarized by enrollment strata in Table 12 and are shown by individual systems in column 7 of Tables C of the Appendix.

CURRENT EXPENDITURES

As previously noted, funds from newly enacted federal legislation (particularly the Elementary and Secondary Education Act) may have been used for current expenditures of elementary and secondary day schools but were not so reported. Many systems in responding to the questionnaire used in this survey reported that the financial accounting of ESEA funds did not provide for a proper allocation by major account classification as between current expenditures for day schools and the many special programs to help the disadvantaged. As a result, these expenditures were reported separately under "special federally financed programs," and are shown in Tables E of the

Appendix for individual systems. The lack of allocation among various programs results in an understatement of both the amounts spent for current expenditures of day schools and the per-pupil costs.

The current expenditure of 155 of the largest school systems for elementary and secondary day schools, as summarized in Table 13, was \$6,278 million^{1/} for the fiscal year 1966-67,

^{1/} The total includes some non-day-school expenditures because a few systems were unable to distribute expenditures among the elementary and secondary day schools, junior colleges, adult education, and the like.

TABLE 13.--CURRENT EXPENDITURES BY MAJOR PURPOSE FOR ELEMENTARY AND SECONDARY DAY SCHOOLS OF LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Item	Stratum by enrollment			
	1-- 100,000 or more	2-- 50,000- 99,999	3-- 25,000- 49,999	Strata 1, 2, and 3
1	2	3	4	5
Total current expenditures ^{a/}	\$3,339,638,932	\$1,639,709,775	\$1,298,772,220	\$6,278,120,927
Administration or general control ..	97,250,838	41,755,436	31,853,714	170,859,988
Instruction	2,395,292,370	1,256,076,387	998,667,242	4,650,035,999
Operation and maintenance	396,481,022	199,595,048	163,631,614	759,707,684
Fixed charges	301,668,402	89,345,159	60,415,616	451,429,177
Attendance services	21,264,269	6,809,707	4,568,053	32,642,029
Health services	31,144,329	11,743,672	10,772,766	53,660,767
Transportation services	79,293,274	26,900,755	23,448,606	129,642,635
Other	17,244,428	7,483,611	5,414,609	30,142,648
<u>Percent distribution</u>				
Total current expenditures	100.0%	100.0%	100.0%	100.0%
Administration or general control ..	2.9	2.5	2.5	2.7
Instruction	71.7	76.6	76.9	74.1
Operation and maintenance	11.9	12.2	12.6	12.1
Fixed charges	9.0	5.5	4.7	7.2
Attendance services	0.7	0.4	0.3	0.5
Health services	0.9	0.7	0.8	0.8
Transportation services	2.4	1.6	1.8	2.1
Other	0.5	0.5	0.4	0.5
Number of systems	25	51	79	155

^{a/} Current expenditures for day schools may be understated as some expenditures for this purpose are included with special federally financed programs shown in Table 19.

TABLE 14.--CURRENT EXPENDITURES PER PUPIL IN AVERAGE DAILY MEMBERSHIP
IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Item	Stratum by enrollment			
	1-- 100,000 or more	2-- 50,000- 99,999	3-- 25,000- 49,999	Strata 1, 2, and 3
1	2	3	4	5
Total current expenditures ^{a/}	\$604.78	\$467.24	\$490.83	\$537.63
Administration or general control	17.61	11.90	12.04	14.63
Instruction	433.77	357.92	377.42	398.20
Operation and maintenance	71.80	56.87	61.84	65.06
Fixed charges	54.63	25.46	22.83	38.66
Attendance services	3.85	1.94	1.73	2.80
Health services	5.64	3.35	4.07	4.60
Transportation services	14.36	7.67	8.86	11.10
Other	3.12	2.13	2.04	2.58
Number of systems	25	51	79	155

^{a/} See footnote to Table 13.

or for the nearest fiscal year reported by the school system. Current expenditures for all 167 unified systems enrolling 25,000 or more pupils in elementary and secondary day schools, as of October 1966, is estimated at \$6,511 million for the 1966-67 school year. Current expenditures, by major categories, are shown for individual systems in Tables D of the Appendix.

Current expenditures include all annual costs of the school system for elementary and secondary day schools during the regular school year except for capital outlay and payments of principal and interest on long-term debt. The accounts shown include administration or general control, instruction, the total of operation and maintenance of school plant, fixed charges, attendance services, health services, transportation services, and "other," which combines the net cost to the school system or deficits in the clearing accounts for student activity funds and food services, and current expenditures not elsewhere reported.

The accounts as reported here follow the manual of school accounting of the U.S. Office of Education.^{2/} Although the manual is used

^{2/} U.S. Department of Health, Education, and Welfare, Office of Education. Financial Accounting for Local and State School Systems. State Educational Records and Reports Series: Handbook II, Bulletin 1957, No. 4. Washington, D.C.: Government Printing Office, 1957. 235 p.

universally as an accounting guide, many school systems have made substantial modifications of the standard accounts. Some of these are noted on the tables where the differences were cited on the questionnaire return of the school system. No doubt, other differences were not noted by the respondents.

Table 13 summarizes the current expenditures by enrollment stratum and shows the amount and percent spent for each major purpose or account of current expenditure.

School systems with enrollments of 25,000 or more, reporting for the school year 1966-67, spent 74.1 percent of all current expenditures, or \$4,650 million, on instruction--that account which includes activities directly related to the teaching of pupils or improving the quality of teaching. This account includes salaries of the instructional personnel and their secretarial and clerical assistants; textbooks, library books, periodicals, and newspapers; audio-visual materials; teaching supplies; and other instructional expenditures.

Administration, consisting of expenditures for the regulation, direction, and control of the system-wide affairs of the school system, comprised 2.7 percent of current expenditures. Included here are the salaries and office expenditures of the central administrative staff of the system and the school board.

Operation and maintenance, as reported here, combine two accounts suggested in the standard accounting manual: operation of school plant and maintenance of school plant. These accounts include repair and replacement of equipment.

TABLE 15.--MEANS AND MEDIANS OF CURRENT EXPENDITURES PER PUPIL IN AVERAGE DAILY MEMBERSHIP IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Mean expenditure per pupil	Mean of system means	Median of system means	Range of system means	
				Low	High
1	2	3	4	5	6
Total current expenditures^{a/}					
1--100,000 or more (25)	\$604.78	\$531.29	\$526.87	\$334.96	\$889.73
2--50,000-99,999 (51)	467.24	463.96	464.52	283.63	724.53
3--25,000-49,999 (79)	490.83	492.93	488.80	253.03	877.63
Strata 1, 2, and 3--155 systems reporting	\$537.63	\$489.58	\$482.68	\$253.03	\$889.73
Instruction					
1--100,000 or more (25)	\$433.77	\$395.11	\$403.97	\$262.95	\$569.16
2--50,000-99,999 (51)	357.92	356.20	351.47	242.24	501.37
3--25,000-49,999 (79)	377.42	379.17	383.81	202.83	594.11
Strata, 1, 2, and 3--155 systems reporting	\$398.20	\$374.19	\$375.83	\$202.83	\$594.11

^{a/} See footnote to Table 13.

Operation and maintenance of school plant accounted for 12.1 percent of current expenditures.

Attendance, health, and transportation services and "other" expenses combined comprised 3.9 percent of current expenditures in the large school systems.

Fixed charges, including the school systems' contributions to employee retirement, social security, and pension payments, interest on short-term loans, and fidelity bond and insurance payments, comprised 7.2 percent of current expenditures.

Per-Pupil Expenditure

Total current expenditure per pupil in average daily membership for 155 large school systems was \$537.63. For 25 of the largest systems (Stratum 1) current expenditure per pupil in ADM was \$604.78; for the 51 next largest systems (Stratum 2) it was \$467.24; and for the 79 systems of lesser enrollment (Stratum 3), \$490.83. Table 14 shows cost per pupil for each enrollment stratum and for each major purpose of current expenditure.

The total current expenditure and expenditure for instruction per pupil in ADM are shown for each school system in columns 4 and 7, respectively, of Tables D in the Appendix. Costs

of total current expenditure per pupil in average daily membership ranged from a low of \$253.03 for one of the school systems in Stratum 3 to a high of \$889.73 for the largest system in Stratum 1.

Expenditures for instruction per pupil in ADM ranged from a low of \$202.83 to a high of \$594.11.

Expenditures per pupil are also given in Table 15 for total current expenditures and for instructional expenditures, with averages and the range of the per-pupil costs as reported by the various systems in each stratum.

As in earlier reports, the expenditures per pupil in average daily membership have been used as the basis for analysis in the text and text tables. The costs per pupil for current expenditures and for instruction in individual systems are shown in columns 4 and 8 of Appendix Tables D. The costs per pupil in average daily attendance for the systems are shown in columns 5 and 9 of the D tables.

Comparability with Other Series of Per-Pupil Costs

The base of the expenditures reported here was limited chiefly to the actual or direct disbursements of local school systems. Hence, it does not always include direct expenditures

which may be made by other governmental units on behalf of the school systems or selected programs, or for the benefit of pupils or employees of the school system. Where the amounts of such expenditures made in behalf of a school system were reported, they were added to the costs shown for the system and explained in footnotes to the tables in the Appendix. The base of the per-pupil costs which is reported or derived from state summaries of expenditures and pupils published by the U.S. Office of Education and the NEA Research Division^{3/} include expenditures at all governmental levels on behalf of schools.

^{3/} National Education Association, Research Division. Estimates of School Statistics, published annually.

The major difference between the costs per pupil reported here and the costs reported by School Management in "The National Cost of Education Index"^{4/} is in the base of the per-pupil account. This report bases the expenditure analyses on the number of pupils in average daily membership. The pupil account in School Management's Index is average daily attendance weighted by counting elementary-school pupils as 1.0 and secondary-school pupils as 1.3. The effect is to show lower costs per pupil than would result by using the method followed in this report.

^{4/} School Management. "The National Cost of Education Index--1966-67." School Management 11: 1, 120-26; January 1967.

CAPITAL OUTLAY

The per-pupil expenditure for capital outlay in 153 large school systems in the 1966-67 school year was \$86.10, averaging about the same as the estimated nationwide expenditure for 1966-67, which was \$86.16 per pupil.^{1/} However, some of the large school systems understated or only partially reported capital outlay. With complete reporting, the per-pupil expenditure for capital outlay by large school systems would probably have exceeded the estimated nationwide per-pupil expenditure. In addition, the local figures omitted some of the capital outlay made on behalf of local schools for some systems by nonschool local and state governments. Since special efforts were made to obtain the figures on capital outlay by nonschool governments, the data are probably more nearly complete than those reported in earlier publications on local school statistics.

The total capital outlay and the outlay per pupil in average daily membership for large systems are shown by stratum in Table 16. Total capital outlay expenditure for individual school systems is shown in column 2 of Table E in the Appendix.

^{1/} National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, December 1967. p. 5.

TABLE 16.--CAPITAL OUTLAY EXPENDITURES
IN LARGE PUBLIC SCHOOL SYSTEMS,
1966-67

Enrollment stratum	Number of systems reporting	Total expenditures for capital outlay	Expenditure per pupil in average daily membership
1	2	3	4
1--100,000 or more.	25	\$ 543,421,086	\$98.41
2--50,000-99,999 .	51	272,861,439	77.75
3--25,000-49,999 .	77	183,786,585	71.12
Total for systems reporting ...	153	\$1,000,069,110	\$86.10

INTEREST ON LONG-TERM DEBT

Interest on long-term debt in 1966-67, for 142 large school systems reporting, averaged \$17.06 per pupil in average daily membership. Some school systems noted on the questionnaire return that interest on school debt was the legal obligation of a nonschool governmental unit rather than the school system. However, payments by a nonschool governmental unit were included in the data where reported on the questionnaire. A few systems were unable to distribute debt service charges between interest and principal payments. Where this distribution was not made, the amount reported for debt service by the school system was included with debt retirement.

The expenditure of \$17.06 per pupil in ADM for interest on long-term debt for large systems reporting this item is far below the nationwide figure of \$21.30 for the same fiscal period.^{1/} In addition to the interest expenditure of the local school systems, the nationwide figures may include interest payments on bonds issued by state and all other nonschool governmental agencies for local school purposes.

Interest cost continues to be an important item in school expenditures. In the large systems, expenditures of \$17.06 per pupil in ADM for interest on long-term debt exceeded the per-pupil cost of certain major items of cur-

^{1/} National Education Association, Research Division. Estimates of School Statistics, 1967-68. Research Report 1967-R19. Washington, D.C.: the Association, December 1967. p. 5.

rent expenditure shown in Table 14. In contrast, the expenditure per pupil in ADM for administration or general control was \$14.63, for transportation services, \$11.10, and for health and attendance services combined, \$7.40.

Total interest expenditure and the interest expenditure per pupil in ADM are shown by enrollment stratum in Table 17, and interest expenditure by individual system is shown in column 3 of Tables E of the Appendix.

TABLE 17.--EXPENDITURES FOR INTEREST ON LONG-TERM DEBT OF LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems reporting	Total expenditures for interest	Expenditure per pupil in average daily membership
1	2	3	4
1--100,000 or more .	23	\$ 98,503,862	\$18.70
2--50,000-99,999 ..	49	49,026,238	14.63
3--25,000-49,999 ..	70	39,302,739	16.84
Total for systems reporting	142	\$186,832,839	\$17.06

DEBT RETIREMENT

Expenditures for debt retirement (principal payments on long-term debt outstanding) averaged \$39.13 per pupil in average daily membership for 144 large school systems. Interest

payments by some systems were included with debt retirement expenditures for systems which were unable to separate interest and principal payments.

TABLE 18.--EXPENDITURES FOR DEBT RETIREMENT IN LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems reporting	Total expenditures for debt retirement	Expenditure per pupil in average daily membership
1	2	3	4
1--100,000 or more	23	\$235,537,537	\$44.71
2--50,000-99,999 .	50	113,231,916	32.91
3--25,000-49,999 .	71	84,040,964	35.71
Total for systems reporting .	144	\$432,810,417	\$39.13

Debt retirement expenditures are shown for the individual school systems in column 4 of Tables E in the Appendix and are summarized by enrollment stratum in Table 18. The systems for which data on interest and/or debt retirement have not been included in the summary tables are noted on the tables which list the individual school systems, accompanied by appropriate explanation where available. In most instances, the data were not furnished because the payments for debt service are the obligation of a nonschool governmental unit. Where payments by a nonschool government unit were reported, they are included in the data for this item.

Debt service (including payments for interest and principal combined) for all large systems reporting these items of expenditure averaged \$56.19 per pupil in average daily membership during the 1966-67 school year. Replies to the questionnaire indicate more nearly complete reporting of debt service payments than in prior years.

OTHER SCHOOL PROGRAMS

Expenditures for programs other than elementary and secondary day schools were reported by 153 of the 155 large public school systems. These expenditures totaled \$573.5 million. Included in this amount was \$231.5 million expended from federal funds identified in Tables E of the Appendix as "special federally financed programs." Some of these funds were used for current expenditures of elementary and secondary day schools but were not identified in the completed questionnaire other than by source of funds; for example, ESEA (Titles I, II, and III), Manpower Development and Training Act, Vocational Education Act, and Economic Opportunity Act. The source of funds and application to programs where reported, are given for individual systems in the footnotes to Tables E.

Also included with expenditures for other programs were \$121.4 million for junior colleges; \$91.0 million for adult education; \$59.9 million for community recreation, services to private-school pupils, child care, and other community services; \$34.1 million for summer schools other than Head Start; \$17.9 million for the Head Start summer program; \$7.8 million for public libraries; and \$9.8 million for additional miscellaneous expenditures. For the most part, these figures represent the total expenditures for these programs by the school systems reporting rather than net costs after deducting receipts of patron or tuition charges.

Expenditure data for various supplemental programs by enrollment stratum are given in the summaries in Table 19. Expenditures for the programs by system are shown in columns 5 through 12 of Tables E in the Appendix. It should be noted, however, that expenditure data for these related supplemental programs are incomplete for several reasons. A few school systems included the cost of these programs in the various categories of current expenditure for elementary and secondary day schools. Other school systems did not report the expenditures for these programs because they were financed by patron or tuition charges at no expense to the school system. Others reported only salary costs, disregarding costs of providing school plant facilities. Such omissions have been indicated in the footnotes to the tables wherever possible.

To some extent, the omissions in reporting expenditures for other programs is evident in comparing the number of systems reporting enrollments (summary Table 4) with systems reporting expenditures in summary Table 19. Whereas 150 systems reported enrollments in summer-school programs (excluding Head Start), only 127 reported expenditures. Head Start summer programs were reported by 107 systems and expenditures by 84 systems. Enrollments in adult education classes were reported by 141 systems with only 122 systems reporting expenditure data.

TABLE 19.--EXPENDITURES FOR PROGRAMS OTHER THAN ELEMENTARY AND SECONDARY DAY SCHOOLS, LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Program	Stratum by enrollment				Strata 1, 2, and 3 5
	1--100,000 or more	2--50,000- 99,999	3--25,000- 49,999		
1	2	3	4	5	
Project Head Start--summer schools.	\$ 8,707,348 (17)	\$ 5,638,235 (27)	\$ 3,602,326 (40)	\$ 17,947,909 (84)	
Regular and other summer schools ..	18,768,200 (20)	7,227,152 (41)	8,100,443 (66)	34,095,795 (127)	
Adult education	56,675,890 (21)	18,570,877 (42)	15,766,781 (59)	91,013,548 (122)	
Junior colleges	71,499,842 (10)	33,089,593 (11)	16,844,541 (6)	121,433,976 (27)	
Public libraries	5,444,632 (3)	169,769 (2)	2,189,486 (8)	7,803,887 (13)	
Services to private-school pupils .	1,240,017 (4)	1,337,576 (7)	280,971 (5)	2,858,564 (16)	
Other community services	36,470,370 (17)	13,750,339 (29)	6,770,993 (34)	56,991,702 (80)	
Special federally financed programs ^{a/}	125,684,284 (14)	74,086,455 (38)	31,713,937 (47)	231,484,676 (99)	
Other expenditures	4,616,315 (15)	4,007,315 (26)	1,217,722 (34)	9,841,352 (75)	
Total	\$329,106,898 (25)	\$157,877,311 (50)	\$86,487,200 (78)	\$573,471,409 (153)	

Note: Figures in parentheses are the numbers of systems reporting expenditures for the program.

^{a/} This item includes some federal funds used for "current expenditures for day schools" as such expenditures were reported by some systems under special federally financed programs.

SUMMARY OF EXPENDITURES

The grand total of all outlays reported by 155 public school systems enrolling 25,000 or more pupils in October 1966 was \$8.5 billion. This total comprises current expenditures for elementary and secondary day schools (\$6.3 billion), capital outlay (\$1.0 billion), interest on long-term debt (\$187 million), payments for debt retirement (\$433 million) and expenditures for other than regular day school programs (\$573 million). The grand total includes duplicative amounts to the extent that capital outlays financed by long-term bonds are counted

twice as expenditures--when the original payments are made for the purchase or construction of the capital asset and again in later fiscal periods when payments are made to retire the bonds.

Current expenditures for elementary and secondary day schools, expenditure for capital outlay, and interest totaled \$7.5 billion. The total expenditures are summarized by enrollment stratum in Table 20.

TABLE 20.--SUMMARY OF EXPENDITURES IN 155 LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Expenditures	Stratum by enrollment			Total
	1--100,000 or more	2--50,000- 99,999	3--25,000- 49,999	
1	2	3	4	5
Current expenditures for elementary and secondary day schools	\$3,339,638,932	\$1,639,709,775	\$1,298,772,220	\$6,278,120,927
Current expenditures, capital outlay, and interest	3,981,563,880	1,961,597,452	1,521,861,544	7,465,022,876
Current expenditures, capital outlay, interest, and non-day-school programs.	4,310,670,778	2,119,474,763	1,608,348,744	8,038,494,285
Current expenditures, capital outlay, interest, non-day-school programs, and debt retirement	4,546,208,315	2,232,706,679	1,692,389,708	8,471,304,702

SCHOOL TAX RATE AND BOND REFERENDUMS

Of 154 large systems, 35 reported they had held referendums on school bonds during the 1966-67 school year, 100 had not held referendums, and 19 systems indicated that referendums on the issuance of school bonds were not applicable for their systems.

Of the 35 systems which reported holding a bond referendum, 29 indicated that the bond issues were approved by voters and six indicated disapprovals. Of the six school districts in which bond referendums were disapproved, two were located in California, one each in Florida, North Carolina, Tennessee, and Washington.

The school systems were also asked to report on referendums held to increase school tax rates. Only 19 systems reported holding such referendums during the 1966-67 school year. Of these, 13 were approved and six were disapproved.

Two of the districts in which increases in tax rates were rejected were in California, and one each in Ohio, Oregon, Michigan, and North Carolina. Of the other large systems, 100 reported that referendums on tax rates were not held during 1966-67, and 35 systems indicated that such referendums did not apply.

Only four of the large systems reported that a referendum was held on the adoption of the school budget. Two reported voter approval and two systems in the state of Washington reported disapproval.

The reporting by enrollment stratum on school bond referendums, proposed increases in tax rates, and adoption of school budgets, is summarized in Table 21. The results of the referendums for individual school systems are shown in Tables F of Appendix A.

TABLE 21.--SUMMARY OF REFERENDUMS ON SCHOOL BONDS, INCREASES IN SCHOOL TAX RATES, AND SCHOOL BUDGETS: NUMBER OF LARGE PUBLIC SCHOOL SYSTEMS, 1966-67

Enrollment stratum	Number of systems	Referendums on school bonds				Referendums on increase in school tax rate				Referendums on adoption of school budget			
		Held		Not held	Not applicable	Held		Not held	Not applicable	Held		Not held	Not applicable
Ap-proved	Disap-proved	Ap-proved	Disap-proved			Ap-proved	Disap-proved			Ap-proved	Disap-proved		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1--100,000 or more ..	25	6	...	15	4	4	1	12	8	...	...	13	12
2--50,000-99,999	50	8	2	36	4	5	3	34	8	1	...	27	22
3--25,000-49,999	79	15	4	49	11	4	2	54	19	1	2	36	40
Total	154	29	6	100	19	13	6	100	35	2	2	76	74

FISCAL INDEPENDENCE OR DEPENDENCE

Of 155 large school systems, 105 reported complete fiscal independence for all school purposes, including levying taxes to raise revenues for operation, capital outlay, and interest expenditures. Five systems were fiscally independent for purposes of operation and maintenance but were fiscally dependent for capital outlay and/or interest and debt retirement expenditures. The remaining 45 systems had no authority to levy or collect taxes for school revenues and were entirely fiscally dependent on a local governmental unit.

Summary information on the status of the fiscal independence or dependence of the large school systems is shown in Table 22. Data by individual systems are given in Tables F of the Appendix.^{1/}

^{1/} For financial statistics for independent school districts enrolling 3,000 or more pupils, by individual school district, see: U.S. Department of Commerce, Bureau of the Census, Finances of School Districts, Census of Governments, 1967. Governmental Finances, Vol. IV, No. 1. Washington, D.C.: the Bureau, December 1968. (In process)

TABLE 22.--NUMBER OF LARGE PUBLIC SCHOOL SYSTEMS FISCALLY INDEPENDENT OR DEPENDENT, 1966-67

Enrollment stratum	Total number of school systems reporting	Fiscally independent		Fiscally dependent
		For all school purposes	Except for capital outlay and interest	
1	2	3	4	5
1--100,000 or more	25	13	2	10
2--50,000-99,999 ...	51	41	1	9
3--25,000-49,999 ...	79	51	2	26
Total	155	105	5	45

SELECTED SMALL SCHOOL SYSTEMS

A total of 228 small systems with enrollments of fewer than 25,000 pupils were selected for inclusion in the survey on local school statistics because their salary schedules had met one or more of the three criteria used in determining high-level salaries. This selection was based on a study of the salary schedules of more than 1,000 school districts with enrollments of 6,000 or more pupils and of a highly selected group of suburban districts with enrollments up to 6,000 pupils.^{1/} In all, 161 (70.6 percent) of the 228 selected small school systems responded to the questionnaire on pupils, teachers, and finances for the 1966-67 school year.

Data for the 161 small systems are shown in Tables A-4 through F-4 of the Appendix and follow each set of the regular tables in the first three strata. The systems range from approximately 1,200 pupils to less than 25,000.

The data reported for the smaller systems are generally indicative of educational expenditures in relatively high-salary, high-income areas. They show some interesting contrasts to those systems with large enrollments, located mainly in large urban centers.

Summary comparisons by enrollment size of school system indicate that teachers employed in the selected small systems have higher levels of preparation than those in systems with 25,000 or more pupils. The percents of classroom teachers with master's degrees or higher preparation are given below from the summary data:

<u>Enrollment size of school system</u>	<u>Percent of teachers with master's degree or higher preparation</u>
100,000 or more pupils	26.9%
50,000-99,999	28.3
25,000-49,999	30.2
Selected small systems	39.4

^{1/} For additional information on the selection of systems, see: National Education Association, Research Division. Some of the Highest Scheduled Salaries for 1966-67. Urban Research Series. Washington, D.C.: the Association, October 1966. 11 p.

Enrollments in summer-school programs other than Head Start were somewhat higher in the small selected systems than in most large systems when related to average daily membership for the school year. The ratio of enrollments in the summer of 1967 to average daily membership in the 1966-67 school year is shown below:

<u>Enrollment size of school system</u>	<u>Enrollment in summer school as percent of average daily membership</u>
100,000 or more pupils	14.6%
50,000-99,999	9.7
25,000-49,999	12.1
Selected small systems	16.7

Relatively low enrollments were reported in the summer Head Start program by the small selected systems. This is attributable to the fact that the program is designed for preschool children from low-income families. Of the 161 small systems, 42 systems (26.1 percent) reported a total of 3,518 pupils enrolled in Head Start classes in the summer of 1967. Among large systems of the first three strata, 107 systems (69.0 percent) reported having pupils enrolled in this program.

The assessed valuations per pupil showed a somewhat wider range among the small selected systems than for those in the three strata of largest systems. Assessment ratios (assessed value as a percent of market value) averaged lower in the small selected systems than in the large systems. The assessed values per pupil and the assessment ratios for the mean of systems are shown below by enrollment strata:

<u>Enrollment size of school system</u>	<u>Assessed value per pupila/</u>	<u>Assessment ratio</u>
100,000 or more pupils ...	\$18,781	49.5%
50,000-99,999	13,216	43.9
25,000-49,999	11,665	41.0
Selected small systems ...	13,570	36.2

^{a/} Mean of systems.

The average tax rate for schools per \$1,000 of assessed valuation was appreciably higher for the selected small school systems. The average tax rate per \$1,000 of assessed value was \$62.28 for the selected small systems compared with \$23.55, \$27.51, and \$33.45, for the large systems in Strata 1, 2, and 3, respectively. When the assessment ratios are applied to the tax rates to obtain the effective rates for the mean of systems, the effective rate for the selected small systems is \$17.67 per \$1,000 of assessed value. This is 70.4 percent higher than the average effective tax rates of \$10.44, \$9.72, and \$10.77, for the mean of systems in Strata 1, 2, and 3, respectively.

The current mean expenditure per pupil averaged considerably higher in the selected systems of small enrollments than in the large school systems. The average per-pupil cost for the mean of systems by enrollment size for total current expenditure and for cost of instruction are given below:

<u>Enrollment size of school system</u>	<u>Per-pupil expenditure^{a/}</u>	
	<u>Total cur- rent ex- penditure</u>	<u>Cost of in- struction</u>
100,000 or more pupils	\$531.29	\$395.11
50,000-99,999	463.96	356.20
25,000-49,999	492.93	379.17
Selected small systems	747.75	530.36

^{a/} Expenditure per pupil in average daily membership for mean of systems.

Forty-two of the 161 small systems held school bond referendums; four in New York, three in California, and one each in New Jersey and Wisconsin reported disapproval. Forty systems held referendums on an increase in the school tax rate; three in New York, two in California, and one in Michigan reported disapproval. Sixty-nine systems, most of them in New York, held referendums on adoption of the school budget; 12 in New York and five in New Jersey reported voter rejection.

**Explanation of Symbols
Used in Tables**

NA = Not available

... Zero or not applicable

APPENDIX

A Series--Statistics of Pupils, 1966-67.

A-1.	School systems with enrollments of 100,000 or more	30
A-2.	School systems with enrollments of 50,000 to 99,999	31
A-3.	School systems with enrollments of 25,000 to 49,999	33
A-4.	Selected small systems with enrollments of 1,200 to 24,999	36

B Series--Statistics of Teachers, 1966-67

B-1.	School systems with enrollments of 100,000 or more	40
B-2.	School systems with enrollments of 50,000 to 99,999	41
B-3.	School systems with enrollments of 25,000 to 49,999	43
B-4.	Selected small systems with enrollments of 1,200 to 24,999	46

C Series--Revenues from Local Sources, Assessed Values, and Tax Rates, 1966-67.

C-1.	School systems with enrollments of 100,000 or more	50
C-2.	School systems with enrollments of 50,000 to 99,999	51
C-3.	School systems with enrollments of 25,000 to 49,999	53
C-4.	Selected small systems with enrollments of 1,200 to 24,999	56

D Series--Current Expenditures for Public Elementary and Secondary Day Schools, 1966-67.

D-1.	School systems with enrollments of 100,000 or more	60
D-2.	School systems with enrollments of 50,000 to 99,999	62
D-3.	School systems with enrollments of 25,000 to 49,999	66
D-4.	Selected small systems with enrollments of 1,200 to 24,999	70

E Series--Expenditures for Capital Outlay, Debt Service, and Programs Other Than Elementary and Secondary Day Schools, 1966-67.

E-1.	School systems with enrollments of 100,000 or more	80
E-2.	School systems with enrollments of 50,000 to 99,999	82
E-3.	School systems with enrollments of 25,000 to 49,999	88
E-4.	Selected small systems with enrollments of 1,200 to 24,999	92

F Series--School Bond, School Tax, and School Budget Referendums Held During 1966-67 School Year.

F-1.	School systems with enrollments of 100,000 or more	102
F-2.	School systems with enrollments of 50,000 to 99,999	103
F-3.	School systems with enrollments of 25,000 to 49,999	104
F-4.	Selected small systems with enrollments of 1,200 to 24,999	106

TABLE A-1.--STATISTICS OF PUPILS IN 25 SCHOOL SYSTEMS WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
CALIFORNIA								
Los Angeles	632,498	610,840	N.A.	177	3,324 ^{d/}	79,316	86,876	78,367 ^{e/}
San Diego	121,878	124,072	127,273	178, 177, 177	1,150 ^{f/}	37,727	16,977	17,378
DISTRICT OF COLUMBIA								
Washington	145,951	132,206	143,979	182	4,563	12,937	8,819 ^{g/}	...
FLORIDA								
Dade Co., Miami	208,896	197,132	209,663	180	2,180	33,103	24,291 ^{h/}	18,531
Duval Co., Jacksonville	118,701	110,578	117,817	196	1,001	44,587	650 ^{i/}	2,610
GEORGIA								
Atlanta	112,182	101,112	110,256	180	2,207	14,518	12,000 ^{j/}	...
HAWAII								
State of Honolulu	165,789	156,660	166,118	178	1,667	16,514	9,604 ^{k/}	...
ILLINOIS								
Chicago	564,768	507,632	558,894	182	23,405	98,699	43,547	1 ^{l/}
INDIANA								
Indianapolis	107,102	93,277	104,799	181, 178	m/	32,600	7,594	...
LOUISIANA								
Orleans Parish, New Orleans	107,834	94,862	106,045	180	2,489	4,376	2,945 ^{n/}	...
MARYLAND								
Baltimore	192,312	160,331	190,371	180	m/	32,144	11,548 ^{o/}	3,227 ^{p/}
Baltimore Co., Towson	112,857	105,431	112,521	180	...	6,633	18,556 ^{q/}	2,594
Montgomery Co., Rockville	111,137	104,164	111,258	182	457	15,589	24,818	3,281
Prince George's Co., Upper Marlboro	126,094	115,551	123,477	181	210	20,022	9,000 ^{r/}	2,299
MICHIGAN								
Detroit	298,027	266,222	295,807	186.5, 186.5, 184.5	5,515	30,467	12,378 ^{s/}	...
MISSOURI								
St. Louis	116,265	105,528	114,453	181.5	t/	17,452	5,000	1,020 ^{u/}
NEW YORK								
New York	1,084,845	925,819	1,069,850	187, 187, 181	23,692	135,000 ^{v/}	94,000 ^{w/}	...
OHIO								
Cleveland	152,932	141,793	152,202	180	1,512	26,879	18,966 ^{x/}	...
Columbus	105,751	98,081	104,378	182	740	10,698	4,758	...
PENNSYLVANIA								
Philadelphia	276,656	240,515	271,311	183	1,500	58,833	54,384 ^{y/}	...
TENNESSEE								
Memphis	122,336	116,105	121,615	180	3,847	5,596	5,025 ^{z/}	...
TEXAS								
Dallas	153,680	137,111	140,381	179.5, 177.5, 177.5	...	5,053	11,405 ^{aa/}	...
Houston	235,351	216,303	231,682	175	...	34,179	15,157 ^{ab/}	...
VIRGINIA								
Fairfax Co.	101,058	95,940	101,415	185	217	6,950	4,587 ^{ac/}	...
WISCONSIN								
Milwaukee	126,100	118,258	125,663	182	691	23,704	5,654 ^{ad/}	...
Total	5,601,000	5,083,573	5,522,068	181.7 ^{ac/}	80,367	803,576	508,539	129,307
Number of systems	25	25	25	25	19	25	25	9

a/ Where the days in session differ by organizational level, they are reported in sequence; i.e., elementary, junior high, and senior high, or elementary school and senior high school. Excludes holidays, vacations, and days that teachers worked but pupils did not attend school.

b/ Comprises pupils of preschool age enrolled in the Project Head Start summer program operated by the school system unless otherwise noted.

c/ Includes pupils enrolled in regular, remedial, and enrichment program in elementary and secondary grades.

d/ For summer 1966.

e/ Operated by a separate junior-college district under the board of education.

f/ Includes 510 pupils financed from sources other than Head Start funds.

TABLE A-1.--STATISTICS OF PUPILS IN 25 SCHOOL SYSTEMS WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67 (Continued)

g/ Comprises 5,838 enrolled in regular adult classes, 1,497 in trade and manpower development, 881 in community classes, and remainder in Americanization and civil defense.

h/ Comprises 8,775 enrollments in high school, 2,987 in Cuban Refugee English program, 3,260 in home economics, 876 adults in basic education, and remainder in various manpower, industrial, trade, and office training classes.

i/ Estimated.

j/ Estimated enrollments in evening high schools, adult vocational, and community schools.

k/ Comprises 5,004 enrollments in high school, 2,491 adults in basic education, and remainder in cultural, homemaking, and naturalization classes.

l/ Starting July 1, 1966, the junior colleges were no longer under the jurisdiction of the local board of education.

m/ Head Start Program is not under the jurisdiction of the local school system.

n/ Includes 1,750 enrollments in adult basic education and 1,195 in evening high schools.

o/ Enrollment as of November 1966. Comprises 3,582 enrollments for junior and senior high-school credit, 2,590 in vocational classes, 479 for elementary credit, and the remainder, in noncredit courses.

p/ Not operated by the local public school system.

q/ Includes 6,396 enrollments in general adult education classes, 4,400 in home economics, 1,400 for high-school certificates, and the majority of other enrollments in business, trade, technical, and vocational courses.

r/ Comprises 8,000 enrollments in adult program and 1,000 in evening high-school classes.

s/ Course registration of 15,830 reported for 12,378 individuals.

t/ Operated by Human Development Corporation.

u/ Enrollments in Teachers' College.

v/ Comprises 16,249 in adult evening classes and 2,717 in basic education.

w/ As of June 1967, includes 44,213 individuals enrolled in various extension classes for adults, 6,268 enrollments in standard evening high school, 1,619 adults in Americanization classes, and the remainder in basic education, discussion groups, etc. Excludes enrollment in recreational program.

x/ Comprises 4,231 enrollments in adult basic education and 794 in evening high school.

y/ Comprises 3,912 enrolled in credit courses and 7,493 in noncredit courses.

z/ Comprises 4,951 enrolled in credit courses and 10,206 in noncredit courses.

aa/ Comprises 2,467 enrollments in general adult education, 1,067 in vocational education, 716 in business classes, and 337 in evening high-school credit program.

ab/ Includes enrollments in English and citizenship courses, adult improvement, recreation, and enrichment classes conducted under the department of Municipal Recreation and Adult Education.

ac/ Mean of pupils in average daily membership, 181.7 days; mean of systems, 181.4 days; and median of systems, 180.0 days.

TABLE A-2.--STATISTICS OF PUPILS IN 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
ALABAMA								
Birmingham	69,089	64,396	68,317	178	...	3,692	337	...
Jefferson Co. (excl. Birmingham)	65,125	61,467	64,473 ^{d/}	176	...	7,001	1,921 ^{e/}	...
Mobile	76,830	71,662	N.A.	178	...	25,483	411	...
CALIFORNIA								
Fresno	56,403	57,782 ^{f/}	N.A.	177	170	14,153	4,971	...
Garden Grove	50,512	50,307 ^{f/}	N.A.	179	214	14,488	2,319	...
Long Beach	72,860	71,830	N.A.	177	270	15,295	7,309	16,139
Oakland	64,369	62,737	N.A.	177	520	...	6,067	...
Sacramento	51,762	50,959	N.A.	175	150	17,342	6,217	...
San Francisco	94,005	91,806	N.A.	178	...	12,989	25,290	11,250
San Juan Dist., Carmichael	50,858	50,342	50,807 ^{d/}	175	...	10,946	4,459	...
COLORADO								
Denver	96,085	86,886	94,260	176	540	6,431	10,123	...
Jefferson Co., Lakewood	54,256	51,366	54,150	180	...	3,146	2,281	...
FLORIDA								
Broward Co., Ft. Lauderdale	90,001	85,369	90,884	180	1,500	3,006	10,831	5,200
Hillsborough Co., Tampa	95,852 ^{g/}	89,681	95,443	180	1,336	1,450	7,700 ^{h/}	...
Orange Co., Orlando ..	71,875	68,099	72,057	180	2,960	2,896	10,979 ^{i/}	N.A.
Palm Beach Co., West Palm Beach	56,777	53,881	57,264	180	1,430	1,238	5,761 ^{j/}	4,727
Pinellas Co., Clearwater	72,207	68,530	72,002	180	...	2,675	8,607 ^{k/}	7,961
Polk Co., Bartow	50,906	49,292	51,572	180	...	1,545	3,556 ^{l/}	...
GEORGIA								
DeKalb Co., Decatur ..	71,651	67,140	70,631	180	430	4,011	1,364	3,078
KANSAS								
Wichita	70,051	62,165	68,740	180	886	9,852	6,205 ^{m/}	...
KENTUCKY								
Jefferson Co. (excl. Louisville)	74,702	70,241	73,693	176	113	3,984	3,013	...
Louisville	55,102	51,821	54,325	178	871	5,336	954	...

TABLE A-2.--STATISTICS OF PUPILS IN 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
LOUISIANA								
Caddo Parish, Shreveport	57,878	53,783	57,574	180	...	2,554	680	...
East Baton Rouge Parish, Baton Rouge.	58,540	55,616	58,946	177	...	N.A.	412	...
Jefferson Parish, Gretna	51,197	46,712	50,167	180	1,290	4,508	1,447	...
MARYLAND								
Anne Arundel Co., Annapolis	59,233	55,449	58,958	180, 182	250	2,804 ^{d/}	1,177	913
MASSACHUSETTS								
Boston	92,602	81,858	90,826	180	...	3,689	7,962 ^{e/}	N.A.
MISSOURI								
Kansas City	74,935	65,381	N.A.	181, 180, 180	1,378	6,919	2,866 ^{e/}	...
NEBRASKA								
Omaha	60,267	56,386	59,396	177.5, 177, 177	300	21,259	16,067 ^{e/}	...
NEVADA								
Clark Co., Las Vegas .	60,160	55,835	59,774	180	349	1,702	9,986	...
NEW JERSEY								
Newark	75,856	65,591	74,911	182	2,583	10,507	3,524 ^{f/}	...
NEW MEXICO								
Albuquerque	76,168	73,718	75,884	180	1,310 ^{g/}	2,449	...	...
NEW YORK								
Buffalo	73,391	67,881	72,461	181, 180, 181	1,200 ^{h/}	4,227	9,659 ^{h/}	...
NORTH CAROLINA								
Charlotte-Mecklenburg Co., Charlotte	76,889	71,963	76,325	180	1,625	13,193	...	...
OHIO								
Akron	58,622	54,547	58,105	180	625	7,801	1,000 ^{v/}	...
Cincinnati	89,528	80,784	88,391	187, 186, 186	1,048	6,884	22,347 ^{w/}	...
Dayton	60,219	55,550	59,621	180	1,395	4,093	11,960 ^{x/}	...
Toledo	59,879	56,581	59,859	180	1,260	3,653	3,418 ^{y/}	...
OKLAHOMA								
Oklahoma City	75,457	70,098	74,969	176	747	10,719	7,410 ^{z/}	...
Tulsa	78,289	75,244	78,215	176	956	3,717	2,090 ^{aa/}	...
OREGON								
Portland	78,110	72,572 ^{ab/}	78,910	182	200	3,167	2,818 ^{ac/}	6,330
PENNSYLVANIA								
Pittsburgh	77,165	68,899	75,585	187	^{ad/}	4,778	3,588 ^{ae/}	...
SOUTH CAROLINA								
Greenville Co., Greenville	54,509	50,390	53,950	180	1,046	6,351	782	...
TENNESSEE								
Nashville-Davidson Co., Nashville	91,161	86,074	90,701	177	1,453	7,089 ^{af/}	3,800 ^{ag/}	...
TEXAS								
El Paso	59,821	55,484	59,015	175	2,071	4,231	1,523 ^{ah/}	...
Fort Worth	77,898	72,321	77,884	176	...	1,914	11,910	...
San Antonio	77,287	69,215	75,290	176	800	3,064	5,087 ^{ai/}	...
UTAH								
Granite School Dist., Salt Lake City	59,751	56,486	59,484	180	191	9,525	1,879	...
VIRGINIA								
Norfolk	56,502	50,901	54,761	180	635	7,629	4,622 ^{aj/}	...
WASHINGTON								
Seattle	95,417	89,234 ^{f/}	N.A.	180	546	15,257	...	5,168 ^{ak/}
WEST VIRGINIA								
Kanawha Co., Charleston	58,114	54,738	58,200	180	910	1,100	3,875	...
Total	3,536,123	3,307,050	3,509,383 ^{al/}	179.1 ^{am/}	35,558	341,742	272,564	60,766
Number of systems	51	51	51	51	38	49	48	9

^{a/} Where the days in session differ by organizational level, they are reported in sequence; i.e., elementary, junior high, and senior high, or elementary school and senior high school. Excludes holidays, vacations, and days that teachers worked but pupils did not attend school.

^{b/} Comprises pupils of preschool age enrolled in the Project Head Start summer program operated by the school system unless otherwise noted.

^{c/} Includes pupils enrolled in regular, remedial, and enrichment programs in elementary and secondary grades.

TABLE A-2.--STATISTICS OF PUPILS IN 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

d/ Estimated.

e/ Comprises 1,242 enrollments in vocational classes and 679 in adult basic education.

f/ Estimated by NEA Research Division.

g/ From "Salary Schedule Request, 1967-68" received from school system.

h/ Comprises enrollments of 4,731 in general adult education, and 2,969 in vocational classes.

i/ Comprises 5,144 credit courses, 4,868 noncredit courses, and 967 vocational enrollments.

j/ Comprises 1,509 enrollments in adult high school, 2,264 in adult evening classes, and remainder in adult day school, adult basic classes, general education, and general interest.

k/ Comprises 3,999 in general adult classes, 4,608 in vocational and technical classes.

l/ Comprises 1,854 enrollments in evening and adult classes, 1,642 in noncredit classes, and 60 enrollments above 12th grade.

m/ Includes classes in basic education, academic, vocational-technical, self-improvement, homemaking, etc.

n/ Comprises K-12 classes, 1,848, and driver education, 956.

o/ Comprises 4,626 enrollments in high school, 2,843 in elementary, and 493 in trade classes.

p/ Comprises 329 in adult basic education and other adult education, 2,537.

q/ Represents course enrollments.

r/ Comprises 1,487 in accredited evening high school, 1,364 in Americanization classes, and 673 in Newark School of Fine Arts.

s/ ESEA, Public Law 89-10, Title I, pre-first program.

t/ Early Push, pre-kindergarten program.

u/ Comprises 2,410 in adult elementary and basic education, 2,475 in high-school equivalency or credit courses, 1,743 in high-school credit courses financed from ESEA funds, 1,918 in vocational-technical education, 314 in home economics, 298 in business education, 416 in Americanization classes, and 85 in academic.

v/ Estimated enrollments in evening high school, 356; adult basic education, 50; community education, 549; and manpower development, 45.

w/ Represents class enrollment--6,214 in high-school credit classes, 2,813 in parent-teacher relationships, 1,819 in elementary basic education, 1,811 in noncredit general education, 860 in trade extension, 1,049 in home economics, 777 in MDTA, and 7,004 other.

x/ Includes estimated high-school enrollments of 2,500; balance, miscellaneous.

y/ Comprises 1,175 in apprenticeship training, 833 in academic, 1,119 in other vocational classes, 150 in practical nursing, and 141 in Start High School program.

z/ Comprises 5,090 in adult night classes, 1,064 in vocational-technical, manpower training, etc., 730 in basic education, and 526 in adult day classes.

aa/ Trade and industrial, and MDTA.

ab/ Kindergarten not on full half-day program; in most schools kindergarten pupils are on one-half day, 3 days a week, schedule.

ac/ Comprises 1,664 in general adult education and 1,154 in adult family life.

ad/ Project Head Start is operated as 11-month program; enrollment not reported.

ae/ Comprises 1,613 in general adult education, 1,124 in vocational classes, and 851 Schenley Standard evening.

af/ Comprises 2,081 in kindergarten and 5,008 in grade 7-12 enrollment.

ag/ Comprises 2,500 in adult tuition classes and 1,300 basic adult education.

ah/ Comprises 1,078 in general homemaking, 401 in parent-child relations classes, and 44 in home beautification.

ai/ Includes 1,731 in adult basic education, 1,646 in academic, 639 in trade and industrial, 239 in home and family, and 99 in vocational nursing and other.

aj/ Comprises evening-school classes, 4,090; full-time classes, 326; and short-term classes and seminars, 206.

ak/ Full-time equivalent.

al/ Includes estimates for nine systems not reporting average daily membership.

am/ Mean of pupils in average daily membership, 179.1 days; mean of systems, 179.1 days; and median of systems, 180.0 days.

TABLE A-3.--STATISTICS OF PUPILS IN 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
ALABAMA								
Huntsville	32,823	31,066	32,395	175	357	2,634	314 ^{d/}	...
Montgomery Co., Montgomery	39,910	38,755	N.A.	175	...	9,917	700 ^{e/}	...
ARIZONA								
Tucson	49,799	46,639	48,627	180	495	2,282	1,530	...
Scottsdale	26,224	24,828	26,166	180	...	2,930	...	...
CALIFORNIA								
Fremont	30,113	29,185	N.A.	175, 177, 177	60	N.A.	1,005	...
Hayward	30,116	28,577	N.A.	175, 175, 176	N.A.	5,746	2,294	...
Montebello	25,343	25,229	N.A.	177	150	3,827	3,187	...
Mt. Diablo, Concord ..	46,069	44,752	46,049	179	N.A.	10,948	3,274	...
Newport-Mesa, Newport Beach	25,243	25,308 ^{f/}	N.A.	177	45	5,525	...	...
Norwalk-LaMirada, Norwalk	32,009	31,693	N.A.	178	60	6,871	4,160	...
Pasadena	31,977	31,408	N.A.	177, 178, 178	179	4,752 ^{g/}	10,896	12,353
Richmond	43,884	43,456	43,490	177	...	5,563	3,353	...
San Jose	32,745	33,048	N.A.	178	176	4,987	10,440	...
Santa Ana	26,153	25,866	N.A.	177	...	6,278	2,602	6,025
Santa Ana	26,153	25,866	N.A.	176	...	8,830	2,036	...
Stockton	32,015	31,940	N.A.	176	...	17,464	3,350	...
Torrance	34,196	35,850	N.A.	176	75	17,464	3,350	...
COLORADO								
Colorado Springs	28,225	25,351	27,073	180	...	1,390	920 ^{h/}	...
Pueblo	26,114	24,709	25,987	180	...	813	...	...
CONNECTICUT								
Bridgeport	24,064 ^{i/}	21,365	23,447	180	312	3,283	3,814	...

TABLE A-3.--STATISTICS OF PUPILS IN 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
CONNECTICUT (Continued)								
Hartford	26,203 ^{l/}	23,620 ^{l/}	26,117 ^{l/}	180	609	822 ^{k/}	7,671 ^{l/}	...
FLORIDA								
Escambia Co.,				180	350 ^{m/}	1,678 ^{n/}	638	3,762
Franklin Co.,	44,613	43,608	45,853	180	513	2,460	5,216	2,321
Volusia Co., DeLand.	31,565	29,672	31,280					
GEORGIA								
Bibb Co., Macon	36,063	33,344	35,270	180	705	1,001	3,100	...
Chick Co. (excl. Marietta)	37,426	34,479	36,678	180	208	1,493	52	...
Fulton Co. (excl. Atlanta)	35,667	30,388	32,277	180	965 ^{o/}	2,859	N.A.	...
Muscogee Co., Columbus	44,594	40,037	41,238	180	...	1,166	73	...
Savannah-Chatham Co., Savannah	41,555	38,049	40,759	180	...	2,501	1,997 ^{p/}	...
ILLINOIS								
Peoria	26,733	23,358	24,848	182	534	1,134	800 ^{q/}	...
Rockford	36,550	32,270	34,211	177	...	4,900	3,992	...
INDIANA								
Evansville-Vanderburgh, Evansville.	33,139	29,902	32,639	179	126	1,649	5,948 ^{r/}	...
Ft. Wayne	39,120	36,897	38,929	179	376	8,442 ^{s/}	2,278	...
Gary	48,941	46,258	N.A.	173	838	10,790	3,903	...
South Bend	37,612	34,988	36,946	180	...	3,431	1,522	...
IOWA								
Des Moines	46,043	43,091	45,619	179, 180, 180	165	2,313	6,073	...
KANSAS								
Kansas City	35,041	31,436	N.A.	180	...	6,050	483 ^{t/}	...
KENTUCKY								
Fayette Co., Lexington	32,568	29,941	32,132	177	197	1,691	54	...
LOUISIANA								
Calcasieu Parish (excl. Lake Charles)	31,135	29,832	31,121	180	u/	784	618 ^{v/}	...
MASSACHUSETTS								
Springfield	32,256	28,775	30,929	185	177	1,056	7,492	496
Worcester	30,870	27,064	29,597	182	300	582	875 ^{w/}	...
MICHIGAN								
Grand Rapids	33,866	31,272	33,633	175.5	603	...	1,099 ^{x/}	4,781
Lenawee	31,773	29,074	31,214	179	325	5,086	7,009 ^{y/}	...
Livonia	32,268	30,513	32,202	180	120	7,569	7,142 ^{z/}	...
MINNESOTA								
Robbinedale	25,029	23,970	24,932	176	...	3,312	685	...
St. Paul	47,893	44,635	47,721	178	365	895	17,623 ^{aa/}	...
MISSISSIPPI								
Jackson	38,549	35,333	37,802	179	...	2,763	952 ^{ab/}	...
NEBRASKA								
Lincoln	29,447	27,067	28,218	175	187	604	9,931 ^{ac/}	...
NEVADA								
Washoe Co., Reno ...	25,655	22,777	24,420	181	130	2,000	2,233 ^{ad/}	...
NEW JERSEY								
Jersey City	36,150	32,120	35,665	180	...	5,673	1,569 ^{ae/}	...
NEW YORK								
Rochester	45,724	41,429	44,673	182, 177	...	3,913	3,820 ^{af/}	...
Syracuse	30,640	28,875	N.A.	180, 184, 184	...	3,785	6,519	...
Yonkers	29,433	26,628	30,673	183, 178, 175	282	6,050	2,773 ^{ag/}	...
NORTH CAROLINA								
Greensboro	30,452	28,609	29,931	180	...	1,619	246.	...

TABLE A-3.--STATISTICS OF PUPILS IN 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67. (Continued)

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
NORTH CAROLINA (Continued)								
Winston-Salem/Forsyth Co., Winston-Salem .	47,632	44,981	47,238	180	582	1,659	...	...
RHODE ISLAND								
Providence	26,980	23,673	26,354	180	307	284	703	...
SOUTH CAROLINA								
Columbia	33,460	30,976	32,769	180	963	4,178	656 ^{ah/}	...
TENNESSEE								
Chattanooga	27,163	25,165	27,015	175	694	847	4,038 ^{ai/}	...
Hamilton Co. (excl. Chattanooga)	29,591	28,217	29,370	175	N.A.	N.A.	...	...
Knoxville	38,613	35,252	36,959	176	691	6,233	4,317	...
Shelby Co. (excl. Memphis)	41,370	39,532	40,947	180	970	1,719	722 ^{ai/}	...
TEXAS								
Austin	45,010	42,097	45,006	177, 176, 175.5	...	9,471 ^{ak/}	751	...
Corpus Christi	43,728	41,415	44,085	177	1,353	4,655	1,011	...
Lubbock	33,824	32,036	33,414	177	900	964	699 ^{ai/}	...
Pasadena	30,512	28,752	30,405	176	...	2,741	435 ^{ai/}	...
Spring Branch	29,137	28,022	29,316	175	...	6,495	550	...
UTAH								
Davis Co., Farmington.	30,928	29,786	31,120	180	...	32,335	...	...
Salt Lake City	37,355	34,843	36,937	180	N.A.	8,007	7,209	...
VIRGINIA								
Arlington Co.	26,179	24,712	26,066	183, 183, 182	178	3,959	5,495 ^{am/}	...
Chesapeake	25,657	24,115	25,411	180	383	2,867	383 ^{am/}	...
Hampton	27,222	25,054	26,476	182	412 ^{o/}	2,099	573	...
Henrico Co. (excl. Richmond)	31,318	29,431	30,981	180	...	2,281	153 ^{an/}	...
Newport News	29,241	27,098	28,959	183	...	3,485	1,061	...
Richmond	44,229	40,393	43,548	181	1,206	3,383	10,730 ^{ao/}	...
Virginia Beach	36,589	34,680	36,456	180	319	1,600 ^{q/}	120	...
WASHINGTON								
Edmonds Dist. #15, Lynnwood	25,656	24,292	25,706	180	176	1,101	1,200 ^{q/}	N.A.
Highline Dist. #401, Seattle	30,080	28,376	N.A.	180	120	1,666	...	N.A.
Spokane	34,328	32,377	34,180	180	587	4,138	N.A.	...
Tacoma	34,355	33,461	35,524	180	510 ^{ap/}	3,600	4,900	1,204
WISCONSIN								
Madison	32,784	29,452	30,998	175	180	2,506	...	...
Racine	28,645	25,418	26,940	180.5	328	5,563	...	...
Total	2,683,181	2,512,342	2,646,057 ^{aq/}	178.7 ^{ar/}	20,843	319,947	213,967	30,942
Number of systems	79	79	79	79	50	76	68	7

^{a/} Where the days in session differ by organizational level, they are reported in sequence; i.e., elementary, junior high, and senior high, or elementary school and senior high school. Excludes holidays, vacations, and days that teachers worked but pupils did not attend school.

^{b/} Comprises pupils of preschool age enrolled in the Project Head Start summer program operated by the school system unless otherwise noted.

^{c/} Includes pupils enrolled in regular, remedial, and enrichment programs in elementary and secondary grades.

^{d/} Vocational trade extension.

^{e/} Averaged 700 adults per quarter for three quarters for evening high-school dropout program.

^{f/} Including summer school.

^{g/} Federal and make-up classes. Regular summer-school enrollment was limited by lack of funds.

^{h/} Comprises programs in trade extension, apprentice-related training, office occupations, adult basic education, and others.

^{i/} Included with Stratum 3 school systems based on earlier NEA Research Division survey.

^{j/} Excludes 255 bused pupils and 708 preschool children.

^{k/} Federally funded.

^{l/} Comprises 3,371 elementary-school and 4,300 high-school enrollments.

^{m/} Not under board supervision.

^{n/} No elementary academic program; includes grades 1-6, reading, library, and recreational, and grades 7-12.

^{o/} Under ESEA, PL 89-10, Title I.

^{p/} Comprises 718 enrollments in vocational and technical day and evening classes, 363 in business education, 352 in home-making, 287 in adult basic education, 236 in evening high school and 41 in health occupation classes.

^{q/} Estimated.

^{r/} Comprises 3,480 technical education and trade apprentice, 1,951 central evening school, and 517 in home economics and agriculture.

^{s/} Includes 1,200 enrollments in driver education.

^{t/} Manpower Development and Training Act program.

^{u/} Program operated by Louisiana Education Agency.

^{v/} Comprises 300 enrollments in federal basic education grades 1-8 and 318 in secondary-school program.

^{w/} An additional enrollment of 252 was reported in adult civic education.

^{x/} Includes apprenticeship and vocational enrollments.

TABLE A-3.--STATISTICS OF PUPILS IN 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

y/ Includes 1,242 enrollments in elementary-school classes, 905 in high-school completion, 969 teachers in service, and 1,058 in recreational skills; balance in business, expectant parenthood, drama and fine arts, and other assorted areas of education.

z/ Comprises total enrollments during the year, fall, winter, and spring.

aa/ Comprises 8,955 in adult education classes, 6,508 in trade and technical, and 2,160 in business and distributive education.

ab/ Includes classes in business education, general self-improvement, accelerated high school and elementary, adult basic, and diploma program.

ac/ Comprises 1,503 enrollments in adult high school, 1,398 in general adult education, 4,686 in homemaking, 1,020 in distributive and business education, 1,107 in industrial, trade, manpower, and post high-school classes, and 217 in adult basic education.

ad/ Includes enrollments in general academic classes, MDTA and other trade, industrial-technical training, business and distributive education, homemaking, arts and crafts, adult basic, and civil defense. Total class enrollments during entire school year were 5,446.

ae/ Comprises 765 in accredited evening high school, 306 in adult basic education, 229 in evening commercial, 157 in evening technical classes, and 112 in sewing classes.

af/ Includes manpower classes, 1,319; remainder in elementary and secondary school classes.

ag/ Includes classes in diverse areas of education--academic, recreational, self-improvement, trade, technical, office training, and adult basic.

ah/ Comprises 348 high-school credit and noncredit classes and 308 below high-school level.

ai/ Includes 1,197 in trade extension classes, 1,007 in adult basic, 250 in adult high school; remainder in manpower training, distributive education, office education, home economics, health, and miscellaneous.

aj/ Adult basic education.

ak/ Represents total enrollment in all types of summer-school programs, including band, driver training, remedial and enrichment programs.

al/ Comprises 289 in high-school courses and 146 in trade and industrial classes.

am/ Comprises 191 in general education and 192 in vocational classes.

an/ Business, electronics, and industrial arts.

ao/ General education and vocational classes.

ap/ Includes 240 Head Start pupils from other districts enrolled in program administered by Tacoma School District No. 10.

aq/ Total includes estimates for 15 systems not reporting average daily membership.

ar/ Mean of pupils in average daily membership, 178.7 days; mean of systems, 178.8 days; and median of systems, 180.0 days.

TABLE A-4.--STATISTICS OF PUPILS IN 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200-24,999, 1966-67 (Selection based on specified high-salary criteria)

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
CALIFORNIA								
ABC Dist., Artesia ...	14,411	13,782	N.A.	176	130	4,863	1,301	...
Alhambra	16,983	16,545	17,029	176, 177	75	4,624	7,599	...
Azusa	12,774	12,661	N.A.	177	N.A.	3,025	920	...
Bassett Dist., La								
Puente	8,108	7,287	N.A.	176	75	2,645	564	...
Bellflower	12,699	12,273	12,675	179	32	3,140	1,955	...
Berkeley	15,763	15,611	N.A.	178	N.A.	3,486	3,537 ^{d/}	...
Beverly Hills	4,974	4,969	4,998	175	...	2,442	5,372 ^{d/}	...
Burbank	15,340	14,937	N.A.	177	...	2,065	4,472	^{e/}
Chino	7,746	7,512	7,737	177	90	1,889	779	...
Claremont	7,038	6,938	N.A.	180	15	2,013	288	...
Downey	19,680	19,236	N.A.	178	...	6,841	5,342 ^{f/}	...
Folsom	10,873	11,103	N.A.	175	75	3,359	1,255 ^{f/}	...
Glendale	24,664	23,771	N.A.	177	...	10,041	5,209 ^{g/}	3,004
Glendora	9,235	9,069 ^{h/}	9,251	176	...	3,085	555	...
La Canada	4,984	4,884	N.A.	176	...	N.A.	...	...
Lynwood	6,579	6,494	N.A.	176	...	2,250	1,008	...
Monrovia	6,993	6,986	N.A.	177	...	2,190	2,475	...
Monrovia	6,993	6,986	N.A.	177	...	2,190	2,475	...
Newark	7,701	7,431	N.A.	178	46	2,195	473	...
Newark	7,701	7,431	N.A.	178	...	4,799	3,861	...
Palo Alto	15,597	15,994	N.A.	178	...	4,799	3,861	...
Palos Verdes Dist.,								
Rolling Hills	14,448	14,953	N.A.	176, 176, 180	...	6,937	...	...
Pittsburg	6,327 ^{i/}	6,152	N.A.	180	120	1,606	749	...
Placentia	8,847 ^{i/}	8,956	N.A.	178	90	2,163	...	...
Pomona	20,396	21,262	N.A.	176	161	6,558	1,792	...
Redlands	11,892	12,138	12,237	176	120	7,250	1,897	...
San Leandro	10,578	10,345	10,533	177	...	1,808	1,906	...
San Ramon Valley Dist.,								
Danville	6,550	6,529	N.A.	180	...	N.A.	N.A.	...
Santa Barbara	16,540	16,251	N.A.	178	...	2,059	...	...
Santa Monica	12,605	12,688	N.A.	178	...	23,278	1,400	12,900
Santa Rosa	11,764	11,665	N.A.	176	...	1,456	545	...
Simi Valley	16,141	15,868	N.A.	175	...	4,159	2,198	...
Temple City	4,524	4,484	N.A.	177	...	118	...	...
Vallejo	16,200 ^{l/}	16,015 ^{h/}	N.A.	176	290	2,619	1,094	^{k/}
Vista	7,679	7,525 ^{h/}	N.A.	177	...	1,356 ^{l/}	...	...
West Covina	15,423	14,238	N.A.	176	...	2,353 ^{l/}	1,286	...
COLORADO								
Cheyenne Mountain Dist., Colorado Springs	2,122	2,019	2,115	180	...	161	N.A.	...

TABLE A-4.--STATISTICS OF PUPILS IN 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200-24,999, 1966-67 (Continued)

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
CONNECTICUT								
Fairfield	10,846	10,122	10,830	180	...	668	1,792 ^{m/}	...
Westport	7,442	7,011	7,490	180	...	1,150	1,525 ^{m/}	...
DELAWARE								
Alfred I. Dupont Dist., Wilmington	8,566	8,480	8,694	180	...	1,214	493	...
Newark	11,188	10,653	11,172	180	30	798	133	N.A.
INDIANA								
Bartholomew Dist., Columbus	12,524	11,761	N.A.	180	...	952	2,096	...
Hammond	23,569	21,658	22,888	178	137	3,255	430	...
Highland	6,004	5,643	N.A.	177	...	1,004	<u>n/</u>	...
Munster	3,082	2,822	3,095	180	...	630	...	...
Perry Twp., Indian- apolis	9,795	9,549	N.A.	183	120	703	N.A.	...
Warren Twp., Indian- apolis	8,553	8,302	N.A.	178	...	1,140	168	...
MASSACHUSETTS								
Newton	17,961 ^{o/}	16,622 ^{o/}	17,897 ^{o/}	178.5, 180, 180	...	965	1,828	602
MICHIGAN								
Garden City	13,627	12,732	13,521	182	...	1,278	1,195	125
Grosse Pointe	12,285	N.A.	12,288	180	...	1,835 ^{p/}	5,929	...
Southfield	14,241	N.A.	N.A.	180	45	1,628 ^{p/}	722	...
Van Dyke	6,982	6,466	N.A.	181	60	121	144	...
Warren	21,458	20,505	21,641	182	...	923	2,329 ^{q/}	...
MINNESOTA								
Bloomington	20,193	19,442	20,118	177	...	1,709	1,511	...
Columbia Heights	7,172	6,880	7,162	177	...	939	154	...
Edina	10,156	9,800	10,191	177	...	942	464	...
Fridley	5,259	5,052	5,244	180	...	437	224	...
Golden Valley, Minneapolis	1,584	1,497	1,560	176	...	272	...	...
Hopkins	9,808	9,518	9,885	178	...	684	N.A.	...
Minnetonka	7,457	7,201	7,508	178	...	600	575	...
Mounds View	10,803	10,375	10,807	177	...	767	574	...
North St. Paul-Maple- wood, Maplewood	10,073	9,642	10,127	177	...	650	503	...
Osseo	10,439	10,004	10,425	177	...	864	991	...
Richfield	11,318	10,758	11,160	178	...	1,790	535	...
Roseville	11,580	11,302	11,818	179	...	533	954	...
St. Louis Park	11,072	10,505	10,935	177	60	1,581	416	...
Stillwater	6,063	5,805	6,068	177	...	402	248	...
White Bear Lake	9,707	9,253	9,709	175	...	2,444	1,265	...
MISSOURI								
Clayton	2,363	2,146	2,350	174	...	566	492	...
Hazelwood	16,562	14,863	15,049	176	...	850	324	...
Lindbergh	10,121	9,143	N.A.	181, 183, 183	...	672	578	...
Pattonville	10,066	8,707	N.A.	176 ^{t/}	...	907	250	...
NEBRASKA								
Westside School Dist. #66, Omaha	9,450	9,037	9,226	179	...	2,100	325	...
NEW JERSEY								
East Orange	10,316	9,542	10,393	181	180	842	...	...
Fair Lawn	7,834	7,311	7,816	180	...	1,285	1,405	45
Glen Ridge	2,055	1,913	2,029	180	...	...	...	...
Hillside	3,962	3,685	3,958	180	...	776	100	...
Irvington	7,253	6,666	7,272	182	...	...	...	...
Leonia	1,628	1,519	1,621	180	...	...	...	...
Linden	7,615	6,917	7,476	180	50	660	<u>s/</u>	...
Madison Twp., Old Bridge	10,200 ^{t/}	9,800 ^{t/}	10,450 ^{t/}	180	60	380	554	...
Montclair	7,438	6,949	7,425	180	54	940	N.A.	...
Mountain Lakes	1,699	1,616	1,711	180	...	...	...	...
Paramus	6,937	6,538	6,975	180	...	680	412	...
Parsippany-Troy Hills Twp., Parsippany ...	8,340	7,713	8,287	180	...	133	2,202 ^{u/}	...
Passaic	8,356	7,461	8,310	180	N.A.	N.A.	1,471 ^{v/}	...
Plainfield	8,998	8,180	8,922	183	N.A.	667	100 ^{v/}	...
Ridgewood	7,321	6,991	7,376	180	N.A.	1,855	...	...

TABLE A-4.--STATISTICS OF PUPILS IN 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200-24,999, 1966-67 (Continued)

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
NEW JERSEY (Continued)								
Scotch Plains-Fanwood, Scotch Plains	7,406	6,942	7,361	182	...	...	...	...
Teaneck	8,225	7,600	8,223	181	45	N.A.	1,115	...
Tenafly	3,235	3,074	3,244	180.5, 180, 180	...	598	902	...
Union Twp., Union	8,710	8,081	8,687	180	78	398	...	...
Verona	2,774	2,610	2,781	180	...	...	...	...
Westfield	8,674	8,170	8,671	180	...	649	...	...
West Orange	8,130	7,612	8,117	180	...	164	...	...
NEW YORK								
Babylon	2,548	N.A.	N.A.	181	...	...	...	...
Bayshore	6,738	6,366	6,720	180	...	N.A.	...	...
Bethpage	6,155	5,557	N.A.	181	...	1,600	1,169	...
Brighton Central School Dist. #1, Rochester.	4,513	4,304	N.A.	184	...	1,237	475 ^{l/}	...
Bronxville	1,377	1,321	1,379	180, 180, 175	...	N.A.	...	...
Caledonia-Mumford, Caledonia	1,479	1,412	N.A.	184	...	115	...	...
Clarkstown Dist. #1, New City	8,973	8,848	8,936	178	...	1,329	1,474	...
Commack	12,267	11,860	N.A.	183	...	1,560	2,800	...
Cornwall	2,345	2,221	2,373 ^{l/}	178, 171, 171	...	189	239	...
Deer Park	7,905	7,529	N.A.	185	...	594	...	...
East Meadow	17,325	16,043	17,325	181, 181, 173	120	1,931	1,825 ^{w/}	...
East Rockaway	2,000	1,874	N.A.	180 ^{x/}	...	N.A.	330	...
East Williston	2,296	2,169	N.A.	178, 173, 173	...	...	220	...
Elwood, Huntington ...	3,589	3,405	N.A.	180 ^{y/}	...	N.A.	...	...
Farmingdale	12,920	12,157	N.A.	180	46	2,349	1,200 ^{z/}	...
Garden City	4,745	4,524	N.A.	182	...	...	1,433 ^{aa/}	...
Great Neck	10,195	9,843	N.A.	178, 178, 174	...	1,723	4,357	...
Hastings-on-Hudson ...	2,073	1,984	2,078	181	...	300	...	...
Hempstead	5,324	4,848	N.A.	180, 180, 174	N.A.	1,476	900	...
Hewlett-Woodmere Dist. #14, Hewlett	5,775	5,307	5,702	179, 174, 173	...	321	2,062 ^{ab/}	...
Hicksville	12,488	11,446	12,349	183	45	...	1,604 ^{ab/}	...
Irvington	1,507	1,386	1,507	180	...	N.A.	...	...
Island Trees, Levittown	5,827	5,416	N.A.	180	...	438	750	...
Jericho UFSD #15	3,878	3,716	N.A.	181, 176, 176	...	...	...	...
Lawrence Schools, Cedarhurst	7,649	6,914	7,350	181	...	...	1,651 ^{ac/}	...
Lindenhurst	10,742	10,428	10,428	180, 180, 173	...	4,876	963 ^{ac/}	...
Manhasset	6,021	5,600	N.A.	181	...	577	988	...
Manhasset	2,590	2,489	N.A.	183	N.A.	...	701	...
Massapequa	16,390	15,243	N.A.	180, 173, ^{ad/} 171	...	2,744	2,770	...
Mineola	4,754	4,453	4,760	179	...	N.A.	892	...
Mount Vernon	12,187	10,948	11,918	178, 178, 172	210 ^{1/}	1,818 ^{1/}	3,099 ^{ae/}	...
Newburgh	11,492	10,895	11,456	180	160	2,700	6,000	...
New Rochelle	12,244	11,415	12,211	179, 172, 169	...	2,102	1,783 ^{af/}	...
North Babylon	9,280	8,660	9,207	180	...	N.A.	550	...
Northport	8,166	7,649	N.A.	180, 179, 176	...	2,848	1,698	...
Oceanside	10,172	9,420	10,187	183	28	1,522	2,075	...
Pelham	2,968	2,805	2,988 ^{h/}	181 ^{y/}	...	81	...	...
Plainedge Schools	7,467	6,919 ^{h/}	7,416 ^{h/}	179, 175, 174	...	1,287	1,894 ^{ug/}	...
Plainview	11,320	10,536	11,299	181 ^{x/}	...	1,778	1,607	...
Port Jefferson	2,784	2,569	N.A.	179 ^{x/}	...	1,100	659	...
Ramapo Dist. #2, Spring Valley	13,180	12,258	N.A.	176 ^{y/}	112	1,906	1,010	...
Rockville Centre UFSD #21	4,188	3,932	4,105	180	31	879	1,007 ^{ah/}	...
Roslyn	4,485	4,313	N.A.	176	45	425	1,112	...
Scarsdale	5,070	4,814	5,070 ^{1/}	182	...	486	...	56
Seaford	4,689	4,458	4,704	180, 175, 174	...	718	1,204	...
Smithtown Dist. #1, St. James	9,374	8,651	N.A.	182	...	791	523	80
South Huntington	11,330	11,268	N.A.	179, 174, 171	75	1,850	1,270	...
South Orangetown, Orangeburg	4,707	4,568	N.A.	179 ^{y/}	...	969	...	...
Spencerport	3,397	3,250	N.A.	184	...	145	500	...
Syosset	9,038	8,449	9,051	190	...	N.A.	...	...
Wantagh	5,493	5,133 ^{h/}	5,437 ^{h/}	179, 174, 174	...	729	...	43
Wappingers Falls	10,401	9,792	N.A.	179, 174, 174	...	271	658	...
West Babylon	7,222	6,778	7,234	177, 171, 172	...	N.A.	...	...
West Islip	8,637	8,102	8,619	180, 178, 175	...	960	740	...
White Plains	8,831	8,067	N.A.	180	77	1,231	2,308 ^{ai/}	...

TABLE A-4.--STATISTICS OF PUPILS IN 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200-24,999, 1966-67 (Continued)

School system	Elementary and secondary day schools				Summer-school enrollment, 1967		Adult education enrollment, October 1966	Junior-college enrollment, October 1966
	Enrollment, October 1966	Average daily attendance, 1966-67	Average daily membership, 1966-67	Number of days in school year, 1966-67 ^{a/}	Project Head Start ^{b/}	Regular and other ^{c/}		
1	2	3	4	5	6	7	8	9
OHIO								
Cleveland Heights-University Heights, Cleveland Heights ..	13,355	N.A.	13,339	N.A.	...	2,020	...	...
Shaker Heights	8,076	7,802	8,083	182	...	978	869	...
PENNSYLVANIA								
Abington	11,993	11,251	11,868	183	45	2,305	...	...
Bristol Twp.	13,018	11,905	12,809	185	150	2,240	644	...
Marple-Newtown	7,408	7,067	7,403	181, 181, 180.5	...	908	832	32
Norristown	8,719	8,157	8,715	181	158	1,008	275	...
Pennsbury Dist., Fallsington	12,302	11,398 ^{h/}	12,135 ^{h/}	181	...	...	...	...
Springfield Twp., Oreland	4,097 ^{i/}	N.A.	4,087	184	...	N.A.	...	...
WASHINGTON								
Bellevue	20,949	20,111	21,051	180	...	1,350	...	...
Kennewick	7,729	7,314	7,659	180	89	559	66	...
Lake Washington	10,108	9,726	10,278	180	20	786	4,930 ^{a1/}	...
Shoreline	16,766	15,930	N.A.	180	17	2,140	587	1,779
WISCONSIN								
Shorewood	2,651	2,272	2,412	183	...	1,030	N.A.	...
Total	1,458,334	1,389,628 ^{ak/}	1,450,236 ^{ak/}	178.8	3,518	242,112	163,963	16,887
Number of systems	161	161	161	160	42	133	114	9

^{a/} Where the days in session differ by organizational level, they are reported in sequence; i.e., elementary, junior high, and senior high, or elementary school and senior high school. Excludes holidays, vacations, and days that teachers worked but pupils did not attend school.

^{b/} Comprises pupils of preschool age enrolled in the Project Head Start summer program operated by the school system unless otherwise noted.

^{c/} Includes pupils enrolled in regular, remedial, and enrichment programs in elementary and secondary grades.

^{d/} Includes enrollments in foreign languages, business, cultural, and enrichment courses.

^{e/} Part of Los Angeles Junior College District.

^{f/} Comprises 937 evening adult enrollment and 318 Folsom Prison adult classes.

^{g/} Comprises 2,702 regular adult education classes, 294 in evening high school, and 2,213 graded adults in grades 13 and 14.

^{h/} Estimated by NEA Research Division.

^{i/} Enrollment figure from data received by NEA on "Salary Schedule, 1967-68."

^{j/} Estimated by NEA Research Division on basis of average daily attendance.

^{k/} The junior college is now under jurisdiction of a separate district.

^{l/} Estimated by school system.

^{m/} Includes enrollments in arts and sciences, humanities, business and commercial skills, foreign languages, and high-school equivalency.

^{n/} Classes started in February 1967.

^{o/} Excludes Technical High School.

^{p/} Includes 447 enrollments in driver education.

^{q/} High-school courses, including 1,038 credited toward high-school diploma.

^{r/} School is in session 174 days for kindergarten.

^{s/} Adult education classes not sponsored by the board of education.

^{t/} Estimated by NEA Research Division from adopted budget report received from the school system.

^{u/} Comprises regular high school, 444; leisure courses, 473; evening Americanization classes, 369; and evening vocational, 185.

^{v/} Classes for foreign born.

^{w/} Includes enrollments in some 75 different programs.

^{x/} Number of days in session includes seven examination days in the high schools.

^{y/} Includes 5 days' regents examination days for the high schools.

^{z/} Comprises self-improvement, 838; academic, 174; vocational, 126; and other, 62.

^{aa/} Represents fall enrollment; spring enrollment was reported at 1,557.

^{ab/} Includes wide range of courses such as Americanization classes, physical education, arts and crafts, music, data processing, math, and business courses.

^{ac/} Includes high-school equivalency, 693; citizenship, 126; and office training, sewing, and ceramics.

^{ad/} School is in session 173 days in grades 7 and 8 and for 172 days in grade 9.

^{ae/} General education classes, 1,155; trade extension and upgrading, 924; homemaking, 379; commercial education, 335; Americanization classes, 306.

^{af/} Includes courses in Americanization, business training, languages, arts, and senior citizens.

^{ag/} Includes 535 adults for a total of 1,894 class enrollments.

^{ah/} Includes courses for high-school credit, academic and business education classes, arts, homemaking, and music.

^{ai/} Comprises regular adult-education classes, 1,864; manpower development and training, 286; and basic education, 158.

^{aj/} Comprises vocational-technical classes, 2,646; special program, 1,398; and adult education, 886.

^{ak/} Includes estimates for systems not reporting average daily attendance or average daily membership.

^{al/} Mean of pupils in average daily membership, 178.8 days; mean of systems, 178.0 days; and median of systems, 180.0 days.

TABLE B-1.--STATISTICS OF CLASSROOM TEACHERS IN 25 SCHOOL SYSTEMS WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total	
1	2	3	4	5	6	7	8	9	10	11	12
CALIFORNIA	21,669	...	77.2%	3.37 ^{b/}	19.37 ^{c/}	0.27%	100.0%	1,356	383	1,739	8.0%
Los Angeles	4,576	0.3%	40.2	31.4 ^{d/}	28.0	0.1	100.0	357	50	407	8.9
San Diego											
DISTRICT OF COLUMBIA	6,361	2.9	70.7	18.5	7.8	0.1	100.0	471	495	966	15.2
Washington											
FLORIDA	8,493	...	76.1	23.6	0.3	<u>e/</u>	100.0	1,092	230	1,322	15.6
Dade Co., Miami	4,580	<u>e/</u>	83.2	16.8	<u>e/</u>	<u>e/</u>	100.0	665	126	791	17.3
Duval Co., Jacksonville											
GEORGIA	4,735	1.5	80.7	16.3	1.5	...	100.0	560	76	636	13.4
Atlanta											
HAWAII	6,413	2.7	85.7	9.1	2.4	0.1	100.0	466	610	1,076	16.8
State of, Honolulu ...											
ILLINOIS	23,033	...	75.5	14.7	9.7 ^{f/}	0.1	100.0	932	291	1,223 ^{g/}	5.3 ^{g/}
Chicago											
INDIANA	4,173	2.3 ^{h/}	48.5 ^{h/}	44.3 ^{h/}	4.4 ^{h/}	0.5 ^{h/}	100.0	560	84 ^{i/}	644	15.4
Indianapolis											
LOUISIANA	4,232	6.5	72.2	18.8	2.4	0.1	100.0	297	92	389	9.2
Orleans Parish, New Orleans											
MARYLAND	6,895	17.0	68.0	14.0 ^{j/}	<u>j/</u>	1.0	100.0	914	348	1,262	18.3
Baltimore	5,577	8.4	63.3	21.1	7.0	0.2	100.0	710	79	789	14.1
Baltimore Co., Towson Montgomery Co., Rockville	4,942	1.2	66.3	26.1	6.2	0.2	100.0	630	100	730	14.8
Prince George's Co., Upper Marlboro	4,937 ^{k/}	4.6	82.7	11.2	1.4	0.1	100.0	863 ^{h/}	50 ^{h/}	913 ^{h/}	18.5 ^{h/}
MICHIGAN	10,670	7.3	56.1	30.3	6.0	0.3	100.0	656	306	962	9.0
Detroit											
MISSOURI	4,073	3.4	64.3	25.5	6.7	0.1	100.0	312	164	476	11.7
St. Louis											
NEW YORK	54,614 ^{l/}	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	1,421	1,241 ^{m/}	2,662 ^{m/}	5.8 ^{n/}
New York											
OHIO	5,353	7.6 ^{h/}	71.1 ^{h/}	21.3 ^{h/}	<u>j/</u>	...	100.0	489	141	630	11.8
Cleveland	4,040	2.5	75.0	21.0	1.4	0.1	100.0	567	145	712	17.6
Columbus											
PENNSYLVANIA	11,588	...	68.0	26.2	5.5	0.3	100.0	690	985	1,675	16.4
Philadelphia											
TENNESSEE	4,309	3.3	75.7	20.6	0.4	...	100.0	566	78	644	14.9
Memphis											
TEXAS	5,673	...	67.5	21.0	11.3	0.2	100.0	755	139	894	15.8
Dallas	8,697	<u>e/</u>	65.4	34.1	...	0.5	100.0	315 ^{h/}	205 ^{h/}	520 ^{h/}	6.0 ^{h/}
Houston											
VIRGINIA	4,654	2.5	76.1	19.5	1.7	0.2	100.0	741	14	755	16.2
Fairfax Co.											
WISCONSIN	4,820	2.2	53.8	26.4	12.2	5.4	100.0	614	139	753	15.6
Milwaukee											
Total	229,107	2.6%	70.5%	19.5%	7.17 ^{o/}	0.3%	100.0%	7,77 ^{p/}	3,07 ^{p/}	23,570	10.77 ^{p/}
Number of systems	25	24	24	24	24	24	24	25	25	25	25

TABLE B-1.--STATISTICS OF CLASSROOM TEACHERS IN 25 SCHOOL SYSTEMS WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67 (Continued)

a/ Comprises those who gave one-half time or more to classroom teaching. Excludes principals, supervisors, counselors, librarians, etc., unless otherwise noted.
 b/ Includes teachers with master's degree and up to 70 hours' credit beyond the bachelor's degree.
 c/ Includes teachers with master's degree and more than 70 hours' credit beyond the bachelor's degree.
 d/ Includes teachers with master's degree or equivalent.
 e/ Less than 1/10 of 1 percent.
 f/ Includes teachers with master's degree plus 36 hours.
 g/ In addition, 1,585 teachers with temporary certificates serving on a full-time basis, or as provisionals, left the school system during the year.
 h/ Estimated.
 i/ Retirements.

j/ Teachers with master's degree plus 30 hours are included with master's degree teachers.
 k/ As of October 1966, from 23rd Biennial Salary Survey of Public-School Professional Personnel, Research Report R12, p. 46.
 l/ Represents authorized budgeted positions, including about 8,500 filled by permanent substitutes.
 m/ Excludes terminations due to promotions to school positions other than classroom teaching.
 n/ Positions filled by permanent substitutes are excluded from the base in computing turnover rate.
 o/ Reporting is incomplete as several systems included these teachers with those with master's degree.
 p/ Turnover rates are based on systems reporting in each category. Positions filled in New York City by permanent substitute teachers are excluded in computing turnover rates.

TABLE B-2.--STATISTICS OF CLASSROOM TEACHERS IN 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total	
	2	3	4	5	6	7	8	9	10	11	12
ALABAMA											
Birmingham	2,457	1.3%	80.9%	16.1%	1.7%	...	100.0%	295	81	376	15.3%
Jefferson County (excl. Birmingham)	2,321	2.9	74.4 ^{b/}	21.5 ^{b/}	1.2 ^{b/}	...	100.0	526	44	570	24.6
Mobile	2,688	5.4	81.3	13.1	0.2	...	100.0	462	51	513	19.1
CALIFORNIA											
Fresno	2,270	...	88.7	5.9	5.3	0.1%	100.0	132	25	157	6.9
Garden Grove	1,854	...	75.0	12.0	13.0	...	100.0	269	20	289	15.6
Long Beach	2,758	0.1	63.6	14.4	21.7	0.2	100.0	378	13	391	14.2
Oakland	2,504	...	26.2	35.7 ^{c/}	38.1 ^{d/}	^{e/}	100.0	369	53	422	16.9
Sacramento	1,914	0.6	81.1	18.2 ^{f/}	^{f/}	0.1	100.0	194	36	230	12.0
San Francisco	3,727	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	270	101	371	10.0
San Juan District, Carmichael	1,898	0.9	35.6	50.6 ^{g/}	12.9	...	100.0	240	18	258	13.6
COLORADO											
Denver	4,059	0.6	61.4 ^{h/}	28.9	8.7 ^{i/}	0.4	100.0	523	45	568	14.0
Jefferson Co., Lakewood	2,284	...	67.0	33.0	...	...	100.0	421	24	445	19.5
FLORIDA											
Broward Co., Ft. Lauderdale	3,495	...	66.7	29.8	3.1	0.4	100.0	352	89	441	12.6
Hillsborough Co., Tampa	3,493	...	80.5	19.5	...	...	100.0	500 ^{b/}	100 ^{b/}	600 ^{b/}	17.2
Orange Co., Orlando ...	2,870	^{j/}	74.4	25.1	...	0.5	100.0	528	32	560	19.5
Palm Beach Co., West Palm Beach	2,493	0.1	75.9	23.7	...	0.3	100.0	321	24	345	13.8
Pinellas Co., Clearwater	2,984	1.0	74.0	25.0 ^{f/}	^{f/}	...	100.0	326	56	382	12.8
Polk Co., Bartow	2,015	0.2	75.5	23.7	...	0.6	100.0	168	60	228	11.3
GEORGIA											
DeKalb Co., Decatur ...	2,653	^{j/}	81.4	14.4	3.6	0.6	100.0	408	11	419	15.8
KANSAS											
Wichita ^{k/}	3,123	0.2	60.4	28.5	10.8	0.1	100.0	416	66	482	15.4
KENTUCKY											
Jefferson Co., (excl. Louisville)	2,774	2.0	78.4	18.7	0.8	0.1	100.0	518	40	558	20.1
Louisville	2,241	6.1	65.7	24.2	4.0	...	100.0	233	71	304	13.6
LOUISIANA											
Caddo Parish, Shreveport	2,329	1.7	74.2	22.8	1.3	...	100.0	152	133	285	12.2
East Baton Rouge Parish, Baton Rouge	2,250	0.4	61.2	31.5	6.8	0.1	100.0	196	51	247	11.0

TABLE B-2.--STATISTICS OF CLASSROOM TEACHERS IN 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total	
1	2	3	4	5	6	7	8	9	10	11	12
LOUISIANA (Continued)											
Jefferson Parish, Gretna	2,080	9.0%	78.2%	12.0%	0.8%	...	100.0%	442	55	497	23.9%
MARYLAND											
Anne Arundel Co., Annapolis	2,586	19.6	70.0	9.4	1.0	...	100.0	590	66	656	25.4
MASSACHUSETTS											
Boston	4,302	...	51.5	32.9	15.6	1/	100.0	150	202	352	8.2
MISSOURI											
Kansas City	2,882	1.0	57.8	37.3	3.9	...	100.0	327	93	420	14.6
NEBRASKA											
Omaha	2,151	5.7	76.7	17.2	0.2	0.2%	100.0	393	15	408	19.0
NEVADA											
Clark Co., Las Vegas ..	2,319	3.0	71.0	21.0	5.0	...	100.0	319	45	364	15.7
NEW JERSEY											
Newark	3,043	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	223	30	253	8.3
NEW MEXICO											
Albuquerque	2,892	...	76.6	20.1	3.2	0.1	100.0	499	31	530	18.3
NEW YORK											
Buffalo	3,241 ^{1/}	...	76.7 ^{b/}	18.9 ^{b/}	4.3 ^{b/}	0.1 ^{b/}	100.0	488	119	607	18.7
NORTH CAROLINA											
Charlotte-Mecklenburg Co., Charlotte	3,229	0.2	80.8	19.0	...	...	100.0	625	51	676	20.9
OHIO											
Akron	2,112	2.7	63.2	34.0	0.1 ^{1/}	...	100.0	287	42	329	15.6
Cincinnati	3,171	3.9	63.3	32.6 ^{f/}	f/	0.2	100.0	445	...	445	14.0
Dayton	2,412	5.3	72.8	19.9	1.9	0.1	100.0	163	113	276	11.4
Toledo	2,269	0.9	73.0	26.1 ^{f/}	f/	...	100.0	386	45	431	19.0
OKLAHOMA											
Oklahoma City	2,627	1.4	65.6	32.9 ^{f/}	f/	0.1	100.0	410	37	447	17.0
Tulsa	2,966	...	70.8	25.1	3.9	0.2	100.0	216	46	262	8.8
OREGON											
Portland	3,603	1.1	65.5	33.3 ^{f/}	f/	0.1	100.0	396	42	438	12.2
PENNSYLVANIA											
Pittsburgh	3,069 ^{n/}	...	64.4	29.1	4.7	1.8	100.0	231	64	295	9.6
SOUTH CAROLINA											
Greenville Co., Greenville	2,053	3.5	83.5	13.0 ^{f/}	f/	...	100.0	305	98	403	19.6
TENNESSEE											
Nashville-Davidson Co., Nashville	3,333	0.6	61.9	32.8	4.5	0.2	100.0	589	189	778	23.3
TEXAS											
El Paso	2,568	0.5	73.1	24.5	1.9	...	100.0	310	70	380	14.8
Fort Worth	2,912	0.9	68.6	18.5	12.0 ^{b/}	...	100.0	311	93	404	13.9
San Antonio	2,962	1/	66.3	33.7	...	...	100.0	481	53	534	18.0
UTAH											
Granite School Dist., Salt Lake City	2,272	...	88.6	8.9	2.4	0.1	100.0	243	55	298	13.1
VIRGINIA											
Norfolk	2,398	6.0	77.6	16.0	0.4	...	100.0	357	46	403	16.8
WASHINGTON											
Seattle	3,713	1.3	78.6	19.7 ^{f/}	f/	0.4	100.0	404	112	516	13.9

TABLE B-2.--STATISTICS OF CLASSROOM TEACHERS IN 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total	
1	2	3	4	5	6	7	8	9	10	11	12
WEST VIRGINIA											
Kanawha Co., Charleston	2,191	3.0%	71.0%	24.0%	2.0%	...	100.0%	324	72	396	18.1%
.....	138,810	1.7%	70.0%	23.9% ^{o/}	4.2%	0.2%	100.0%	13.0% ^{p/}	2.3% ^{p/}	21,239	15.3% ^{p/}
Number of systems reporting	51	49	49	49	49	49	49	51	51	51	51
<p>^{a/} Comprises those who gave one-half time or more to classroom teaching. Excludes principals, supervisors, counselors, librarians, etc., unless otherwise noted.</p> <p>^{b/} Estimated.</p> <p>^{c/} Includes bachelor's degree plus 30 credits.</p> <p>^{d/} Includes master's degree, with bachelor's plus 60 credits.</p> <p>^{e/} Teachers with doctor's degree are included with master's degree plus 30 hours.</p> <p>^{f/} Teachers with master's degree plus 30 hours are included with master's degree teachers.</p> <p>^{g/} Includes teachers with bachelor's degree and 30 or 45 credit hours.</p> <p>^{h/} Includes 4.1 percent with bachelor's degree plus 30 or more credit hours.</p> <p>^{i/} Includes 2.4 percent of teachers with 60 credit hours above the master's degree.</p> <p>^{j/} Less than 1/10 of 1 percent.</p> <p>^{k/} Data are for all professional personnel on classroom teachers' salary schedule.</p> <p>^{l/} As of June 30, 1967.</p> <p>^{m/} Includes master's degree equivalents.</p> <p>^{n/} In addition; there are 58 teachers in preschool program.</p> <p>^{o/} Reporting is incomplete as several systems included these teachers with those with master's degree.</p> <p>^{p/} Turnover rates are based on systems reporting in each category.</p>											

TABLE B-3.--STATISTICS OF CLASSROOM TEACHERS IN 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total	
1	2	3	4	5	6	7	8	9	10	11	12
ALABAMA											
Huntsville	1,164	3.0%	70.0%	26.0%	1.0%	...	100.0%	230	20	250	21.5%
Montgomery Co., Montgomery	1,349	0.6	65.0	34.3 ^{b/}	^{b/}	0.1%	100.0	119	31	150	11.1
ARIZONA											
Tucson	2,141	...	51.0	38.0	11.0	...	100.0	222	25	247	11.5
Scottsdale	1,046	...	43.0	36.7	19.8	0.5	100.0	161	3	164	15.7
CALIFORNIA											
Fremont	1,101 ^{c/}	0.4 ^{c/}	62.6 ^{c/}	15.0 ^{c/}	22.0 ^{c/}	...	100.0	155	9	164	14.9
Hayward	1,161	0.4	77.8	4.0	17.5	0.3	100.0	116	10	126	10.9
Montebello	898	...	72.0	4.0	24.0	...	100.0	95	13	108	12.0
Mt. Diablo, Concord	1,709	^{d/}	55.6	21.8	22.6	^{d/}	100.0	197	9	206	12.1
Newport-Mesa, Newport Beach	973	...	63.0	13.0	24.0	...	100.0	133	14	147	15.1
Norwalk-LaMirada, Norwalk	1,096	0.2 ^{c/}	64.2 ^{c/}	22.4 ^{c/}	13.0 ^{c/}	0.2 ^{c/}	100.0	162 ^{c/}	20 ^{c/}	182 ^{c/}	16.6 ^{c/}
Pasadena	1,310	...	58.7	16.1	25.0	0.2	100.0	168	64	232	17.7
Richmond	1,763	0.8	76.7	22.4 ^{b/}	^{b/}	0.1	100.0	234	38	272	15.4
San Jose	1,259	...	79.3	20.7 ^{b/}	^{b/}	...	100.0	164	23	187	14.9
Santa Ana	861	0.2	66.0	21.8	12.0	...	100.0	78	95	173	20.1
Stockton	1,242	0.3	60.2	19.1	20.4	...	100.0	157	13	170	13.7
Torrance	1,295	...	78.0	10.0	12.0	...	100.0	163	15	178	13.7

TABLE B-3.--STATISTICS OF CLASSROOM TEACHERS IN 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers	
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total		
	1	2	3	4	5	6	7	8	9	10	11	12
COLORADO												
Colorado Springs	1,175	1.4%	68.5%	25.9%	4.0%	0.2%	100.0%	N.A.	N.A.	N.A.	N.A.	N.A.
Pueblo	1,083	2.0	75.5	22.5 ^{b/}	b/	...	100.0	99	14	113	10.4%	
CONNECTICUT												
Bridgeport	1,013	4.5	53.8	30.5	11.0 ^{b/}	0.2	100.0	118	34	152	15.0	
Hartford	1,356	0.9	61.1	27.0	11.0 ^{b/}	b/	100.0	164	26	190	14.0	
FLORIDA												
Escambia Co.,												
Pensacola	1,791	d/	62.0	31.0	7.0	...	100.0	458	16 ^{c/}	474	26.5	
Volusia Co., DeLand ...	1,309	0.2	75.0	24.7	...	0.1	100.0	134	95	229	17.5	
GEORGIA												
Bibb Co., Macon	1,407	2.5	76.3	19.8 ^{b/}	b/	1.4	100.0	193	37	230	16.3	
Cobb Co. (excl. Marietta)	1,386	...	83.0	15.0	2.0	...	100.0	300 ^{c/}	25	325	23.4	
Fulton Co. (excl. Alanta)	1,499	2.6	76.8	18.2	2.2	0.2	100.0	198	69	267	17.8	
Muscogee Co., Columbus	1,580	7.0	76.0	15.0	2.0	...	100.0	501	39	540	34.2	
Savannah-Chatham Co., Savannah	1,475	1.9	81.7	15.7	0.7	...	100.0	327	35	362	24.5	
ILLINOIS												
Peoria	1,119	2.1	66.0	26.9	5.0	...	100.0	200 ^{c/}	15 ^{c/}	215 ^{c/}	19.2	
Rockford	1,426	5.0	69.0	9.0	16.0	1.0	100.0	300	12	312	21.9	
INDIANA												
Evansville-Vanderburgh, Evansville	1,304	d/	46.8	44.2 ^{b/}	9.0	d/	100.0	127	22	149	11.4	
Ft. Wayne	1,486	0.8	52.6	46.5 ^{b/}	b/	0.1	100.0	133	52	185	12.4	
Gary	1,973	0.8	37.8	57.4	3.9	0.1	100.0	218	36	254	12.9	
South Bend	1,507	2.1	51.1	42.3	4.5	...	100.0	251	32	283	18.8	
IOWA												
Des Moines	1,662	0.2	56.2	26.4	17.2	d/	100.0	219	26	245	14.7	
KANSAS												
Kansas City	1,275	...	79.0	17.0	4.0	...	100.0	191	68	259	20.3	
KENTUCKY												
Fayette Co., Lexington	908	...	74.2	19.6	6.2	...	100.0	247	6	253	27.9	
LOUISIANA												
Calcasieu Parish (excl. Lake Charles)	1,251	2.7	78.8	17.8	0.7	...	100.0	201	23	224	17.9	
MASSACHUSETTS												
Springfield	1,260	5.4	49.9	37.2	7.0	0.5	100.0	161	48	209	16.6	
Worcester	1,423	6.1	38.7	39.2	15.6	0.4	100.0	88	40	128	9.0	
MICHIGAN												
Grand Rapids	1,392	2.6	61.3	30.6	4.6	0.9	100.0	292	51	343	24.6	
Lansing	1,365	0.5	62.0	34.0	3.0	0.5	100.0	305	30	335	24.5	
Livonia	1,360	...	66.0	32.0	1.0	1.0	100.0	264	32	296	21.8	
MINNESOTA												
Robbinsdale	893	1.0	82.0	16.8 ^{b/}	b/	0.2	100.0	110	...	110	12.3	
St. Paul	1,884	4.7	79.1 ^{e/}	9.2	7.0	...	100.0	162	32	194	10.3	
MISSISSIPPI												
Jackson	1,447	0.1	76.8	20.6	2.5	...	100.0	105	35	140	9.7	
NEBRASKA												
Lincoln	1,152	0.6	73.3	25.8 ^{b/}	b/	0.3	100.0	198	19	217	18.8	
NEVADA												
Washoe Co., Reno	1,100	3.0	81.0	14.0	2.0	d/	100.0	143	11	154	14.0	
NEW JERSEY												
Jersey City	1,474	16.9	49.1	16.2 ^{f/}	17.6 ^{g/}	0.2	100.0	87	38	125	8.5	

TABLE B-3.--STATISTICS OF CLASSROOM TEACHERS IN 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total	
1	2	3	4	5	6	7	8	9	10	11	12
NEW YORK											
Rochester	2,292	5.8%	61.0%	24.2%	8.1%	0.9%	100.0%	514	51	565	24.7%
Syracuse	1,187	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	316	61	377	31.8
Yonkers	1,420	1.5	52.5	33.8	11.6	0.6	100.0	179	17	196	13.8
NORTH CAROLINA											
Greensboro	1,241	...	68.7	31.2 ^{b/}	b/	0.1	100.0	258	8	266	21.4
Winston-Salem/Forsyth Co., Winston Salem ..	1,938	0.3	75.3	24.4	...	...	100.0	386	31	417	21.5
RHODE ISLAND											
Providence	1,172	9.6	58.4	31.5 ^{b/}	b/	0.5	100.0	N.A.	N.A.	199	17.0
SOUTH CAROLINA											
Columbia	1,404	...	75.8 ^{b/}	24.1 ^{b/}	b/	0.1	100.0	201	24	225	16.0
TENNESSEE											
Chattanooga	1,042	3.5	71.4	24.2	0.6	0.3	100.0	104	16	120	11.5
Hamilton Co. (excl. Chattanooga)	1,172	2.0	75.9	21.0	1.0	0.1	100.0	102	38	140	11.9
Knoxville	1,569	5.6	72.7	20.5	1.1	0.1	100.0	155	54	209	13.3
Shelby Co. (excl. Memphis)	1,470	7.0	76.0	16.9	0.1	...	100.0	179	39	218	14.8
TEXAS											
Austin	1,949	...	62.9	36.9 ^{b/}	b/	0.2	100.0	346	101	447	22.9
Corpus Christi	1,784	2.1	68.4	28.3	1.1	0.1	100.0	260	48	308	17.3
Lubbock	1,426	0.1	64.8	31.8	3.3	...	100.0	321	24	345	24.2
Pasadena	1,273	...	55.0	42.5 ^{b/}	2.5	...	100.0	159	21	180	14.1
Spring Branch	1,159	...	82.0	18.0 ^{b/}	b/	...	100.0	62	9	71	6.1
UTAH											
Davis Co., Farmington .	1,125	0.4	65.3	34.2	0.1	...	100.0	N.A.	N.A.	N.A.	N.A.
Salt Lake City	1,518 ^{1/}	...	81.1	18.9	...	...	100.0	260	46	306	20.2
VIRGINIA											
Arlington Co.	1,224	0.4	61.0	33.5	4.7	0.4	100.0	273	14	287	23.4
Chesapeake	1,044	10.9	80.2	8.9	...	...	100.0	190	7	197	18.9
Hampton	1,142	5.0	81.3	13.7	...	...	100.0	67	10	77	6.7
Henrico Co. (excl. Richmond)	1,350	3.0	84.0	13.0 ^{b/}	b/	...	100.0	285	18	303	22.4
Newport News	1,144	6.4	75.0	18.6 ^{b/}	b/	...	100.0	195	20	215	18.8
Richmond	1,881	2.0	79.0	19.0 ^{b/}	b/	...	100.0	391	101	492	26.2
Virginia Beach	1,349	5.6	88.1	6.2 ^{b/}	b/	0.1	100.0	324	12	336	24.9
WASHINGTON											
Edmonds Dist. #15, Lynnwood	852	0.5	72.8	8.6	18.0	0.1	100.0	119	11	130	15.3
Highline Dist. #401, Seattle	1,095	0.9	83.1	15.6	0.4 ^{e/}	...	100.0	185	40	225	20.5
Spokane	1,460	0.4	72.1	0.9	26.2	0.4	100.0	144	34	178	12.2
Tacoma	1,399	2.2	64.1	14.6	18.7	0.4	100.0	127	35	162	11.6
WISCONSIN											
Madison	1,496	1.0	68.5	30.0 ^{b/}	b/	0.5	100.0	343	21	364	24.3
Racine	1,141	5.5	76.0	13.3	5.2	...	100.0	135	47	182	16.0
Total	106,821	2.1%	67.7%	23.9%	6.1% ^{1/}	0.2%	100.0%	15,17 ^{k/}	2,37 ^{k/}	18,205	17.4% ^{k/}
Number of systems reporting	79	79	79	79	79	79	79	76	76	77	77

TABLE B-4.--STATISTICS OF TEACHERS IN 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers	
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total		
1	2	3	4	5	6	7	8	9	10	11	12	
INDIANA												
Bartholomew Dist.,												
Columbus	497	4.8%	58.4%	34.2%	2.6%	...	100.0%	91	3	94	18.9%	
Hammond	1,001	3.0	62.0	34.6	0.4	...	100.0	182	37	219	21.9	
Highland	242	2.0	60.0	35.0	3.0	...	100.0	40	6	46	19.0	
Munster	119	1.0	68.0	31.0	...	...	100.0	29	...	29	24.4
Perry Twp.,												
Indianapolis	415	...	47.0	51.0	2.0	...	100.0	46	4	50	12.0	
Warren Twp.,												
Indianapolis	365	0.5	56.0	34.0	9.5	...	100.0	42	11	53	14.5	
MASSACHUSETTS												
Newton	897	...	45.8	40.6	12.9	0.7%	100.0	144	27	171	19.1	
MICHIGAN												
Garden City	506	0.2	70.2	25.4	4.2	...	100.0	83	25	108	21.3	
Grosse Pointe	498	...	42.1	29.1	28.0	0.8	100.0	75	15	90	18.1	
Southfield	725	...	75.1	22.7	2.2	...	100.0	142	10	152	21.0	
Van Dyke	300	1.4	65.5	32.4	0.7	...	100.0	31	12	43	14.3	
Warren	885	0.4	0.7	21.2	77.7	...	100.0	186	9	195	22.0	
MINNESOTA												
Bloomington	784	1.4	75.3	20.8	2.5	...	100.0	148	1	149	19.0	
Columbia Heights	273	1.4	80.0	15.0	3.6	...	100.0	58	5	63	23.1	
Edina	394	...	62.3	30.3	7.4	...	100.0	54	5	59	15.0	
Fridley	215	3.0	85.0	9.0	3.0	...	100.0	18	...	18	8.4	
Golden Valley,												
Minneapolis	66	2.8	73.3	19.7	4.2	...	100.0	3	...	3	4.5	
Hopkins	413	1.9	72.9	19.4	5.8	e/	100.0	56	3	59	14.3	
Minnetonka	346	...	74.2	22.5	3.3	...	100.0	25	23	48	13.9	
Mounds View	398	2.5	87.7	9.3	0.5	...	100.0	66	1	67	16.8	
North St. Paul-												
Maplewood, Maplewood	387	7.5	75.9	14.7	1.9	...	100.0	40	4	44	11.4	
Osseo	421	4.2	89.1	6.2	0.5	...	100.0	95	...	95	22.6	
Richfield	477	1.7	72.7	18.5	7.1	...	100.0	54	2	56	11.7	
Roseville	471	3.0	75.0	20.0	2.0	...	100.0	100	3	103	21.9	
St. Louis Park	515	1.2	61.3	27.5	10.0	...	100.0	50	...	50	9.7	
Stillwater	247	4.0	64.0	24.0	8.0	...	100.0	13	6	19	7.7	
White Bear Lake	383	2.1	84.9	10.4	2.6	...	100.0	57	4	61	15.9	
MISSOURI												
Clayton	152	...	32.2	26.3	40.2	1.3	100.0	22	2	24	15.8	
Hazelwood	739	...	76.0	24.0	e/	...	100.0	75	4	79	10.7	
Lindbergh	404	...	69.8	16.5	13.7	...	100.0	93	1	94	23.3	
Pattonville	445	...	64.0	34.0	2.0	...	100.0	N.A.	N.A.	N.A.	N.A.	
NEBRASKA												
Westside School Dist.												
#66, Omaha	450	0.2	73.9	25.3	0.4	0.2	100.0	79	11	90	20.0	
NEW JERSEY												
East Orange	542	0.2	66.3	23.1	10.3	0.1	100.0	91	13	104	19.2	
Fair Lawn	382	0.1	62.9	26.0	11.0	...	100.0	49	11	60	15.7	
Glen Ridge	88	3.0	37.0	40.0	20.0	...	100.0	12	6	18	20.5	
Hillside	183	1.1	70.0	19.1	9.8	...	100.0	25	1	26	14.2	
Irvington	340	4.1	66.8	20.0	9.1	e/	100.0	44	7	51	15.0	
Leonia	84	3.6	53.5	27.4	15.5	...	100.0	20	3	23	27.4	
Linden	366	5.0	65.0	19.0	11.0	...	100.0	47	4	51	13.9	
Madison Twp.,												
Old Bridge	446	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	60	...	60	13.5	
Montclair	369	0.8	60.0	21.9	16.8	0.5	100.0	57	15	72	19.5	
Mountain Lakes	86	...	63.0 ^{f/}	24.0	12.0 ^{g/}	1.0	100.0	26	...	26	30.2	
Paramus	371	2.4	69.7	20.2	7.7	...	100.0	46	3	49	13.2	
Parsippany-Troy Hills												
Twp., Parsippany	387	1.6	70.5	19.4	8.5	...	100.0	28	3	31	8.0	
Passaic	379	6.6	70.9	13.6	8.2	0.7	100.0	65	4	69	18.2	
Plainfield	481	...	69.0	28.0	3.0	...	100.0	26	62	88	18.3	
Ridgewood	425	3.0	37.0	34.0	24.0	2.0	100.0	56	6	62	14.6	
Scotch Plains-Fanwood,												
Scotch Plains	367	2.7	72.0	25.3	...	...	100.0	59	17	76	20.7
Teaneck	409	...	49.3	35.2	15.4	0.1	100.0	90	...	90	22.0	

TABLE B-4.--STATISTICS OF TEACHERS IN 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers	
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, retirements, dismissals, and promotions to school positions other than teaching	Total		
	1	2	3	4	5	6	7	8	9	10	11	12
NEW JERSEY (Continued)												
Tenafly	198	0.5%	46.0%	33.0%	20.0%	0.5%	100.0%	15	15	30	15.2%	
Union Twp., Union	424	3.0	53.0	22.0	22.0	...	100.0	50	27	77	18.2	
Verona	143	4.9	70.6	17.4	7.1	...	100.0	24	1	25	17.5	
Westfield	400	1.5	66.8	25.7	5.5	0.5	100.0	66	6	72	18.0	
West Orange	430	0.5	60.7	28.1	10.5	0.2	100.0	75	...	75	17.4	
NEW YORK												
Babylon	130 ^{h/}	...	60.0	14.0	25.0	1.0	100.0	30	1	31	23.8 ^{1/}	
Bayshore	326	2.0	63.0	19.0	16.0	...	100.0	36	10	46	14.1	
Bethpage	300	...	49.0	30.0	20.0	1.0	100.0	20	5	25	8.3	
Brighton Central School Dist. #1, Rochester.	256	2.0	53.0	33.0	12.0	...	100.0	32	3	35	13.7	
Bronxville	85	...	15.0	44.0	34.0	7.0	100.0	10	2	12	14.1	
Caledonia-Mumford Caledonia	75	2.5	56.0	39.0	2.5	...	100.0	11	2	13	17.3	
Clarkstown Dist. #1, New City	410	...	53.0	25.0	13.0	9.0	100.0	60	...	60	14.6	
Commack	582	0.5	60.0	32.5	7.0	...	100.0	39	20	109	18.7	
Cornwall	105	5.0	62.0	24.0	8.0	1.0	100.0	...	...	...	1/
Deer Park	343	1.0	72.0 ^{k/}	22.0	5.0	...	100.0	60	7	67	19.5	
East Meadow	873	...	55.0 ^{k/}	31.0	13.0	1.0	100.0	94	12	106	12.1	
East Rockaway	97	...	61.0	26.0	13.0	...	100.0	4	5	9	9.3	
East Williston	126	...	38.9	33.3	25.4	2.4	100.0	12	7	19	15.1	
Elwood, Huntington ...	181	1.0	60.0	24.3	14.2	0.5	100.0	21	5	26	14.4	
Farmingdale	681	...	55.1	28.0	16.0	0.9	100.0	70	24	94	13.8	
Garden City	273	...	21.0	39.0	38.0	2.0	100.0	19	3	22	8.1	
Great Neck	608	...	27.5	49.5	21.5	1.5	100.0	62	26	88	14.5	
Hastings-on-Hudson ...	115	...	25.0	25.0	50.0	...	100.0	8	7	15	13.0	
Hempstead	299	3.4	46.8	24.4	25.4	...	100.0	43	6	49	16.4	
Hewlett-Woodmere Dist. #14, Hewlett .	320	...	48.8	16.6	34.3	0.3	100.0	36	14	50	15.6	
Hicksville	631	...	49.0	30.0	20.0	1.0	100.0	76	30	106	16.8	
Irvington	88	...	55.7 ^{l/}	34.1	10.2	...	100.0	15	1	16	18.2	
Island Trees, Levittown	290	2.4	60.3	28.3	9.0	...	100.0	46	...	46	15.9	
Jericho UFSD #15	233	...	57.0	26.0	16.0	1.0	100.0	33	6	39	16.7	
Lawrence Schools, Cedarhurst	380	3.0	42.0	40.0	15.0	e/	100.0	32	10	42	11.1	
Lindenhurst	541	1.3	66.9	23.6	8.2	...	100.0	63	22	85	15.7	
Mamaroneck	343	0.6	38.8	25.6	34.1	0.9	100.0	60	9	69	20.1	
Manhasset	148	...	24.3	35.8	37.9 ^{m/}	2.0	100.0	9	8	17	11.5	
Massapequa	851	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	111	4	115	13.5	
Mineola	251	...	48.0	28.0	23.0	1.0	100.0	33	17	50	19.9	
Mount Vernon	661	0.1	52.0	30.0	15.0	2.9	100.0	118	75	193	29.2	
Newburgh	591	1.0	65.0	27.0	7.0	e/	100.0	62	16	78	13.2	
New Rochelle	620	...	46.5	34.0	19.0	0.5	100.0	92	19	111	17.9	
North Babylon	426	...	63.6	21.4	15.0	...	100.0	68	4	72	16.9	
Northport	446	...	48.6	27.3	23.5	0.6	100.0	81	16	97	21.7	
Oceanside	468	...	42.1	44.3	13.6	e/	100.0	48	16	64	13.7	
Pelham	158	0.6	41.8	30.3	26.0	1.3	100.0	18	4	22	13.9	
Plainedge	330	0.5	44.4	35.6	17.9	1.6	100.0	43	2	45	13.6	
Plainview	482	...	50.0	30.0	19.0	1.0	100.0	37	1	38	7.9	
Port Jefferson	159	1.3	45.1	36.0	16.3	1.3	100.0	15	6	21	13.2	
Ramapo Dist. #2, Spring Valley	762	...	58.5	28.4	12.7	0.4	100.0	118	4	122	16.0	
Rockville Centre UFSD #21	237	7.0	47.0	22.0	23.0	1.0	100.0	26	3	29	12.2	
Roslyn	274	...	39.6	30.0	30.0	0.4	100.0	13	24	37	13.5	
Scarsdale	302	0.5	22.0	49.0	26.5	2.0	100.0	36	9	45	14.9	
Seaford	224	...	73.0	20.0	7.0	e/	100.0	40	3	43	19.2	
Smithtown Dist. #1, St. James	478	0.3	74.1	22.9	2.4	0.3	100.0	97	4	101	21.1	
South Huntington	587	...	51.2	24.1	24.1	0.6	100.0	62	13	75	12.8	
South Orangetown, Orangeburg	237	...	59.1	30.4	10.5	...	100.0	43	1	44	18.6	
Spencerport	197	1.5	64.4	33.6	0.5	...	100.0	41	2	43	21.8	
Syosset	471	...	47.0	42.0	10.0	1.0	100.0	N.A.	N.A.	N.A.	N.A.	
Wantagh	275	3.3	49.1	29.4	17.8	0.4	100.0	36	4	40	14.5	
Wappingers Fall	491	3.1	81.4	9.2	6.3	...	100.0	51	7	58	11.8	

TABLE B-4.--STATISTICS OF TEACHERS IN 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

School system	Number of full-time classroom teachers ^{a/}	Distribution of teachers by level of preparation						Teacher turnover by cause, July 1, 1966, to June 30, 1967			Total turnover as a percent of total number of classroom teachers
		No degree	Bachelor's degree	Master's degree	Master's plus 30 hours	Doctor's degree	Total	Resignations	Others--e.g., deaths, re-tirements, dismissals, and promotions to school positions other than teaching	Total	
1	2	3	4	5	6	7	8	9	10	11	12
NEW YORK (Continued)											
West Babylon	353	4.8%	68.3%	20.7%	5.9%	0.3%	100.0%	46	2	48	13.6%
West Islip	401	...	62.4	26.7	10.4	0.5	100.0	22	9	31	7.7
White Plains	587	1.4 ^{n/}	47.9 ^{n/}	29.6 ^{n/}	18.5 ^{n/}	2.6 ^{n/}	100.0	59	22 ^{o/}	81	13.8 ^{o/}
OHIO											
Cleveland Heights- University Heights, Cleveland Heights ..	614	2.1	46.1	42.1	9.0	0.7	100.0	90	18	108	17.6
Shaker Heights	426	0.5	46.0	45.1	7.7	0.7	100.0	62	10	72	16.9
PENNSYLVANIA											
Abington	546	1.1	52.2	29.8	16.5	0.4	100.0	123	5	128	23.4
Bristol Twp.	494	6.0	68.0	20.0	6.0	...	100.0	96	2	98	19.8
Marple-Newtown	299	2.0	49.0	36.0	9.0	4.0	100.0	66	2	68	22.7
Norristown	355	11.0	67.0	22.0	...	...	100.0	49	8	57	16.1
Pennsbury Dist., Fallsington	531	1.0	67.0	27.0	5.0	...	100.0	75	3	78	14.7
Springfield Twp., Oreland	196	3.7	57.5	34.2	4.6	...	100.0	N.A.	N.A.	39	19.9
WASHINGTON											
Bellevue	931	...	65.3	25.2	9.2	0.3	100.0	122	3	125	13.4
Kennewick	297	2.0	42.0	35.0	20.0	1.0	100.0	37	9	46	15.5
Lake Washington	445	1.1	88.8	6.5	3.6	...	100.0	69	4	73	16.4
Shoreline	638	0.6	64.8	28.4	5.9	0.3	100.0	93	10	103	16.1
WISCONSIN											
Shorewood	126	1.0	27.0	72.0 ^{d/}	p/	...	100.0	10	...	10	7.9
Total	64,986	1.1%	59.5%	25.8%	13.2% ^{g/}	0.4%	100.0%	13.7% ^{f/}	2.1% ^{e/}	9,955 ^{f/}	15.8% ^{f/}
Number of systems reporting	161	155	155	155	155	155	155	156	156	157	157

^{a/} Comprises those who gave one-half time or more to classroom teaching. Excludes principals, supervisors, counselors, librarians, etc., unless otherwise noted.

^{b/} Estimated.

^{c/} All master's degree teachers were reported with 30 additional hours' credit.

^{d/} Includes 35 percent with 30 additional credit hours beyond a bachelor's degree.

^{e/} Less than 1/10 of 1 percent.

^{f/} Includes 10 percent with 30 additional credit hours beyond a master's degree.

^{g/} Includes 6 percent with 60 additional credit hours beyond a master's degree.

^{h/} Estimated by NEA Research Division.

^{i/} Turnover rate based on number of classroom teachers estimated by NEA Research Division.

^{j/} School system reported that there were no terminations of classroom teachers during the school year.

^{k/} Includes teachers with up to 60 credit hours beyond the bachelor's degree.

^{l/} Includes 11.4 percent with 75 to 90 credit hours beyond the bachelor's degree.

^{m/} Includes 8.1 percent with 60 credit hours beyond the master's degree.

^{n/} Distribution by level of preparation comprises all professional staff members.

^{o/} Excludes terminations due to promotions to nonteaching positions within the school system.

^{p/} Teachers with master's degree plus 30 hours are included with master's degree teachers.

^{q/} Reporting is incomplete as several systems included these teachers with those with master's degree.

^{r/} Turnover rates are based on systems reporting in each category.

TABLE C-1.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 25 SCHOOL SYSTEMS WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^{a/}	Assessed value per pupil in average daily membership ^{b/}	Tax rate for schools per \$1,000 of assessed value	Reported rate of assessed value to market value	Estimated effective tax rate per \$1,000 of assessed value ^{c/}
1	2	3	4	5	6	7
CALIFORNIA						
Los Angeles	68.2%	\$ 7,730,038,660	\$12,655	\$39.147 ^{d/}	25 %	\$ 9.787 ^{a/}
San Diego	47.5	1,026,617,450	8,066	44.72	21.8	9.75
DISTRICT OF COLUMBIA						
Washington	82.6 ^{e/}	3,027,938,577	21,030	NA	50-55	NA
FLORIDA						
Dade Co., Miami	52.2	5,363,980,029	25,584	12.93	100	12.93
Duval Co., Jacksonville	47.7	1,784,661,509	15,148	13.72	100	13.72
GEORGIA						
Atlanta	56.4	1,411,544,049	12,802	22.50 ^{g/}	35 ^{h/}	7.88
HAWAII						
State of, Honolulu	4.9 ^{i/}	3,416,950,000	20,569	NA	NA	NA
ILLINOIS						
Chicago	52.5	10,984,172,798	19,654	22.66	40.0	9.064
INDIANA						
Indianapolis	63.6	891,775,240	8,509	35.89	33.3	11.95
LOUISIANA						
Orleans Parish, New Orleans	43.6	1,121,476,780	10,575	13.00	25	3.25
MARYLAND						
Baltimore	64.3	2,912,121,718	15,297	15.85	60	9.51
Baltimore Co., Towson	77.2	2,265,982,785	20,138	26.10 ^{i/}	55.6	14.51
Montgomery Co., Rockville	72.9	2,320,281,300	20,855	24.60	56	13.78
Prince George's Co., Upper Marlboro.	61.8	1,928,582,340	15,619	29.00	50	14.50
MICHIGAN						
Detroit	55.4	4,991,121,110	16,873	16.76	50	8.38
MISSOURI						
St. Louis	65.8 ^{k/}	1,745,163,440	15,248	25.10	35.11	8.81
NEW YORK						
New York	61.4	31,734,661,225	29,663	1 ^{l/}	72.1	NA
OHIO						
Cleveland	72.9	2,910,710,838	19,124	21.40	40	8.56
Columbus	70.0	1,481,342,510	14,192	27.86	45	12.54
PENNSYLVANIA						
Philadelphia	57.2	4,439,048,070	16,361	21.00 ^{m/}	68.9	14.47
TENNESSEE						
Memphis	43.6	1,376,742,961 ^{n/} (City)	11,321	2.20 (City) 12.20 ^{o/} (County)	50	1.10 (City) 6.10 (County)
TEXAS						
Dallas	64.3	2,953,442,129	21,039	14.50	45	6.52
Houston	51.7	2,673,864,590	11,541	17.00	40 ^{h/}	6.80
VIRGINIA						
Fairfax Co.	64.3	1,034,081,000	10,197	33.70	35	11.80
WISCONSIN						
Milwaukee	81.3	2,185,001,551	17,388	26.22 ^{p/}	53	13.90
Total .....	...	\$103,711,302,659	...	...	...	...
Mean of systems	59.3%	...	\$16,378	\$23.55	49.51%	\$10.44
Median of systems	61.8	...	15,619	22.58	47.50	9.77
Number of systems reporting	25	25	25	22	24	22

^{a/} Taxable real property within the school system.

^{b/} For systems that do not report average daily membership, calculations are based on average daily attendance in California systems and on October enrollment in other systems.

^{c/} Computed by NEA Research Division (column 5 x column 6).

^{d/} A separate tax rate applies to the Los Angeles City Junior College District.

^{e/} See footnote d/.

TABLE C-1.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 25 SCHOOL SYSTEMS
WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67 (Continued)

f/ Most of federal payment is considered as payment in lieu of taxes and entered as a local revenue receipt.

g/ Includes a tax rate of \$3.50 per \$1,000 of assessed value levied by nonschool government for capital outlay and/or debt service.

h/ Estimated.

i/ School system is state-administered; county functions (custodial, bus transportation, etc.) have been transferred to the state, thereby lowering contributions from local sources.

j/ School portion of tax rate estimated by NEA Research Division from report on adopted budget for the 1966-67 school year.

k/ Adjusted estimate by NEA Research Division.

l/ Tax rate for New York City for all purposes is \$50 per \$1,000 of assessed value; estimate of school's share of total tax rate is not available.

m/ Mixed taxing system. The school board levies a tax to the limit authorized by the legislature. Additional levies are authorized by action of the city council.

n/ The total assessed value reported for Shelby County (including city of Memphis) is \$1,662,479,306.

o/ Memphis City Schools receive about 75 percent of county school tax based on average daily attendance; the county school system receives the other 25 percent.

p/ Includes a tax rate of \$2.50 per \$1,000 of assessed value levied by nonschool government for capital outlay and/or debt service.

TABLE C-2.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 51 SCHOOL SYSTEMS
WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^{a/}	Assessed value per pupil in average membership ^{b/}	Tax rate for schools per \$1,000 of assessed value	Reported rate of assessed value to market value	Estimated effective tax rate per \$1,000 of assessed value ^{c/}
1	2	3	4	5	6	7
ALABAMA						
Birmingham	30.5%	\$ 616,896,878	\$ 9,030	\$12.50 ^{d/}	25 %	\$ 3.12
Jefferson Co. (excl. Birmingham)	29.9	447,188,146	6,936	26.00	30	7.80
Mobile	29.3	461,343,810	6,005	14.00 ^{e/}	24 ^{f/}	3.36
CALIFORNIA						
Fresno	46.4	347,591,780	6,016	41.88	22	9.21
Garden Grove	34.2	238,098,720	4,733	46.99	21	9.87
Long Beach	62.3	915,198,405	12,741	41.016	25	10.254
Oakland	66.0	730,645,457	11,646	43.10	25	10.78
Sacramento	54.3	486,928,584	9,555	42.80	23.8	10.19
San Francisco	69.4	1,763,519,725	19,209	29.93	25	7.48
San Juan Dist., Carmichael	41.5	325,867,933	6,414	42.40	23.8	10.09
COLORADO						
Denver	78.8	1,193,308,610	12,660	43.77	30	13.13
Jefferson Co., Lakewood	68.5	350,686,890	6,476	53.40	30	16.02
FLORIDA						
Broward Co., Ft. Lauderdale	55.9	2,887,745,877	31,774	10.15	100	10.15
Hillsborough Co., Tampa	37.4	647,048,784	6,779	21.50	50	10.75
Orange Co., Orlando	48.7	1,154,459,640	16,021	15.20	100	15.20
Palm Beach Co., West Palm Beach	61.3	2,783,430,957	48,607	10.69	100	10.69
Pinellas Co., Clearwater	61.9	1,405,670,520	19,523	18.10	100	18.10
Polk Co., Bartow	48.3	1,201,199,264	23,292	11.16	100	11.16
GEORGIA						
DeKalb Co., Decatur	41.2	703,202,012 ^{g/}	9,956	20.00	50	10.00
KANSAS						
Wichita	56.9	511,197,061	7,437	35.596	30	10.679
KENTUCKY						
Jefferson Co. (excl. Louisville)	64.4	2,536,124,592	34,415	7.56	100	7.56
Louisville	62.2	1,794,240,000	33,028	18.07	100	18.07
LOUISIANA						
Caddo Parish, Shreveport	31.0	492,033,462	8,546	19.75	30	5.92
East Baton Rouge Parish, Baton Rouge	36.9	542,182,335	9,198	26.90	20	5.38
Jefferson Parish, Gretna	43.7	223,000,000	4,445	25.00	10	2.50
MARYLAND						
Anne Arundel Co., Annapolis	50.2	757,824,549	12,854	24.50	52.5	12.86
MASSACHUSETTS						
Boston	58.9	1,507,500,000	16,598	24.43 ^{h/}	50 ^{f/}	12.22

TABLE C-2.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 51 SCHOOL SYSTEMS
WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^a /	Assessed value per pupil in average daily mem- bership ^b /	Tax rate for schools per \$1,000 of as- sessed value	Reported rate of assessed value to market value	Estimated effec- tive tax rate per \$1,000 of assessed value ^c /
1	2	3	4	5	6	7
MISSOURI						
Kansas City	62.9%	\$ 855,104,388	\$11,411	\$33.50	30 %	\$10.05
NEBRASKA						
Omaha	88.3	581,731,000 ^d /	9,794	36.20	35	12.67
NEVADA						
Clark Co., Las Vegas	34.6	660,006,384	11,042	22.30	32.45	7.24
NEW JERSEY						
Newark	66.3	1,248,545,900	16,667	21.20	87 ^e /	18.44
NEW MEXICO						
Albuquerque	30.7	276,898,397	3,649	26.91	16	4.31
NEW YORK						
Buffalo	36.5	1,043,904,580	14,406	18.41	51	9.39
NORTH CAROLINA						
Charlotte-Mecklenburg Co., Charlotte	48.5	1,255,000,000	16,443	11.608	60	6.965
OHIO						
Akron	50.4	862,876,345	14,850	26.48	40	10.59
Cincinnati	72.3	1,805,000,000	20,421	23.74	40 ^f /	9.50
Dayton	79.1	980,201,410	16,441	26.70	45	12.02
Toledo	73.4	987,857,410	16,503	26.50	43	11.40
OKLAHOMA						
Oklahoma City	58.5	401,767,093	5,359	44.68	22	9.83
Tulsa	67.7	524,730,905	6,709	48.58	30	14.57
OREGON						
Portland	73.0	731,534,318 ^g /	9,270	45.00 ^h /	25	11.25
PENNSYLVANIA						
Pittsburgh	61.5	1,263,700,000	16,719	17.00	56.4	9.59
SOUTH CAROLINA						
Greenville Co., Greenville	37.9	105,812,000	1,961	65.75	5-10	3.29-6.58
TENNESSEE						
Nashville-Davidson Co., Nashville	52.5	849,562,144	9,367	17.80 ^k /	40	7.12
TEXAS						
El Paso	31.4	516,758,500	8,756	15.00	55	8.25
Fort Worth	47.5	1,092,137,860	14,023	15.90	55	8.74
San Antonio	25.8	685,118,300	9,100	14.60	50	7.30
UTAH						
Granite School Dist., Salt Lake City	39.0	237,046,863	3,985	59.30 ^l /	20	11.86
VIRGINIA						
Norfolk	42.6	590,700,000	10,787	14.40	40.9	5.89
WASHINGTON						
Seattle	58.2	1,056,592,577	11,073	33.22	19.9	6.61
WEST VIRGINIA						
Kanawha Co., Charleston	42.6	744,440,950	12,791	11.954 ^m /	40	4.782 ⁿ /
Total .....	...	\$46,381,161,315	...	...	...	...
Mean of systems	52.0%	...	\$13,047	\$27.51	43.89%	\$ 9.72
Median of systems	50.4	...	11.042	24.50	35.00	10.00
Number of systems reporting	51	51	51	51	51	51

TABLE C-2.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

<u>a/</u> Taxable real property within the school system.	<u>i/</u> Adjusted by NEA Research Division to exclude 24 per cent valuation which was subsequently rescinded.
<u>b/</u> For systems that do not report average daily membership, calculations are based on average daily attendance in California systems and on October enrollment in other systems.	<u>j/</u> Excludes \$3,464,993 valuation on improvements in urban renewal area which is taxed solely for purposes of retiring bonds issued to pay urban renewal costs.
<u>c/</u> Computed by NEA Research Division (column 5 x column 6).	<u>k/</u> From local school system report for 1965-66 school year.
<u>d/</u> Includes \$1.50 per \$1,000 of assessed value levied by nonschool government for capital outlay and/or debt service.	<u>l/</u> Includes local and state levy for schools.
<u>e/</u> Represents rate which is constitutionally earmarked for the public schools from local property taxes.	<u>m/</u> Tax rates on \$1,000 of assessed value are \$5.977 on Class I property, \$11.954 on Class II property (includes owner-occupied homes and farms), and \$23.908 for Classes III and IV. Effective tax rates are \$3.05, \$6.10, and \$12.19, respectively.
<u>f/</u> Estimated.	
<u>g/</u> Represents net assessed value. Gross valuation is \$830,736,212.	
<u>h/</u> From reporting on adopted budget from local school systems received by NEA Research Division for 1966-67 school year.	

TABLE C-3.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^{a/}	Assessed value per pupil in average daily membership ^{b/}	Tax rate for schools per \$1,000 of assessed value	Reported rate of assessed value to market value	Estimated effective tax rate per \$1,000 of assessed value ^{c/}
1	2	3	4	5	6	7
ALABAMA						
Huntsville	79.4%	\$ 189,314,200	\$ 5,844	\$17.00	25 %	\$ 4.25
Montgomery Co., Montgomery	20.9	190,000,000	4,761	7.00	15-20	1.05-1.40
ARIZONA						
Tucson	61.9	224,493,543	4,617	81.58	23	18.76
Scottsdale	61.3	134,654,568	5,146	66.90	25	16.72
CALIFORNIA						
Fremont	44.5	154,494,675	5,294	45.30	25	11.32
Hayward	47.2	163,670,530	5,648	52.75	23 ^{d/}	12.13
Montebello	71.8	412,841,560	16,364	34.619	25	8.655
Mt. Diablo, Concord	43.9	256,173,515	5,563	56.44	23.6	13.32
Newport-Mesa, Newport Beach	71.1	306,980,270	12,130	42.859	23	9.858-C.M.
				38.410	Costa Mesa Newport Beach	8.834-N.B.
Norwalk-LaMirada, Norwalk	42.2	143,385,500	4,524	52.695	25	13.174
Pasadena	71.9	452,158,180	14,396	43.146	25	10.786
Richmond	62.7	421,255,960	9,686	44.92	25	11.23
San Jose	67.6	370,322,890	11,207	47.86	25	11.96
Santa Ana	54.7	225,930,200	8,735	33.50	23	7.70
Stockton	42.2	212,719,986	6,660	45.44	21.7	9.86
Torrance	55.5	318,614,950	8,887	43.57	25	10.89
COLORADO						
Colorado Springs	52.8	201,186,810	7,431	47.48	25	11.87
Pueblo	56.3	159,302,526	6,130	36.084 ^{e/}	30	10.825
CONNECTICUT						
Bridgeport	66.5	553,366,980	23,601	14.90	70	10.43
Hartford	63.9	812,745,782	31,119	19.08	65	12.40
FLORIDA						
Escambia Co., Pensacola	36.3	640,451,017	13,967	12.76	100	12.76
Volusia Co., DeLand	52.8	659,062,451	21,070	17.21	80	13.77
GEORGIA						
Bibb Co., Macon	31.9	233,156,337	6,611	21.17	40	8.47
Cobb Co., Marietta	32.8	255,995,582	6,980	24.00	35	8.40
Fulton Co. (excl. Atlanta)	50.5	251,800,823	7,801	32.00	25	8.00
Muscogee Co., Columbus	32.2	340,385,714 ^{f/}	8,254	16.50	40	6.00
Savannah-Chatham Co., Savannah ..	38.4	341,541,430 ^{g/}	8,380	14.59	40	5.84

TABLE C-3.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 79 SCHOOL SYSTEMS
WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^a /	Assessed value per pupil in average daily mem- bership ^b /	Tax rate for schools per \$1,000 of as- sessed value	Reported rate of assessed value to market value	Estimated effec- tive tax rate per \$1,000 of assessed value ^c /
1	2	3	4	5	6	7
ILLINOIS						
Peoria	76.0%	\$ 562,649,700	\$22,644	\$20.30	55 %	\$11.16
Rockford	74.4	679,718,182	19,868	21.46	50-55	10.73-11.80
INDIANA						
Evansville-Vanderburgh, Evansville	54.2	275,814,640	8,450	35.43	27	9.57
Ft. Wayne	71.6	386,302,140	9,923	38.30 ^h /	33.3	12.75
Gary	71.2	316,978,150	6,477	54.932 ^h	33.3	18.292
South Bend	65.6	295,162,760	7,989	48.86	33.3	16.27
IOWA						
Des Moines	83.8	345,377,000	7,571	67.632	27	18.261
KANSAS						
Kansas City	65.8	163,823,786 ⁱ /	4,675	50.842 ⁱ /	12	6.101 ⁱ /
KENTUCKY						
Fayette Co., Lexington	55.4	808,656,704	25,167	7.36	100	7.36
LOUISIANA						
Calcasieu Parish (excl. Lake Charles)	32.0	232,168,840	7,460	16.00	17	2.72
MASSACHUSETTS						
Springfield	64.6	635,322,939	20,541	23.66	100	23.66
Worcester	78.9	383,813,000	12,968	36.50	100	36.50
MICHIGAN						
Grand Rapids	52.7	631,429,341 ^k /	18,774	15.60	50 ^k /	7.80
Lansing	60.1	380,713,200	12,197	36.97	39.46	14.59
Livonia	60.5	420,006,019 ^k /	13,043	32.97 ^k /	37	12.20
MINNESOTA						
Robbinsdale	51.3	49,692,209	1,993	158.76	10	15.88
St. Paul	68.4	240,655,925	5,043	94.73	11	10.42
MISSISSIPPI						
Jackson	56.2	378,075,126	10,001	26.50	39	10.34
NEBRASKA						
Lincoln	82.3	291,441,715	10,328	52.99	35	18.55
NEVADA						
Washoe Co., Reno	47.3	380,000,000	15,561	15.00	35	5.25
NEW JERSEY						
Jersey City	60.7	408,404,154	11,451	36.06	41.98	15.14
NEW YORK						
Rochester	60.0	712,146,584	15,941	28.27	41	11.59
Syracuse	45.4	421,179,107	13,746	27.215	43	11.702
Yonkers	57.5	662,600,341	21,602	22.32	51	11.38
NORTH CAROLINA						
Greensboro	38.5	668,724,933	22,342	4.80	70	3.36
Winston-Salem/Forsyth Co., Winston-Salem	30.0	800,000,000	16,936	8.024	60	4.814
RHODE ISLAND						
Providence	65.2	764,722,260	29,017	15.35	80	12.28
SOUTH CAROLINA						
Columbia	30.3	76,945,583	2,348	67.50	8.3	5.60
TENNESSEE						
Chattanooga	43.0	276,735,865	10,244 ^l /	29.50	35	10.32
Hamilton Co. (excl. Chattanooga)	42.5	220,878,353 ^l /	7,521 ^l /	16.50	40	6.60
Knoxville	54.6	430,500,000	11,648	15.00 ^m /	45	6.75
Shelby Co. (excl. Memphis)	37.2	285,736,345 ⁿ /	6,978 ⁿ /	12.20	50	6.10

TABLE C-3.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^{a/}	Assessed value per pupil in average daily membership ^{b/}	Tax rate for schools per \$1,000 of assessed value	Reported rate of assessed value to market value	Estimated effective tax rate per \$1,000 of assessed value ^{c/}
1	2	3	4	5	6	7
TEXAS						
Austin	47.1%	\$ 773,892,990	\$17,195	\$13.30	75 %	\$ 9.98
Corpus Christi	32.3	514,000,000	11,659	15.00	54	8.10
Lubbock	47.7	546,838,580	16,366	15.00	59	8.85
Pasadena	52.5	468,388,870	15,405	15.50	60	9.30
Spring Branch	54.8	408,556,710	13,936	16.70	60	10.02
UTAH						
Davis Co., Farmington	34.3	81,538,569	2,620	43.00 ^{o/}	32	13.76
Salt Lake City	60.9	306,996,527	8,311	44.40	18	7.99
VIRGINIA						
Arlington Co.	73.0	559,850,761 ^{p/}	21,478	23.80 ^{p/}	40	9.52
Chesapeake	43.6	165,047,135	6,495	22.50	33.23	7.48
Hampton	43.4	211,205,620	7,977	22.56 ^{q/}	40	9.02
Henrico Co. (excl. Richmond)	64.8	365,820,164	11,808	24.50 ^{d/}	40	9.80
Newport News	52.6	293,850,000	10,147	23.30	40	9.32
Richmond	76.6	1,193,197,933	27,400	16.34	90	14.71
Virginia Beach	26.2	236,352,868	6,483	11.70	36	4.21
WASHINGTON						
Edmonds Dist. #15, Lynnwood	31.3	67,926,158	2,642	59.29	21.3	12.63
Highline Dist. #401, Seattle	40.3	123,161,551	4,094	55.16	19.9	10.98
Spokane	47.8	249,590,739	7,302	39.07	23.8	9.30
Tacoma	32.0	212,555,552	5,983	42.40	20.2	8.56
WISCONSIN						
Madison	86.7	1,078,847,200 ^{k/}	34,804	18.00 ^{k/}	65 ^{o/}	11.70
Racine	73.0	796,090,800 ^{k/}	29,551	14.38 ^{k/}	72.2	10.38
Total .....	...	\$30,866,089,607	...	...	...	...
Mean of systems	54.1%	...	\$11,936	\$33.45	41.03%	\$10.77
Median of systems	54.6	...	9,923	27.22	35.00	10.38
Number of systems reporting	79	79	79	79	79	79

^{a/} Taxable real property within the school system.

^{b/} For systems that do not report average daily membership, calculations are based on average daily attendance in California systems and on October enrollment in other systems.

^{c/} Computed by NEA Research Division (column 5 x column 6).

^{d/} Estimated.

^{e/} Includes \$6.632 per \$1,000 of assessed value for capital outlay and/or school debt service.

^{f/} Result of county-wide tax revaluation.

^{g/} Represents assessed valuation reported for the 1965-66 school year.

^{h/} Levied in 1966 and payable in 1967.

^{i/} Represents combined valuation for Unified School District No. 201, \$26,652,479, and Unified School District No. 500, \$137,171,307. The two systems were consolidated effective January 1, 1967.

^{j/} Represents tax rate for Unified School District No. 500 only. A separate rate of \$113.826 per \$1,000 of

assessed valuation was reported for Unified School District No. 201. (See also footnote ^{i/} above).

^{k/} State equalized value.

^{l/} Total assessed valuation and per-pupil assessed value is based on data excluding the city of Chattanooga which was reported at an assessed valuation of \$276,735,865.

^{m/} From adopted budget reporting form of local school system received by NEA Research Division for 1966-67 school year.

^{n/} Excluding assessed value for city of Memphis reported at \$1,376,742,961.

^{o/} As reported to NEA Research Division for 1965-66 school year.

^{p/} Represents real estate valuation only. In addition, personal property was reported at an assessed value of \$112,354,362, with a tax rate of \$24.40 per \$1,000 of assessed value.

^{q/} Includes tax rate of 76¢ per \$1,000 of assessed value for capital outlay and/or debt service.

TABLE C-4.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Selection based on specified high-salary criteria)

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^a /	Assessed value per pupil in average daily membership ^b /	Tax rate for schools per \$1,000 of assessed value	Reported rate of assessed value to market value	Estimated effective tax rate per \$1,000 of assessed value ^c /
1	2	3	4	5	6	7
CALIFORNIA						
ABC Dist., Artesia	46.9%	\$ 89,436,230	\$ 6,489	\$50.208	25 %	\$12.552
Alhambra	64.5	287,601,171 ^d /	16,889 ^e /	38.605	25	9.651
Azusa	41.6	70,521,030	5,570	51.446	25	12.862
Bassett Dist., La Puente	41.9	39,010,810	5,353	68.521	25	17.130
Bellflower	48.3	93,871,530	7,406	49.421	25	12.355
Berkeley	68.3	196,999,960	12,619	65.40 ^f /	25	16.35
Beverly Hills	89.1	293,323,360	58,688	24.619	25	6.155
Burbank	99.2	267,017,360	17,876	36.503	25	9.126
Chino	51.6	54,103,190	6,993	57.86	25	14.46
Claremont	57.2	55,290,090	7,969	59.43	25	14.86
Downey	61.4	194,514,050	10,112	45.16 ^g /	25	11.29
Folsom	43.1	78,815,870	7,099	39.90	23.8	9.50
Glendale	69.7	363,555,440	15,294	37.442	25	9.360
Glendora	44.0	54,178,280	5,856	52.50	25	13.12
La Canada	68.4	57,698,030	11,814	52.988	25	13.247
Lynwood	57.7	57,156,850	8,801	38.486	25	9.622
Monterey Park	64.0	72,998,980	10,449	48.876 ^h /	25	12.219
Newark	42.6	37,863,975	5,095	54.10	25	13.52
Palo Alto	83.1	232,031,950	14,507	61.31	25	15.33
Palos Verdes Dist., Rolling Hills	71.1	180,235,430	12,053	38.584 ⁱ /	25	9.646
Pittsburg	75.7	134,201,575	21,814	31.35	27	8.46
Placentia	65.8	88,224,872	9,851	42.783	25	10.696
Pomona	21.5	160,586,130	7,553	48.046	25	12.012
Redlands	51.3	102,369,440	8,366	53.39	22	11.75
San Leandro	75.0	184,378,025	17,505	37.45	25	9.36
San Ramon Valley Dist., Danville.	60.1	NA	NA	50.91	NA	NA
Santa Barbara	77.0	294,544,287	18,125	54.60	25	13.65
Santa Monica	76.0	344,371,370	27,142	29.980	24	7.195
Santa Rosa	67.5	158,385,390	13,578	45.10	19.7	8.88
Simi Valley	49.7	111,046,880	6,998	43.00	25	10.75
Temple City	59.9	37,704,440	8,409	61.399	25	15.350
Vallejo	38.2	89,460,069	5,586	48.372	25	12.093
Vista	40.0	49,747,560	6,611	36.84	23.5	8.66
West Covina	42.0	73,122,530	5,136	49.127	25	12.282
COLORADO						
Cheyenne Mountain Dist., Colorado Springs	69.6	23,913,200	11,306	54.84	30	16.45
CONNECTICUT						
Fairfield	76.6	377,535,875	34,860	16.70	70	11.69
Westport	80.4	177,832,980	23,743	29.67	60	17.80
DELAWARE						
Alfred I. Dupont Dist., Wilmington	39.5	140,896,400	16,206	15.00	50	7.50
Newark	81.5	138,757,400	12,420	14.43	70	10.10
INDIANA						
Bartholomew Dist., Columbus	67.8	111,070,320	8,869	44.70	30	13.41
Hammond	78.0	185,000,000	8,083	64.945	20	12.989
Highland	71.4	25,644,200	4,271	59.03	20	11.81
Munster	77.5	27,972,775	9,038	52.41	18	9.43
Perry Twp., Indianapolis	65.0	79,500,000	8,116	51.82	25	12.96
Warren Twp., Indianapolis	80.1	120,586,250	14,099	44.30	33	14.62
MASSACHUSETTS						
Newton	88.9	327,798,250	18,316	36.50	50	18.25
MICHIGAN						
Garden City	29.7	78,448,013	5,802	30.00	44	13.20
Grosse Pointe	77.8	310,269,242	25,250	25.66	40-45	10.26-11.55
Southfield	58.5	228,467,566	16,043	27.383	33	9.036
Van Dyke	64.5	116,211,335	16,644	26.20	50	13.10
Warren	58.4	368,190,720	17,014	26.61	50	13.30
MINNESOTA						
Bloomington	57.5	46,749,857	2,324	177.04	11	19.47
Columbia Heights	46.6	15,873,973	2,216	177.00	10	17.70

TABLE C-4.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 161 SELECTED SCHOOL SYSTEMS
WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

School system	Percent of revenue receipts from local sources	Total assessed value, 1966 ^a	Assessed value per pupil in average daily mem- bership ^b	Tax rate for schools per \$1,000 of as- sessed value	Reported rate of assessed value to market value	Estimated effec- tive tax rate per \$1,000 of assessed value ^c
1	2	3	4	5	6	7
MINNESOTA (Continued)						
Edina	74.7%	\$ 37,097,761	\$ 3,640	\$156.40	11 %	\$17.20
Fridley	44.9	9,364,413	1,786	204.78	12	24.57
Golden Valley, Minneapolis	81.6	7,309,269	4,685	152.80	33.3	50.88
Hopkins	69.3	31,386,870	3,175	151.82	33.3	50.56
Minnetonka	62.3	NA	NA	NA	NA	NA
Mounds View	NA	25,425,841	2,353	152.25	33	50.24
North St. Paul-Maplewood, Maple- wood	45.0	24,192,000	2,389	162.22	10	16.22
Osseo	46.3	12,414,282	1,191	199.00	10	19.10
Richfield	65.1	28,772,861	2,578	172.00	13	22.36
Roseville	63.1	34,139,576	2,889	161.99	32	51.84
St. Louis Park	74.5	38,152,813	3,489	169.12	10	16.91
Stillwater	56.8	14,723,812	2,426	164.55	28	46.07
White Bear Lake	47.5	16,575,032	1,707	175.19	10	17.52
MISSOURI						
Clayton	89.2	91,800,090	39,105	28.20	33.3	9.39
Hazelwood	74.5	168,197,620	11,177	41.50	33.3	13.82
Lindbergh	77.6	119,156,000	11,773	35.00	30	10.50
Pattonville	71.6	102,027,620	10,136	36.20	30	10.86
NEBRASKA						
Westside School Dist. #66, Omaha.	94.0	136,510,910	14,796	37.49	35	13.12
NEW JERSEY						
East Orange	80.6	306,179,396	29,460	20.20 ¹ / ₁	80.23	16.61
Fair Lawn	85.6	264,514,041	33,843	18.574	100	18.574
Glen Ridge	89.6	61,135,456	30,131	43.60	100	43.60
Hillside	83.6	72,400,000	18,292	25.10	42	10.54
Irvington	83.2	258,355,025	35,527	15.60	92	14.35
Leonia	82.6	66,622,600	41,100	15.754	99.9	15.738
Linden	84.3	255,829,721	34,220	16.80	50	8.40
Linden	84.3	255,829,721	34,220	16.80	50	8.40
Madison Twp., Old Bridge	54.3	86,120,829	8,241	31.60	50	15.80
Montclair	87.1	285,791,483	38,490	20.60	100	20.60
Mountain Lakes	76.7	18,660,890	10,906	51.30	50	25.65
Paramus	87.2	295,059,000	42,302	15.90	100	15.90
Parsippany-Troy Hills Twp., Parsippany	78.7	103,285,297	12,464	38.10	40.73	15.52
Passaic	79.0	241,210,571	29,027	41.30	85	35.10
Plainfield	74.8	132,773,831	14,862	37.50	50	18.75
Ridgewood	87.6	229,879,401	31,166	23.52	92	21.64
Scotch Plains-Fanwood, Scotch Plains	72.8	98,059,350	13,321	67.40-S.P. 74.70-F.	50	33.70-S.P. 37.35-F.
Teaneck	83.6	282,959,704	34,411	18.60	88.32	16.43
Tenafly	85.1	158,312,700	48,802	15.80	95 ^k / ₁	15.01
Union Twp., Union	85.3	225,918,400	26,006	23.70	50	11.85
Verona	85.1	102,947,959	37,018	18.10	93.27	16.88
Westfield	83.5	122,486,741	14,126	40.40	47	18.99
West Orange	85.3	315,744,464	38,899	19.40	83.21	16.14
NEW YORK						
Babylon	60.4	14,657,997	5,753	111.80	25	27.95
Bayshore	57.8	44,461,080	6,616	94.30	21	19.80
Bethpage	51.5	48,875,000	7,941	67.20	31	20.83
Brighton Central School Dist. #1, Rochester	68.7	60,485,825	13,403	49.95-Dist. #1 51.88- #2 ¹ / ₁	33	16.48-Dist. #1 17.12- #2 ¹ / ₁
Bronxville	82.1	43,000,000	31,182	38.22	51	19.49
Caledonia-Mumford, Caledonia	30.0	11,378,521	7,693	28.15	42	11.82
Clarkstown Dist. #1, New City	47.7	51,674,094	5,783	76.30	24	18.31
Commack	43.4	47,006,591	3,832	143.42-Burlington 99.75-Smithtown	16 23	22.95
Cornwall	39.2	21,969,360	9,258	26.12	40	10.45
Deer Park	32.3	24,516,473	3,101	84.19	19	16.00
East Meadow	31.2	91,476,135	5,280	54.82	31	16.99
East Rockaway	60.4	18,835,512	9,418	64.80	29	18.79
East Williston	72.3	32,433,215	14,126	69.00	31	21.39
Elwood, Huntington	43.4	11,916,877	3,320	132.37	16	21.18
Farmingdale	47.4	83,962,684	6,499	68.04-Oyster Bay 111.21-Babylon	31 19	21.11

TABLE C-4.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 161 SELECTED SCHOOL SYSTEMS
WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

School system	Percent of revenue receipts from local sources	Total assessed value, 1956 ^a /	Assessed value per pupil in average daily mem- bership ^b /	Tax rate for schools per \$1,000 of as- sessed value	Reported rate of assessed value to market value	Estimated effec- tive tax rate per \$1,000 of assessed value ^c /
1	2	3	4	5	6	7
NEW YORK (Continued)						
Garden City	78.9%	\$ 91,357,627	\$19,253	\$ 53.60	29 %	\$15.54
Great Neck	80.3	181,553,000	17,808	72.90	31	22.60
Hastings-on-Hudson	69.3	44,515,400	21,422	36.42	68	24.77
Hempstead	74.4	91,314,043	17,151	49.20	31	15.25
Hewlett-Woodmere Dist. #14, Hewlett	73.7	70,531,700	12,370	75.83	31	23.51
Hicksville	50.8	102,832,859	8,327	64.97	30	19.49
Irvington	76.3 ^m /	56,885,190	37,747	33.3277	67	22.3296
Island Trees, Levittown	41.8	28,131,565	4,828	85.00	29	24.65
Jericho U.F.S.D. #15	70.9	51,363,252	13,245	64.90	30	19.47
Lawrence Schools, Cedarhurst	71.8	112,903,080	15,361	60.30	29	17.49
Lindenhurst	33.1	33,799,432	3,241	99.00	20	19.80
Mamaroneck	74.7	125,847,470	20,901	40.144	45	18.065
Manhasset	80.9	67,999,930	26,255	46.50	31	14.42
Massapequa	41.6	107,916,669	6,584	58.10	32	18.59
Mineola	72.2	61,870,229	12,998	66.70	31	20.68
Mount Vernon	65.8	198,800,707	16,681	37.40	52	19.45
Newburgh	37.7	133,629,967	11,665	24.87-56.85 ⁿ /	28-63 ⁿ /	15.73
New Rochelle	71.9	358,652,420	29,371	28.14	73	20.54
North Babylon	30.9	23,931,141	2,599	NA	NA	NA
Northport	53.3	33,977,167	4,161	145.29	16	23.25
Oceanside	51.0	85,638,205	8,407	61.50	29	17.84
Pelham	73.9	61,280,221	20,509	42.975	47	20.198
Plainedge	38.8	38,140,910	5,143	78.88	31	24.45
Plainview	52.1	78,306,395	6,930	88.09	30	26.43
Port Jefferson	69.9	17,644,073	6,338	63.70	18	11.47
Ramapo Dist. #2, Spring Valley ..	47.6	88,619,904	6,724	68.10-175.80 ^o /	12-31 ^o /	21.10
Rockville Centre UFSD #21	73.2	62,253,667	15,165	61.80	29	17.92
Roslyn	77.6	65,066,375	14,508	81.21	30	24.36
Scarsdale	77.0	110,411,469	21,777	52.028	44 ^e /	22.892
Seaford	46.7	29,733,245	6,321	82.30	25	20.58
Smithtown Dist. #1, St. James ...	48.1	54,271,507	5,790	73.29	23	16.86
South Huntington	47.3	39,128,204	3,454	148.04	16	23.69
South Orangetown, Orangeburg	48.8	29,183,475	6,200	74.19	23	17.06
Spencerport	34.8	19,620,262	5,776	53.00 ^r /	29-33	15.45 ^s /
Syosset	61.5	92,200,180	10,187	72.60	31	22.51
Wantagh	51.0	39,072,750	7,186	78.90	29	22.88
Wappingers Falls	41.5	71,708,623	6,894	34.69-118.93 ^t /	14-48 ^t /	16.62
West Babylon	38.2	24,699,502	3,414	102.40	19	19.46
West Islip	33.0	30,962,926	3,592	84.40	22	18.57
White Plains	75.7	277,841,861	31,462	29.10	56	16.30
OHIO						
Cleveland Heights-University Heights, Cleveland Heights	84.2	258,821,000	19,403	32.10	40-50	12.84-16.05
Shaker Heights	89.4	200,220,000	24,771	32.90	40	13.16
PENNSYLVANIA						
Abington	81.3	113,486,000	9,562	70.50	37	26.08
Bristol Twp.	58.3	56,884,910	4,441	88.50	35 ^k /	30.98
Marple-Newton	69.1	40,136,000	5,422	79.00	22.7	17.93
Morristown	66.4	68,667,550	7,879	55.00	33	18.15
Pennsbury Dist., Fallsington	73.9	90,813,581	7,484	75.00	33	24.75
Springfield Twp., Oreland	75.3	36,766,150	8,996	68.00	35	23.80
WASHINGTON						
Bellevue	45.9	121,662,846	5,779	52.50	25	13.12
Kennewick	24.5	28,798,245	3,760	33.49	20.4	6.83
Lake Washington	46.0	49,540,630	4,820	56.32	21.3	12.00
Shoreline	46.3	64,547,000	3,850	61.20	21.3	13.04
WISCONSIN						
Shorewood	88.9	49,147,600	20,376	36.05	45.1	16.26
Total .....	...	\$17,466,411,617	...	...	...	...
Mean of systems	63.6%	...	\$13,570	\$ 62.28	36.2%	\$17.67
Median of systems	67.6	...	9,562	51.82	30.0	16.39
Number of systems reporting	160	159	159	159	158	158

TABLE C-4.--REVENUES FROM LOCAL SOURCES, ASSESSED VALUES, AND TAX RATES OF 161 SELECTED SCHOOL SYSTEMS
WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

a/ Taxable real property within the school system.

b/ For systems that do not report average daily membership, calculations are based on average daily attendance in California systems and on October enrollment in other systems.

c/ Computed by NEA Research Division (column 5 x column 6).

d/ Represents assessed valuation for high school district. The valuation for elementary district is \$187,264,480.

e/ Based on assessed valuation for high school district only.

f/ From adopted budget for 1966-67 submitted to NEA Research Division by the school system.

g/ Includes \$5.66 per \$1,000 of assessed value for capital outlay and/or debt service.

h/ Includes \$6.847 per \$1,000 of assessed value for capital outlay and/or debt service.

i/ Represents total general fund tax rate including state loan repayment for capital outlay; excludes bond interest and redemption and junior college.

j/ In addition, there is a personal property tax of \$34.20 per \$1,000 of assessed valuation.

k/ Estimated by school system.

l/ Brighton Central School District is a merger of former Brighton Districts One and Two; the tax rates vary depending on each district's indebtedness prior to centralization.

m/ Estimated by NEA Research Division based on prior year's report.

n/ The tax rates for the three towns and one city which comprise the district are \$24.87, \$31.21, \$39.40, and \$56.85. The applicable assessment ratios of 63 percent, 49 percent, 39 percent, and 28 percent, yielding an effective rate of \$15.73 per \$1,000 of assessed value.

o/ The tax rates per \$1,000 of assessed value are \$68.10, \$87.90, and \$175.80, respectively. The assessment ratios are 31 percent, 24 percent, and 12 percent, yielding an effective tax rate of \$21.10 per \$1,000 valuation.

p/ Represents average tax rate per \$1,000 based on equalization formula.

q/ Tax rate on true value, as reported by the school system.

r/ Tax rates per \$1,000 of assessed value were Fishkill \$34.69 (equalization ratio 48 percent); Wappingers, \$46.25 (36 percent); La Grange, \$55.50 (30 percent); Poughkeepsie, \$59.47 (28 percent); Kent, \$72.40 (23 percent); Phillipstown, \$87.64 (19 percent); and East Fishkill, \$118.93 (14 percent). Weighted tax rate for the entire school district was \$56.91 per \$1,000 of assessed valuation and the assessment ratio, 29.2 percent.

TABLE D-1.--CURRENT EXPENDITURES FOR PUBLIC
25 SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^a / 4	Per pupil in average daily at- tendance 5	
1	2	3	4	5	6
CALIFORNIA					
Los Angeles	6/30/67	\$ 368,131,290 ^c / ₁	\$602.66	\$ 602.66 ^d / ₁	\$11,746,699
San Diego*	6/30/67	66,989,196	526.34	539.92	1,791,623
DISTRICT OF COLUMBIA					
Washington	6/30/67	94,413,613	655.75	714.14	2,637,693
FLORIDA					
Dade Co., Miami	6/30/67	112,735,784	537.70	571.88	2,669,629
Duval Co., Jacksonville	6/30/67	49,642,085 ⁱ / ₁	421.35	448.93	1,130,080
GEORGIA					
Atlanta*	6/30/67	49,106,254	445.38	485.66	1,780,127
HAWAII					
State of, Honolulu	6/30/67	98,429,556	592.53	628.30	7,624,643
ILLINOIS					
Chicago*	6/30/67	334,558,035	598.61	659.06	7,593,349
INDIANA					
Indianapolis*	6/30/67	50,261,483	479.60	538.84	1,007,162
LOUISIANA					
Orleans Parish, New Orleans*	6/30/67	48,514,662	457.49	511.42	1,380,532
MARYLAND					
Baltimore	6/30/67	105,991,544	556.76	629.66	3,229,801
Baltimore Co., Towson	6/30/67	62,326,603	553.91	590.88	865,780
Montgomery Co., Rockville	6/30/67	74,409,914	668.81	714.35	2,552,177
Prince George's Co., Upper Marlboro	6/30/67	72,290,755	585.46	625.62	951,088
MICHIGAN					
Detroit*	6/30/67	159,122,917	537.93	597.71	4,004,339
MISSOURI					
St. Louis*	6/30/67	54,624,198	477.26	517.63	2,205,609
NEW YORK					
New York	6/30/67	951,875,756	889.73	1,028.14	22,245,425 ^e / ₁
OHIO					
Cleveland*	6/30/67	78,350,616	514.78	552.57	4,005,233
Columbus	6/30/67	49,885,414	477.93	508.61	895,303
PENNSYLVANIA					
Philadelphia*	6/30/67	164,667,714	606.93	684.65	7,708,200
TENNESSEE					
Memphis*	6/30/67	40,735,636	334.96	350.85	1,816,399
TEXAS					
Dallas	8/31/67	57,884,330	412.34	422.17	2,168,332
Houston	8/31/67	83,188,388	359.06	384.59	2,016,419
VIRGINIA					
Fairfax Co.*	6/30/67	53,432,847	526.87	556.94	1,574,124
WISCONSIN					
Milwaukee*	6/30/67	58,070,342	462.11	491.05	1,651,072
Total.....		\$3,339,638,932	\$604.78 ^{ac} / ₁	\$ 656.95 ^{ad} / ₁	\$97,250,838
Mean of systems			531.29 ^{ae} / ₁	574.25 ^{as} / ₁	
Median of systems			526.87	556.94	

*The "D" tables in this report should be used in conjunction with the data shown in the "E" tables, column 12. For many systems, funds from special federally financed projects are given in the Table E series, and the source and application of such funds are explained in footnotes to that series. A number of school systems reported that expenditures from certain federal funds were not allocated to the current expenditures of public elementary and secondary day schools because separate accountability of such funds is required. The practice of not consolidating expenditure accounts from all federal, state, and local funds into an integrated system of accounts may understate the "Current Expenditure Per Pupil" as defined in the State Educational Records and Reports Series, Financial Accounting for Local and State School Systems, Handbook II, Bulletin 1957, No. 4.

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
OF 100,000 OR MORE, 1966-67

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transporta- tion serv- ices	Other ^{b/}
	Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance						
7	8	9	10	11	12	13	14	15
\$ 270,240,372 ^{c/} 52,030,248	\$442.41 408.81	\$442.41 ^{d/} 419.36	\$ 48,869,266 7,672,864	\$ 24,371,609 3,165,383	\$ 2,084,256 1,271,628	\$ 6,751,562 797,908	\$ 4,067,526 259,542	^{e/} ...
65,965,373	458.16	498.96	14,092,655	9,313,995	376,882	345,115	359,116 ^{f/}	\$ 1,322,784 ^{g/}
93,963,955 41,531,725 ^{h/}	448.17 352.51	476.66 375.59	11,496,338 5,562,793	2,921,239 329,922	75,150 22,755	345,929 ^{h/} 137,740	875,048 917,496	388,496 ^{i/} 9,574
38,080,108	345.38	376.61	6,685,433	2,394,414	42,706	83,768	...	39,698
68,197,106	410.53	435.32	9,282,202	6,984,302	1,718,750 ^{i/}	^{j/}	843,417	3,779,136 ^{k/}
251,064,521	449.22	494.58	47,680,045	22,459,881	1,221,372	2,357,954	1,494,896	686,017 ^{k/}
39,386,762	375.83	422.26	6,521,768	2,403,096	549,807	...	373,926	18,962
35,249,012	332.40	371.58	6,133,534	3,882,279 ^{l/}	246,867	177,126	734,312	711,000 ^{l/}
76,904,266 48,781,573 53,048,717 58,069,815	403.97 433.53 476.81 470.29	456.86 462.47 509.28 502.55	13,347,579 8,799,463 8,776,941 8,890,439	8,789,747 957,710 6,575,595 ^{m/} 1,049,428	144,622 404,913 962,015 569,034	2,348,373 ^{n/} 275,310 703,140 ^{o/} 346,472	955,662 2,032,990 1,763,826 1,804,137	271,494 208,864 27,503 610,342 ^{p/}
115,571,412	390.70	434.12	26,006,328	9,458,783	1,579,633	140,433	1,805,683	556,306 ^{q/}
37,185,955	324.90	352.39	8,212,638	5,323,392	360,452	381,853	470,397	483,902 ^{r/}
608,915,803	569.16	657.71	84,997,492	160,217,551	6,151,036	9,060,300 ^{s/}	53,921,597 ^{t/}	6,366,552 ^{u/}
53,807,772 ^{v/} 35,705,928	353.53 342.08	379.48 364.05	10,816,896 6,873,886	8,319,761 5,005,341	336,669 368,525	706,857 ^{v/} 433,394	357,428 603,037	......
117,607,202	433.48	488.98	19,942,173	10,924,280	1,610,851	3,703,633 ^{w/}	2,561,401 ^{w/}	609,974 ^{x/}
31,979,189	262.95	275.43	4,746,338	1,896,590	125,207	150,000 ^{x/}	21,913	...
46,902,653 69,810,541	334.11 301.32	342.08 322.74	6,887,388 7,974,128	657,044 1,126,718	217,058 298,853	759,234 1,119,338	264,080 636,245	28,541 ^{y/} 206,146 ^{y/}
41,454,787 ^{z/}	408.76	432.09	7,595,856	1,116,844	18,539	18,890	1,558,867	94,940
43,837,575	348.85	370.69	8,616,579	2,023,498	506,689	^{aa/}	610,732	824,197 ^{ab/}
\$2,395,292,370	\$433.77 ^{ac/}	\$471.18 ^{ad/}	\$396,481,022	\$301,668,402	\$21,264,269	\$31,144,329	\$79,293,274	\$17,244,428
	395.11 ^{ae/} 403.97	426.57 ^{ae/} 432.09						

The average costs per pupil are understated to the extent that lack of appropriate allocation or omission in reporting have occurred. The comparability of the data among the school systems, or yearly comparisons for a given system, would also be affected by any lack of uniformity in allocating expenditures, particularly those from federal funds such as the Elementary and Secondary Education Act, Public Law 89-10.

^{a/} For systems which did not report average daily membership, calculations are based on average daily attendance in California systems and on October enrollment in other systems.

^{b/} Comprises net cost of food services and student-body activities, and miscellaneous items of current expenditure not otherwise specified.

TABLE D-1.--CURRENT EXPENDITURES FOR PUBLIC
25 SCHOOL SYSTEMS WITH ENROLLMENTS

- c/ Adjusted by NEA Research Division to exclude expenditures for Project Summer Head Start, summer schools, and adult education.
- d/ Average daily attendance as reported by some California systems includes excused absences and was used as the basis for computing expenditure per pupil in ADM and in ADA.
- e/ Food services program is self-supporting except for federal milk subsidy estimated at \$1,191,934.
- f/ Transportation services provided to handicapped pupils.
- g/ Net cost of food services.
- h/ Includes estimated expenditure of \$325,000 supplied by Dade County Health Department.
- i/ Includes cost of instruction for regular summer schools.
- j/ Expenditures for attendance and health services are combined.
- k/ Comprises net costs of food services, \$606,055, and student-body activities, \$79,962.
- l/ Includes \$3,364,509 received from the state of Louisiana for payment into Local Teachers' Retirement Fund. In addition, some employees are members of various employment systems operated by the state.
- m/ Includes \$930,194 expended by City Health Department and \$520,213 expended for psychiatric services.
- n/ Includes \$4,903,378 paid by state of Maryland for retirement and social security.
- o/ Includes \$702,391 paid by County Department of Public Health.
- p/ Comprises net cost for food services of \$455,114 and \$155,228 for student-body activities.

TABLE D-2.--CURRENT EXPENDITURES FOR PUBLIC
51 SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance	
1	2	3	4	5	6
ALABAMA					
Birmingham	9/30/67	\$ 21,571,836	\$315.76	\$334.99	\$ 405,202
Jefferson Co. (excl. Birmingham)	9/30/67	18,286,464	283.63	297.50	324,028
Mobile*	9/30/67	23,160,802	301.46	323.20	583,744
CALIFORNIA					
Fresno*	6/30/67	28,206,564	488.15	488.15 ^{c/}	620,209
Garden Grove	6/30/67	23,452,555	466.19	466.19 ^{c/}	587,003
Long Beach	6/30/67	44,255,070	616.11	616.11 ^{c/}	1,580,666
Oakland*	6/30/67	38,438,121	612.69	612.69 ^{c/}	1,062,512
Sacramento*	6/30/67	30,427,146	597.09	597.09 ^{c/}	892,531
San Francisco*	6/30/67	59,566,074	648.82	648.82 ^{c/}	1,559,201
San Juan Dist., Carmichael*	6/30/67	27,432,686	539.94	544.93	638,819
COLORADO					
Denver	6/30/67	54,714,913	580.47	629.73	1,507,427
Jefferson Co., Lakewood	6/30/67	26,475,221	488.92	515.42	737,121
FLORIDA					
Broward Co., Ft. Lauderdale	6/30/67	42,676,992	469.58	499.91	1,233,428
Hillsborough Co., Tampa*	6/30/67	32,483,239	340.34	362.21	644,027
Orange Co., Orlando*	6/30/67	28,583,046 ^{i/}	396.67	419.73	398,502
Palm Beach Co., West Palm Beach*	6/30/67	31,863,152	556.43	591.36	1,047,639
Pinellas Co., Clearwater	6/30/67	35,671,063	495.42	520.52	701,191
Polk Co., Bartow*	6/30/67	21,086,480 ^{k/}	408.87	427.79	430,190
GEORGIA					
DeKalb Co., Decatur*	6/30/67	25,129,999	355.79	374.29	409,118
KANSAS					
Wichita*	6/30/67	32,319,173	470.17	519.89	637,452
KENTUCKY					
Jefferson Co. (excl. Louisville)	6/30/67	29,413,985	399.14	418.76	578,046
Louisville	6/30/67	20,692,781	380.91	399.31	615,399
LOUISIANA					
Caddo Parish, Shreveport	6/30/67	21,740,548	377.61	404.23	569,346
East Baton Rouge Parish, Baton Rouge	6/30/67	24,952,160	423.31	448.65	560,871
Jefferson Parish, Gretna*	6/30/67	20,813,695	414.89	445.57	839,881
MARYLAND					
Anne Arundel Co., Annapolis*	6/30/67	29,620,162	502.39	534.19	663,605
MASSACHUSETTS					
Boston*	12/31/66	54,392,716	598.87	664.48	1,245,286

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
OF 100,000 OR MORE, 1966-67 (Continued)

- q/ Comprises net cost for food services of \$379,646 and other expenditures for day schools, \$176,660.
 r/ Comprises net cost for food services of \$224,360 and other expenditures for day schools, \$259,542.
 s/ Expenditures for administration are high compared with prior year because of a redistribution of functions chargeable to this account.
 t/ Health services are supplied by city health department but charged to operating budget for education.
 u/ Includes transportation costs for public- and nonpublic-school pupils.
 v/ Services for psychologists of \$192,456 included with instruction.
 w/ Includes services to nonpublic-school pupils.
 x/ Estimated cost of services rendered by health department.
 y/ Comprises \$36,573 for net cost of food services and \$169,573 for student-body activities.
 z/ Adjusted by NEA Research Division to exclude net cost of food services of \$89,332.
 aa/ Health services are provided by the city of Milwaukee.
 ab/ Comprises net cost for food services of \$434,840 and for student-body activities of \$389,357.
 ac/ Expenditure per pupil in average daily membership.
 ad/ Expenditure per pupil in average daily attendance.
 ae/ Mean of means of 25 systems.

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
OF 50,000 TO 99,999, 1966-67

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transportation services	Other ^{b/}
	Per pupil in average daily membership ^{a/}	Per pupil in average daily attendance						
7	8	9	10	11	12	13	14	15
\$ 18,349,476	\$268.59	\$284.95	\$ 2,422,645	\$ 166,349	\$ 117,660	\$ 48,297	\$ 11,128	\$ 51,079
15,665,301	242.97	254.86	1,432,448	108,607	57,710	14,224	603,643	80,503
19,441,425	253.04	271.29	2,154,112	316,341	72,968	35,325	501,734	55,153
22,161,663	383.54	383.54 ^{c/}	3,499,908	1,264,773	71,231	270,888	273,975	43,917
17,935,809 ^{d/}	356.53	356.53 ^{c/}	3,177,035	1,014,301	^{d/}	211,552	517,936	8,919
33,192,704 ^{d/}	462.10	462.10 ^{c/}	5,989,903	2,439,876	^{d/}	540,836	489,531	21,554
29,044,281	462.95	462.95 ^{c/}	4,661,161	2,525,077	123,813	640,014	166,907	214,356
23,348,391	458.18	458.18 ^{c/}	3,694,576	1,617,505	71,452	351,754	373,214	77,723
46,028,768	501.37	501.37 ^{c/}	7,249,841	2,756,605	300,000 ^{e/}	889,870 ^{f/}	512,086	269,703
21,061,787 ^{d/}	414.54	418.37	3,348,772	1,362,079	^{d/}	227,253	793,976	...
40,383,550	428.43	464.79	6,099,414	4,584,203	618,588	882,254	458,056	181,421
19,645,580	362.80	382.46	3,913,803	1,517,124	11,738	5,905 ^{g/}	630,035	13,915
35,758,325	393.45	418.87	4,143,199	763,061	36,062	11,228	568,936	162,753
26,896,530 ^{h/}	281.81	299.91	3,592,742	545,012	32,665	2,928	602,824	166,511
23,738,860	329.45	348.59	3,237,145	556,243	19,605	24,569 ^{i/}	562,305	45,817
25,566,450	446.47	474.50	3,336,712	941,698	16,100	75,386	591,032	288,135
29,700,262	412.49	433.39	3,582,566	708,501	7,780	3,013	568,463	399,287
17,642,965	342.10	357.93	1,915,251	499,560	10,335	57,574	449,278	81,327
20,087,186	284.40	299.18	2,360,755	1,728,041	32,029	...	512,870	...
25,461,534	370.40	409.58	4,279,951	1,468,125	31,514	220,708	219,889	...
24,142,645	327.61	343.71	2,811,882	474,256	174,262	2,358	1,230,536	...
16,709,930	307.59	322.45	2,668,870	379,938	252,025	46,898	19,721	...
17,888,837	310.71	332.61	1,893,022	346,279	45,566	36,056 ^{l/}	946,741	14,701
19,960,499	338.62	358.90	2,441,596	411,840	105,563	11,401	1,367,424	92,966
15,450,822	307.99	330.77	2,568,545	268,979	156,069	48,872	1,480,527	...
23,577,113	399.90	425.20	2,840,288	577,974	313,081	11,170	1,602,844	34,087
37,873,895	416.99	462.68	7,571,555	5,902,814	365,500	882,048	305,308	246,310

TABLE D-2.--CURRENT EXPENDITURES FOR PUBLIC
51 SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^a /	Per pupil in average daily at- tendance	
1	2	3	4	5	6
MISSOURI					
Kansas City	6/30/67	\$ 38,863,049	\$518.62	\$594.41	\$ 1,349,810
NEBRASKA					
Omaha	8/31/67	23,971,439	403.59	425.13	552,545
NEVADA					
Clark Co., Las Vegas	6/30/67	30,749,560	514.43	550.72	570,862
NEW JERSEY					
Newark*	6/30/67	45,745,016	610.66	697.43	1,293,633
NEW MEXICO					
Albuquerque*	6/30/67	32,763,675	431.76	444.45	645,366
NEW YORK					
Buffalo*	6/30/67	45,850,981	632.77	675.46	739,961
NORTH CAROLINA					
Charlotte-Mecklenburg Co., Charlotte	6/30/67	33,848,898	443.48	470.37	544,937
OHIO					
Akron*	6/30/67	26,990,952	464.52	494.82	446,706
Cincinnati*	6/30/67	45,186,807	511.22	559.35	1,382,208
Dayton*	6/30/67	31,025,637	520.38	558.52	728,649
Toledo*	6/30/67	28,297,500	472.74	500.12	729,398
OKLAHOMA					
Oklahoma City	6/30/67	26,580,582	354.55	379.19	469,152
Tulsa*	6/30/67	33,106,405	423.27	439.99	1,013,694
OREGON					
Portland	6/30/67	44,267,391	560.99	609.98	1,244,916
PENNSYLVANIA					
Pittsburgh	12/31/66	45,592,663 ^a /	603.20	661.73	2,618,438
SOUTH CAROLINA					
Greenville Co., Greenville*	6/30/67	16,981,180	314.76	337.00	276,174
TENNESSEE					
Nashville-Davidson Co., Nashville	6/30/67	39,461,769	435.08	458.46	736,446
TEXAS					
El Paso	8/31/67	24,533,843	415.72	442.18	426,588
Fort Worth*	8/31/67	31,024,619	398.34	428.98	861,742
San Antonio*	8/31/67	23,153,232	307.52	334.51	503,314
UTAH					
Granite School Dist., Salt Lake City	6/30/67	25,395,653	426.93	449.59	548,696
VIRGINIA					
Norfolk	6/30/67	24,437,902	446.27	480.11	597,487
WASHINGTON					
Seattle*	6/30/67	53,367,606	559.31	598.06 ^y /	1,784,077
WEST VIRGINIA					
Kanawha Co., Charleston*	6/30/67	21,086,773	362.32	385.23	618,193
Total		\$1,639,709,775	\$467.24 ^{ab} /	\$495.82 ^{ac} /	\$41,755,436
Mean of systems			463.96 ^{ad} /	491.79 ^{ad} /	
Median of systems			464.52	480.11	

*The "D" tables in this report should be used in conjunction with the data shown in the "E" tables, column 12. For many systems, funds from special federally financed projects are given in the Table E series, and the source and application of such funds are explained in footnotes to that series. A number of school systems reported that expenditures from certain federal funds were not allocated to the current expenditures of public elementary and secondary day schools because separate accountability of such funds is required. The practice of not consolidating expenditure accounts from all federal, state, and local funds into an integrated system of accounts may understate the "Current Expenditure Per Pupil" as defined in the State Educational Records and Reports Series, Financial Accounting for Local and State School Systems, Handbook II, Bulletin 1957, No. 4,

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
OF 50,000 TO 99,999, 1966-67 (Continued)

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transportation services	Other ^{b/}
	Per pupil in average daily membership ^{a/}	Per pupil in average daily attendance						
7	8	9	10	11	12	13	14	15
\$ 27,042,674	\$360.88	\$413.62	\$ 5,309,712	\$ 3,126,376	\$ 381,184	\$ 410,659	\$ 841,735	\$ 400,899
18,342,559	308.82	325.30	3,200,558	1,455,777	89,861	242,946	37,095	50,098
24,289,691	406.36	435.03	4,045,794	713,031	63,650	165,535	676,745	224,252
34,008,808	453.99	518.50	5,396,528	2,388,189	322,528	807,381	705,457	822,492 ^{m/}
24,702,317	325.53	335.09	3,118,294	2,953,958	83,021	412,685	848,034	...
30,266,610	417.70	445.88	6,017,431	6,995,936	361,330	3,227 ^{n/}	1,466,486	...
26,433,717	346.33	367.32	3,337,779	3,087,605	96,112	22,941 ^{o/}	325,807	...
18,592,813	319.99	340.86	4,074,734	3,393,861	104,490	25,359	222,585 ^{p/}	130,404
31,222,292	353.23	386.49	6,458,093	5,038,072	372,838	205,536 ^{q/}	397,401	110,367
22,436,249	376.31	403.89	3,768,835	3,513,198	149,662	161,134	264,910	3,000
19,420,336	324.43	343.23	4,659,219	3,101,859	160,563	17,900	191,429	16,796
19,501,870	260.13	278.21	4,700,595	1,279,129	152,670	213,356	263,810	...
24,699,346	315.79	328.26	5,347,449	1,512,852	21,970	268,892	242,202	...
31,956,868	404.98	440.35	6,619,055	3,211,210	399,636	116,755 ^{r/}	347,970	370,981
32,682,911 ^{s/}	432.40	474.36	6,109,651	2,881,255	259,124	567,522 ^{t/}	452,515	21,247
13,068,733	242.24	259.35	1,758,548	321,309	18,826	26,502	89,560	1,421,528 ^{u/}
30,485,225	336.11	354.17	4,922,215	2,032,333	262,875	v/	1,000,877	21,798
20,742,283	351.47	373.84	2,287,212	215,849	147,933	434,367	41,461	238,150
25,045,553	321.58	346.31	4,367,479	48,196	55,930	429,433	112,227	104,059
19,754,824	262.38	285.41	1,793,760	761,814	31,940	238,887	68,693	...
18,770,636	315.56	332.31	3,193,462	2,209,785	77,560	69,986	514,177	11,351
20,808,837 ^{d/}	379.99	408.81	2,732,333	299,245	d/	w/	...	x/
39,050,916	409.27	437.62 ^{y/}	7,555,331	2,524,652	z/	1,125,448 ^{z/}	472,003	855,179 ^{aa/}
16,035,731	275.53	292.95	1,933,284	1,034,507	152,688	224,840	956,657	130,873
\$1,256,076,387	\$357.92 ^{ab/}	\$379.82 ^{ac/}	\$199,595,048	\$89,345,159	\$6,809,707	\$11,743,672	\$26,900,755	\$7,483,611
	356.20 ^{ad/}	377.39 ^{ad/}						
	351.47	367.32						

The average costs per pupil are understated to the extent that lack of appropriate allocation or omission in reporting have occurred. The comparability of the data among the school systems, or yearly comparisons for a given system, would also be affected by any lack of uniformity in allocating expenditures, particularly those from federal funds such as the Elementary and Secondary Education Act, Public Law 89-10.

a/ For systems which did not report average daily membership, calculations are based on average daily attendance in California systems and on October enrollment in other systems.

b/ Comprises net cost of food services and student-body activities, and miscellaneous items of current expenditure not otherwise specified.

TABLE D-2.--CURRENT EXPENDITURES FOR PUBLIC
51 SCHOOL SYSTEMS WITH ENROLLMENTS

- c/ Average daily attendance as reported by some California systems includes excused absences and was used as the basis for computing expenditure per pupil in ADM and in ADA.
- d/ Expenditures for attendance services included with cost of instruction.
- e/ Estimated by NEA Research Division.
- f/ Includes cost of health services of \$825,704 provided by the Department of Public Health.
- g/ Health services provided by county health department.
- h/ Includes expenditures for regular summer schools.
- i/ Includes expenditures for regular summer schools and adult education.
- j/ Includes \$22,000 for health services paid to the county health department.
- k/ Includes expenditures for adult education and community services.
- l/ Additional health services are supplied by Parish Health Unit.
- m/ Comprises \$539,253 for net cost of food services and \$283,239 for deficit in student-body activities.
- n/ Provided by Erie County Health Department.
- o/ Does not include additional health services provided by the county health department.
- p/ Includes transportation services for nonpublic-school pupils.

TABLE D-3.--CURRENT EXPENDITURES FOR PUBLIC
79 SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance	
1	2	3	4	5	6
ALABAMA					
Huntsville	9/30/67	\$ 9,273,230	\$286.25	\$298.50	\$ 154,846
Montgomery Co., Montgomery*	9/30/67	10,098,462	253.03	260.57	150,414
ARIZONA					
Tucson*	6/30/67	28,662,867	589.44	614.57	820,455
Scottsdale	6/30/67	12,598,354	481.48	507.43	351,274
CALIFORNIA					
Fremont*	6/30/67	15,358,365	526.24	526.24 ^{d/}	494,405
Hayward	6/30/67	16,339,542	563.88	563.88 ^{d/}	374,233
Montebello	6/30/67	14,195,568	562.67	562.67 ^{d/}	430,176
Mt. Diablo, Concord	6/30/67	26,322,058	571.61	588.18	550,827
Newport-Mesa, Newport Beach	6/30/67	13,867,882	547.96	547.96 ^{d/}	450,587
Norwalk-LaMirada, Norwalk	6/30/67	16,471,269 ^{h/}	519.71	519.71 ^{d/}	552,478
Pasadena*	6/30/67	21,860,552	696.02	696.02 ^{d/}	915,524
Richmond	6/30/67	27,345,868	628.79	629.28	592,951
San Jose*	6/30/67	20,543,859	621.64	621.64 ^{d/}	411,119
Santa Ana	6/30/67	12,402,287	479.48	479.48 ^{d/}	293,115
Stockton	6/30/67	19,419,610	608.00	608.00 ^{d/}	485,716
Torrance	6/30/67	18,549,148	517.41	517.41 ^{d/}	465,709
COLORADO					
Colorado Springs*	6/30/67	13,905,926	513.65	548.54	345,489
Pueblo	6/30/67	12,116,514	466.25	490.37	236,945
CONNECTICUT					
Bridgeport*	6/30/67	11,102,693	473.52	519.67	202,997
Hartford	6/30/67	20,258,738	775.69	857.69	450,204
FLORIDA					
Escambia Co., Pensacola	6/30/67	17,971,150	391.93	412.11	474,545
Volusia Co., DeLand	6/30/67	16,326,342	521.94	550.23	402,092
GEORGIA					
Bibb Co., Macon*	6/30/67	12,538,761	355.51	376.04	137,361
Cobb Co., Marietta	6/30/67	13,604,638	370.92	394.58	252,222
Fulton Co. (excl. Atlanta)	6/30/67	14,807,272	458.76	487.27	351,550
Muscogee Co., Columbus*	6/30/67	15,417,008	373.85	385.07	205,313
Savannah-Chatham Co., Savannah	6/30/67	13,085,206	321.04	343.90	255,256
ILLINOIS					
Peoria*	6/30/67	12,466,194	501.70	533.70	427,366
Rockford*	6/30/67	16,598,903	485.19	514.38	421,120
INDIANA					
Evansville-Vanderburgh, Evansville*	6/30/67	16,557,221	507.28	553.72	272,694
Ft. Wayne*	6/30/67	18,287,226	469.76	495.63	342,942
Gary*	6/30/67	26,794,814	547.49	579.25	525,055

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
OF 50,000 TO 99,999, 1966-67 (Continued)

- q/ A cooperative medical and dental health program is not reflected in the expenditure reported.
 r/ Includes \$110,000 paid for city health nurses.
 s/ Adjusted by NEA Research Division to exclude \$870,868 expended for summer school and adult education.
 t/ Includes \$288,581 for contracted health services paid to Allegheny County Health Department.
 u/ Includes estimated expenditure of \$1,384,278 under ESEA, PL 89-10, Titles I and II, and NDEA Titles III and V, for which distribution by current expenditure account item is not available.
 v/ Health services supplied by Metropolitan Health Department.
 w/ Health services are provided by city of Norfolk.
 x/ School lunch and special milk funds are provided to target schools from ESEA, PL 89-10, Title I funds.
 y/ Based on average daily attendance estimated by NEA Research Division.
 z/ Expenditures for guidance and attendance are combined with health services.
 aa/ Includes \$771,304 for additional equipment and election costs.
 ab/ Expenditure per pupil in average daily membership.
 ac/ Expenditure per pupil in average daily attendance.
 ad/ Mean of means of 51 systems.

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
OF 25,000 TO 49,999, 1966-67

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transporta- tion serv- ices	Other ^{b/}
	Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance						
7	8	9	10	11	12	13	14	15
\$ 8,108,398	\$250.30	\$261.01	\$ 878,915	\$ 111,085	\$ 19,986	...	...	...
8,829,886	221.24	227.84	785,570	27,983	19,032	e/	\$ 259,258	\$ 26,319
22,068,386	453.83	473.17	3,812,554	1,025,571	47,956	\$ 378,405	273,279	236,261
9,691,910	370.40	390.36	1,815,275	418,445	...	126,273	195,177	...
11,845,723	405.88	405.88 ^{d/}	1,717,663	856,892	52,819	64,001	302,516	23,366
12,831,386 ^{e/}	442.81	442.81 ^{d/}	2,043,202	629,535	e/	158,981	198,638	103,567
10,594,754 ^{e/f/}	419.94	419.94 ^{d/}	1,829,288	889,916	e/	250,376	187,455	13,603
20,984,667 ^{e/}	455.70	468.91	2,794,668	1,090,440	e/	254,023	634,236	13,197
10,443,353 ^{g/}	412.65	412.65 ^{d/}	1,776,530	778,409	...	138,959	280,044	...
12,454,417 ^{e/}	392.97	392.97 ^{d/}	2,081,843	743,659	e/	210,314	335,455	93,103
16,319,326	519.59	519.59 ^{d/}	2,889,479	1,128,714	...	197,493	372,573	37,443
21,099,765 ^{e/}	485.16	485.54	3,294,185	1,921,220	e/	244,418	192,749	580
15,918,367 ^{e/}	481.67	481.67 ^{d/}	2,547,745	1,079,503	e/	282,122	249,662	55,341
9,864,193	381.36	381.36 ^{d/}	1,378,909	569,258	...	132,328	164,484	...
14,777,427 ^{e/}	462.66	462.66 ^{d/}	2,620,575	1,225,299	e/	50,328	252,497	7,768
14,325,176 ^{e/}	399.59	399.59 ^{d/}	2,397,798	882,428	e/	211,341	266,696	...
10,738,590	396.65	423.60	1,529,434	1,159,877	...	8,802	53,684	70,050
9,144,789	351.90	370.10	1,346,386	1,198,213	5,120	101,781	26,850	56,430
8,999,267	383.81	421.22	1,495,006	237,826	5,827	21,859	98,424	41,487
15,516,269	594.11	656.91	2,286,104	1,090,526	35,894	281,536	236,656	361,549 ^{i/}
14,709,991	320.81	337.32	1,939,826	136,570	8,082	53,230 ^{i/}	592,565	56,341
13,440,653	429.69	452.97	1,396,708	521,646	59,579	14,656	313,239	177,769
10,292,356	291.82	308.67	1,022,619	761,019	34,919	...	290,487	...
10,325,744	281.52	299.48	1,100,951	836,340	29,216	...	685,670	374,495
11,903,841	368.80	391.73	1,894,952	101,416	84,875	...	460,606	10,032
11,980,664	290.52	299.24	1,834,358	1,008,035	34,614	5,747	348,277	...
10,564,632	259.20	277.66	809,334	1,081,036	42,374	59,030	273,544	...
9,750,989	392.43	417.46	1,389,348	358,115	94,534	15,085	430,757	...
13,573,173	396.75	420.61	1,977,521	400,093	50,983	176,013	...	...
12,957,540	397.00	433.33	2,118,960	429,780	40,517	277,479	456,092	4,159
14,149,226	363.46	383.48	2,687,589	509,033	43,305	64,346	490,785	...
20,207,940	412.90	436.85	4,149,864	840,136	443,691	296,865	277,706	53,557

TABLE D-3.--CURRENT EXPENDITURES FOR PUBLIC
79 SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^a /	Per pupil in average daily at- tendance	
1	2	3	4	5	6
INDIANA (Continued)					
South Bend*	6/30/67	\$ 21,482,741	\$581.46	\$614.00	\$ 356,846
IOWA					
Des Moines*	6/30/67	24,152,714	529.44	560.50	330,048
KANSAS					
Kansas City*	6/30/67	13,172,886	375.93	419.04	435,947
KENTUCKY					
Fayette Co., Lexington*	6/30/67	8,157,375	253.87	272.45	177,659
LOUISIANA					
Calcasieu Parish (excl. Lake Charles)	6/30/67	11,519,343	370.15	386.14	226,496
MASSACHUSETTS					
Springfield*	6/30/67	15,117,974 ^k /	488.80	525.39	341,434
Worcester	6/30/67	17,480,999	590.63	645.91	374,219
MICHIGAN					
Grand Rapids	6/30/67	17,350,036	515.86	554.81	461,242
Lansing	6/30/67	19,696,840	631.03	677.47	673,396
Livonia	6/30/67	19,467,869	604.55	638.02	602,901
MINNESOTA					
Robbinsdale	6/30/67	11,788,090	472.81	491.79	336,493
St. Paul	6/30/67	28,580,032	598.90	640.31	876,667
MISSISSIPPI					
Jackson*	6/30/67	12,024,209	318.08	340.31	256,978
NEBRASKA					
Lincoln ^l /	8/31/67 ^l /	15,839,839	561.34	585.21	357,224
NEVADA					
Washoe Co., Reno*	6/30/67	12,961,983	530.79	569.08	264,945
NEW JERSEY					
Jersey City	6/30/67	19,616,845	550.03	610.74	774,930
NEW YORK					
Rochester	6/30/67	39,206,179	877.63	946.35	1,337,385
Syracuse	6/30/67	23,933,503	781.12	828.87	632,641 ^l /
Yonkers*	6/30/67	20,938,290	682.63	786.33	430,638
NORTH CAROLINA					
Greensboro*	6/30/67	11,702,550	390.98	409.05	159,835
Winston-Salem/Forsyth Co., Winston-Salem	6/30/67	18,330,560	388.05	407.52	350,289
RHODE ISLAND					
Providence*	6/30/67 ^l /	16,052,158	609.10	678.08	403,047
SOUTH CAROLINA					
Columbia	6/30/67	11,533,805	351.97	372.35	258,525
TENNESSEE					
Chattanooga*	6/30/67	11,508,827	426.02	457.33	311,722
Hamilton Co. (excl. Chattanooga)	6/30/67	10,418,387	354.73	369.22	347,262
Knoxville*	6/30/67	14,654,804	396.52	415.72	225,721
Shelby Co. (excl. Memphis*)	6/30/67	12,424,146	303.42	314.28	295,099
TEXAS					
Austin	8/31/67	18,141,578	403.09	430.95	676,299
Corpus Christi	8/31/67	15,695,813	356.04	378.99	612,580
Lubbock*	8/31/67	13,452,466	402.60	419.92	415,485
Pasadena	8/31/67	12,082,102	397.37	420.22	421,407
Spring Branch	8/31/67	10,551,680	359.93	376.55	383,455
UTAH					
Davis Co., Farmington	6/30/67	13,104,970	421.11	439.97	181,054
Salt Lake City*	6/30/67	17,828,696	482.68	511.69	411,592

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
 OF 25,000 TO 49,999, 1966-67 (Continued)

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transportation services	Other ^{b/}
	Per pupil in average daily membership ^{a/}	Per pupil in average daily attendance						
7	8	9	10	11	12	13	14	15
\$ 14,536,976	\$393.47	\$415.48	\$ 3,340,362	\$ 2,500,130	\$ 38,658	\$ 223,514	\$ 486,255	...
17,333,112	379.95	402.24	3,815,116	1,655,147	213,300	308,295	327,185	\$ 170,511
10,336,529	294.98	328.81	1,902,400	134,923	22,673	98,596	223,066	18,752
6,517,276	202.83	217.67	950,507	108,968	50,752	3,000	349,213	...
9,561,103	307.22	320.50	1,082,287	52,452	36,996	5,396	554,613	...
12,125,131	392.03	421.38	1,767,997	177,576	68,398	202,064	393,263	42,111
13,776,168	465.46	509.02	2,709,269	8,340	47,543	255,939	152,650	156,871
12,945,267	384.90	413.96	3,317,110	303,812	89,764	15,967	216,874	...
15,058,181	482.42	517.93	2,869,966	585,380	65,563	65,057	339,175	40,122
14,232,011	441.96	466.42	3,038,615	716,987	166,182	3,683	626,530	81,060
9,206,086 ^{e/}	369.25	384.07	1,336,911	257,551	^{e/}	119,494	490,081	41,474
21,303,614	446.42	477.28	4,037,570	1,264,630	475,551	383,117	238,883	...
9,426,045	249.35	266.78	1,482,501	760,133	...	...	57,889	40,663
11,175,675	396.05	412.89	3,320,132	684,600	38,501	127,243	135,464	...
10,048,750	411.50	441.18	1,790,713	264,948	52,460	112,936	386,017	41,212
13,648,403	382.68	424.92	3,157,795	885,627	327,000	350,121	221,032	251,937
24,979,713	559.17	602.95	5,058,610	5,986,175	199,478	443,936 ^{m/}	936,209	264,673
15,781,255	515.05	546.54	2,892,185	3,853,430	51,871	279,177	385,894	57,050
14,332,645	467.27	538.25	2,243,564	3,230,507	89,931	257,565	240,627	112,813
9,741,884	325.48	340.52	1,269,466	457,034 ^{o/}	24,824	10,647 ^{p/}	38,860 ^{q/}	...
14,183,763	300.26	315.33	2,020,669	558,223	63,940	36,289	303,895	813,492
10,582,194	401.54	447.02	2,524,511	1,271,576	160,195	410,026	132,514	568,095
10,200,981	311.30	329.32	771,296	213,429	25,639	37,309	26,626 ^{r/}	...
9,201,278	340.60	365.64	1,334,654	409,527	76,111	81,154	34,553	59,828
8,216,820	279.77	291.20	926,879	200,984	29,760	37,000	636,582	23,100
11,825,548	319.96	335.46	1,989,958	489,685	76,499	47,393	^{t/}	...
10,193,878	248.95	257.86	1,077,352	270,414	22,300	...	558,527	6,576
15,040,845	334.20	357.29	1,851,703	339,958	100,197	81,243	48,236	3,097
13,278,023	301.19	320.61	1,564,122	76,264	29,189	116,129	19,506	...
10,860,214	325.02	339.00	1,502,347	107,268	112,910	232,790	30,373	191,079
9,766,269	321.21	339.67	1,431,483	39,364	37,834	121,590	263,758	397
8,593,469	293.13	306.67	959,505	42,162	...	80,726	400,431	91,932
9,870,529	317.18	331.38	1,788,151	973,687	...	...	218,003	73,546
12,932,827	350.13	371.17	2,572,533	1,586,794	131,608	19,197	163,772	10,373

TABLE D-3.--CURRENT EXPENDITURES FOR PUBLIC
79 SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance	
1	2	3	4	5	6
VIRGINIA					
Arlington Co.*	6/30/67	\$ 19,368,383	\$743.05	\$783.76	\$ 589,554
Chesapeake	6/30/67	11,019,578	433.65	456.96	129,100
Hampton*	6/30/67	9,792,084	369.85	390.84	174,811
Henrico Co. (excl. Richmond)	6/30/67	13,312,908	429.71	452.34	166,132
Newport News	6/30/67	12,643,820	436.61	466.60	320,322
Richmond*	6/30/67	21,556,324	495.00	533.66	493,506
Virginia Beach*	6/30/67	12,408,392	340.37	357.80	108,159
WASHINGTON					
Edmonds Dist. #15, Lynnwood*	6/30/67	12,275,805	477.55	505.34	322,725
Highline Dist. #401, Seattle	6/30/67	15,785,939	524.80	556.31	336,751
Spokane	6/30/67	21,134,948	618.34	652.78	559,508
Tacoma*	6/30/67	23,176,294	652.41	692.64	478,277
WISCONSIN					
Madison*	6/30/67	17,344,046	559.52	588.89	459,384
Racine*	6/30/67	13,835,883	513.58	544.33	217,044
Total		\$1,298,772,220	\$490.83 ^{v/}	\$516.96 ^{w/}	\$31,853,714
Mean of systems			\$492.93 ^{x/}	\$519.75 ^{x/}	
Median of systems			488.80	519.67	

*The "D" tables in this report should be used in conjunction with the data shown in the "E" tables, column 12. For many systems, funds from special federally financed projects are given in the Table E series, and the source and application of such funds are explained in footnotes to that series. A number of school systems reported that expenditures from certain federal funds were not allocated to the current expenditures of public elementary and secondary day schools because separate accountability of such funds is required. The practice of not consolidating expenditure accounts from all federal, state, and local funds into an integrated system of accounts may understate the "Current Expenditure Per Pupil" as defined in the State Educational Records and Reports Series, Financial Accounting for Local and State School Systems, Handbook II, Bulletin 1957, No. 4.

The average costs per pupil are understated to the extent that lack of appropriate allocation or omission in reporting have occurred. The comparability of the data among the school systems, or yearly comparisons for a given system, would also be affected by any lack of uniformity in allocating expenditures, particularly those from federal funds such as the Elementary and Secondary Education Act, Public Law 89-10.

a/ For systems which did not report average daily membership, calculations are based on average daily attendance in California systems and on October enrollment in other systems.

b/ Comprises net cost of food services and student-body activities, and miscellaneous items of current expenditure not otherwise specified.

c/ Furnished by Montgomery County Health Department.

d/ Average daily attendance as reported by some California systems includes excused absences and was used as the basis for computing expenditure per pupil in ADM and in ADA.

e/ Expenditures for attendance services included with cost of instruction.

f/ Adjusted by NEA Research Division to exclude costs for programs other than public elementary and secondary day school.

TABLE D-4.--CURRENT EXPENDITURES FOR PUBLIC
SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS
(Selection based on

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance	
1	2	3	4	5	6
CALIFORNIA					
ABC Dist., Artesia	6/30/67	\$ 8,035,843	\$ 583.07	\$ 583.07 ^{c/}	\$ 330,706
Alhambra	6/30/67	10,770,636	632.49	650.99	405,145
Azusa*	6/30/67	6,404,645	505.86	505.86 ^{c/}	193,009
Bassett Dist., La Puente	6/30/67	4,176,086	573.09	573.09 ^{c/}	214,556
Bellflower*	6/30/67	7,211,828	568.98	587.62	208,599
Berkeley	6/30/67	14,726,275	943.33	943.33 ^{c/}	584,102
Beverly Hills	6/30/67	5,957,130	1,191.90	1,198.86	232,015
Burbank	6/30/67	10,125,184	677.86	677.86 ^{c/}	352,766
Chino	6/30/67	4,411,116	570.13	587.21	163,793
Claremont	6/30/67	4,211,311	606.99	606.99 ^{c/}	161,204
Downey	6/30/67	11,889,154	618.07	618.07 ^{c/}	380,570

ELEMENTARY AND SECONDARY DAY SCHOOLS OF
OF 25,000 TO 49,999, 1966-67 (Continued)

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transporta- tion serv- ices	Other ^{b/}
	Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance						
7	8	9	10	11	12	13	14	15
\$ 14,980,333	\$574.71	\$606.20	\$ 2,403,790	\$ 498,595	\$ 84,299	\$ 323,100	\$ 464,164	\$ 24,548
9,185,250	361.47	380.89	1,080,780	169,508	...	...	454,940	...
8,196,683	309.59	327.16	1,056,349	130,013	2,840	37,046	194,342	...
10,367,351	334.64	352.26	1,724,289	162,082	...	29,533	661,796	201,725
10,007,872	345.59	369.32	1,429,662	346,430	40,000	60,499	381,321	57,714
17,855,966	410.03	442.06	2,568,807	91,250	136,662	289,469	69,737	50,927
9,630,848	264.18	277.71	1,949,265	112,408	39,366	559,945	...	8,401
9,197,026	357.78	378.60	1,536,471	564,466	8,950	81,515	564,652	...
11,978,177	398.21	422.12	2,187,288	789,470	22,769	82,766	388,718	...
16,278,464	476.26	502.78	2,786,838	1,012,901	...	167,769	310,630	18,838
18,093,326	509.33	540.73	3,018,921	959,541	40,962	211,480	355,810	17,977
13,298,413	429.01	451.53	2,393,908	512,836	57,327	274,161 ^{w/}	301,418	46,599
10,372,273	385.01	408.07	2,153,846	550,513	55,928	12,119	463,461	10,699
\$998,667,242	\$377.42 ^{v/}	\$397.50 ^{w/}	\$163,631,614	\$60,415,616	\$4,568,053	\$10,772,766	\$23,448,606	\$5,414,609
	\$379.17 ^{x/}	\$399.65 ^{x/}						
	383.81	402.24						

^{g/} Adjusted by NEA Research Division to exclude cost of summer-school program.

^{h/} Includes \$260,000 for summer schools.

^{i/} Comprises net cost of food services, \$149,369; tuition expenditure for Project Concern, \$129,645; net cost of student-body activities, \$72,014; and other, \$10,521.

^{j/} Health services provided by Board of Health.

^{k/} Includes expenditures for junior colleges.

^{l/} Fiscal year changed from July 1-June 30 to September 1-August 31, effective September 1, 1967. Financial data in this report cover a 14-month period.

^{m/} Includes \$90,000 which represents estimated value of services provided by Monroe County Health Department.

^{n/} Adjusted by NEA Research Division to include costs of data processing and Board of Education.

^{o/} Excludes state contribution to retirement system.

^{p/} Health services, including school nurses, are provided through the county health department.

^{q/} State-supported part of school bus transportation is administered through the county school district.

^{r/} Data are for the school year and not for the fiscal year.

^{s/} The state department of education furnishes and maintains all school buses.

^{t/} Knox County by written agreement provides transportation for the school district on a limited basis.

^{u/} Includes \$271,161 expended for nursing services and crossing guards provided by the city of Madison.

^{v/} Expenditure per pupil in average daily membership.

^{w/} Expenditure per pupil in average daily attendance.

^{x/} Mean of means of 79 systems.

ELEMENTARY AND SECONDARY DAY SCHOOLS OF 161
OF 1,200-24,999, 1966-67
high-salary criteria)

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transporta- tion serv- ices	Other ^{b/}
	Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance						
7	8	9	10	11	12	13	14	15
\$ 5,800,079 ^{d/}	\$ 420.84	\$ 420.84 ^{c/}	\$ 1,028,545	\$ 478,186	^{d/}	\$ 108,315	\$ 203,547	\$ 86,465
8,230,927	483.35	497.49	1,156,878	594,165	...	141,598	227,212	14,711
4,952,578	391.17	391.17 ^{c/}	822,051	265,741	...	54,628	114,132	2,506
3,098,524	425.21	425.21 ^{c/}	553,878	200,892	...	30,885	54,850	22,501
5,420,035	427.62	441.62	943,302	368,621	\$ 47,622	88,440	120,873	14,336
11,410,633 ^{d/e/}	730.94	730.94 ^{c/}	1,609,186	872,108	^{d/}	108,646	92,637	48,963
4,506,023 ^{d/}	901.57	906.83	757,399	366,994	^{d/}	64,295	13,576	16,828
7,461,429 ^{d/f/}	499.53	499.53 ^{c/}	1,557,521	574,739	^{d/}	125,761	52,968	...
3,242,859	419.14	431.69	595,070	201,434	24,551	44,255	134,210	4,944
3,200,582	461.31	461.31 ^{c/}	490,982	209,353	25,100	32,888	70,775	20,427
9,203,595 ^{d/}	478.46	478.46 ^{c/}	1,459,585	608,642	^{d/}	69,623	167,139	...

TABLE D-4.--CURRENT EXPENDITURES FOR PUBLIC
SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^a /	Per pupil in average daily at- tendance	
1	2	3	4	5	6
CALIFORNIA (Continued)					
Folsom*	6/30/67	\$ 6,030,677	\$ 543.16	\$ 543.16 ^c /	\$ 241,051
Glendale	6/30/67	15,509,962	652.47	652.47 ^c /	454,205
Glendora	6/30/67	4,754,450	513.94	524.25	167,851
La Canada	6/30/67	3,183,914	651.91	651.91 ^c /	130,661
Lynwood ^f /	6/30/67	3,586,434	552.27	552.27 ^c /	126,335
Monrovia*	6/30/67	4,420,420	632.75	632.75 ^c /	196,165
Newark*	6/30/67	3,904,779	525.47	525.47 ^c /	138,104
Palo Alto	6/30/67	15,074,049	942.48	942.48 ^c /	457,109
Palos Verdes Dist., Rolling Hills	6/30/67	8,732,044	583.97	583.97 ^c /	364,480
Pittsburg ^k /	6/30/67	5,186,716	843.09	843.09 ^c /	38,959
Placentia	6/30/67	4,470,875	499.20	499.20 ^c /	205,895
Pomonal ^l /	6/30/67	11,052,541	519.83	519.83 ^c /	352,714
Redlands*	6/30/67	7,037,394	575.09	579.78	194,238 ^m /
San Leandro	6/30/67	7,887,721	748.86	762.47	246,243
San Ramon Valley Dist., Danville*	6/30/67	4,368,810	669.14	669.14 ^c /	126,994
Santa Barbara	6/30/67	13,124,693	807.62	807.62 ^c /	418,645
Santa Monica	6/30/67	13,508,453	1,064.66	1,064.66 ^c /	394,161
Santa Rosa	6/30/67	7,591,452	650.79	650.79 ^c /	177,368
Simi Valley	6/30/67	7,750,274	488.42	488.42 ^c /	374,476
Temple City*	6/30/67	2,770,837	617.94	617.94 ^c /	134,447
Vallejo	6/30/67	10,711,214	668.82	668.82 ^c /	297,430
Vista*	6/30/67	3,869,426	514.21	514.21 ^c /	103,993
West Covina	6/30/67	7,074,350	496.86	496.86 ^c /	257,608
COLORADO					
Cheyenne Mountain Dist., Colorado Springs	6/30/67	1,327,797	627.80	657.65	44,055
CONNECTICUT					
Fairfield*	6/30/67	7,467,078	689.48	737.71	178,603
Westport	6/30/67	5,988,456	799.53	854.15	208,297
DELAWARE					
Alfred I. Dupont Dist., Wilmington	6/30/67	5,042,542	580.00	594.64	166,336
Newark	6/30/67	5,558,017	497.50	521.73	200,006
INDIANA					
Bartholomew Dist., Columbus	6/30/67	5,988,278	478.14	509.16	152,730
Hammond*	6/30/67	13,568,189	592.81	626.47	270,205
Highland*	6/30/67	2,453,263	408.60	434.74	76,195
Munster	6/30/67	1,326,293	428.53	469.98	47,186
Perry Twp., Indianapolis	6/30/67	4,989,871	509.43	522.55	86,279
Warren Twp., Indianapolis	6/30/67	4,673,262	546.39	562.91	97,586
MASSACHUSETTS					
Newton	6/30/67	13,928,915	778.28	837.98	478,894
MICHIGAN					
Garden City	6/30/67	6,508,147	481.34	511.16	259,599
Grosse Pointe	6/30/67	8,196,595	667.04	710.40 ^y /	382,714
Southfield	6/30/67	8,431,976	592.09	630.57 ^y /	285,278
Van Dyke	6/30/67	4,599,745	658.80	711.37	143,908
Warren	6/30/67	11,537,319	533.12	562.66	384,771 ^{aa} /
MINNESOTA					
Bloomington	6/30/67	11,146,182	554.04	573.30	463,262
Columbia Heights	6/30/67	3,597,384	502.29	522.88	134,964
Edina*	6/30/67	6,093,990	597.98	621.84	148,410
Fridley	6/30/67	2,443,094	465.88	483.59	94,841
Golden Valley, Minneapolis	6/30/67	992,229	636.04	662.81	47,298
Hopkins	6/30/67	6,118,070	618.92	642.79	162,254
Minnetonka*	6/30/67	4,661,848	620.92	647.39	114,426
Mounds View	6/30/67	5,264,803	487.17	507.45	114,463
North St. Paul-Maplewood, Maplewood*	6/30/67	5,509,508	544.04	571.41	149,793
Osseo	6/30/67	4,791,499	459.62	478.96	124,734
Richfield	6/30/67	5,987,069	536.48	556.52	108,404
Roseville	6/30/67	6,686,039	565.75	591.58	139,468
St. Louis Park	6/30/67	7,010,709	641.13	667.37	130,193
Stillwater	6/30/67	3,477,619	573.11	599.07	108,359
White Bear Lake*	6/30/67	4,673,516	481.36	505.08	104,025
MISSOURI					
Clayton	6/30/67	2,837,719	1,207.54	1,322.33	142,877

ELEMENTARY AND SECONDARY DAY SCHOOLS OF 161
OF 1,200-24,999, 1966-67 (Continued)

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transportation services	Other ^{b/}
	Per pupil in average daily membership ^{a/}	Per pupil in average daily attendance						
7	8	9	10	11	12	13	14	15
\$ 4,422,500 ^{d/}	\$398.32	\$398.32 ^{c/}	\$ 731,292	\$ 364,495	<u>d/</u>	\$ 62,348	\$ 203,678	\$ 5,313
11,818,377 ^{d/}	497.18	497.18 ^{c/}	2,123,353	822,088	<u>d/</u>	171,173	120,766	...
3,673,541 ^{d/}	397.10	405.07	625,068	192,000	<u>d/</u>	32,990	62,771	229
2,333,433 ^{d/g/}	477.77	477.77 ^{c/}	399,667	218,452	<u>d/</u>	34,796	66,905	...
2,757,717 ^{h/}	424.66	424.66 ^{c/}	468,140	141,381	\$ 23,000 ^{i/}	35,630	16,231	18,000
3,368,517 ^{d/i/}	482.18	482.18 ^{c/}	433,828	247,953	12,220 ^{d/}	57,580	91,813	12,344
3,047,570	410.12	410.12 ^{c/}	427,708	234,550	...	3,139	51,708	2,000
11,870,577 ^{d/}	742.19	742.19 ^{c/}	1,692,015	755,633	<u>d/</u>	127,730	152,647	18,338
6,617,528 ^{d/}	442.56	442.56 ^{c/}	1,103,258	520,720	<u>d/</u>	66,406	58,450	1,202
3,996,458 ^{d/}	649.62	649.62 ^{c/}	702,186	279,480	<u>d/</u>	91,136	60,802	17,695
3,261,828	364.21	364.21 ^{c/}	618,835	244,008	...	42,615	96,029	1,665
8,334,048	391.97	391.97 ^{c/}	1,391,553	508,076	230,210	138,333	83,328	14,279
5,406,429 ^{m/}	441.81	445.41	783,855	343,350	<u>m/</u>	70,223	227,751	11,548
6,034,026 ^{d/}	572.87	583.28	969,376	448,282	<u>d/</u>	111,576	72,753	5,465
3,383,148 ^{f/}	518.17	518.17 ^{c/}	491,674	196,906	...	...	167,446	2,642
9,589,977	590.12	590.12 ^{c/}	1,665,132	886,971	...	214,929	299,565	49,474
10,359,064	816.45	816.45 ^{c/}	1,657,701	715,272	...	175,812	206,443	...
5,946,943 ^{d/}	509.81	509.81 ^{c/}	734,212	431,867	<u>d/</u>	75,535	225,527	...
5,553,010 ^{d/}	349.95	349.95 ^{c/}	1,036,482	380,967	<u>d/</u>	82,555	217,596	105,188
2,070,448	461.74	461.74 ^{c/}	360,295	139,656	...	20,495	45,307	189
8,387,637 ^{d/}	523.80	523.80 ^{c/}	1,311,864	489,603	<u>d/</u>	96,968	126,712	...
2,899,606	385.33	385.33 ^{c/}	459,977	200,506	...	33,947	161,317	10,080
5,438,669	381.98	381.98 ^{c/}	878,860	289,128	30,532	58,823	120,600	130
1,018,467	481.54	504.44	156,354	94,406	...	1,158	...	13,357
5,968,637	551.12	589.67	845,723	180,655	...	3,196	249,572	40,692
4,811,080	642.33	686.22	560,053	101,713	...	59,657 ^{n/}	198,363	49,293 ^{q/}
3,844,890	442.25	453.41	733,762	19,975	...	59,946	179,747 ^{p/}	37,886
4,519,878	404.57	424.28	618,230	67,366	10,000 ^{l/}	85,138	<u>a/</u>	57,399
4,438,449	354.40	377.39	867,693	122,688	16,908	47,230	334,580	8,000
10,455,339	456.80	482.75	2,132,289	493,487	44,795 ^{r/}	106,189	46,235	19,650
1,941,585	323.38	344.07	311,124	47,737 ^{s/}	104	17,555	54,100	4,863
1,038,825	335.65	368.12	199,564	23,589	4,287	4,766	8,076	...
3,684,763	376.19	385.88	710,975	288,911	11,000	<u>t/</u>	207,943	...
3,469,721	405.67	417.94	715,748	142,477	<u>u/</u>	<u>v/</u>	247,730	...
10,633,002	594.12	639.69	1,789,478	381,634 ^{w/}	49,539	167,031 ^{x/}	279,690	149,647
5,154,270	381.20	404.83	748,150	228,316	18,671	24,262	46,447	28,432
6,297,208	512.47	545.78 ^{y/}	931,189	317,266	104,601	62,142	43,038	58,437
6,335,962	444.91	473.82 ^{y/}	1,294,713	175,828	...	7,925	289,014	43,256
3,344,888	479.07	517.30	686,051	177,592	16,894 ^{z/}	12,292 ^{z/}	64,538	153,582
8,778,360	405.64	428.11	1,623,070	327,521	6,228	32,414	351,236	33,719
8,503,137	422.66	437.36	1,274,968	283,979	29,628	74,041	333,706	183,461
2,738,346 ^{d/}	382.34	398.02	485,403	113,674	<u>d/</u>	33,421	48,829	42,747
4,570,346	448.47	466.36	920,338	232,314	...	51,684	170,898	...
1,836,994	350.30	363.62	339,050	48,017	4,500	12,343	104,700	2,649
723,454	463.75	483.27	131,922	29,005	<u>ab/</u>	8,946 ^{ab/}	48,382	3,222
4,631,900	468.58	486.65	781,581	132,107	15,144	36,234	349,265	9,585
3,528,023	469.90	489.94	526,435	94,082	31,542 ^{ab/}	<u>ab/</u>	331,712	35,628
3,977,546	368.05	383.38	656,528	136,949	...	29,570	343,223	6,524
4,149,418	409.74	430.35	687,322	144,749	...	41,015	326,886	10,325
3,496,604	335.41	349.52	687,481	129,067	...	12,628	335,985	5,000
4,711,640	422.19	437.97	814,431	159,437	4,322	65,067	115,768	8,000
5,065,967	428.67	448.24	872,801	201,233	...	44,778	354,936	6,856
5,359,666	490.14	510.20	953,390	167,869	...	57,204	220,900	121,487
2,630,960	433.58	453.22	411,447	89,287	...	17,565	214,284	5,717
3,524,550 ^{d/}	363.02	380.91	594,048	140,629	<u>d/</u>	36,643	228,189	45,432
2,030,703	864.13	946.27	455,440	144,635	...	26,148	24,700	13,216

TABLE D-4.--CURRENT EXPENDITURES FOR PUBLIC
SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Total			
		Amount	Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance	Adminis- tration
1	2	3	4	5	6
MISSOURI (Continued)					
Hazelwood	6/30/67	\$ 7,302,184	\$ 485.23	\$ 491.30	\$ 165,872
Lindbergh	6/30/67	4,921,971	486.31	538.33	138,763
Pattonville	6/30/67	5,092,139	505.88	584.83	217,005
NEBRASKA					
Westside School Dist. #66, Omaha*	6/30/67	4,367,683	473.41	483.31	138,222
NEW JERSEY					
East Orange*	6/30/67	6,857,329	659.80	718.65	234,330
Fair Lawn	6/30/67	5,391,447	689.80	737.44	176,785
Glen Ridge	6/30/67	1,332,932	656.94	696.78	54,608
Hillside*	6/30/67	2,484,248	627.65	674.15	100,279
Irvington*	6/30/67	4,447,824	611.64	667.24	143,941
Leonia*	6/30/67	1,178,996	727.33	776.17	44,964
Linden*	6/30/67	4,751,418	635.56	686.92	166,266
Madison Twp., Old Bridge*	6/30/67	4,830,186	462.22	492.88	156,883
Montclair*	6/30/67	5,597,356	753.85	805.49	248,348
Mountain Lakes*	6/30/67	1,167,078	682.10	722.20	75,595
Paramus	6/30/67	4,789,788	686.71	732.61	140,507
Parsippany-Troy Hills Twp., Parsippany*	6/30/67	4,663,544	562.75	604.63	122,508
Passaic	6/30/67	4,835,501	581.89	648.10	210,769
Plainfield*	6/30/67	5,767,741	646.46	705.10	185,309
Ridgewood	6/30/67	5,682,708	770.43	812.86	165,337
Scotch Plains-Fanwood, Scotch Plains	6/30/67	4,628,676	628.81	666.76	138,916
Teaneck*	6/30/67	5,686,491	691.53	748.22	192,121
Tenafly*	6/30/67	2,657,064	819.07	864.37	91,794
Union Twp., Union	6/30/67	5,477,229	630.51	677.79	148,670
Verona*	6/30/67	1,968,580	707.87	754.25	79,080
Westfield*	6/30/67	5,362,463	618.44	656.36	145,034
West Orange*	6/30/67	5,715,927	704.19	750.91	145,125
NEW YORK					
Babylon	6/30/67	2,364,999	928.18	988.30 ^{v/}	197,124
Bayshore	6/30/67	6,260,794	931.67	983.47	191,091
Bethpage	6/30/67	5,651,413	918.18	1,016.99	216,073
Brighton Central School Dist. #1, Rochester	6/30/67	4,509,493	999.22	1,047.74	158,797
Bronxville	6/30/67	1,943,206	1,409.14	1,471.01	95,942
Caledonia-Mumford, Caledonia*	6/30/67	1,061,610	717.79	751.85	42,560
Clarkstown Dist. #1, New City	6/30/67	7,189,038	804.50	812.50	184,968
Commack*	6/30/67	11,737,422	956.83	989.66	335,651
Cornwall*	6/30/67	1,619,469	682.46	729.16	34,301
Deer Park*	6/30/67	5,586,297	706.68	741.97	176,641
East Meadow*	6/30/67	14,448,474	833.97	900.61	274,135 ^{ag/}
East Rockaway	6/30/67	1,722,178	861.09	918.99	48,641
East Williston	6/30/67	2,947,740	1,283.86	1,359.03	108,624
Elwood, Huntington	6/30/67	3,285,421	915.41	964.88	92,681
Farmingdale	6/30/67	12,018,000	930.19	988.57	409,689 ^{ai/}
Garden City	6/30/67	5,727,812	1,207.13	1,266.09	233,555
Great Neck	6/30/67	14,464,158	1,418.75	1,469.49	542,990
Hastings-on-Hudson	6/30/67	2,230,979	1,073.62	1,124.49	77,765
Hempstead	6/30/67	5,781,623	1,085.95	1,192.58	170,733 ^{al/}
Hewlett-Woodmere Dist. #14, Hewlett	6/30/67	6,170,930	1,082.24	1,162.79	224,945
Hicksville*	6/30/67	11,484,638	930.01	1,003.38	279,133 ^{am/}
Irvington	6/30/67	1,896,892	1,258.72	1,368.61	81,425
Island Trees, Levittown*	6/30/67	5,435,909	932.88	1,003.68	248,232
Jericho UFSD #15	6/30/67	4,038,438	1,041.37	1,086.77	129,828
Lawrence Schools, Cedarhurst*	6/30/67	8,162,515	1,110.55	1,180.58	242,797
Lindenhurst*	6/30/67	8,849,744	848.65	848.65	263,592
Mamaroneck*	6/30/67	6,312,480	1,048.41	1,127.23	221,022 ^{an/}
Manhasset*	6/30/67	3,469,450	1,339.56	1,393.91	164,115
Massapequa	6/30/67	12,767,457	778.98	837.59	268,468
Mineola*	6/30/67	5,014,964	1,053.56	1,126.20	185,265 ^{ag/}
Mount Vernon*	6/30/67	10,899,701	914.56	995.59	431,346
Newburgh*	6/30/67	9,400,302	820.56	862.81	228,162
New Rochelle*	6/30/67	12,539,267	1,026.88	1,098.49	427,324
North Babylon*	6/30/67	6,332,146	687.75	731.19	183,265
Northport	6/30/67	8,086,771	990.30	1,057.23	222,766
Oceanside*	6/30/67	8,726,913	856.67	926.42	233,302
Pelham	6/30/67	3,304,842	1,106.04	1,178.20	104,786
Plainedge*	6/30/67	7,043,419	949.76	1,017.98	249,966 ^{ac/}
Plainview	6/30/67	11,465,938	1,014.77	1,088.26	263,729
Port Jefferson	6/30/67	2,975,115	1,068.65	1,158.08	94,356

ELEMENTARY AND SECONDARY DAY SCHOOLS OF 161
OF 1,200-24,999, 1966-67 (Continued)

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transportation services	Other ^{b/}
	Per pupil in average daily membership ^{a/}	Per pupil in average daily attendance						
7	8	9	10	11	12	13	14	15
\$ 5,432,617	\$361.00	\$365.51	\$ 875,130	\$ 395,271	...	\$ 76,910	\$ 356,384	...
3,709,137	366.48	405.68	495,723	276,468	\$ 5,994	29,810	266,076	...
3,855,404	383.01	442.79	409,452	258,268	...	47,460	242,254	\$ 62,296
3,498,486	379.20	387.13	493,280	175,089	...	400	58,212	3,994
5,097,743	490.50	534.24	925,245	316,565	6,250	126,096	91,100 ^{ac/}	60,000
4,124,497	527.70	564.15	688,854	143,127	7,503	79,805	34,956	135,920
1,002,851	494.26	524.23	181,408	30,334	16,606	13,006	4,347	29,772
1,791,295	452.58	486.10	408,227	92,009	ab/	38,984 ^{ab/}	14,037	39,417
3,349,403	460.59	502.46	643,243	133,613	13,342	55,873	28,404	80,005
891,534	549.99	586.92	158,172	32,593	ab/	17,641 ^{ab/}	5,014	29,078
3,468,030	463.89	501.38	711,116	203,420	7,300	95,412	56,846	43,028
3,566,259	341.27	363.90	515,972	115,103	5,663	95,422 ^{ad/}	334,988	39,896
4,152,189	559.22	597.52	816,989	175,551	29,065	63,732	82,156 ^{ae/}	29,326
870,989	509.05	538.98	143,563	34,052	...	15,149	9,928	17,802
3,615,068	518.29	552.93	593,604	153,927	1,200	59,950	166,589	58,943
3,591,937	433.44	465.70	416,557	124,854	20,816	87,028	254,688	45,156
3,553,592	427.63	476.29	661,031	186,678	60,413	76,553	35,818	50,647
4,367,805	489.55	533.96	818,611	148,282	16,984	83,677	96,183	50,890
4,482,245	607.68	641.15	729,315	156,450	...	62,362	47,867	39,132
3,419,318	464.52	492.56	719,189	93,699	5,201	66,239	129,318	56,796
4,443,787	540.41	584.71	571,213	229,848	12,232	73,193	106,635	57,462
2,053,347	632.97	667.97	340,863	86,184	100	34,652	12,270	37,854
4,259,809	490.37	527.14	681,567	207,246	11,234	80,345	42,428	45,930
1,465,705	527.04	561.57	252,877	55,627	...	49,232	15,227	50,832
4,151,341	478.76	508.12	775,126	120,126	5,005	68,609	29,121	68,101
4,382,083	539.86	575.68	754,544	128,291	5,276	99,068	138,424	63,116
1,468,608	576.38	613.71 ^{y/}	245,077	335,361	11,111	38,498	69,220	...
3,922,070 ^{af/}	583.64	616.10	618,391	1,022,124	12,149	133,743	234,624	126,602
3,791,442	615.99	682.28	562,540	769,389	13,567	97,927	200,475	...
2,863,283	634.45	665.26	519,455	631,521	...	65,906	137,388	133,143
1,276,652	925.78	966.43	230,424	289,071	500	35,876	12,241	2,500
668,634	452.09	473.54	113,716	152,480	200	4,974	56,478	22,568
4,737,942	530.21	535.48	751,306	991,542	7,426	151,241	286,616	77,997
6,470,415	527.47	545.57	1,264,768	3,082,927	43,013	98,397	437,030	5,221
1,028,015	433.21	462.86	220,929	212,616	1,509	28,527	89,143	4,429
3,805,172	481.36	505.40	507,152	791,296	6,503	77,121	222,412	...
10,094,302 ^{ah/}	582.64	629.20	1,125,044	2,317,000	9,813	204,121 ^{ai/}	390,000 ^{i/}	34,059
1,159,675	579.84	618.82	182,681	275,679	3,000	28,721	20,281	3,500
1,982,145	863.30	913.85	225,725	497,543	...	39,848	84,755	9,100
2,252,010	627.48	661.38	333,346	382,290	5,020	30,408	179,419	10,247
7,704,375	596.31	633.74	1,212,877	1,848,801	20,069	171,250	637,419	13,520
3,807,958 ^{ak/}	802.52	841.72	600,006	855,636	ak/	ak/	230,657	...
9,147,498	897.25	929.34	1,960,285	2,233,991	13,997	151,199	318,425	95,773
1,594,275	767.22	803.57	205,414	296,125	...	...	57,400	...
3,931,317	738.41	810.92	669,266	838,197	930	37,748	76,644	56,788
4,021,680	705.31	757.81	668,395	916,085	22,381	73,584	207,865	35,995
7,856,005	636.17	686.35	968,297	1,678,406	9,338	140,611	463,018	89,830
1,233,610	818.59	890.05	254,066	216,731	250	25,035	55,450	30,325
3,406,516	584.61	628.97	578,323	792,403	33,662	91,193	257,780	27,800
2,710,357	698.91	729.37	405,098	591,045	...	48,625	153,485	...
5,100,076	693.89	737.64	910,907	1,196,936	21,239	112,710	451,573	126,277
5,774,205	553.72	553.72	977,572	1,347,577	29,266	154,962	282,398	20,172
4,317,923	717.14	771.06	590,540	909,596	14,096	107,499	95,300	56,504
2,350,658 ^{ao/}	907.59	944.42	392,639	540,030	ap/	ap/	ap/	22,008
8,630,281	526.56	566.18	1,093,988	1,977,723	...	219,984	577,013	...
3,193,537	670.91	717.17	546,851	842,190	...	74,863	138,514	33,744
7,152,810	600.17	653.34	1,194,164	1,650,084	59,153	187,518	76,256	148,370
6,121,417	534.34	561.86	1,028,294	1,319,203	17,931	156,130	437,165 ^{ae/}	92,000
7,967,884	652.52	698.02	1,738,373	1,868,989	36,650	185,120	184,187	130,740
5,173,737	561.94	597.43	642,637	43,619	...	...	282,440	6,448
5,280,835	646.69	690.40	845,604	1,250,635	34,431 ^{ar/}	143,298 ^{ar/}	288,202 ^{ar/}	21,000
5,951,805	584.25	631.83	915,433	1,359,901	16,043 ^{as/}	72,914	177,515 ^{at/}	...
2,150,655	719.76	766.72	399,945	494,109	270	45,806	27,275	81,996
4,636,026	625.14	670.04	738,626	1,064,595	7,576	92,371	238,091	16,168
7,792,164	689.63	739.58	1,158,481	1,657,127	30,349	208,768	355,320	...
1,918,459	689.10	746.77	397,518	439,443	...	35,011	60,262	30,066

TABLE D-4.--CURRENT EXPENDITURES FOR PUBLIC
SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS

School system	Fiscal year ended	Amount	Total		Adminis- tration
			Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance	
1	2	3	4	5	6
NEW YORK (Continued)					
Ramapo Dist. #2, Spring Valley	6/30/67	\$ 13,109,072	\$ 994.62	\$1,069.43	\$ 460,387
Rockville Centre UFSD #21*	6/30/67	4,606,845	1,122.25	1,171.63	151,151
Roslyn*	6/30/67	5,973,477	1,331.88	1,384.99	350,338
Scarsdale	6/30/67	6,696,372	1,320.78	1,391.02	280,531 ^{ag/}
Seaford*	6/30/67	4,269,432	907.62	957.70	122,880
Smithtown Dist. #1, St. James	6/30/67	7,171,782	765.07	829.01	189,916
South Huntington*	6/30/67	10,681,841	942.79	947.98	292,169
South Orangetown, Orangeburg	6/30/67	3,847,028	817.30	842.17	159,947
Spencerport*	6/30/67	3,086,153 ^{ax/}	908.49	949.59	87,629
Syosset*	6/30/67	9,660,337	1,067.32	1,143.37	244,961
Wantagh	6/30/67	5,357,033	985.29	1,043.65	157,921
Wappingers Falls*	6/30/67	8,501,931	817.41	868.25	214,488
West Babylon	6/30/67	5,933,558	820.23	875.41	181,949
West Islip*	6/30/67	6,685,582	775.68	825.18	230,192 ^{ai/}
White Plains	6/30/67	9,512,493	1,077.17	1,179.19	350,294
OHIO					
Cleveland Heights, University Heights, Cleveland Heights*	6/30/67	8,719,388	653.68	696.16 ^{y/}	274,226
Shaker Heights	6/30/67	6,540,350	809.15	838.29	218,567
PENNSYLVANIA					
Abington*	6/30/67	9,681,639	815.78	860.51	375,741
Bristol Twp.*	6/30/67	7,333,304	572.51	615.99	321,074
Marple-Newton	6/30/67	3,804,069	513.86	538.29	186,051
Norristown*	6/30/67	4,330,223	496.87	530.86	271,521
Pennsbury Dist., Fallsington	6/30/67	8,056,844	663.93	706.86	341,220
Springfield Twp., Oreland	6/30/67	3,178,794	777.78	828.24 ^{y/}	122,248
WASHINGTON					
Bellevue	6/30/67	11,559,630	549.12	574.79	344,577
Kennewick	6/30/67	3,261,016 ^{az/}	425.78	445.86	99,730
Lake Washington*	6/30/67	5,711,812	555.73	587.27	214,852
Shoreline	6/30/67	8,945,664	553.56	561.56	316,720
WISCONSIN					
Shorewood*	6/30/67	1,781,347	738.54	784.04	81,657
Total		\$1,022,281,190	\$ 704.91 ^{bd/}	\$ 735.65 ^{be/}	\$33,385,763
Mean of systems			\$ 747.75 ^{bf/}	\$ 785.41 ^{bf/}	
Median of systems			677.86	718.65	

*The "D" tables in this report should be used in conjunction with the data shown in the "E" tables, column 12. For many systems, funds from special federally financed projects are given in the Table E series, and the source and application of such funds are explained in footnotes to that series. A number of school systems reported that expenditures from certain federal funds were not allocated to the current expenditures of public elementary and secondary day schools because separate accountability of such funds is required. The practice of not consolidating expenditure accounts from all federal, state, and local funds into an integrated system of accounts may understate the "Current Expenditure Per Pupil" as defined in the State Educational Records and Reports Series, Financial Accounting for Local and State School Systems, Handbook II, Bulletin 1957, No. 4. The average costs per pupil are understated to the extent that lack of appropriate allocation or omission in reporting have occurred. The comparability of the data among the school systems, or yearly comparisons for a given system, would also be affected by any lack of uniformity in allocating expenditures, particularly those from federal funds such as the Elementary and Secondary Education Act, Public Law 89-10.

a/ For systems which did not report average daily membership, calculations are based on average daily attendance for California systems and on October enrollment in other systems.

b/ Comprises net cost of food services and student-body activities and miscellaneous items of current expenditure not otherwise specified.

c/ Average daily attendance as reported by some California systems includes excused absences and was used as the basis for computing expenditure per pupil in ADM and ADA.

d/ Expenditures for attendance services are included in cost of instruction.

e/ Adjusted by NEA Research Division to exclude expenditures for regular and Head Start summer-school programs.

f/ Includes expenditures for regular summer schools and adult education.

g/ Adjusted by NEA Research Division to exclude expenditure for regular summer schools.

h/ Adjusted by NEA Research Division to exclude cost of attendance services and/or net cost of student-body activities.

i/ Estimated.

j/ Instructional costs include salary of Attendance Officer.

k/ Includes expenditures for summer-school programs.

l/ Includes expenditures for regular and Head Start summer-school programs and adult education.

m/ Costs of administration and instruction include expenditures for attendance services.

n/ Includes \$52,022 budgeted by the Town Health Department for nurses' salaries.

o/ Includes \$29,645 for state-financed program for visually handicapped.

ELEMENTARY AND SECONDARY DAY SCHOOLS OF 161
OF 1,200-24,999, 1966-67 (Continued)

Amount	Instruction		Operation and maintenance	Fixed charges	Attendance services	Health services	Transporta- tion serv- ices	Other ^{b/}
	Per pupil in average daily mem- bership ^{a/}	Per pupil in average daily at- tendance						
7	8	9	10	11	12	13	14	15
\$ 8,174,512	\$620.22	\$666.87	\$ 1,302,237	\$ 2,377,192	...	...	\$ 794,744	...
3,113,725	758.52	791.89	452,654	691,524	\$ 10,000	\$ 52,000	88,000	\$ 47,791
3,877,758	864.61	899.09	599,568	876,909	5,770	68,213 ^{au/}	168,746	26,175
4,568,046 ^{av/}	901.00	948.91	730,231	896,765	100	123,170	90,320	7,209
2,753,076	585.26	617.56	411,348	657,377	23,209	89,441	175,775	36,326
4,584,245	489.04	529.91	763,309	1,011,838	15,205	134,352	433,476	39,441
6,998,854 ^{h/}	617.73	621.13	915,389	1,751,903	24,649	151,905	460,956	86,016
2,522,840	535.98	552.29	369,749	531,135	...	67,350	178,027	17,980
1,957,285	576.18	602.24	318,520	443,957	...	44,296	215,139	19,327
6,523,023	720.70	772.05	952,301	1,304,940	7,400	110,230	489,482	28,000
3,639,794	669.45	709.10	485,238	770,055	18,275	72,380	113,760	99,610
5,266,699	506.36	537.86	917,509	1,249,767	19,675	145,515	688,278	...
3,982,465	550.52	587.56	549,789	892,210	23,502	88,006	193,037	22,600
4,379,463	508.12	540.54	688,775	1,017,427	12,705	109,220	237,800	10,000
6,041,066	684.07	748.86	1,299,177	1,455,781	10,875	164,746	81,107	109,447
6,227,886	466.89	497.24 ^{y/}	1,030,865	993,895	9,340	54,347	79,769	49,060
4,466,670	552.60	572.50	997,906	687,121	11,000	72,119	68,112	18,855
6,362,763	536.13	565.53	1,233,548	1,144,568 ^{ay/}	32,911	171,841	281,270	78,997
5,193,047	405.42	436.21	869,193	505,776	10,550	140,750	263,170	29,744
2,848,688	384.80	403.10	399,258	217,768	7,508	45,219	76,474	23,103
2,993,359	343.47	366.97	590,794	214,424	13,043	119,433	89,675	37,974
5,563,367	458.46	488.10	1,037,758	479,683	16,184	135,500	338,149	144,983
1,951,008	477.37	508.34 ^{y/}	369,407	169,112	4,261	44,050	50,204	468,504
9,050,071	429.91	450.01	1,118,635	573,857	23,473 ^{ab/}	^{ab/}	449,017	...
2,329,485 ^{ba/}	304.15	318.50	552,090	32,278	5,104	15,328	126,125	100,876 ^{bb/}
4,191,426	407.81	430.95	678,876	260,680	...	48,904	295,500	21,574
6,606,358	394.03	414.71	1,194,913	468,405	5,920	76,933	276,415	...
1,294,654 ^{d/}	536.76	569.83	294,425	58,937	^{d/}	32,989 ^{bc/}	10,700	7,985
\$734,818,425	\$506.69 ^{bd/}	\$528.79 ^{be/}	\$121,455,965	\$85,018,388	\$1,783,683	\$11,458,613	\$28,362,969	\$5,997,384
	\$530.36 ^{bf/}	\$556.71 ^{bf/}						
	497.18	524.23						

- ^{p/} Includes \$172,979 for transportation services paid directly by the state.
^{q/} The State Department of Education contracts with bus operators and pays them directly for services performed.
^{r/} Includes \$35,312 paid by the Auditor's office, Lake County, Indiana.
^{s/} Includes \$17,827 for interest payments on loan and \$3,129 for hospitalization insurance.
^{t/} Nurses' services provided by county.
^{u/} Attendance services performed by deans of schools.
^{v/} Health services provided by County Health and Hospital Corporation.
^{w/} Includes \$380,290 for services furnished by city department.
^{x/} Represents health services supplied by city.
^{y/} Per-pupil cost based on average daily attendance estimated by NEA Research Division.
^{z/} The salaries of school social workers are reimbursed by Parent Health Council.
^{aa/} Includes administrative costs in connection with attendance services.
^{ab/} Expenditures for health and attendance services have been combined by the school system.
^{ac/} Includes \$19,818 for transportation outside the district.
^{ad/} Includes \$462 in state funds paid for dental care.
^{ae/} Includes transportation costs for public and parochial pupils.
^{af/} Adjusted by NEA Research Division to include cost of psychological and guidance services.
^{ag/} Excludes expenses of board of education.
^{ah/} Includes administrative salaries and expenditures for community services.
^{ai/} Services amounting to \$26,946 paid to Vocational Board and other districts for handicapped and parochial-school services.
^{aj/} Adjusted by NEA Research Division to include expenditures for data processing and printing and publications units.
^{ak/} Cost of instruction includes expenditures for attendance and health services.
^{al/} Adjusted by NEA Research Division to include cost of printing unit supplies.
^{am/} Adjusted by NEA Research Division to include \$58,052 for Centralized Information Center.
^{an/} Adjusted by NEA Research Division to include cost of data processing unit.
^{ao/} Adjusted by NEA Research Division to exclude tuition payments to other districts.
^{ap/} Figures not separately available.
^{aq/} Adjusted by NEA Research Division to include expenditures for board of education and other administration costs.
^{ar/} Includes payments to Board of Cooperative Educational Services for services supplied by them.

TABLE D-4.--CURRENT EXPENDITURES FOR PUBLIC
SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS

-
- as/ Includes payment of \$4,098 for data processing of attendance by another municipality.
- at/ Adjusted by NEA Research Division to exclude cost of transportation services provided to nonpublic school pupils.
- au/ Includes payments for health services supplied by other districts.
- av/ Adjusted by NEA Research Division to include \$606,604 for supervision and audiovisual costs, and \$38,575 expended for improvement of instruction.
- aw/ Adjusted by NEA Research Division to exclude net cost of student-body activities.
- ax/ Includes expenditures for service to nonpublic-school pupils and community services for which separate costs are not available.
- ay/ Adjusted by NEA Research Division to include authority rentals.
-

ELEMENTARY AND SECONDARY DAY SCHOOLS OF 161
OF 1,200-24,999, 1966-67 (Continued)

az/ Some expenditures for regular and Head Start summer schools have been included with current expenditures for regular day school program.

ba/ Adjusted by NEA Research Division to exclude expenditures of \$93,913 not related to regular public elementary and secondary day school program.

bb/ Includes \$94,165 for special education program and cooperative educational television operated by the districts.

bc/ Health services are provided and paid for by village government; not part of school budget.

bd/ Expenditure per pupil in average daily membership.

be/ Expenditure per pupil in average daily attendance.

bf/ Mean of means of 161 systems.

TABLE E-1.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT
SECONDARY DAY SCHOOLS IN 25 SCHOOL SYSTEMS

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
CALIFORNIA					
Los Angeles	\$ 61,275,991 ^{e/}	\$15,897,142	\$ 28,381,497	\$ 284,015 ^{f/}	\$ 2,566,652 ^{f/}
San Diego	3,280,759 ^{l/}	2,372,407	5,357,000	152,253	1,703,991
DISTRICT OF COLUMBIA					
Washington	29,884,100	...	...	1,235,912	416,406
FLORIDA					
Dade Co., Miami	11,745,723	1,003,915	3,444,327	349,097	N.A.
Duval Co., Jacksonville	5,859,900	1,408,779	2,622,207	219,107	1/
GEORGIA					
Atlanta	1,400,616	...	...	339,539	238,086
HAWAII					
State of, Honolulu	17,929,801 ^{o/}	2,076,112 ^{o/}	4,239,333 ^{o/}	477,492 ^{f/}	539,782 ^{f/}
ILLINOIS					
Chicago	21,985,814	5,098,821	12,550,000	2,489,423	5,294,778
INDIANA					
Indianapolis	1,982,597	363,624	1,206,000	...	416,252
LOUISIANA					
Orleans Parish, New Orleans	6,448,495	2,248,002	1,714,000	759,409 ^{f/}	...
MARYLAND					
Baltimore	13,834,036	4,758,960	4,502,000	...	370,507 ^{f/}
Baltimore Co., Towson	19,885,486 ^{u/}	4,361,271	7,484,902	67,323 ^{f/}	167,301 ^{f/}
Montgomery Co., Rockville	15,986,852 ^{v/}	3,211,803 ^{v/}	6,862,331 ^{v/}	391,887 ^{f/}	388,064 ^{f/}
Prince George's Co., Upper Marlboro.	34,019,645	4,628,675 ^{w/}	6,473,974 ^{w/}	77,960	399,771
MICHIGAN					
Detroit	13,363,785	2,587,163	2,410,000	596,965 ^{f/}	710,896 ^{f/}
MISSOURI					
St. Louis	2,762,581 ^{z/}	1,032,586	1,840,000	...	650,293 ^{f/}
NEW YORK					
New York	103,156,415	24,349,804	104,359,881	ac/	ac/
OHIO					
Cleveland	18,929,042	1,261,908	2,200,000	373,364 ^{f/}	333,438
Columbus	12,952,639	2,151,910	4,143,814	60,474 ^{f/}	195,695
PENNSYLVANIA					
Philadelphia	70,400,000	5,262,509	8,550,000	775,808	1,840,720 ^{f/}
TENNESSEE					
Memphis	14,986,696	1,076,144	1,343,000	ah/	ai/
TEXAS					
Dallas	8,164,771	2,808,521	8,146,655	...	444,829
Houston	17,069,155	5,816,755	8,117,194	...	1,008,441
VIRGINIA					
Fairfax Co.	25,232,800	3,122,645	4,683,722	57,320 ^{f/}	441,069 ^{f/}
WISCONSIN					
Milwaukee	10,883,387	1,604,406 ^{an/}	4,905,700 ^{an/}	ao/	641,229 ^{f/}
Total	\$543,421,086	\$98,503,862	\$235,537,537	\$8,707,348	\$18,768,200
Number of systems	25	23	23	17	20

^{a/} Includes amounts spent by the school system or by the city or county if the schools are fiscally dependent and the data on such expenditures are available. Excludes amounts spent by nonschool governmental units which may have a legal obligation for capital outlay, interest, and debt retirement for educational purposes, except as noted.

^{b/} Owing to variations in accounting systems, expenditures for programs other than elementary and secondary day schools are not strictly comparable.

^{c/} On long-term debt only.

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND
WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
\$10,863,666	\$35,581,330	...	\$ 677,171	\$16,908,388 ^{h/}	\$ 4,053,559 ^{i/}	\$ 100,185	\$ 66,981,407
1,970,006	6,083,531	...	...	80,792	...	8,579	14,052,711
1,330,470	...	...	...	...	...	344,060	3,326,848
2,860,082	15,214,888	...	...	21,048	573,785 ^{k/}	...	19,018,900
...	522,140	...	...	12,584	...	...	753,831
65,467	...	...	...	...	5,622,700 ^{m/}	387,663 ^{n/}	6,653,455
2,009,664	...	\$3,139,705	...	...	...	533,485	6,700,128
2,704,509	4,097,466 ^{p/}	...	...	5,482,757 ^{q/}	35,280,492 ^{r/}	30,805	55,380,230
1,043,012	...	2,286,468	...	...	2,264,347 ^{s/}	27,280	6,037,359
155,155	...	...	...	...	6,073,131 ^{t/}	...	6,987,695
1,792,122	2,705,502 ^{g/}	...	324,307	...	^{u/}	...	5,192,501
210,912	2,559,417	18,459	183,925	8	^{v/}	...	3,207,345
143,008	3,056,450	...	54,551	115,447	...	398,446	4,547,853
78,503	1,073,208	...	...	22,977	^{w/}	220,161	1,872,580
1,549,488	...	...	...	632,258	24,077,974 ^{x/}	1,422,630 ^{y/}	28,990,211
...	605,910 ^{aa/}	...	...	642,722	5,000,000 ^{ab/}	...	6,898,925
24,796,776 ^{ac/}	...	...	...	8,808,443 ^{ad/}	^{ac/i/}	...	33,605,219 ^{ad/}
464,086	...	...	...	278,801	9,836,795 ^{ae/}	163,028	11,449,512
1,062,533	...	...	...	158,643	...	106,282	1,583,627
2,331,898	...	...	^{af/}	760,957	21,135,508 ^{ag/}	181,908	27,026,799
^{ah/}	...	...	...	100,000	7,272,845 ^{ai/}	...	7,372,845
469,086	...	...	...	...	302,298 ^{ak/}	...	1,216,213
592,212	...	...	...	...	^{i/}	...	1,600,653
183,235	...	...	...	12,423	166,409 ^{al/}	370,369 ^{am/}	1,230,825
^{ap/}	...	...	...	2,432,122 ^{ap/}	4,024,441	321,434	7,419,226
\$56,675,890	\$71,499,842	\$5,444,632	\$1,240,017	\$36,470,370	\$125,684,284	\$4,616,315	\$329,106,898
21	10	3	4	17	14	15	25

^{d/} See explanatory note on Table D-1.

^{e/} Includes \$55,842,637 in Building Fund financed from the sale of bonds and \$390,845 from State School Building Funds.

^{f/} Expenditures reported for summer 1966.

^{g/} Represents current expenditures for junior colleges made by separate board of education.

^{h/} Includes \$28,737 for Head Start Program in addition to expenditures reported under summer Project Head Start.

TABLE E-1.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT
SECONDARY DAY SCHOOLS IN 25 SCHOOL SYSTEMS

- i/ Special federally funded programs were included with current expenditures for elementary and secondary day schools where applicable:
- j/ Includes \$43,657 transferred to Public School Building Fund from General Fund.
- k/ Comprises \$555,396 for Neighborhood Youth Corps, \$11,880 for work study, and \$6,509 for Adult Migrant Education.
- l/ Expenditures for summer school included with current expenditures for instruction in public elementary and secondary schools.
- m/ Includes expenditures for ESEA Title I of \$3,691,858, Title II, \$151,841, Title III, \$228,566; MDTA, \$271,397; Neighborhood Youth Corps, \$675,684; Community Schools, \$342,569; remainder expended for National Teacher Corps, Project Uplift, and other programs.
- n/ Includes Education Improvement Project, \$365,908; and Project Opportunity, \$5,548.
- o/ Paid by state of Hawaii, Department of Accounting and General Services.
- p/ After July 1, 1966, the junior colleges were no longer under the jurisdiction of the Chicago Board of Education; however, certain expenses were paid by the local board of education for a period of time.
- q/ Includes expenditure of \$1,247,317 for child care development.
- r/ Comprises \$31,645,378 expended under the Elementary and Secondary Education Act, PL 89-10, and \$3,635,114 expended under the Economic Opportunity Act.
- s/ Comprises expenditures from ESEA funds Title I, \$1,622,468 and Title II, \$206,380; Neighborhood Youth Corps, \$330,313; and Adult Basic Education, \$105,186.
- t/ Comprises expenditures under ESEA Title I of \$4,354,408, Title II, \$406,834, Title III, \$471,589; Pre-Kindergarten, \$677,001; and other, \$163,299.
- u/ Includes capital budget program of \$2,389,229 for junior colleges.
- v/ School construction expenditures of \$15,187,835, and all interest and debt retirement paid by Montgomery County, Maryland.
- w/ Paid by County Commissioners, Prince George's County, Maryland.
- x/ Expenditures under ESEA PL 89-10, \$15,748,390; MDTA, \$2,313,441; Economic Opportunity Act, \$6,016,143.
- y/ Includes special state-financed programs, \$1,412,924.

TABLE E-2.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT
SECONDARY DAY SCHOOLS IN 51 SCHOOL SYSTEMS

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
ALABAMA					
Birmingham	\$ 4,210,635	...	...	...	\$ 94,758
Jefferson Co. (excl. Birmingham) ...	3,153,923	\$ 173,159	\$ 755,000	...	e/
Mobile	3,465,874	903,772	949,780	...	N.A.
CALIFORNIA					
Fresno	1,307,048	1,172,070	2,050,000	N.A.	467,179
Garden Grove	2,520,034 ^{1/}	905,360	785,000	\$ 66,354	349,429
Long Beach	4,148,766	825,597	3,493,000	52,981 ^{1/}	675,231 ^{1/}
Oakland	1,017,818	938,991	2,218,000	114,126	1/
Sacramento	7,818,909	1,828,909	2,682,006	27,864 ^{1/}	335,829 ^{1/}
San Francisco	4,880,120	728,094 ^{2/}	...	303,275	3,775,105
San Juan Dist., Carmichael	2,485,307	1,113,095	2,165,670 ^{3/}	...	219,227
COLORADO					
Denver	4,462,921 ^{u/}	707,272	3,904,000	443,481 ^{1/}	326,442 ^{1/}
Jefferson Co., Lakewood	1,980,143	1,534,630	1,684,000	...	38,479
FLORIDA					
Broward Co., Ft. Lauderdale	7,159,734 ^{w/}	996,745	2,993,875	173,530 ^{1/}	115,597
Hillsborough Co., Tampa	2,257,223	695,244	1,238,000	y/	x/
Orange Co., Orlando	5,177,713	1,169,405	1,831,961	N.A.	x/
Palm Beach Co., West Palm Beach	10,770,496	1,378,868	1,773,000	197,201	40,230 ^{1/}
Pinellas Co., Clearwater	4,128,371	526,248	1,360,000	...	45,040 ^{1/}
Polk Co., Bartow	2,594,327	313,692	815,350	...	39,200
GEORGIA					
DeKalb Co., Decatur	21,311,007	1,883,219	1,715,836	129,170	177,059 ^{1/}
KANSAS					
Wichita	2,505,662	658,260	2,438,000	290,043	168,739
KENTUCKY					
Jefferson Co. (excl. Louisville) ..	3,806,189	2,710,694	883,377	134,988	152,926
Louisville	2,883,291	2,788	10,000	N.A.	ae/

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND
WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67 (Continued)

- z/ Includes \$1,055,000 expended from ESEA funds.
aa/ Expenditures for Teachers' College.
ab/ Expenditures from ESEA, PL 89-10 funds.
ac/ Expenditures under adult education are estimated figures which include summer program, adult education, MDTA programs, etc.
ad/ Estimated.
ae/ Comprises expenditures under ESEA PL 89-10, \$7,373,395; Neighborhood Youth Corps, \$1,190,235; MDTA, \$827,871; NDEA, \$301,422; and other, \$143,872.
af/ Included with health services and transportation under current expenditures for public elementary and secondary day schools.
ag/ Comprises expenditures under ESEA PL 89-10 of \$13,684,178; Neighborhood Youth Corps, \$1,736,998; Preschool, \$4,844,302; Project Outreach, \$520,960; Project Alphabet, \$305,850; and Day Care Program, \$43,220.
ah/ Expenditures for summer Head Start and Adult Basic Education included with expenditures reported under federal programs detailed in footnote aj/.
ai/ Self-supporting.
aj/ Comprises expenditures under ESEA PL 89-10, Title I, \$2,728,807; Title II, \$257,233; Title III, \$44,243; Vocational, \$1,575,098; Economic Opportunity Act, \$1,644,444; NDEA, \$660,176; and School Lunch, \$362,844.
ak/ ESEA PL 89-10 Title I, Summer Schools.
al/ Comprises expenditures for Neighborhood Youth Corps, \$77,461, and In-Service Training and Conference Program, \$88,948.
am/ Comprises School Scholarship Fund, \$344,318, and Sabbatical Leave, \$26,051.
an/ Paid by the city of Milwaukee.
ao/ Included in reporting for special federally funded projects in footnote aq/.
ap/ Expenditures for adult education included with community services.
aq/ Comprises expenditures under ESEA PL 89-10, Title I \$3,004,620, Title II \$182,485, and Title III \$15,512; Operation Head Start \$386,817; and Neighborhood Youth Corps \$435,007.

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND
WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
\$ 409,565	...	...	...	...	\$ 240,200 ^{e/}	\$ 51,364	\$ 555,687
46,158	...	...	...	...	2,124,352 ^{f/}	...	286,358
79,033	...	...	...	...	...	...	2,203,385
251,054	...	...	...	\$ 364,678	1,201,319 ^{h/}	15,172	2,299,402
111,917	...	...	...	177,116	...	58,016	762,832
843,196 ^{k/}	\$ 5,824,802	...	...	768,518	...	12,886	8,177,614
839,081	...	...	...	2,111,061	3,709,011 ^{m/}	68,845	6,842,124
652,932	...	...	\$ 33,300	853,360	2,232,328 ^{n/}	4,200	4,139,813
3,775,105	6,073,717	...	...	5,094,415 ^{g/}	1,005,774 ^{r/}	173,217	16,425,503
273,805	...	...	...	390,412	979,528 ^{t/}	2,100	1,865,072
2,464,421	...	...	97,194	241,898	352,093 ^{v/}	...	3,925,529
17,604	...	...	...	139,931	...	2,616	198,630
1,383,482	4,385,530	...	...	206,229	...	...	6,264,368
N.A.	...	...	...	...	5,137,981 ^{x/}	...	5,137,981
<u>x/</u>	52,000	...	...	...	2,068,077	...	2,120,077
22,427	2,477,593	...	...	...	2,038,791	...	4,776,242
N.A.	5,332,667	...	...	...	...	...	5,377,707
<u>x/</u>	2,507,661	...	...	<u>x/</u>	1,673,432	...	4,220,293
97,899	1,377,409	\$ 17,125	...	118,644	733,191 ^{z/}	807,337 ^{aa/}	3,457,834
172,878	...	...	...	71,739	2,447,901 ^{ab/}	651,898 ^{ac/}	3,803,198
76,618	...	...	...	...	139,036 ^{ad/}	...	503,568
<u>ae/</u>	...	...	...	...	...	...	...

TABLE E-2.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT
SECONDARY DAY SCHOOLS IN 51 SCHOOL SYSTEMS

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
LOUISIANA					
Caddo Parish, Shreveport	\$ 11,867,631	\$ 1,310,926	\$ 2,610,000	...	N.A.
East Baton Rouge Parish, Baton Rouge	9,823,272	1,508,050	3,895,000	...	\$ 66,949
Jefferson Parish, Gretna	13,005,731	923,805	726,000	\$ 200,148 ^{1/}	\$ 32,447 ^{1/}
MARYLAND					
Anne Arundel Co., Annapolis	13,291,679 ^{ag/}	2,100,119 ^{ah/}	3,035,750 ^{ah/}	N.A.	30,878 ^{1/}
MASSACHUSETTS					
Boston	14,815,000 ^{ak/}	404,752 ^{al/}	890,000 ^{al/}	...	127,604 ^{1/}
MISSOURI					
Kansas City	638,186	973,700	2,850,419	328,535 ^{am/}	32,066 ^{an/}
NEBRASKA					
Omaha	534,588	869,132	2,375,000	11,542	236,459
NEVADA					
Clark Co., Las Vegas	4,496,862	2,474,619 ^{ap/}	2,702,000 ^{ap/}	75,111 ^{1/}	78,587 ^{1/}
NEW JERSEY					
Newark	17,078,128	255,438	4,500,000	815,397 ^{1/}	612,502 ^{1/}
NEW MEXICO					
Albuquerque	6,097,674	485,560	4,935,000	N.A.	N.A.
NEW YORK					
Buffalo	731,000 ^{at/}	805,428 ^{at/}	4,101,000 ^{at/}	<u>au/</u>	106,400 ^{1/}
NORTH CAROLINA					
Charlotte-Mecklenburg Co., Charlotte	896,382 ^{av/}	1,606,020 ^{az/}	3,150,000	345,143	N.A.
OHIO					
Akron	184,174	150,747	949,625	<u>bb/</u>	116,025
Cincinnati	7,975,764	1,470,035	3,648,000	186,300 ^{1/}	550,566 ^{1/}
Dayton	9,345,267	917,488	2,211,021	123,206 ^{1/}	132,820 ^{1/}
Toledo	1,976,444	611,964	1,262,562	137,242	25,929
OKLAHOMA					
Oklahoma City	3,657,009	790,644	2,745,000	N.A.	86,183
Tulsa	7,934,756	1,299,476	4,130,000	553,984 ^{1/}	92,426 ^{1/}
OREGON					
Portland	522,236	7,339	99,339	60,429	141,850
PENNSYLVANIA					
Pittsburgh	8,311,523	843,079	1,506,000	592,915 ^{bk/}	277,953 ^{1/}
SOUTH CAROLINA					
Greenville Co., Greenville	917,074	413,123	742,000	N.A.	62,498 ^{1/}
TENNESSEE					
Nashville-Davidson Co., Nashville	5,779,775	...	3,872,630 ^{bm/}	N.A.	182,971
TEXAS					
El Paso	3,324,383	704,638	420,287	147,684	66,677
Ft. Worth	9,521,000	1,232,307	2,836,260	...	69,861
San Antonio	907,388	741,278	1,751,000	N.A.	102,763
UTAH					
Granite School Dist., Salt Lake City	8,482,897	866,175	3,135,000	64,715	262,717
VIRGINIA					
Norfolk	1,673,807	866,144 ^{bs/}	1,743,491 ^{bs/}	100,750	141,281
WASHINGTON					
Seattle	2,694,213	2,117,572	3,921,677	98,396 ^{bu/}	...

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
\$ 36,199	\$ 36,199
36,899	\$ 1,432,000	...	1,535,848
119,186	\$ 9,600	...	1,453,804 ^{af/}	\$ 3,801	1,818,986
48,723	<u>ai/</u>	...	8,435	...	973,072 ^{ai/}	35,688	1,096,796
441,503	\$ 435,782	...	...	\$ 282,327	5,388,131	...	6,675,347
N.A.	92,231	<u>ao/</u>	...	452,832
256,358	8,290	...	209,538	722,187
...	432,950 ^{ag/}	...	586,648
455,237	1,314,593	4,302,741 ^{ar/}	59,059	7,559,529
...	1,751,939 ^{as/}	...	1,751,939
131,645	840,439 ^{av/}	650,719 ^{aw/}	7,479,675 ^{ax/}	...	9,208,878
...	91,774 ^{ba/}	...	436,917
165,827	3,520,124 ^{bc/}	107,357	3,909,333
1,138,383	238,064	43,154	2,095,551 ^{bd/}	361,151 ^{be/}	4,613,169
305,002	110,544	...	2,810,688 ^{bf/}	30,445	3,512,705
307,896	64,194	3,278,717 ^{bg/}	210,333	4,024,311
203,735	24,990	100,744 ^{bh/}	1,371	417,023
118,427	743,159 ^{bi/}	27,000	1,534,996
185,670	3,491,237	...	...	156,250	1,369,880 ^{bj/}	3,500	5,408,816
1,440,532	<u>bl/</u>	151,054	...	431,735	2,894,189
21,971	2,667	229,464 ^{bm/}	...	316,600
194,690	34,000	...	...	411,661
113,460	2,713	294,335 ^{bo/}	...	624,869
468,452	9,527	2,497,137 ^{bp/}	7,254	3,052,231
209,702	3,021,568 ^{bq/}	...	3,334,033
77,746	187,018	7,430 ^{br/}	8,220	607,846
215,995	...	<u>bt/</u>	...	<u>bt/</u>	...	...	458,026
177,970	1,131,195	...	...	181,111	4,137,630 ^{bv/}	663,212 ^{bw/}	6,389,514

TABLE E-2.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT
SECONDARY DAY SCHOOLS IN 51 SCHOOL SYSTEMS

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
WEST VIRGINIA					
Kanawha Co., Charleston	\$ 2,332,898	\$ 1,110,568	\$ 2,457,000	\$ 167,000	\$ 42,100
Total	\$272,861,439	\$49,026,238 ^{by/}	\$113,231,916 ^{by/}	\$5,638,235	\$7,227,152
Number of systems	51	49	50	27	41

^{a/} Includes amounts spent by the school system or by the city or county if the schools are fiscally dependent and the data on such expenditures are available. Excludes amounts spent by nonschool governmental units which may have a legal obligation for capital outlay, interest, and debt retirement for educational purposes, except as noted.

^{b/} Owing to variations in accounting systems, expenditures for programs other than elementary and secondary day schools are not strictly comparable.

^{c/} On long-term debt only.

^{d/} See explanatory note on Table D-2.

^{e/} See footnote ^{f/} below.

^{f/} Comprises summer-school grades K-3 cultural enrichment classes funded with ESEA Title I money, \$40,000, and summer physical education program, \$200,200.

^{g/} Comprises expenditures from ESEA PL 89-10 funds Title I, \$1,678,772; Title II, \$147,459; and Title III, \$298,121.

^{h/} For 1966-67 federally funded programs--ESEA PL 89-10, Title I, \$1,027,111 and Title II, \$145,607; MDTA, \$25,353; and Economic Opportunity Act, \$3,248.

^{i/} Includes \$1,893,486 for construction projects paid from State School Building Fund Loans.

^{j/} Expenditures reported for summer 1966.

^{k/} For evening high-school and junior-college classes for adults.

^{l/} Included with expenditures reported for federally funded projects in footnote ^{m/} below.

^{m/} Comprises expenditures under ESEA PL 89-10, \$2,678,005; Economic Opportunity Act, \$717,864; Vocational Education Act, \$153,612; NDEA, \$69,640; MDTA, \$49,586; and USOE, Nursing Program Study, \$40,304.

^{n/} Expenditures funded with ESEA PL 89-10 funds, Titles I and II, \$1,474,836; Vocational Education Act, \$130,530; Economic Opportunity Act, \$388,140; NDEA, \$78,444; Preschool Program (E.O.A. and state financed), \$90,392; Basic Adult Education and MDTA, \$31,998; and Civil Rights Act Title IV, \$37,987.

^{o/} Includes payments by city and county of San Francisco of \$2,893,725.

^{p/} Payments by city and county of San Francisco.

^{q/} Includes substantially financed federal programs for community services.

^{r/} Comprises expenditures from ESEA PL 89-10 Title I funds of \$355,351, and MDTA, \$650,423.

^{s/} Includes repayment of \$1,287,670 to state for Building Fund Loan.

^{t/} Comprises expenditures under ESEA PL 89-10 Title I of \$531,735; Vocational Education, \$373,327; and NDEA, \$74,466.

^{u/} Includes \$85,575 for bond funds and foundation grant expenditures.

^{v/} Comprises expenditures for MDTA, \$226,582, and Neighborhood Youth Corps, \$125,511.

^{w/} From Financial Report of school system, 1966-67.

^{x/} Included with current expenditures for public elementary and secondary day schools.

^{y/} Included with expenditures reported for special federally funded projects.

^{z/} Comprises expenditure of \$471,319 under ESEA PL 89-10, Title I, and Neighborhood Youth Corps, \$261,872.

^{aa/} Expenditures for DeKalb Area Technical School.

^{ab/} Comprises expenditures under ESEA PL 89-10, Title I, \$1,037,768, Title II, \$296,529, Title III, \$380,169, and Title IV, \$15,536; MDTA, \$406,053; and Neighborhood Youth Corps, \$311,846.

^{ac/} Includes expenditures for Area Vocational School, \$645,633.

^{ad/} ESEA PL 89-10 Title I Summer-School expenditure.

^{ae/} Self-sustaining through tuition.

^{af/} Comprises expenditures under ESEA PL 89-10 Title I, \$965,430; Title II, \$175,746; and Title III, \$202,225; E.O.A. Title II-B, \$110,403.

^{ag/} Includes \$234,364 for construction of Anne Arundel Community College.

^{ah/} Payments by Anne Arundel County.

^{ai/} The Anne Arundel School Board presently provides accounting and managerial services to the Community College for which full reimbursement is received.

^{aj/} Comprises expenditures under ESEA Title I, \$652,062, Title II, \$113,813, and Title III, \$56,388; Neighborhood Youth Corps, \$52,813; Research Project for Emotionally Disturbed Children, \$48,443; Adult Education, \$38,419; and MDTA, etc., \$11,134.

^{ak/} Estimated by NEA Research Division from U.S.O.E. expenditure data in Fall 1966 Statistics of Public Schools.

^{al/} Payments by city of Boston.

^{am/} Funded from federal revenues of \$248,628 and school district revenues of \$79,907.

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND
WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpub- lic-school pupils	Other com- munity services	Special federally funded projects ^{d/}	Other ex- penditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
\$ 182,494	...	\$152,644	...	\$ 7,500	\$ 590,928 ^{bx/}	...	\$ 1,142,666
\$18,570,877	\$33,089,593	\$169,769	\$1,337,576	\$13,750,339	\$74,086,455	\$4,007,315	\$157,877,311
42	11	2	7	29	38	26	50

- an/ Estimated expenditures for summer 1966.
- ao/ Included with current expenditures and capital outlay reported for public elementary and secondary day schools.
- ap/ Payments by Clark County.
- aq/ Comprises expenditures for MDTA, \$199,609; Neighborhood Youth Corps, \$177,831; Adult Basic Education, \$22,133; Equal Opportunities, \$12,993; Civil Defense, \$16,393; Vocational Education Work Study, \$2,390; and Metro Rural Research, \$1,621.
- ar/ Expended under ESEA PL 89-10, Title I.
- as/ Comprises expenditures under ESEA Title I, \$1,372,031; Neighborhood Youth Corps, \$140,811; Project Head Start, \$136,924; and vocational, recreational, and child guidance programs, etc., \$102,173.
- at/ Payments by city of Buffalo.
- au/ Included with expenditures detailed in footnote ax/ below.
- av/ Includes transportation costs to nonpublic-school pupils in amount of \$562,683.
- aw/ Expended for municipal services from General Fund.
- ax/ Comprises expenditures under ESEA PL 89-10, Titles I, II, III and IV of \$5,348,442; MDTA, \$822,227; Vocational Education, \$337,491; Work Training N.Y.C., \$535,346; E.O.A. Adult Basic Education, \$188,916; National Teacher Corps, \$127,886; Welfare Educational Program, \$66,423; Head Start, \$23,879; Pre-Kindergarten, \$21,365; and NDEA Title V-A, \$7,700.
- ay/ Includes \$396,382 expended from federal revenues.
- az/ Payments by Mecklenburg County.
- ba/ For funding of summer schedule from ESEA Title I funds.
- bb/ Included with expenditures detailed in footnote bc/ below.
- bc/ Comprises expenditures under ESEA Title I, \$1,171,224; Title II, \$89,405; Title III, \$26,346; Neighborhood Youth Corps, \$358,863; NDEA Title III, \$385,714; and Title V, \$552,250; Economic Opportunity Act, Title II-A, \$202,847; Adult Basic Education, Title II-B, \$40,564; and MDTA, \$692,911.
- bd/ Includes Economic Opportunity Program expenditures, \$1,678,130, and ESEA, \$417,421. See also footnote be/ below.
- be/ Comprises expenditures for Training Mentally Deficient, \$91,800; Reimbursable and Non-pupil expenditures, \$79,373; Federal Program Supervision and Instruction, \$58,346; Operation and Maintenance Federal Programs, \$29,436; and tuition payments to other districts, \$102,196.
- bf/ Comprises expenditures under ESEA Title I, \$1,795,469; Title II, \$101,011; and Title III, \$22,933; Neighborhood Youth Corps, \$358,997; O.E.O. Program, \$296,436; NDEA Titles III and V, \$197,179; and Adult Basic Education, \$38,663.
- bg/ Comprises expenditures under ESEA Title I, \$1,831,927, Title II, \$115,613, Title III, \$62,309; Vocational Education Act, \$233,737; MDTA, \$173,388; Economic Opportunity Act, \$585,762; NDEA, \$205,274; and Adult Education Act of 1966, \$70,707.
- bh/ Manpower Development and Training Act.
- bi/ Comprises expenditures under ESEA Title III, \$242,077; Neighborhood Youth Corps, \$283,021; MDTA and Adult Basic Education, \$218,061.
- bj/ Comprises expenditures for MDTA \$912,380 and Neighborhood Youth Corps, \$457,500.
- bk/ For 11-month program, including summer 1966.
- bl/ Some services provided to nonpublic school programs from ESEA and E.O.A. funds; expenditures for these services not separately available.
- bm/ Estimated.
- bn/ Payments by Metropolitan Government of Nashville.
- bo/ Expended for Neighborhood Youth Corps program.
- bp/ Comprises expenditures under ESEA Titles I and II, \$1,573,500, and Manpower Training, \$923,637.
- bq/ Expenditures from ESEA funds, Titles I and II.
- br/ Adult Basic Education.
- bs/ Payments by city of Norfolk.
- bt/ Services provided by city of Norfolk.
- bu/ Expenditures for summer 1966 and summer 1967.
- bv/ Comprises expenditures under ESEA Title I, \$2,510,648, Title II, \$150,530, Title III and IV, \$501,622; Head Start Regular Program, \$624,257; Neighborhood Youth Corps, \$216,094; other E.O.A., \$3,501; and Aid to Handicapped, \$130,978.
- bw/ Includes special nonfederal programs.
- bx/ Comprises Neighborhood Youth Corps, \$298,447; MDTA, \$138,163; Adult Basic Education, \$102,939; and Vocational, \$51,379.
- by/ Undistributed amounts for interest and debt retirement are generally included in debt retirement.

TABLE E-3.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT
SECONDARY DAY SCHOOLS IN 79 SCHOOL SYSTEMS

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
ALABAMA					
Huntsville	\$ 3,694,284	\$ 182,020	\$ 100,000	\$ 70,447	N.A.
Montgomery Co., Montgomery	1,829,807	...	...	...	\$ 313,046 ^{e/}
ARIZONA					
Tucson	5,609,519	1,166,295	2,371,000	85,331	N.A.
Scottsdale	650,740	468,447	1,534,000	...	64,396
CALIFORNIA					
Fremont	2,893,482	543,100	4,684,580	17,114 ^{h/}	176,405 ^{h/}
Hayward	912,513	451,116	734,450	379,341	421,075 ^{h/}
Montebello	427,445	365,650	691,000	9,372 ^{h/}	61,592 ^{h/}
Mt. Diablo, Concord	861,948	723,314	1,795,377	8,280 ^{h/}	327,692 ^{h/}
Newport-Mesa, Newport Beach	607,418	612,998	1,331,707 ^{l/}	N.A.	175,278 ^{h/}
Norwalk-LaMirada, Norwalk	1,275,464	806,256	662,901	m/	260,000
Pasadena	1,349,848	470,301 ^{n/}	1,675,000 ^{n/}	48,763 ^{h/}	319,405 ^{h/}
Richmond	5,448,811	553,083	1,417,000	...	210,782
San Jose	5,627,946	860,030	1,972,000	29,926	107,324
Santa Ana	3,650,124	677,163	805,000	...	N.A.
Stockton	745,729	337,231	952,000	...	N.A.
Torrance	3,427,069	923,610	1,975,000	N.A.	489,896
COLORADO					
Colorado Springs	3,193,745	520,250	900,000	...	32,293
Pueblo	498,854	507,030	1,315,000	...	1,470
CONNECTICUT					
Bridgeport	634,565 ^{s/}	460,693 ^{s/}	1,168,000 ^{s/}	4,315	85,981
Hartford	1,130,853 ^{u/}	248,722	891,000 ^{v/}	N.A.	36,323 ^{h/}
FLORIDA					
Escambia Co., Pensacola	1,364,689	418,591 ^{w/}	997,930 ^{w/}	m/	N.A.
Volusia Co., Deland	1,580,159	467,535	982,500	103,623	N.A.
GEORGIA					
Bibb Co., Macon	1,779,589	...	...	129,338 ^{y/}	30,000 ^{y/}
Cobb Co., Marietta	6,092,091	391,700	438,000	50,000	53,281
Fulton Co. (excl. Atlanta)	1,773,897	589,637	1,015,000	317,791 ^{z/}	82,444
Muscogee Co., Columbus	273,917	188,480	270,000	...	33,624
Savannah-Chatham Co., Savannah	13,442,586	64,220 ^{aa/}	aa/	...	61,376
ILLINOIS					
Peoria	896,403	392,196	225,245	N.A.	34,488
Rockford	2,087,420	379,707	1,564,000	...	206,145 ^{h/}
INDIANA					
Evansville-Vanderburgh, Evansville .	2,039,419	162,405	453,000	N.A.	61,875 ^{h/}
Ft. Wayne	3,776,732	156,048	728,000	N.A.	138,430 ^{h/}
Gary	5,001,700	211,125	250,000	165,947	615,692
South Bend	822,276	120,012	1,496,000	...	128,942
IOWA					
Des Moines	2,050,684	643,036	1,375,000	42,073	30,976 ^{h/}
KANSAS					
Kansas City	542,363	193,774	665,000	...	42,003
KENTUCKY					
Fayette Co., Lexington	714,180	569,847	661,000	55,318 ^{h/}	23,049 ^{h/}
LOUISIANA					
Calcasieu Parish (excl. Lake Charles)	2,998,876	744,049	1,344,000	...	N.A.
MASSACHUSETTS					
Springfield	492,929 ^{ai/}	298,566 ^{ai/}	866,000 ^{ai/}	169,897 ^{h/}	53,381 ^{h/}
Worcester	549,018	330,326	909,000	53,164	17,713
MICHIGAN					
Grand Rapids	2,433,867	146,240	95,000	N.A.	...
Lansing	439,592	139,576 ^{an/}	1,365,000 ^{an/}	97,407 ^{ao/}	81,130 ^{h/}
Livonia	7,790,975	1,894,977	985,000	N.A.	177,670

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND
WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
\$ N.A. ^{e/} 78,779	\$ 1,206,620 ^{f/}	...	\$ 70,447 1,598,445
75,660	1,401,340 ^{g/}	\$ 25,966 21,836	1,588,297 86,232
116,372	\$ 83,846	146,999 ^{i/}	4,109	544,845
N.A.	156,913	301,050 ^{j/}	21,412	1,279,791
265,792	144,864	14,200	495,820
140,292	\$ 480	147,706	45,183	42,678	712,311
...	131,732	...	22,500	329,510
279,359	224,368	...	4,309	768,036
296,983	\$ 9,513,162 ^{o/}	...	...	1,575,245	899,656 ^{p/}	30,042	12,386,273
763,382	878,074	...	38,280	1,424,119
N.A.	N.A.	...	...	195,869	882,334 ^{q/}	32,924	2,011,759
N.A.	77,891	...	10,000	87,891
123,376	829,474 ^{r/}	N.A.	...	829,474
...	429,855 ^{s/}	...	64,802	1,107,929
46,974	37,699	43,884	...	160,850
...	1,470
15,727	1,380,404 ^{t/}	...	1,486,427
243,581	52,981	...	...	332,885
...	1,049,832	...	...	...	...	...	1,049,832
N.A.	2,078,899 ^{x/}	...	...	...	...	...	2,182,522
1,267,255	...	\$ 146,664	...	...	1,165,212	16,577	2,755,046
5,092	...	134,904	...	...	14,000	...	257,277
3,300	...	21,097	...	...	...	82,000	506,632
568,357	...	357,787	...	...	1,077,427 ^{e/}	...	2,037,195
N.A.	61,376
40,705	741,672 ^{i/}	62,726	879,591
324,073	553,000 ^{ab/}	...	1,083,218
106,288	168,383	1,123,523 ^{ac/}	56	1,460,125
186,962	772,719 ^{ad/}	36,197	1,134,308
374,185	188,590	2,503,195 ^{ae/}	1,134	3,848,743
79,507	175,870	910,512 ^{af/}	10,781	1,305,612
72,508	82,481	853,804	...	1,081,842
13,112	...	426,058	...	...	474,123 ^{ag/}	...	955,296
N.A.	204,220 ^{ah/}	21,462	304,049
30,326	3,338	...	...	72,290	105,954
116,467	...	401,813	77,882	132,908	873,704 ^{al/}	...	1,826,052
50,344	391,685 ^{am/}	...	512,906
79,665	2,414,594	...	183,412	101,111	...	31,646	2,810,428
147,537 ^{ap/}	...	501,163	...	81,868	358,357 ^{aq/}	...	1,267,462
91,353	25,792	...	12,458	307,273

TABLE E-3.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT
SECONDARY DAY SCHOOLS IN 79 SCHOOL SYSTEMS

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
MINNESOTA					
Robbinsdale	\$ 3,065,141	\$ 799,407	\$ 877,000	...	\$ 177,347 ^{h/}
St. Paul	2,951,708	1,213,687	884,000	N.A.	29,129
MISSISSIPPI					
Jackson	155,921	651,156	1,245,000	...	42,110
NEBRASKA					
Lincoln ^{ar/}	3,540,368	499,588	1,510,000	N.A.	88,393
NEVADA					
Washoe Co., Reno	2,457,644	974,044	1,402,250	\$ 23,139 ^{h/}	31,734 ^{h/}
NEW JERSEY					
Jersey City	<u>at/</u>	1,150,257	912,000	...	465,913 ^{au/}
NEW YORK					
Rochester	4,754,859	686,981	2,159,585	...	134,125 ^{h/}
Syracuse	1,266,090	...	1,420,484	...	109,425
Yonkers	278,593	905,225	3,325,660	42,860	67,056
NORTH CAROLINA					
Greensboro	2,776,536 ^{aw/}	<u>aw/</u>	<u>aw/</u>	94,229 ^{h/}	N.A.
Winston-Salem/Forsyth Co., Winston-Salem	2,842,858 ^{ay/}	105,415	964,615	85,548	72,320
RHODE ISLAND					
Providence	N.A.	253,598 ^{az/}	570,000 ^{az/}	36,982	5,627
SOUTH CAROLINA					
Columbia	853,642	252,681	572,000	154,750	71,404
TENNESSEE					
Chattanooga	970,883	57,725	430,954	N.A.	17,294
Hamilton Co. (excl. Chattanooga) ...	1,107,088	890,352	1,508,000	20,000	16,000
Knoxville	55,531 ^{bb/}	<u>bb/</u>	<u>bb/</u>	109,636	N.A.
Shelby Co. (excl. Memphis).....	3,654,581 ^{bc/}	...	...	231,724	N.A.
TEXAS					
Austin	7,063,742	1,226,231	1,771,000	...	126,018
Corpus Christi	235,439	986,096	786,500	131,051	65,226
Lubbock	250,333	856,973	1,896,000	165,330	29,043
Pasadena	3,793,189	922,718	666,710	...	51,633
Spring Branch	5,961,316	1,186,279	599,000	...	66,000
UTAH					
Davis Co., Farmington	3,050,892	293,651	1,030,000	...	N.A.
Salt Lake City	1,873,529	451,567	2,100,000	69,386	72,384 ^{h/}
VIRGINIA					
Arlington Co.	863,752	657,230	1,685,853	26,442	294,496
Chesapeake	140,000	...	...	N.A.	41,436
Hampton	2,265,085	560,793	1,036,515	28,983	49,566 ^{h/}
Henrico Co. (excl. Richmond)	151,529	459,776	1,371,250	...	63,019 ^{h/}
Newport News	3,141,059	...	1,573,189 ^{bk/}	...	97,098
Richmond	5,889,614 ^{bl/}	<u>bm/</u>	167,151 ^{h/}	567,375 ^{h/}	372,856
Virginia Beach	2,471,175	473,562	974,400	41,951	65,010
WASHINGTON					
Edmonds Dist. #15, Lynnwood	6,227,558 ^{bp/}	190,428	541,000	61,770 ^{h/}	56,057 ^{h/}
Highline Dist. #401, Seattle	3,430,754	397,274	673,000	26,107	4,350 ^{h/}
Spokane	756,970 ^{br/}	635,116	1,452,500	127,378	71,507
Tacoma	948,384	544,074	1,112,000	81,228 ^{h/}	54,875 ^{h/}
WISCONSIN					
Madison	705,674	705,977 ^{bt/}	2,101,316 ^{bt/}	N.A.	N.A.
Racine	421,622	935,523	1,229,493	39,234 ^{h/}	42,296 ^{h/}
Total	\$183,786,585	\$39,302,739	\$84,040,964 ^{bw/}	\$3,602,326	\$8,100,443
Number of systems	77	70	71	40	66

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND
WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
\$ 2,325	\$ 13,699	...	\$ 29,471	\$ 222,842
607,462	27,085	...	12,293	675,969
57,130	\$ 413,797	...	513,037
147,882	236,275
182,335	255,261 ^{as/}	36,303	528,772
216,817	682,730
1,584,202	58,288	...	118,160	1,894,775
2,769,413	2,000	2,880,838
85,310	686,748 ^{m/av/}	...	881,974
N.A.	241,934 ^{ax/}	...	336,163
...	157,868
40,681	...	\$ 200,000	\$ 15,859	34,705	1,662,990	35,670	2,032,514
137,450	363,604
787,188	168,555	1,451,460 ^{ba/}	...	2,424,497
...	36,000
192,888	816,750	...	1,119,274
N.A.	1,019,364	...	1,251,088
45,810	17,500	293,613 ^{bd/}	...	482,941
28,784	499,335 ^{be/}	...	724,396
85,446	90,614	901,332	...	1,271,765
69,448	121,081
44,000	125,423 ^{bf/}	...	235,423
...
91,446	55,475	967,682 ^{bg/}	194,979 ^{bh/}	1,451,352
103,385	88,423 ^{bi/}	79,063 ^{bj/}	591,809
9,959	51,395
129,228	20,699	...	228,476
3,980	25,373	92,372
88,513	185,611
372,856	391,696 ^{bn/}	...	1,499,078
24,639	885,881 ^{bo/}	...	1,017,481
70,700	\$ 79,728	...	...	1,945	266,727 ^{bg/}	...	536,927
...	1,708,326	...	...	178,603	...	...	1,917,386
25,856	2,478 ^{m/}	4,025	231,244
1,758,335	N.A.	...	...	101,856	1,378,067 ^{bs/}	...	3,374,361
...	242,128	430,654 ^{bu/}	...	672,782
...	1,884	444,136 ^{bv/}	...	527,550
\$15,766,781	\$16,844,541	\$2,189,486	\$280,971	\$6,770,993	\$31,713,937	\$1,217,722	\$86,487,200
59	6	8	5	34	47	34	78

TABLE E-3.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT SECONDARY DAY SCHOOLS IN 79 SCHOOL SYSTEMS

- a/ Includes amounts spent by the school system or by the city or county if the schools are fiscally dependent and the data on such expenditures are available. Excludes amounts spent by nonschool governmental units which may have a legal obligation for capital outlay, interest, and debt retirement for educational purposes, except as noted.
- b/ Owing to variations in accounting systems, expenditures for programs other than elementary and secondary day schools are not strictly comparable.
- c/ On long-term debt only.
- d/ See explanatory note on Table D-3.
- e/ Funded from ESEA PL 89-10 funds.
- f/ Expended from ESEA PL 89-10 Title I funds, \$1,138,477, and Title II funds, \$68,143; these expenditures were not charged to current expenditures for public day schools because they applied to project schools.
- g/ Comprises expenditures from ESEA, PL 89-10, Titles I and II, \$1,152,423; Preschool, \$91,942; National Teacher Corps, \$37,329; MDTA, \$72,539; Work Study, \$31,657; and other, \$15,450.
- h/ Expenditures reported for summer 1966.
- i/ Funded from ESEA PL 89-10, Title I funds.
- j/ Comprises MDTA funds, \$218,778, and Economic Opportunity Act Preschool, \$82,272.
- k/ Part of Los Angeles Junior College District.
- l/ Comprises bond redemption of \$1,070,000; repayment to state school building aid, \$261,707, including interest.
- m/ Included with expenditures reported for public elementary and secondary day schools.
- n/ Payments made by Los Angeles County Auditor's Contoller's Office.
- o/ Expenditures for adult education included with junior college.
- p/ Comprises expenditures of \$481,508 under ESEA PL 89-10, Title I, \$24,440 under Title II, \$117,936 for preschool program, \$66,128 Neighborhood Youth Corps, \$24,043 Vocational Education Act, and \$185,601 for Special Research and Teacher Education programs.
- q/ Expenditures under ESEA PL 89-10, Title I of \$581,710; Title II, \$35,014; and Title III, \$9,603; MDTA, \$172,769; Economic Opportunity Act, \$57,013; and Vocational Education, \$26,225.
- r/ Includes expenditures for Children's Center, \$91,406.
- s/ Payments by city of Bridgeport.
- t/ Comprises expenditure under ESEA PL 89-10, Title I of \$773,236, and Aid to Disadvantaged Children, \$607,168.
- u/ Includes expenditure of \$554,400 for capital outlay by city of Hartford.
- v/ Payments by city of Hartford.
- w/ Includes payments by state of Florida--interest on long-term debt, \$251,061 and debt retirement, \$366,000.
- x/ Represents total junior-college expenditure, including \$195,076 required local effort by county school system.
- y/ Estimated. These funds are not handled by the school system.
- z/ Financed under ESEA Title I.
- aa/ Bonds are issued by Chatham County and payments made as part of the general obligation of the county.
- ab/ Comprises expenditures under ESEA PL 89-10, Title I, \$483,000 and Title II, \$70,000.
- ac/ Expended under ESEA PL 89-10 funds; Title I, \$979,407, Title II, \$133,367, and Title III, \$10,749.
- ad/ Expended under ESEA PL 89-10 funds; Title I, \$621,762, Title II, \$107,635, and Title III, \$39,085; and MDTA, \$4,237.
- ae/ Federal fund project expenditures; detail not available.
- af/ Comprises expenditures under ESEA Title I, \$753,163, Title II, \$67,889, and Title III, \$7,862; Head Start Program, \$55,697; and Adult Basic Education, \$25,901.
- ag/ Comprises expenditures for MDTA, \$347,687; Head Start, \$74,513; and Title III, \$51,713; Remedial, \$210.
- ah/ Expenditures from ESEA PL 89-10 funds, Titles I and III.
- ai/ Includes expenditure by city of Springfield of \$283,139.
- aj/ Payments by city of Springfield.
- ak/ Expenditures reported as part of the regular budget.

TABLE E-4.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, IN 161 SELECTED SCHOOL SYSTEMS WITH (Selection based on specified

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other programs ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
CALIFORNIA					
ABC Dist., Artesia	\$ 385,405	\$ 88,396 ^{e/}	\$ 678,272 ^{e/}	N.A.	N.A.
Alhambra	331,996	268,821 ^{e/}	767,627 ^{e/}	\$ 8,076	\$ 153,606
Azusa	157,912	315,861	68,366	17,057	N.A. ^{g/}
Bassett Dist, La Puente	103,040	100,321	319,762	14,666 ^{g/}	45,356 ^{g/}
Bellflower	148,623	335,183	604,240	5,228 ^{g/}	64,168 ^{g/}
Berkeley	750,824	34,899	744,000	109,480	248,475
Beverly Hills	2,287,214	121,050	330,000	...	177,368
Burbank	234,046	...	...	...	1/
Chino	51,409	72,455	194,725	4,983	43,588
Claremont	95,623	120,176	241,000	...	45,173
Downey	520,070	208,945	1,340,360	...	188,008
Folsom	280,521	264,979	228,000	21,737	72,943
Glendale	482,179	N.A.	N.A.	...	N.A.
Glendora	669,055	145,016	395,475	...	N.A.

SERVICE, AND PROGRAMS OTHER THAN ELEMENTARY AND
WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

- al/ Expended for Aid to Disadvantaged, remedial reading, and special programs.
- am/ Expended for full-year Head Start Program.
- an/ Includes expenditure for interest of \$14,788 and for debt retirement of \$10,000 made by Ingham County Intermediate School District Special Education Facility.
- ao/ Expenditures for summer 1966 and summer 1967.
- ap/ Includes federally financed basic adult education.
- aq/ Includes expenditures for Neighborhood Youth Corps, \$160,963; State Family Helper, \$191,186; and other projects.
- ar/ Financial data are for 14-month period ending August 31, 1967.
- as/ Comprises expenditures under ESEA PL 89-10, Title I, \$154,574 and Title II, \$29,686; MDTA, \$56,846; and other, \$14,155.
- at/ Capital outlay expenditures made by city of Jersey City; amount not available.
- au/ Funded under Elementary and Secondary Education Act.
- av/ Comprises expenditures during 1966-67 school year under ESEA PL 89-10, Title I, \$444,362; Title III, \$18,144; Vocational Work-Study, \$140,629; Adult Basic Education, \$49,903; MDTA, \$10,503; Remedial Education, \$22,201; and Welfare Education Program, \$1,006.
- aw/ Capital outlay funds are administered by the Board of Commissioners, Guilford County. The amount reported includes \$785,948 allocated from a state school bond issue; the balance is part of the county capital outlay for schools.
- ax/ Comprises expenditures under ESEA PL 89-10, Title II, \$64,541; Title III, \$12,142; and NDEA, \$165,251.
- ay/ Includes County of Forsyth, North Carolina, Public School Facilities Fund expenditure of \$990,749.
- az/ Payments by city of Providence.
- ba/ Expenditures for Neighborhood Youth Corps, \$1,227,236; Head Start Program, \$133,200; ESEA Title III, \$26,120; and Work-Study Programs, \$64,904.
- bb/ Expenditures by city of Knoxville, Knox County not included.
- bc/ Includes expenditure of \$2,835,474 by Shelby County Quarterly Court.
- bd/ Comprises expenditures for Title III Research projects, \$122,165, and MDTA, \$171,448.
- be/ Comprises expenditure in 10 county areas for Neighborhood Youth Corps, \$415,783 and Adult Basic Education, \$83,552.
- bf/ Expended under ESEA Title III.
- bg/ Comprises expenditures for 1966-67 ESEA Title I, \$492,284; Title II, \$38,143; Title III, \$86,031; MDTA, \$156,855; Head Start, \$132,772; Central City Child Development, \$48,057; Basic Adult, Welfare Programs, and NDEA Title V, \$13,540.
- bh/ Comprises driver education, \$121,132 and teachers' pension under old local teachers' retirement system, \$73,847.
- bi/ Includes ESEA Title I, Neighborhood Youth Corps, and other programs.
- bj/ Comprises homebound instruction, \$40,156, and other costs, \$38,907.
- bk/ Payments by city of Newport News.
- bl/ Includes payments of \$736,909 by Commonwealth of Virginia and \$553,508 from various federal programs.
- bm/ Paid by city of Richmond.
- bn/ Includes expenditures under ESEA Title III, Economic Opportunity Act, and other federally funded outlays.
- bo/ Expended from funds under the Elementary and Secondary Education Act, Public Law 89-10.
- bp/ Includes \$2,782,348 expended from state funds.
- bq/ Comprises expenditures under ESEA Title I, \$108,874; Title II, \$59,426; NDEA Title III, \$81,934; and Title V, \$16,493.
- br/ Includes \$71,802 in state matching funds.
- bs/ Comprises ESEA Title I expenditures, \$704,482; Title II, \$82,865; Title IV, \$7,010; Neighborhood Youth Corps, \$89,008; Project Head Start Regular, \$285,089; Summer Language Arts Center, \$103,371; NDEA, \$91,151; and Work-Study Program, \$6,091.
- bt/ Payments made by the city of Madison.
- bu/ Comprises ESEA Title I expenditures, \$347,404; Title II, \$60,891; and Title III, \$22,359.
- bv/ Comprises expenditures under ESEA Title I, \$182,884, Title II, \$51,877, and Title III, \$68,399; ESEA Title I Summer School, \$60,589; O.E.O. Summer School, \$56,436; and National Teacher Corps, \$23,951.
- bw/ Undistributed amounts for interest and debt retirement are generally included in debt retirement.

AND PROGRAMS OTHER THAN ELEMENTARY AND SECONDARY DAY SCHOOLS
ENROLLMENTS OF 1,200 TO 24,999, 1966-67
(high-salary criteria)

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
N.A.	\$ 172,672	...	...	\$ 172,672
\$ 346,903	368,633	...	...	877,218
N.A.	\$ 421,437 ^{f/}	\$ 12,700	451,194
32,446	204,396	...	11,500	308,364
61,702	285,659	405,832 ^{h/}	5,000	827,589
385,113	269,163	...	25,130	1,037,361
288,414	160,653	...	...	626,435
<u>1/</u> 36,554	<u>1/</u> ...	...	...	108,721	...	2,331	111,052
5,520	48,439	...	5,796	139,360
244,702	\$ 1,753	42,987	21,843 ^{k/}	3,000	120,276
165,247 ^{l/}	8,000	440,710
N.A.	42,301	152,571 ^{m/}	16,091	470,890
N.A.	379,458	...	41,327	420,785
N.A.	38,653	...	10,000	48,653

TABLE E-4.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE,
IN 161 SELECTED SCHOOL SYSTEMS WITH

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
CALIFORNIA (Continued)					
La Canada	\$ 136,511	\$ 108,465	\$ 208,000	...	\$ 65,736
Lynwood	91,833	...	360,319	...	<u>1/</u>
Monrovia	1,569,437	...	...	...	N.A.
Newark	748,377 ^{p/}	120,459	176,580	\$ 8,690	49,500
Palo Alto	692,953	550,299	1,000,000	...	148,569
Palos Verdes Dist., Rolling Hills ..	364,399	568,675	722,000	...	208,044
Pittsburg	176,426	335,279	713,000	<u>1/</u>	<u>1/</u>
Placentia	199,313	233,027	604,740	18,501	4,439
Pomona	2,258,785	470,037	1,035,976	<u>s/</u>	<u>s/</u>
Redlands	1,491,351	328,431	735,000	15,000	100,228
San Leandro	203,879	236,945	581,000	...	56,148
San Ramon Valley Dist., Danville ...	199,200	74,138	...	...	<u>1/</u>
Santa Barbara	5,252,599	598,780	754,000	...	N.A.
Santa Monica	248,817	...	...	...	N.A.
Santa Rosa	1,687,524	302,578 ^{w/}	571,821 ^{w/}	...	N.A.
Simi Valley	3,972,379	382,128	533,559 ^{x/}	N.A.	140,408
Temple City	66,476	18,171	104,640	...	30,000
Vallejo	43,109	153,857	361,000	56,740 ^{z/}	44,389
Vista	393,652	116,261	221,560	...	8,575
West Covina	73,737	341,813	326,802	...	65,080
COLORADO					
Cheyenne Mountain Dist., Colorado Springs	45,942	113,955	192,955	...	2,666
CONNECTICUT					
Fairfield	139,296	425,925 ^{ab/}	1,364,722 ^{ab/}	...	25,980 ^{g/}
Westport	65,190	226,829 ^{ad/}	630,000 ^{ad/}	...	N.A.
DELAWARE					
Alfred I. Dupont Dist., Wilmington .	312,168	192,233	364,000	...	30,247
Newark	82,786	270,436	512,000	N.A.	16,952 ^{ae/}
INDIANA					
Bartholomew Dist., Columbus	1,654,054 ^{af/}	53,194	232,722	...	30,500
Hammond	10,891,162 ^{af/}	100,875	781,361	19,853	207,834
Highland	516,162	11,435	268,600 ^{ah/}	...	N.A.
Munster	445,763	3,274	219,280 ^{aj/}	...	N.A.
Perry Twp., Indianapolis	2,780,846	184,022	809,022	37,308	N.A.
Warren Twp., Indianapolis	1,721,430	54,787	230,000	...	68,000
MASSACHUSETTS					
Newton	1,985,169 ^{ak/}	297,703 ^{ak/}	876,000 ^{ak/}	...	55,477 ^{g/}
MICHIGAN					
Garden City	186,285	361,498	637,056	...	29,395 ^{g/}
Grosse Pointe	355,412	430,040	766,285	...	64,072
Southfield	22,633	1,015,530	389,000	5,556	52,348
Van Dyke	62,480	171,800	135,000	N.A.	8,559 ^{g/}
Warren	4,736,693	1,413,404	1,118,187	...	27,099
MINNESOTA					
Bloomington	6,302,384	1,045,229	890,000	...	60,491
Columbia Heights	1,680,976	342,944	684,487	...	38,890 ^{g/}
Edina	160,880	455,532	496,000	...	34,301 ^{g/}
Fridley	716,301	330,825 ^{al/}	220,000	...	11,459 ^{g/}
Golden Valley, Minneapolis	570,062	112,110	90,000	...	4,480 ^{g/}
Hopkins	3,208,906	377,458	539,644	...	11,874
Minnetonka	1,042,342	323,514	345,961	...	8,478
Mounds View	4,398,252	524,588	335,000	...	27,094 ^{g/}
North St. Paul-Maplewood, Maplewood	138,754	488,474	330,000	...	21,009 ^{g/}
Osseo	2,753,694	...	946,816	...	14,752
Richfield	279,214	419,790	500,000	...	55,503
Roseville	2,412,340	572,088	445,000	...	36,020
St. Louis Park	1,589,024	430,437	710,000	15,041	73,096
Stillwater	2,483,329	219,041	279,088	...	5,385 ^{g/}
White Bear Lake	1,311,011	377,212	285,000	...	46,016 ^{g/}

AND PROGRAMS OTHER THAN ELEMENTARY AND SECONDARY DAY SCHOOLS
ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
...	\$ 1,992	\$ 64,400	...	\$ 4,375	\$ 136,503
1/	44,346	\$ 135,863 ^{n/}	636	180,845
N.A.	137,870	228,646 ^{o/}	8,189	374,705
\$ 17,750	4,580	92,877 ^{q/}	3,636	177,033
331,037	152,057	332,190 ^{r/}	23,334	987,187
...	157,572	...	15,000	380,616
68,217	80,421	...	4,112	152,750
...	22,525	...	8,000	92,465
...	370,475	s/	7,920	378,395
105,200 ^{s/}	70,033	370,545 ^{t/}	6,400	667,406
177,096	203,879	...	16,957	454,080
1/	237,720 ^{u/}	757	238,477
...	190,743	...	529,132 ^{v/}	719,875
N.A.	N.A.	...	...	130,233	...	20,500	150,733
N.A.	101,720	N.A.	308,637	410,357
92,417	N.A.	...	...	101,728	...	9,000	343,553
...	48,341	167,624 ^{y/}	10,000	255,965
176,607	277,736
...	32,078	70,572 ^{aa/}	154	111,379
25,856	37,885	...	14,000	142,821
...
300	3,358
...
29,079	55,368 ^{ac/}	5,341	115,768
17,567	1,977	19,544
...
22,561	129,893	182,701
5,429 ^{ae/}	N.A.	\$ 35,259	N.A.	...	N.A.	4,663	62,303
...
9,600	7,500	47,600
15,913	60,316	509,883 ^{ag/}	28,856	842,655
...	17,394 ^{ai/}	1,368	18,762
...	108,668	108,668
23,427	16,500	77,235
4,400	14,000	86,400
...
46,431	\$592,028	...	...	33,733	...	...	727,669
...
24,021	N.A.	...	...	...	...	9,462	62,878
31,532	...	417,664	650	5,622	...	7,800	527,340
18,746	13,860	...	...	90,510
9,050	19,120	...	...	36,729
49,999	17,994	...	...	95,092
...
7,323	40,915	...	25,752	134,481
1,422	16,300	...	12,062	68,674
9,392	11,670	22,377	10,910	88,650
3,148	11,423	...	1,358	27,388
...	4,995	...	207	9,682
59,354	11,500	...	17,797	100,525
9,278	1,945	4,179	...	23,880
7,241	37,985	...	14,504	86,824
...
4,708	28,481	341,682	15,905	411,785
3,336	9,106	27,194
5,126	78,683	...	169,876	309,186
8,842	18,407	...	17,638	80,907
4,529	43,300	s/	9,811	145,777
3,917	10,373	...	2,082	21,757
13,586	54,879	242,036 ^{am/}	13,212	369,729

TABLE E-4.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE,
IN 161 SELECTED SCHOOL SYSTEMS WITH

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other pro- grams ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
MISSOURI					
Clayton	\$ 277,452	\$ 80,443	\$ 175,000	...	\$ 17,033
Hazelwood	2,765,272	501,412	502,000	...	15,278
Lindbergh	1,719,746	320,000	327,000	...	N.A. ^{g/}
Pattonville	2,210,236	301,641	329,000	...	6,400 ^{g/}
NEBRASKA					
Westside School Dist. #66, Omaha ..	108,427	459,526	361,000	...	49,959
NEW JERSEY					
East Orange	283,225 ^{ao/}	290,876 ^{ap/}	531,000	\$ 3,000	17,000 ^{g/}
Fair Lawn	121,564	220,377	448,000	...	20,350 ^{g/}
Glen Ridge	8,716	19,555	55,000	...	10,369 ^{g/}
Hillside	8,972	56,511 ^{as/}	112,000 ^{as/}	...	...
Irvington	104,251 ^{ar/}	79,812 ^{as/}	255,000 ^{as/}	...	...
Leonia	13,269	31,540	69,000	...	...
Linden	57,089	...	...	12,724	19,723
Madison Twp., Old Bridge	68,312	248,431	275,000	38,595	15,020
Montclair	86,204	138,091 ^{av/}	352,000 ^{av/}	21,990	16,495
Mountain Lakes	33,452	56,003	125,000	...	...
Paramus	56,599	452,409	550,000	...	N.A.
Parsippany-Troy Hills Twp., Parsippany	154,112	328,815	496,000	...	750
Passaic	106,850	161,382 ^{ab/}	315,000 ^{ab/}	...	8,011 ^{g/}
Plainfield	82,743	84,837 ^{ay/}	385,000 ^{ay/}	17,604 ^{g/}	19,237 ^{g/}
Ridgewood	103,246	12,745	698,849	4,696 ^{g/}	67,000 ^{ae/}
Scotch-Plains-Fanwood, Scotch Plains	73,293	264,993	373,000	...	...
Teaneck	160,445	120,232	301,000	12,402	37,741
Tenafly	62,755	80,671	231,000	...	35,662 ^{g/}
Union Twp., Union	98,962	140,083	421,000	21,500	15,573 ^{g/}
Verona	31,452	115,445	108,000	...	...
Westfield	54,262 ^{be/}	255,596	412,000	...	14,940 ^{g/}
West Orange	333,119 ^{be/}	290,431	432,000	...	...
NEW YORK					
Babylon	160,000	126,282	...	...	...
Bayshore	1,676,070	298,739	509,000	...	80,845
Bethpage	79,096	392,340	465,000	...	36,200
Brighton Central School Dist. #1 Rochester	4,188	112,134	271,800	...	59,513
Bronxville .....	...	65,280	120,000	...	8,177
Caledonia-Mumford, Caledonia .....	...	66,635	105,000	...	N.A.
Clarkstown Dist. #1, New City	1,937,638	529,695	680,000	...	46,300 ^{g/}
Commack	250,000	751,222	771,000	...	25,000
Cornwall	120,000	58,965	...	...	N.A.
Deer Park	27,761	569,014	587,000	6,309	3,696
East Meadow	1,015,000 ^{b1/}	559,275 ^{b1/}	...	13,700	61,986
East Rockaway	41,607	53,780 ^{b1/}	106,000 ^{b1/}	...	6,478
East Willistown	25,000	79,820	229,180	...	...
Elwood, Huntington .....	...	167,173	185,000	...	1,000 ^{g/ae/}
Farmingdale	154,495	796,318	872,500	11,384 ^{g/}	66,465 ^{g/ae/}
Garden City	121,542	171,909	321,000	...	...
Great Neck	152,158	365,310	1,282,000	...	95,400 ^{g/}
Hastings-on-Hudson	75,000	51,000	90,000	...	19,720
Hempstead .....	...	23,570	125,000	4,430 ^{g/}	24,339 ^{g/}
Hewlett-Woodmere Dist. #14, Hewlett Hicksville .....	...	279,344	462,000	...	8,117
Irvington	154,811	387,930	770,000	bn/	51,173 ^{g/}
Island Trees, Levittown	35,355	117,365	169,000	...	7,000
Jericho UFSD #15	69,958	296,938	360,000	...	44,933
Lawrence Schools, Cedarhurst	42,905	354,888	403,000	...	...
Lindenhurst	1,370,405	346,197	482,000	...	33,053 ^{g/}
Mamaroneck	315,381	626,941	806,000	...	65,168 ^{g/}
Manhasset	br/	434,773	323,000	...	26,208
Massapequa .....	...	7,888	151,000	5,895	...
Mineola	123,955	641,389	1,120,000	...	60,000
Mount Vernon	23,129	167,243	240,000	...	50,000 ^{g/}
Newburgh	1,075,000	243,819	358,000	N.A. ^{bu/}	42,243 ^{g/}
New Rochelle	206,596	370,938	671,928	90,000 ^{bu/}	87,000
North Babylon	1,611,428	589,849	1,650,299	...	116,834 ^{g/bv/}
	12,323	430,588	500,000	...	22,641 ^{g/}

AND PROGRAMS OTHER THAN ELEMENTARY AND SECONDARY DAY SCHOOLS
ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)							
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	Total (cols. 5-13)
7	8	9	10	11	12	13	14
\$ 14,127	\$ 50,000	...	\$ 783	\$ 81,943
5,808	21,086
N.A.
8,000	14,400
4,805	\$ 60,579 ^{an/}	1,800	117,143
...	9,983	594,802 ^{aq/}	30,859	655,644
49,357	N.A.	...	...	...	...	55,405	125,112
...	13,087	...	16,606	29,693
3,541	28,838 ^{aa/}	14,479	57,227
...	\$ 1,728	36,100	163,372 ^{aa/}	15,985	217,185
...	14,752	10,630	25,382
...	10,779	162,180 ^{at/}	9,528	214,934
8,755	106,957 ^{au/}	6,045	175,372
58,378	24,279	180,469 ^{aw/}	23,065	324,676
...	5,412 ^{aa/}	16,503	21,915
N.A.
2,892	55,948 ^{ax/}	39,539	99,129
28,130	20,715	...	15,498	72,354
5,646	13,520	298,158 ^{az/}	6,516	360,681
...	71,696
...	26,278 ^{ba/}	8,425	34,703
...	2,648	107,219 ^{bb/}	...	160,010
28,140	139,224 ^{bc/}	15,284	218,310
27,691	64,764
...	34,521	27,413 ^{bd/}	19,492	81,426
...	11,781	69,221 ^{aa/}	3,191	99,133
...	80,485 ^{aa/}	10,626	91,111
...
...	6,356	...	...	87,201
15,750	...	\$ 134,629	58,500	...	...	51,950	297,029
10,757	17,700	12,322 ^{aa/}	46,335	146,627
...	300	...	...	8,477
...	8,459	...	8,459
15,320	71,654	8,122 ^{bf/}	...	156,238 ^{bg/}	297,634
18,300	5,000	18,400	176,930 ^{bh/}	5,000	248,630
4,065	...	27,335	...	...	18,452 ^{b1/}	...	49,852
...	2,243 ^{ae/}	9,765	83,791 ^{b1/}	129,410	235,214
30,000 ^{ae/}	127,000 ^{ae/}	...	232,609 ^{bk/}	109,200	574,495
10,000	6,276 ^{s/}	...	52,836	75,590
5,779	16,655	...	...	22,434
...	3,738	...	...	861	5,599
21,656	144,451	243,956
N.A.	62,200 ^{bm/}	62,200
154,203	89,281	124,834	...	10,087	473,805
...	130,000	149,720
47,671	17,675	...	...	94,115
53,459	...	41,370	13,881	107,221	...	...	224,048
28,202	138,418	80,939	87,267	175,279	561,278
...	5,500	12,500
16,001	...	70,000	15,878	30,578	26,540 ^{bo/}	11,010	214,940
...	...	61,280	...	26,631	...	35,689	123,600
32,030	168,357	57,570	209,253 ^{bp/}	90,230	590,493
2,800	1,630	16,584	179,834 ^{bg/}	2,515	268,531
28,109	77,020	3,633	134,970
27,723	45,143	74,663 ^{bk/}	70,174	223,598
29,000	79,172	...	119,727	287,899
26,429	102,193	...	13,931 ^{bt/}	80,695	273,248
81,308	929,275 ^{bk/}	10,310	1,063,136
46,000	...	190,716	...	...	303,000 ^{bw/}	2,008	718,724
...	2,349	291,027 ^{bw/}	11,434	421,644
11,352 ^{bv/}	13,243	129,871	...	177,107

TABLE E-4.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, IN 161 SELECTED SCHOOL SYSTEMS WITH

School system	Expenditures for capital outlay and debt service ^{a/}			Expenditures for other programs ^{b/} (Cont. in cols. 7-14)	
	Capital outlay	Interest ^{c/}	Debt retirement	Summer school	
				Project Head Start	Regular and other
1	2	3	4	5	6
NEW YORK (Continued)					
Northport	\$ 2,071,813	\$ 473,001	\$ 531,000	...	\$ 101,560 ^{g/}
Oceanside .....	...	448,991	699,000	\$ 8,190	36,835
Pelham	12,245	87,571	249,000	...	6,696 ^{g/}
Plainedge	46,843	466,955 ^{bz/}	555,000	...	49,636
Plainview .....	...	970,345 ^{bz/}	1,008,435 ^{bz/}	...	54,557
Port Jefferson	42,634	73,310	220,000	...	28,941 ^{g/}
Ramapo Dist. #2, Spring Valley ...	...	901,908	810,000	N.A.	N.A.
Rockville Centre UFSD #21	55,000	46,443	340,000	N.A.	27,000
Roslyn	115,021	190,220	329,000	10,442	81,397
Scarsdale	549,000	208,719	758,263	...	26,714
Seaford	27,264	278,084	337,000	...	28,438 ^{g/}
Smithtown Dist. #1, St. James	100,215	488,172	547,000	...	21,962
South Huntington	35,704	765,348	905,000	4,274	58,731
South Orangetown, Orangeburg	60,863	278,531	277,000	...	20,775 ^{g/}
Spencerport .....	...	188,864	329,967	...	4,113 ^{g/}
Syosset	61,941	549,788	755,000	...	55,800 ^{g/}
Wantagh	1,323,326	407,177	409,000	...	40,726 ^{g/}
Wappingers Falls	229,192	463,894	652,726	...	14,088
West Babylon	105,194	345,290	390,000	...	19,435 ^{g/}
West Islip	109,361	1,223,335	625,000	...	22,876 ^{g/}
White Plains	846,657	327,503	492,000	17,309 ^{g/}	63,071 ^{g/}
OHIO					
Cleveland Heights, University Heights, Cleveland Heights	23,353	123,156	640,000	...	N.A.
Shaker Heights	130,601	109,419	365,000	...	33,500 ^{g/}
PENNSYLVANIA					
Abington	960,120	128,522	402,000	8,224 ^{g/}	N.A.
Bristol Twp.	69,486	...	1,460,623 ^{ci/}	37,000	34,000
Marple-Newtown	207,705	27,197	948,024	...	44,638 ^{g/}
Norristown	121,314	1,200	669,480	21,020 ^{g/}	23,000 ^{g/}
Pennsbury Dist., Fallington	269,702	45,945	1,426,656 ^{ck/}	...	...
Springfield Twp., Oreland	41,307	24,235	589,458 ^{ck/}	...	8,945
WASHINGTON					
Bellevue	248,625 ^{cl/}	...	952,000	...	N.A.
Kennewick	493,136 ^{cl/}	56,870	164,000	22,020	13,000
Lake Washington	2,226,750	168,324	647,000	12,264 ^{g/}	7,670 ^{g/}
Shoreline	734,319	226,168	744,000	N.A.	75,933
WISCONSIN					
Shorewood	53,400	8,895	102,000	...	25,880
Total	\$112,856,531	\$44,161,365 ^{co/}	\$75,709,198 ^{co/}	\$762,888	\$5,632,725
Number of systems	150	152	152	38	123

a/ Includes amounts spent by the school system or by the city or county if the schools are fiscally dependent and the data on such expenditures are available. Excludes amounts spent by nonschool governmental units which may have a legal obligation for capital outlay, interest, and debt retirement, except as noted.

b/ Owing to variations in accounting systems, expenditures for programs other than elementary and secondary day schools are not strictly comparable.

c/ On long-term debt only.

d/ See explanatory note on Table D-4.

e/ Payments for the school system made by Los Angeles County.

f/ Comprises expenditures of \$265,186 from the Elementary and Secondary Education Act, PL 89-10; \$146,197 under Economic Opportunity Act; and \$10,054, NDEA.

g/ Expenditures reported for summer 1966.

h/ Comprises expenditures of \$327,760 from Elementary and Secondary Education Act, PL 89-10; \$41,802 for Neighborhood Youth Corps; and \$36,270 for Head Start Program.

i/ Expenditures for regular summer schools and adult education included with expenditures for regular public elementary and secondary day schools.

j/ Part of Los Angeles Junior College District.

k/ Includes expenditures for Head Start Program (including funds expended under Title I of Public Law 89-10), and Neighborhood Youth Corps.

l/ Includes \$79,965 for Folsom Prison Adult School.

m/ Comprises \$72,986 expended under the Elementary and Secondary Education Act; \$69,871 under NDEA; and \$9,714 from Vocational Education Act funds.

AND PROGRAMS OTHER THAN ELEMENTARY AND SECONDARY DAY SCHOOLS
ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

Expenditures for other programs ^{b/} (Cont. from cols. 5 and 6)								Total
Adult education	Junior colleges	Public libraries	Services to nonpublic-school pupils	Other community services	Special federally funded projects ^{d/}	Other expenditures	(cols. 5-13)	
7	8	9	10	11	12	13	14	
\$ 28,713	\$ 800	\$ 109,150 ^{bx/}	\$ 198,190	\$ 329,263	
30,360	\$ 95,850	93,934	146,416	520,735		
...	31,925	...	800	39,421		
8,576	22,632	4,484	110,913 ^{by/}	...	196,241	
38,740	51,393	...	88,621	233,311	
14,471	...	\$ 78,800	8,125	6,566	...	...	136,903
N.A.	
21,000	...	250,000	109,000	4,000	117,500 ^{ca/}	103,000	631,500	
30,815	55,954	28,863	69,916	277,387	
369	9,000	28,129	...	121,948	186,160	
13,670	...	148,943	...	...	25,531 ^{cb/}	60,236	276,818
14,148	N.A.	...	4,076 ^{ae/}	...	...	149,863	190,049
20,885	83,720	...	20,000 ^{cc/}	140,084	327,694	
...	1,995	...	22,752	45,522	
9,115	56,272 ^{cd/}	14,000	83,500	
...	85,000 ^{bk/}	100,000	240,800	
...	N.A.	90,246	61,741	2,980	...	6,456	202,149	
6,132	105,073 ^{ce/}	1,777	127,070	
...	19,435	
10,988	13,812	80,949 ^{cf/}	5,600	134,225	
938,936	79,854	...	14,493 ^{cg/}	9,167	1,122,830	
...	...	232,867	...	258,529	55,094 ^{ch/}	44,342	590,832	
19,000	92,400	108 ^{dk/}	15,477	160,485	
...	...	2,500	s/	31,973	136,097	7,796	186,590	
28,137	49,040	83,000	...	231,177	
N.A.	N.A.	...	59,873	30,243	...	22,087	156,841	
948	...	9,500	...	18,896	192,022 ^{cl/}	657	266,043	
...	12,652	55,954	...	193,974	262,580	
...	...	2,450	...	...	s/	36,302	47,697
...	
2,248	2,500	775	s/cm/	88,390	128,933	
173,565	10,900	177,719 ^{cm/}	4,438	386,556	
N.A.	N.A.	...	...	23,746	...	152,686	252,365
26,249	75,095	93,176 ^{cn/}	6,935	227,335	
\$5,408,287	\$592,028	\$1,793,559	\$1,384,844	\$6,418,646	\$10,297,150	\$5,437,195	\$37,727,322	
103	1	16	30	103	71	130	156	

^{n/} Includes expenditures from Elementary and Secondary Education Act, Title I, \$90,600, and Title II, \$10,800; Vocational Education Act, \$15,000; and NDEA, \$6,200.

^{o/} Comprises expenditures under the Elementary and Secondary Education Act, \$206,467; NDEA, \$11,475; and E.O.A., \$10,704.

^{p/} Paid by state of California.

^{q/} Comprises expenditures under E.S.E.A., \$73,819; NDEA, \$14,080; and Vocational Education, \$4,978.

^{r/} Comprises expenditures Manpower Development and Training Act, \$147,220; Economic Opportunity Act, \$150,959; and Health, Education, and Welfare, \$34,011.

^{s/} Included with current expenditures for regular elementary and secondary public day schools.

^{t/} Comprises expenditures under E.S.E.A. Titles I and II, \$297,159; E.O.A., \$52,005; and Vocational Education Act, \$21,381.

^{u/} Comprises expenditures under E.S.E.A., Title I, \$83,108 and Title II, \$34,371; STEP Project, \$79,482; and Health Project, \$40,759.

^{v/} Tuition payments to other school districts.

^{w/} Payments by county of Sonoma for interest and \$347,000 toward debt retirement.

^{x/} Includes \$303,559 for annual repayment to State School Building Apportionment Fund.

^{y/} Comprises payments under E.S.E.A. Title I, \$73,871; Title II, \$34,699; Title III, \$46,657; E.O.A., \$9,194; and NDEA, \$3,203.

^{z/} Exclusive of transportation estimate of \$1,200.

^{aa/} Expended under the Elementary and Secondary Education Act, Public Law 89-10.

^{ab/} Payments by nonschool agency.

^{ac/} Includes expenditures under E.S.E.A. Title I, \$29,814 and Title II, \$25,554.

^{ad/} Paid by the town of Westport.

TABLE E-4.--EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE,
IN 161 SELECTED SCHOOL SYSTEMS WITH

ae/ Estimated.

af/ Includes expenditures for capital outlay of \$7,600,000 made by the Hammond Morton Holding Corporation.

ag/ Comprises expenditures under the Elementary and Secondary Education Act, Title I, \$323,725, Title II, \$64,068, and Title III, \$80,182; Neighborhood Youth Corps, \$28,908; and Swimming Program, \$13,000.

ah/ For bonds and lease rental.

ai/ Comprises expenditures under E.S.E.A. Title I, \$3,404 and Title II, \$13,990.

aj/ Comprises payments of principal on bonded debt, \$57,000 and Holding Cooperation Lease Rental, \$162,280.

ak/ Expenditures made by the city of Newton except for \$184,121 for capital outlay made by the school system.

al/ Includes fiscal agent fees of \$884.

am/ Includes E.S.E.A. expenditures under Title I, \$13,904, Title II, \$22,835, and Title III, \$9,468; NDEA, \$132,248; and M.D.T.A., \$18,642.

an/ Comprises E.S.E.A. expenditures under Title I, \$6,011, Title II, \$20,442, and Title III, \$34,126.

ao/ Includes payments for capital outlay of \$147,075 by the city of East Orange.

ap/ Payments by the city of East Orange.

aq/ Comprises expenditures under E.S.E.A., \$447,339; Head Start, \$72,961; Occupational Education, \$37,205; Work Study, \$27,297; and Adult Literacy, \$10,000.

ar/ Includes \$49,451 expended from Modernization Bond Issue.

as/ Payments made by the Town of Irvington.

at/ Comprises expenditures under E.S.E.A. Titles I, II, and III, \$112,294; Pilot Projects, \$46,999; and Follow-Through, \$2,887.

au/ Comprises expenditures under E.S.E.A. Title I, \$51,706, Title II, \$17,548, and Title III, \$37,703.

av/ Payments for debt service are included in Municipal Budget.

aw/ Comprises expenditures under E.S.E.A. Title I, \$68,743 and Title II, \$12,808; Pre-school program \$90,159; After-school study, \$2,166; and Teacher Retraining, \$6,593.

ax/ Comprises expenditures under E.S.E.A. Title I, \$41,585 and Title II, \$14,363.

ay/ Expended by the city of Plainfield.

az/ Comprises expenditures under E.S.E.A. Title I, \$257,588; Neighborhood Youth Corps, \$18,506; Vocational Pilot Programs, \$14,818; and Adult Basic Education, \$7,246.

ba/ Title I summer program.

bb/ Comprises expenditures under E.S.E.A. Title I, \$38,470, Title II, \$14,102, and Title III, \$54,647.

bc/ Comprises expenditures under E.S.E.A. Title I, \$24,454, Title II, \$5,388, and Title III, \$109,382.

bd/ Comprises expenditures under E.S.E.A. Title I, \$25,338 and Title II, \$2,075.

be/ Includes \$252,325 expended from improvement authorizations.

bf/ Summer youth program.

bg/ Payments to Board of Educational Cooperative Services.

bh/ Comprises expenditures under E.S.E.A. Title I, \$47,977; Title II, \$32,726; and Title III, \$13,231; Federally-Affected Areas, \$72,688; Federal Work-Study Program, \$6,300; NDEA, \$3,558; and Vocational Education Act, \$450.

bi/ Comprises E.S.E.A. expenditures: Title I Summer Program, \$45,529, and Title II, Library Resources, \$12,288; Head Start, \$6,367; and Neighborhood Youth Corps, \$19,607.

bj/ Includes East Meadow Public Library expenditures.

AND PROGRAMS OTHER THAN ELEMENTARY AND SECONDARY DAY SCHOOLS
ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

- bk/ Expended for E.S.E.A. Title I and Title II projects.
- bl/ The state of New York pays 48 percent of interest and debt retirement.
- bm/ Comprises \$59,313 Vocational Board payments and \$2,887 for health services, other districts.
- bn/ Included with expenditures for special federally funded projects in column 12.
- bo/ For remedial and enrichment program.
- bp/ Comprises expenditures under E.S.E.A. Title I, \$183,578, and Title II, \$12,005; Adult Basic Education, \$10,668; Vocational Education, \$2,100; and Pre-Kindergarten, \$902.
- bq/ Comprises expenditures for Remedial Reading, \$65,780; Instructional Material Center, \$51,449; Economic Opportunity Act programs, \$30,911; Library Audio-Visual, \$17,134; and Summer Schools, \$14,560.
- br/ No major capital outlay expenditures; small items of equipment were included with current expenditures.
- bs/ Expenditures for services to nonpublic-school pupils not separately available.
- bt/ Expended from E.S.E.A. Title II funds.
- bu/ For year-round Head Start Program.
- bv/ Expenditures reported for summer school includes adult education.
- bw/ Comprises expenditures under E.S.E.A. Title I, \$171,095, and Title II, \$30,771; Adult Basic Education, \$31,952; Community Action Program, \$21,694; MDTA, \$14,306; Work Study for vocational students, \$14,822; vocational education, \$970; and NDEA guidance, counseling, and testing, \$5,417.
- bx/ Comprises expenditures under E.S.E.A. Title I, \$45,863, Title II, \$27,628, and Title III, \$21,626; Work Study, \$12,824; and Guided Occupational Training, \$1,209.
- by/ Comprises E.S.E.A. Title I, \$74,610, and Title II, \$36,303.
- bz/ Includes Public Library expenditures of \$24,388 for interest and \$25,736 for debt retirement.
- ca/ Comprises expenditures under E.S.E.A. Title I for Remedial Reading \$60,000 and summer Remedial Reading, \$8,500, and ESEA Title II, \$49,000.
- cb/ Comprises expenditures in 1966-67 under E.S.E.A. Title I, \$17,631 and Title II, \$7,200; and \$700 for Vocational Work-Study.
- cc/ Estimated expenditures from E.S.E.A. Title I funds.
- cd/ Expenditure data not separately available for these items.
- ce/ Comprises expenditures under E.S.E.A. Title I, \$85,791 and Title II, \$19,282.
- cf/ For summer elementary school, attendance, and elementary reading projects.
- cg/ Youth Work-Study Program under Vocational Education Act of 1963.
- ch/ Comprises NDEA expenditures of \$40,814 under Title III and \$14,280 under Title V.
- ci/ Rental payments to School Building Authorities.
- cj/ Comprises expenditures under E.S.E.A. Title I of \$130,607; NDEA, Titles III and V, \$26,975; and E.O.A. \$34,440.
- ck/ Includes \$468,458 in rental payments to Authority.
- cl/ Includes \$223,020 in expenditure by nonschool agency.
- cm/ Comprises expenditures from E.S.E.A. funds, \$109,998; Neighborhood Youth Corps, \$2,475; and other federal, \$65,246.
- cn/ Comprises expenditures under E.S.E.A. Title I, \$89,694 and Title II, \$3,482.
- co/ Undistributed amounts for interest and debt retirement are generally included in debt retirement.
-

TABLE F-1.--SCHOOL BOND, SCHOOL TAX, AND SCHOOL BUDGET REFERENDUMS AND STATUS OF FISCAL INDEPENDENCE OR DEPENDENCE OF 25 SCHOOL SYSTEMS WITH ENROLLMENTS OF 100,000 OR MORE, 1966-67

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{a/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{b/}		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Ap- proved	Disap- proved			Ap- proved	Disap- proved			Ap- proved	Disap- proved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CALIFORNIA															
Los Angeles .....	...	...	X	...	...	X	...	...	...	...	...	X	X	...	...
San Diego .....	...	...	X	...	...	...	X	...	...	...	...	X	X	...	...
DISTRICT OF COLUMBIA															
Washington .....	...	...	...	X	...	...	...	X	...	...	...	X	...	...	X
FLORIDA															
Dade Co., Miami .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Duval Co., Jacksonville ..	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
GEORGIA															
Atlanta .....	...	...	X	...	...	...	X	...	...	...	X	...	...	X	...
HAWAII															
State of, Honolulu .....	...	...	X	...	...	...	...	X	...	...	X	...	...	...	X
ILLINOIS															
Chicago	X	...	...	...	X	...	...	...	...	...	X	...	X	...	...
INDIANA															
Indianapolis .....	...	...	...	X	...	...	...	X	...	...	...	X	X	...	...
LOUISIANA															
Orleans Parish, New Orleans.	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
MARYLAND															
Baltimore .....	...	...	X	...	...	...	...	X	...	...	...	X	...	...	X
Baltimore Co., Towson	X	...	...	...	...	...	...	X	...	...	...	X	...	...	X
Montgomery Co., Rockville	...	...	...	X	...	...	...	X	...	...	...	X	...	...	X
Prince George's Co.	...	...	...	...	...	...	X	...	...	...	X	...	...	...	X
Upper Marlboro .....	...	...	X	...	...	...	...	...	...	...	X	...	...	...	X
MICHIGAN															
Detroit .....	...	...	X	...	X	...	...	...	...	...	X	...	X	...	...
MISSOURI															
St. Louis .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
NEW YORK															
New York .....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
OHIO															
Cleveland	X	...	...	...	X	...	...	...	...	...	X	...	X	...	...
Columbus .....	...	...	X	...	...	...	X ^{b/}	...	...	...	...	X	X	...	...
PENNSYLVANIA															
Philadelphia	X	...	...	...	...	...	...	X	...	...	...	X	X ^{c/}	...	...
TENNESSEE															
Memphis .....	...	...	...	X	...	...	...	X	...	...	...	X	...	...	X
TEXAS															
Dallas	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
Houston	X	...	...	...	X	...	...	...	...	...	...	X	X	...	...
VIRGINIA															
Fairfax Co. ....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
WISCONSIN															
Milwaukee .....	...	...	X	...	...	...	X ^{d/}	...	...	...	X	...	...	X	...
Number of school systems ...	6	...	15	4	4	1	12	8	...	...	13	12	13	2	10

^{a/} All school districts in California are shown as fiscally independent for all purposes. In some districts, the county acts as fiscal agent for capital outlay and/or debt service.
^{b/} A school operating renewal levy of 18.9 mills was approved by voters on November 7, 1967.

^{c/} Any additional rate on real estate must be levied by city council but present rate may be maintained without other agency approval.
^{d/} The school tax rate was increased due to a change in state legislation.

TABLE F-2.--SCHOOL BOND, SCHOOL TAX, AND SCHOOL BUDGET REFERENDUMS AND STATUS OF FISCAL INDEPENDENCE OR DEPENDENCE OF 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums			Fiscally independent ^{a/}		Fiscally dependent	
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{b/}		Not held	Not applicable	For all school purposes		Except for capital outlay and interest
	Approved	Disapproved			Approved	Disapproved			Approved	Disapproved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ALABAMA															
Birmingham	X	...	...	...	X	...	...	...	X	...	...	X	...
Jefferson Co. (excl. Birmingham)	X	...	...	...	X	...	...	...	X	...	X	...	...
Mobile	X	...	...	...	X	...	...	...	...	X	X	...	...
CALIFORNIA															
Fresno	...	X	...	...	...	...	X	...	...	...	X	...	X	...	...
Garden Grove	X	...	...	...	X	...	...	...	X	X	...	...
Long Beach	X	...	...	...	...	...	...	...	...	...	X	...	...
Oakland	X	...	...	X	...	...	...	...	...	X	X	...	...
Sacramento	X	...	...	...	X	...	...	...	...	...	X	...	...
San Francisco	X	...	...	...	X	...	...	...	...	...	X	...	...
San Juan Dist., Carmichael	X	...	...	...	X	...	...	...	...	...	X	...	...
COLORADO															
Denver	X	...	...	...	X	...	...	...	...	...	X	...	...
Jefferson Co., Lakewood ^{b/}	X	...	...
FLORIDA															
Broward Co., Ft. Lauderdale	X	...	...	...	X	...	...	...	...	...	X	...	...
Hillsborough Co., Tampa	X	...	...	...	X	...	...	...	...	...	X	...	...
Orange Co., Orlando	X	...	...	...	X	...	...	...	...	...	X	...	...
Palm Beach Co., West Palm Beach	X	...	...	...	X	...	...	...	...	...	X	...	...
Pinellas Co., Clearwater	X	...	...	...	X	...	...	...	...	...	X	...	...
Polk Co., Bartow	...	X	...	...	...	...	X	...	...	...	...	...	X	...	...
GEORGIA															
DeKalb Co., Decatur	X	...	...	...	...	X	...	...	...	...	X	...	...
KANSAS															
Wichita	X	...	...	...	...	...	...	X	...	...	...	...	X	...	...
KENTUCKY															
Jefferson Co. (excl. Louisville)	X	...	...	...	X	...	...	...	...	...	X	...	...
Louisville	X	...	...	...	X	...	...	...	...	...	X	...	...
LOUISIANA															
Caddo Parish, Shreveport	X	...	...	...	X	...	...	...	...	...	X	...	...
East Baton Rouge Parish, Baton Rouge	X	...	...	...	X	...	...	...	...	...	X	...	...
Jefferson Parish, Gretna	X	...	...	...	X	...	...	...	...	...	X	...	...
MARYLAND															
Anne Arundel Co., Annapolis	X	...	...	...	X	...	...	...	...	X	...	X
MASSACHUSETTS															
Boston	X	...	...	...	...	X	...	...	...	...	X	...	X
MISSOURI															
Kansas City	X	...	xc/	...	...	...	...	...	...	...	X	...	...
NEBRASKA															
Omaha	X	...	...	...	X	...	...	...	...	...	X	...	...
NEVADA															
Clark Co., Las Vegas	X	...	...	...	...	X	...	...	...	...	X	...	X
NEW JERSEY															
Newark	X	...	...	...	X	...	...	...	...	...	X	...	X
NEW MEXICO															
Albuquerque	X	...	...	...	...	...	X	...	...	...	...	...	X	...	...
NEW YORK															
Buffalo	X	...	...	...	X	...	...	...	...	X	...	X
NORTH CAROLINA															
Charlotte-Mecklenburg Co., Charlotte	X	...	...	...	...	...	X	...	...	...	...	...	X	...	X
OHIO															
Akron	X	...	...	...	X	...	...	...	...	...	X	X	...
Cincinnati	X	...	...	...	X	...	...	...	...	...	X	X	...
Dayton	X	...	X	...	...	...	...	...	...	...	X	X	...
Toledo	X	...	...	...	X	...	...	...	...	...	X	X	...
OKLAHOMA															
Oklahoma City	X	...	...	...	X	...	...	...	...	...	X	X	...
Tulsa	xd/	...	...	...	X	...	...	...	...	...	...	...	X	X	...
OREGON															
Portland	X	...	...	X	...	...	...	...	...	...	X	X	...
PENNSYLVANIA															
Pittsburg	X	...	...	...	...	...	X	...	...	...	...	...	X	X	...

TABLE F-2.--SCHOOL BOND, SCHOOL TAX, AND SCHOOL BUDGET REFERENDUMS AND STATUS OF FISCAL INDEPENDENCE OR DEPENDENCE OF 51 SCHOOL SYSTEMS WITH ENROLLMENTS OF 50,000 TO 99,999, 1966-67 (Continued)

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{a/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{b/}		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Ap-proved	Disap-proved			Ap-proved	Disap-proved			Ap-proved	Disap-proved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SOUTH CAROLINA															
Greenville Co., Greenville	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
TENNESSEE															
Nashville-Javison Co., Nashville	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
TEXAS															
El Paso	X	...	...	...	X	...	...	...	...	...	X	...	X	...	...
Fort Worth	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
San Antonio	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
UTAH															
Granite School Dist., Salt Lake City	X	...	...	...	...	...	X	...	X	...	...	...	X	...	...
VIRGINIA															
Norfolk	...	...	...	X	...	...	...	X	...	...	...	X	...	...	X
WASHINGTON															
Seattle	X	...	...	...	X	...	...	...	...	...	...	X	X	...	...
WEST VIRGINIA															
Kanawha Co., Charleston	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Number of school systems	8	2	36	4	5	3	34	8	1	...	27	22	41	1	9

a/ All school districts in California are shown as fiscally independent for all purposes. In some districts, the county acts as fiscal agent for capital outlay and/or debt service.
 b/ Data on referendums not available.

c/ Disapproved on first vote but approved in second referendum on increase in school tax rate.
 d/ Disapproved on first vote in May 1966, but school bond referendum was approved on second vote in October 1966.

TABLE F-3.--SCHOOL BOND, SCHOOL TAX, AND SCHOOL BUDGET REFERENDUMS AND STATUS OF FISCAL INDEPENDENCE OR DEPENDENCE OF 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{a/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{b/}		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Ap-proved	Disap-proved			Ap-proved	Disap-proved			Ap-proved	Disap-proved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ALABAMA															
Huntsville	X	...	...	...	X	...	...	...	...	X	X	...	...
Montgomery Co., Montgomery	X	...	...	...	X	...	...	...	X	...	X	...	...
ARIZONA															
Tucson	X	...	...	...	...	...	...	X	...	...	...	X	X	...	...
Scottsdale	X	...	...	...	...	X	...	...	...	X	X	...	...
CALIFORNIA															
Fremont	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
Hayward	X	...	...	...	X	...	...	...	...	X	X	...	...
Montebello	X	...	...	...	X	...	...	...	...	X	X	...	...
Mt. Diablo, Concord	X	...	...	...	X	...	...	...	...	X	X	...	...
Newport-Mesa, Newport Beach	...	X	...	...	X	...	...	...	...	...	X	...	X	...	...
Norwalk-LaMirada, Norwalk	X	...	...	...	X	...	...	...	...	X	X	...	...
Pasadena	X	...	...	...	...	X	X	...	...
Richmond	X	...	...	...	X	...	...	...	...	X	X	...	...
San Jose	X	...	...	...	X	...	...	...	...	X	X	...	...
Santa Ana	X	...	...	...	X	...	...	...	...	X	X	...	...
Stockton	X	...	...	...	X	...	...	...	...	X	X	...	...
Torrance	X	...	...	...	X	...	...	...	...	X	X	...	...
COLORADO															
Colorado Springs	X	...	...	...	X	...	...	...	X	...	X	...	...
Pueblo	X	...	...	...	X	...	...	...	X	...	...	X	...
CONNECTICUT															
Bridgeport	X	...	...	...	X	...	...	...	X	...	...	...	X
Hartford	X	...	...	X	...	...	...	X
FLORIDA															
Escambia Co., Pensacola	X	...	...	...	X	...	...	...	...	X	...	...	X
Volusia Co., DeLand	X	...	...	...	X	...	...	...	...	X	X	...	...
GEORGIA															
Bibb Co., Macon	X	...	...	...	X	...	...	...	X	...	X	...	...
Cobb Co., Marietta	X	...	...	...	X	...	...	...	X	...	X	...	...
Fulton Co. (excl. Atlanta)	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
Muscogee Co., Columbus	X	...	...	...	X	...	...	...	...	X	X	...	...

TABLE F-3.--SCHOOL BOND, SCHOOL TAX, AND SCHOOL BUDGET REFERENDUMS AND STATUS OF FISCAL INDEPENDENCE OR DEPENDENCE OF 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{1/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{2/}		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Approved	Disapproved			Approved	Disapproved			Approved	Disapproved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GEORGIA (Continued)															
Savannah-Chatham Co., Savannah	X	...	...	...	X	...	...	...	X	...	...	X	...
ILLINOIS															
Peoria	X	...	...	...	X	...	...	...	X	...	X	...	...
Rockford	X	...	...	...	X	...	...	...	...	X	X	...	...
INDIANA															
Evanaville-Vanderburgh, Evanaville	X	...	...	...	X	...	...	...	...	X	X	...	...
Ft. Wayne	X	...	...	...	X	...	...	...	X	X	...	...
Gary	X	...	...	...	X	...	...	...	X	X	...	...
South Bend	X	...	...	...	X	...	...	...	X	X	...	...
IOWA															
Des Moines	X	...	...	...	...	X	...	...	...	X	X	...	...
KANSAS															
Kansas City	X	...	...	...	X	...	...	...	X	...	X	...	...
KENTUCKY															
Fayette Co., Lexington	X	...	...	X	...	...	...	...	X	X	...	...
LOUISIANA															
Calcasieu Parish (excl. Lake Charles)	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
MASSACHUSETTS															
Springfield	X	...	...	...	X	...	...	...	X	...	...	X
Worcester	X	...	...	...	...	X	...	...	...	X	...	...	X
MICHIGAN															
Grand Rapids	X	...	...	...	X	...	...	...	X	...	X	...	...
Lansing	X ^{d/}	...	...	...	...	...	...	X	...	...	...	X	X	...	...
Livonia	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
MINNESOTA															
Robbinsdale	X	...	...	...	X	...	...	...	...	...	...	X	X	...	...
St. Paul	X	...	...	...	X	...	...	...	X	...	X	...	...
MISSISSIPPI															
Jackson	X	...	...	...	X	...	...	...	...	X	X	...	...
NEBRASKA															
Lincoln	X	...	...	...	...	X	...	...	...	X	X	...	...
NEVADA															
Washoe Co., Reno	X	...	...	...	X	...	...	...	X	...	...	...	X
NEW JERSEY															
Jersey City	X	...	...	...	X	...	...	X	...	...	...	X
NEW YORK															
Rochester	X	...	...	...	X	...	...	...	X	...	...	X
Syracuse	X	...	...	...	X	...	...	...	...	X	...	...	X
Yonkers	X	...	...	...	X	...	...	...	X	...	...	X
NORTH CAROLINA															
Greensboro	X	...	...	...	X	...	...	...	X	...	...	...	X
Winston-Salem/Forayth Co., Winston-Salem	X	...	...	...	X	...	...	...	...	...	X	...	...	X
RHODE ISLAND															
Providence	X	...	...	...	X	...	...	...	X	...	...	...	X
SOUTH CAROLINA															
Columbia	X	...	...	...	X	...	...	...	...	X	...	...	X
TENNESSEE															
Chattanooga	X	...	...	...	...	X	...	...	...	X	...	...	...	X
Hamilton Co. (excl. Chattanooga)	X	...	...	...	X	...	...	...	X	...	...	...	X
Knoxville	X	...	...	...	X	...	...	X	...	...	...	X
Shelby Co. (excl. Memphis)	X	...	...	...	X	...	...	...	X	...	...	...	X
TEXAS															
Austin	X	...	...	...	X	...	...	...	...	X	X	...	...
Corpus Christi	X	...	...	...	...	X	...	...	...	X	X	...	...
Lubbock	X	...	...	...	X	...	...	X	...	...	X	...	...
Pasadena	X	...	...	...	...	...	X	...	X	...	...	...	X	...	...
Spring Branch	X	...	...	...	X	...	...	...	...	X	X	...	...
UTAH															
Davis Co., Farmington	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
Salt Lake City	X	...	...	...	X	...	...	...	...	X	X	...	...

TABLE F-3.--SCHOOL BOND, SCHOOL TAX, AND SCHOOL BUDGET REFERENDUMS AND STATUS OF FISCAL INDEPENDENCE OR DEPENDENCE OF 79 SCHOOL SYSTEMS WITH ENROLLMENTS OF 25,000 TO 49,999, 1966-67 (Continued)

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{a/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{b/}		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Ap-proved	Disap-proved			Ap-proved	Disap-proved			Ap-proved	Disap-proved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
VIRGINIA															
Arlington Co. ....	...	...	X	...	...	...	X	...	...	...	...	X	X	...	X
Chesapeake .....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
Hampton .....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
Henrico Co. (excl. Richmond) .....	...	...	...	X	...	...	...	X	...	...	...	X	...	...	X
Newport News .....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
Richmond .....	...	...	...	X	...	...	...	X	...	...	...	X	...	...	X
Virginia Beach	X	...	...	...	...	...	...	X	...	...	...	X	...	...	X
WASHINGTON															
Edmonds Dist. #15, Lynnwood	X	...	...	...	X	...	...	...	...	...	...	X	X	...	...
Highline Dist. #401, Seattle .....	...	...	X	...	X	...	...	...	...	X	...	...	X	...	...
Spokane .....	...	X ^{c/}	...	...	...	...	X	...	...	X	...	...	X	...	...
Tacoma	X	...	...	...	...	...	...	X	...	...	...	X	X	...	...
WISCONSIN															
Madison	X	...	...	...	...	...	X	...	...	...	X	...	...	...	X
Racine .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
Number of school systems	15	4	49	11	4	2	54	19	1	2	36	40	51	2	26

a/ All school districts in California are shown as fiscally independent for all purposes. In some districts, the county acts as fiscal agent for capital outlay and/or debt service.

b/ Bond issue was approved but subsequently contested in a pending court suit. A bond issue to substitute for it was defeated by voter referendum in June 1968, according to the U.S. Office of Education.

c/ School bond referendum held by city of Hartford.

d/ The bond issue was approved by electorats, but a general building levy was disapproved.

e/ From U.S. Office of Education.

TABLE F-4.--SCHOOL BOND, SCHOOL TAX RATE, AND SCHOOL BUDGET REFERENDUMS AND FISCAL INDEPENDENCE OR DEPENDENCE OF 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Selection based on specified high-salary criteria)

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{a/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{b/}		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Ap-proved	Disap-proved			Ap-proved	Disap-proved			Ap-proved	Disap-proved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CALIFORNIA															
ABC Dist., Artesia	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
Alhambra	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
Azusa	X	...	X	...	X	...	...	...	X	...	X	...	...
Bassett Dist., La Puente	X	...	X	...	...	...	...	...	X	...	X	...	...
Bellflower	X	...	...	...	X	...	...	...	X	...	X	...	...
Berkeley	X	...	X	...	...	...	...	...	X	...	X	...	...
Beverly Hills	X	...	...	...	X	...	...	...	X	...	X	...	...
Burbank	X	...	...	...	X	...	...	...	X	...	X	...	...
Chino	X	...	...	...	X	...	...	...	X	...	X	...	...
Claremont	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
Downey	X	X	...	...	...	...	...	...	X	X	...	...
Folsom	X	...	...	...	X	...	...	...	...	X	X	...	...
Glendale	X	...	X	...	...	...	...	...	...	X	X	...	...
Glendora ^{b/}	X	...	...
La Canada	X	...	...	...	X	...	...	...	X	...	X	...	...
Lynwood	X	...	...	...	X	...	...	...	...	X	X	...	...
Monrovia	X	...	...	...	X	...	...	...	X	...	X	...	...
Monrovia	X	...	...	...	X	...	...	...	...	X	X	...	...
Newark	X	...	...	...	...	X	...	...	...	...	X	X	...	...
Palo Alto	X	...	...	...	...	X	...	...	...	X	...	X	...	...
Palo Verde Dist., Rolling Hills	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
Pittsburg	X	...	...	...	X	...	...	...	X	...	X	...	...
Placentia	X	...	...	...	X	...	...	...	...	X	X	...	...
Pomona	X	...	...	...	X	...	...	...	X	...	X	...	...
Redlands	X	...	...	...	X	...	...	...	...	X	X	...	...
San Leandro	X	...	...	...	X	...	...	...	...	X	X	...	...
San Ramon Valley Dist., Danville	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
Santa Barbara	X	...	...	...	X	...	...	...	...	X	X	...	...
Santa Monica	X	...	...	...	X	...	...	...	X	...	X	...	...
Santa Rosa	X	...	...	...	X	...	...	...	...	...	X	X	...	...
Simi Valley	X	...	...	...	X	...	...	...	X	...	X	...	...
Temple City	X	...	...	...	X	...	X	...	...	...	X	...	...
Vallejo	X	...	...	...	...	X	...	...	...	...	X	X	...	...
Vista	X	...	...	...	X	...	...	...	...	X	X	...	...
West Covina	X	...	...	...	X	...	...	...	X	...	X	...	...

TABLE F-4.--SCHOOL BOND, SCHOOL TAX RATE, AND SCHOOL BUDGET REFERENDUMS AND FISCAL INDEPENDENCE OR DEPENDENCE OF 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{A/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held/		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Ap-proved	Disap-proved			Ap-proved	Disap-proved			Ap-proved	Disap-proved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
COLORADO															
Chayenne Mountain Dist., Colorado Springs .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
CONNECTICUT															
Fairfield .....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
Westport .....	...	...	X	...	...	...	...	X	...	...	...	X	...	...	...
DELAWARE															
Alfred I. Dupont Dist., Wilmington	X	...	...	...	...	...	X	...	...	...	...	X	X	...	...
Newark	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
INDIANA															
Bartholomew Dist., Columbus .....	...	...	...	X	...	...	...	X	...	...	...	X	X	...	...
Hammond .....	...	...	...	X	...	...	...	X	...	...	...	X	X	...	...
Highland .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
Munster .....	...	...	...	X	...	...	...	X	...	...	...	X	X	...	...
Perry Twp., Indianapolis ..	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Warran Twp., Indianapolis ..	...	...	...	X	...	...	...	X	...	...	...	X	X	...	...
MASSACHUSETTS															
Newton .....	...	...	...	X	...	...	...	X	...	...	X	...	...	...	X
MICHIGAN															
Garden City .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Grosse Pointe .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Southfield	X	...	...	...	X	...	...	...	...	...	X	...	X	...	...
Van Dyke .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Warren .....	...	...	X	...	...	X	...	...	...	...	...	X	X	...	...
MINNESOTA															
Bloomington	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
Columbia Heights .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Edina	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
Fridley	X	...	...	...	...	...	...	X	...	...	...	X	X	...	...
Golden Valley, Minneapolis ..	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Hopkins .....	...	...	X	...	...	...	X	...	...	...	...	X	X	...	...
Minnetonka .....	...	...	X	...	...	...	X	...	...	...	...	X	X	...	...
Mounds View .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
North St. Paul-Maplewood, Maplewood .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
Osseo .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Richfield .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Roseville	X	...	...	...	...	...	X	...	...	...	X	...	X	...	...
St. Louis Park .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...
Stillwater .....	...	...	X	...	...	...	X	...	...	...	...	X	X	...	...
White Bear Lake .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
MISSOURI															
Clayton .....	...	...	X	...	X	...	...	...	...	...	...	X	X	...	...
Hazelwood	X	...	...	...	X	...	...	...	...	...	...	X	X	...	...
Lindsbergh .....	...	...	X	...	...	...	X	...	...	...	...	...	X	...	...
Pattonville	X	...	...	...	...	...	X	...	X	...	...	...	X	...	...
NEBRASKA															
Westside School Dist. #66, Omaha .....	...	...	X	...	...	...	...	X	...	...	X	...	X	...	...
NEW JERSEY															
East Orange .....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
Fair Lawn .....	...	...	X	...	...	...	X	...	X	...	...	...	...	...	X
Glen Ridge	X	...	...	...	...	...	X	...	X	...	...	...	X	...	...
Hillside .....	...	...	X	...	...	...	...	X	X	...	...	...	...	...	X
Irvington .....	...	...	...	X	...	...	...	...	X	...	...	...	X	...	...
Leonia	X	...	...	...	X	...	...	...	...	...	...	X	...	...	X
Linda .....	...	...	...	X	...	...	...	X	...	X	...	...	X	...	...
Madison Twp., Old Bridge	X	...	...	...	X	...	...	...	...	...	...	X	...	...	X
Montclair .....	...	...	X	...	...	...	X	...	...	xs/	...	...	...	...	X
Mountain Lakes .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Paramus .....	...	...	X	...	...	...	...	...	X	...	...	...	...	...	...
Passaic	X	...	...	...	X	...	...	...	X	...	...	...	...	...	X
Plainfield .....	...	...	X	...	...	...	X	...	...	...	X	...	...	...	X
Ridgewood .....	...	...	X	...	X	...	...	...	...	X	...	...	...	...	...
Scotch Plains-Panwood, Scotch Plains	X	...	...	...	...	...	X	...	X	...	...	...	...	...	X
Teaneck .....	...	...	X	...	...	...	X	...	X	...	...	...	...	...	X
Tenafly .....	...	...	X	...	...	...	X	...	X	...	...	...	...	...	...
Union Twp., Union	X	...	...	...	...	...	X	...	X	...	...	...	X	...	...
Verona .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Westfield .....	...	...	X	...	...	...	X	...	X	...	...	...	...	...	X
West Orange .....	...	X	...	...	...	...	...	X	X	...	...	...	...	...	...
NEW YORK															
Babylon .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Bayshore .....	...	...	X	...	...	...	X	...	...	...	X	...	X	...	...

TABLE F-4.--SCHOOL BOND, SCHOOL TAX RATE, AND SCHOOL BUDGET REFERENDUMS AND FISCAL INDEPENDENCE OR DEPENDENCE OF 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

School system	School bond referendums				Referendums on increase in school tax rate				School budget referendums				Fiscally independent ^{a/}		Fiscally dependent
	Held		Not held	Not applicable	Held		Not held	Not applicable	Held ^{b/}		Not held	Not applicable	For all school purposes	Except for capital outlay and interest	
	Approved	Disapproved			Approved	Disapproved			Approved	Disapproved					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Bethpage .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Brighton Central School Dist. #1, Rochester ....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Bronxville .....	...	...	X	...	X	...	...	...	X	...	...	...	X	...	...
Caledonia-Mumford, Caledonia .....	...	...	X	...	x ^{d/}	...	...	...	x ^{d/}	...	...	...	X	...	...
Clarkstown Dist. #1, New City	X	...	...	...	X	...	...	...	X	...	...	...	X	...	...
Commack	X	...	...	...	X	...	...	...	...	X	...	...	X	...	...
Cornwall	X	...	...	...	X	...	...	...	X	...	...	...	X	...	...
Deer Park	X	...	...	...	X	...	...	...	X	...	...	...	X	...	...
East Meadow .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
East Rockaway	X	...	...	...	...	...	...	X	X	...	...	...	X	...	...
East Williston	X	...	...	...	x ^{d/}	...	...	...	x ^{d/}	...	...	...	X	...	...
Elwood, Huntington	X	...	...	...	...	...	...	X	...	X	...	...	X	...	...
Farmingdale	X	...	...	...	...	...	...	...	...	X	...	...	X	...	...
Garden City .....	...	...	X	...	X	...	...	...	X	...	...	...	X	...	...
Great Neck .....	...	...	X	...	X	...	...	...	X	...	...	...	X	...	...
Hastings-on-Hudson .....	...	X	...	...	X	...	...	...	X	...	...	...	X	...	...
Hempstead .....	...	...	X	...	...	...	...	X	X	...	...	...	X	...	...
Hewlett-Woodmere Dist. #14, Hewlett .....	...	...	X	...	X	...	...	...	X	...	...	...	X	...	...
Hicksville .....	...	...	X	...	...	...	...	X	...	X	...	...	X	...	...
Irvington .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Island Trees, Levittown ..	...	...	X	...	X	...	...	...	...	X	...	...	X	...	...
Jericho UFSD #15 .....	...	...	X	...	...	...	X	...	...	X	...	...	X	...	...
Lawrence Schools, Cedarhurst .....	...	...	X	...	X	...	...	...	X	...	...	...	X	...	...
Lindenhurst .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Mamaroneck .....	...	...	X	...	x ^{d/}	...	...	...	x ^{d/}	...	...	...	X	...	...
Manhasset	X	...	...	...	...	...	X	...	X	...	...	...	X	...	...
Massapeque .....	...	...	X	...	...	...	...	X	X	...	...	...	X	...	...
Mineola .....	...	...	X	...	...	...	...	...	X	...	...	X	X	...	...
Mount Vernon .....	...	...	X	...	...	...	...	X	...	...	...	...	X	...	...
Newburgh .....	...	X	...	...	...	...	...	X	...	...	...	X	X	...	...
New Rochelle .....	...	...	X	...	...	...	X	...	...	...	...	...	X	...	...
North Babylon	g/	...	...	...	...	...	X	...	...	X	...	...	X	...	...
Northport .....	...	...	X	...	...	...	X	...	X	...	...	...	X	...	...
Oceanside .....	...	...	X	...	...	...	...	...	X	...	...	...	X	...	...
Pelham .....	...	...	X	...	X	...	...	...	X	...	...	...	X	...	...
Plainedge .....	...	...	X	...	...	...	...	X	...	X ^{E/}	...	...	X	...	...
Plainview .....	...	...	X	...	...	...	...	...	X	...	...	...	X	...	...
Port Jefferson .....	...	...	X	...	X	...	...	...	X	...	...	...	X	...	...
Ramapo Dist. #2, Spring Valley .....	...	...	X	...	...	...	...	X	X	...	...	...	X	...	...
Rockville Centre UFSD #21.	...	...	X	...	...	...	...	X	X	...	...	...	X	...	...
Roslyn .....	...	...	X	...	...	...	...	X	...	X	...	...	X	...	...
Scarsdale UFSD #1 .....	...	...	X	...	...	...	...	...	X	...	...	...	X	...	...
Seaford .....	...	...	X	...	X	...	...	...	...	...	...	...	X	...	...
Smithtown Dist. #1, St. James	X	...	...	...	...	...	...	X	...	X	...	...	X	...	...
South Huntington .....	...	...	X	...	...	...	...	X	...	...	...	...	X	...	...
South Orange, Orangeburg	g/	...	...	...	g/	...	...	...	X	...	...	...	X	...	...
Spencerport .....	...	...	X	...	h/	...	...	...	X	...	...	...	X	...	...
Syosset .....	...	X	...	...	...	...	...	X	...	X	...	...	X	...	...
Wantagh	X	...	...	...	...	...	...	X	...	X	...	...	X	...	...
Weppingers Falls .....	...	...	X	...	...	...	...	X	...	X	...	...	X	...	...
West Babylon .....	...	X	...	...	...	...	...	X	...	X	...	...	X	...	...
West Islip .....	...	...	X	...	...	...	...	X	...	X	...	...	X	...	...
White Plains .....	...	...	X	...	X	...	...	...	...	...	...	X	X	...	...
OHIO															
Cleveland Heights, University Heights, Cleveland Heights .....	...	...	X	...	...	...	x ^{i/}	...	...	...	...	X	X	...	...
Shaker Heights .....	...	...	X	...	X	...	...	...	...	...	...	X	X	...	...
PENNSYLVANIA															
Abington .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
Bristol Twp. ....	...	...	...	X	...	...	...	X	...	...	...	X	X	...	...
Marple-Newton .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
Norristown .....	...	...	X	...	...	...	...	...	...	...	...	...	X	...	...
Pennsbury Dist., Fellsington .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
Springfield Twp., Oreland .....	...	...	X	...	...	...	...	X	...	...	...	X	X	...	...
WASHINGTON															
Bellevue	g/	...	...	...	X	...	...	...	...	...	X	...	X	...	...
Kennewick .....	...	...	X	...	X	...	...	...	...	...	...	X	X	...	...
Lake Washington	X	...	...	...	X	...	...	...	...	...	...	...	X	...	...
Shoreline	X	...	...	...	X	...	...	...	X	...	...	...	X	...	...
WISCONSIN															
Shorewood .....	...	X	...	...	...	...	...	X	...	...	...	X	X	...	...
Number of systems	33	9	106	9	34	6	85	33	52	17	44	47	142	...	19

TABLE F-4.--SCHOOL BOND, SCHOOL TAX RATE, AND SCHOOL BUDGET REFERENDUMS AND FISCAL INDEPENDENCE OR DEPENDENCE
OF 161 SELECTED SCHOOL SYSTEMS WITH ENROLLMENTS OF 1,200 TO 24,999, 1966-67 (Continued)

a/ All school districts in California are shown as fiscally independent for all purposes. In some districts, the county acts as fiscal agent for capital outlay and/or debt service.

b/ Reply to questions on school referendums not received.

c/ Capital budget was approved by voters, but current operating budget was disapproved.

d/ Approval of budget carried an increase in tax levy.

e/ A school bond referendum was held, but approval or disapproval was not indicated.

f/ Budget for 1966-67 school year approved May 4, 1966, but budget for 1967-68 school year was defeated May 3, 1967.

g/ Referendums held on school bond issue and increase in school tax rate, but approvals or disapprovals were not indicated.

h/ Information not reported on whether a referendum was held on an increase in the school tax rate.

i/ In November 1967, an increase in the school tax rate was approved by a two-thirds majority.

QUESTIONNAIRE

NATIONAL EDUCATION ASSOCIATION
1201 Sixteenth Street, Northwest, Washington, D. C. 20036

Research Division

November 1967

**PUPILS, TEACHERS, AND FINANCES OF
LOCAL SCHOOL SYSTEMS, 1966-67**

Name of school system _____

Address _____ Zip _____

Name of person completing this inquiry _____

Position _____

PLEASE FILL IN THE FOLLOWING BLANKS. USE ESTIMATES WHERE NECESSARY, BUT PLACE AN "E" BEFORE ESTIMATED FIGURES.

1. Number of pupils in elementary and secondary day schools, kindergarten through grade 12. Include kindergarten and other half-day sessions as full-time:

_____ Enrollment, October 1966
 _____ Average daily attendance, 1966-67
 _____ Average daily membership, 1966-67

2. Number of pupils enrolled in the following programs (respond only if the program is operated by your school system):

_____ Regular summer school enrollment (Grades K-12) 1967
 _____ Project Head Start summer school enrollment, 1967
 _____ Enrollment in adult education classes, October 1966 (Itemize by program, if possible): _____
 _____ Enrollment in junior colleges, October 1966

3. Number of persons who gave half time or more to classroom teaching in elementary and secondary day schools, pre-kindergarten through grade 12, for the school year 1966-67. Exclude principals, supervisors, counselors, librarians, etc., unless they taught at least half time.

_____ Total _____ Men _____ Women

4. Distribute the total elementary- and secondary-school classroom teachers in item 3 above by highest level of college preparation completed:

_____ % No bachelor's degree
 _____ % Bachelor's degree
 _____ % Master's degree
 _____ % Master's degree plus 30 hours
 _____ % Doctor's degree
 _____ % Total
100.0

(Q67-18)1: 2,500

5. Indicate below the turnover in classroom teachers from July 1, 1966, to June 30, 1967 (exclude leaves of absence):

Total

_____ Number of resignations

_____ Number of other terminations including deaths, retirements, dismissals, and promotions to school positions other than classroom teaching

===== Total terminations

6. Indicate total number of days that elementary and secondary day schools were in session in the school year 1966-67. Exclude holidays, vacations, and days that teachers worked but pupils did not attend school.

_____ Elementary; _____ Junior high; _____ Senior high

7. Indicate below the total revenue receipts of the school system for 1966-67 by governmental level contributing the funds. Include tax and nontax revenue receipts, patron charges, earnings, state and federal aids; that is, all monies available for expenditure by the system except nonrevenue receipts, such as borrowed funds, proceeds from bond sales, etc.

\$ _____ From local sources, including intermediate (county)

\$ _____ From state sources

\$ _____ From federal sources

\$ ===== Total revenue receipts

8. \$ _____ Total assessed value of taxable property within the school system, 1966

9. \$ _____ Tax rate per \$1,000 of assessed value. (Please check a, b, or c below before answering):

(a) If your system is fiscally independent, enter in item 9 the total of all tax rates on property levied by the school system for all school purposes in 1966, including current operation, capital outlay, and debt service.

(b) If your system is independent except for capital outlay and/or debt service, enter the tax rate levied by nonschool government for school capital outlay and/or for school debt service here: \$ _____ per \$1,000 of assessed value. Enter in item 9 above, the tax rate on property levied by the school system for all other school purposes.

(c) If your system is fiscally dependent and the tax rate for schools is included in the rate of the city or county government, enter above in item 9 an estimated rate representing the school's share of the total tax rate.

10. _____ % Prevailing ratio of assessed value to market value of real property. Please estimate if necessary.

NOTE: Please read Parts One, Two, and Three of Question 11 on EXPENDITURES before filling in the blanks below:

11. Enter the amounts spent by your school system for the accounts listed for the last fiscal year, 1966-67, if possible. Please indicate here the ending date of the fiscal year for which you are supplying data: _____

PART ONE--CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS ONLY

- (a) \$ _____ Administration or general control. Include salaries and other expenses of system-wide administration.
- (b) \$ _____ Instruction. Include salaries of classroom teachers and other instructional staff, textbooks, teaching supplies, school library books chargeable to current expense, and other current expenses of instruction.
- (c) \$ _____ Operation and maintenance of plant. Include salaries and other costs of cleaning, repair, upkeep, and replacement of school property.
- (d) \$ _____ Fixed charges. Include employees' retirement, insurance, rentals, interest on short-term loans, etc.
- * (e) \$ _____ Attendance services for public-school pupils.
- * (f) \$ _____ Health services for public-school pupils.
- * (g) \$ _____ Transportation services for public-school pupils. Exclude capital outlay for buses.

*If items e, f, and/or g are supplied by an agency other than your school system, please explain here. Give amounts of expenditure if possible and specify whether they are in addition to figures reported in items e, f, and g: _____

- (h) \$ _____ Food services (net cost to school district or nonreimbursable expenditures from school system general fund). Please enter gross expenditures of food service program: \$ _____
- (i) \$ _____ Student-body activities (net cost to school district)
- (j) \$ _____ Other expenditures for day schools (please explain large amounts). To avoid duplication, see items on page 4.
- _____ →

MORE

11. (Continued)

PART TWO--EXPENDITURES FOR CAPITAL OUTLAY AND DEBT SERVICE FROM ALL FUNDS

	BY SCHOOL SYSTEM	BY NONSCHOOL AGENCY*
(k) <u>Capital outlay expenditures</u>	\$ _____	\$ _____
(l) <u>Interest paid on long-term debt</u>	\$ _____	\$ _____
(m) <u>Expenditure for debt retirement</u>	\$ _____	\$ _____

*Please enter below the name of the county, municipality, or other nonschool agency making expenditures for the items reported above. Also, indicate if any expenditures for school capital outlay purposes were made in addition to the amounts shown above.

PART THREE--EXPENDITURES OF SCHOOL SYSTEM FOR SCHOOL PROGRAMS OTHER THAN ELEMENTARY AND SECONDARY DAY SCHOOLS (Include expenditures financed partly or totally through patron charges, if possible)

- (n) _____ Regular summer schools (Summer of 19__)
- (o) _____ Head Start summer school (Summer of 19__)
- (p) _____ Adult education
- (q) _____ Junior colleges
- (r) _____ Public libraries
- (s) _____ Services to private-school pupils
- (t) _____ Other community services (including recreation, child care, civic, and welfare activities)
- (u) _____ Tuition payments to other school districts
- (v) _____ Special federally financed programs. Please itemize by program, listing amount expended for each program not included elsewhere in this report. (However, these expenditures should be integrated with items in Part I and Part II where appropriate.)
- (w) _____ Other expenditures. Please itemize large amounts.

12. Did you have a school bond referendum in your system during the school year 1966-67?

- Yes No Not applicable

If you answered YES above, what was the result? Approved Disapproved

13. Did you have a referendum during the school year 1966-67 involving an increase in the school tax rate?

- Yes No Not applicable

If you answered YES above, what was the result? Approved Disapproved

14. Did you have a school budget referendum? Yes No Not applicable

If you answered YES above, what was the result of the first referendum?

- Approved Disapproved

For assistance with this questionnaire,
write or call Mrs. Nettie S. Shapiro:
202-223-9400, ext. 268.

Return to: NEA Research Division
1201 16th St., N. W.
Washington, D. C. 20036

INDEX

	<u>Pages</u>	
ALABAMA		
Birmingham Public Schools	31, 41, 51, 62-63, 82-83, 103	
Henry Sparks, Assistant Superintendent		
Huntsville City Public Schools	33, 43, 53, 66-67, 88-89, 104	
Robert B. Lorren, Personnel Director		
Jefferson County Public Schools	31, 41, 51, 62-63, 82-83, 103	
Robert W. Day, Director of Research		
Mobile County Public Schools (incl. city of Mobile)	31, 41, 51, 62-63, 82-83, 103	
Mrs. Angie Holmes, Supervisor of Public Information		
Montgomery County Board of Education .	33, 43, 53, 66-67, 88-89, 104	
W. T. McKee, Superintendent of Schools		
ARIZONA		
Tucson School District No. 1	33, 43, 53, 66-67, 88-89, 104	
John Timbers, Personnel Director		
Scottsdale Public Schools	33, 43, 53, 66-67, 88-89, 104	
J. J. Connors, Personnel Manager		
CALIFORNIA		
ABC Unified School District	36, 46, 56, 70-71, 92-93, 106	
Charles W. L. Hutchison, Business Manager		
Alhambra City and High School District	36, 46, 56, 70-71, 92-93, 106	
C. C. Scanlon, Assistant Superintendent-Business		
Azusa Unified School District	36, 46, 56, 70-71, 92-93, 106	
Ken Crist, Assistant Superintendent-Business Services		
Bassett Unified School District	36, 46, 56, 70-71, 92-93, 106	
Royce E. Lapp, Assistant Superintendent-Instruction		
Bellflower Unified School District ...	36, 46, 56, 70-71, 92-93, 106	
W. Norman Wampler, Superintendent of Schools		
Berkeley Unified School District	36, 46, 56, 70-71, 92-93, 106	
Dr. Daniel K. Fruedenthal, Coordinator, Research and Publications		
Beverly Hills Schools	36, 46, 56, 70-71, 92-93, 106	
K. L. Peters, Superintendent of Schools		
Burbank Unified School District	36, 46, 56, 70-71, 92-93, 106	
Dr. Robert E. Shanks, Superintendent		
Chino Unified School District	36, 46, 56, 70-71, 92-93, 106	
V. W. Marshall, Assistant Superintendent-Instruction		
Claremont Unified School District	36, 46, 56, 70-71, 92-93, 106	
John B. Brinegar, Superintendent		
Downey Unified School District	36, 46, 56, 70-71, 92-93, 106	
Mr. Donald G. Hart, Director, Personnel Services		
Folsom Cordova Unified School District	36, 46, 56, 72-73, 92-93, 106	
Miss Draga Sarich, Business Manager's Secretary		
Fremont Unified School District	33, 43, 53, 66-67, 88-89, 104	
Mrs. Gertrude McDonald, Research Administrator		
Fresno City Unified School District ..	31, 41, 51, 62-63, 82-83, 103	
Robert A. Webber, Assistant Superintendent		
Garden Grove Unified School District .	31, 41, 51, 62-63, 82-83, 103	
Alton R. Morse, Associate Superintendent-Business		
Glendale Unified School District	36, 46, 56, 72-73, 92-93, 106	
Walter W. Collins, Director of Research		
Glendora Unified School District	36, 46, 56, 72-73, 92-93, 106	
J. M. Slezak, District Superintendent		
Hayward Unified School District	33, 43, 53, 66-67, 88-89, 104	
E. S. Carey, Assistant Business Manager		
La Canada Unified School District	36, 46, 56, 72-73, 94-95, 106	
Helen E. Lowe, Accountant		
Long Beach Unified School District ...	31, 41, 51, 62-63, 82-83, 103	
Dr. Joseph L. McCleary, Administrative Assistant, Superintendent's Office		
Los Angeles Unified School District .	30, 40, 50, 60-61, 80-81, 102	
Frederick G. Fox, Assistant Superintendent, Budget		
Lynwood Unified School District	36, 46, 56, 72-73, 94-95, 106	
Dr. Hyrum W. Loutensock, Superintendent		
Monrovia Unified Schools	36, 46, 56, 72-73, 94-95, 106	
William E. Lacey, Superintendent		
Montebello Unified School District ..	33, 43, 53, 66-67, 88-89, 104	
Charles B. Kemp, Assistant Superintendent, Personnel Services		
Mt. Diablo Unified School District .	33, 43, 53, 66-67, 88-89, 104	
Lloyd Gass, Director of Personnel		
Newport-Mesa Unified School District	33, 43, 53, 66-67, 88-89, 104	
Dr. Norman R. Loats, Assistant Superintendent		
Newark Unified School District	36, 46, 56, 72-73, 94-95, 106	
H. L. Eidson, Assistant to Superintendent-Business		
Norwalk-LaMirada Unified School District	33, 43, 53, 66-67, 88-89, 104	
Robert G. Reid, Director of Accounts		
Oakland Unified School District	31, 41, 51, 62-63, 82-83, 103	
Dr. Alden W. Badal, Director of Research		
Palo Alto Unified School District ...	36, 46, 56, 72-73, 94-95, 106	
Alvin K. Chang, Director, Personnel Services		
Palos Verdes Peninsula Unified School District	36, 46, 56, 72-73, 94-95, 106	
David H. Miller, Assistant Superintendent, Educational Planning/Personnel		
Pasadena Unified School District	33, 43, 53, 66-67, 88-89, 104	
Dr. Joseph T. Hanson, Administrative Director for Research		
Pittsburg Unified School District ...	36, 46, 56, 72-73, 94-95, 106	
Mrs. Erma Dorre, Secretary to Superintendent		
Placentia Schools	36, 46, 56, 72-73, 94-95, 106	
E. Earle Brewer, Assistant Superintendent, Business Services		
Pomona Unified School District	36, 46, 56, 72-73, 94-95, 106	
Erle V. Simon, Assistant Superintendent, Business Services		
Redlands Unified School District	36, 46, 56, 72-73, 94-95, 106	
Fred Heisner, Superintendent		
Richmond Unified School District	33, 43, 53, 66-67, 88-89, 104	
Charlotte Caldwell, Personnel Technician and John Fike, Senior Accountant		
Sacramento City Unified School District	31, 41, 51, 62-63, 82-83, 103	
Walter A. Parsons, Director, General Research Service		
San Diego Unified School District ...	30, 40, 50, 60-61, 80-81, 102	
Dr. Harmon H. Kurtz, Assistant to the Superintendent, Federal Projects and Research		
San Francisco Unified School District	31, 41, 51, 62-63, 82-83, 103	
Harold L. Weeks, Director, Research		
San Jose Unified School District	33, 43, 53, 66-67, 88-89, 104	
James R. Anderson, Director, Administrative Services		
San Juan Unified School District	31, 41, 51, 62-63, 82-83, 103	
S. H. Swift, Chief Accountant		
San Leandro Unified School District .	36, 46, 56, 72-73, 94-95, 106	
Philip T. Lones, Assistant Superintendent		
San Ramon Valley School District	36, 46, 56, 72-73, 94-95, 106	
Richard L. Foster, Superintendent		
Santa Ana Unified School District ...	33, 43, 53, 66-67, 88-89, 104	
Leland Doughty, Personnel Administrator		
Santa Barbara School District	36, 46, 56, 72-73, 94-95, 106	
Bruce W. Benedict, Controller		
Santa Monica Unified School District.	36, 46, 56, 72-73, 94-95, 106	
Dr. Julius H. Stier, Director of Research		
Santa Rosa City Schools	36, 46, 56, 72-73, 94-95, 106	
Frank H. McNair, Assistant Superintendent for Curriculum and Personnel		
Simi Valley Unified School District .	36, 46, 56, 72-73, 94-95, 106	
David H. Paynter, Superintendent		
Stockton Unified School District	33, 43, 53, 66-67, 88-89, 104	
James M. Reusswig, Superintendent		
Temple City Unified School District .	36, 46, 56, 72-73, 94-95, 106	
Mrs. Jimmie Miskofski, Accountant		

- Torrance Unified School District 33, 43, 53, 66-67, 88-89, 104
Louis Kaplan, Assistant Superintendent, Special Services and Research
- Vallejo Unified School District 36, 46, 56, 72-73, 94-95, 106
Edmund G. Cook, Administrative Assistant to the Superintendent of Schools
- Vista Unified School District 36, 46, 56, 72-73, 94-95, 106
William P. Schlechte, District Superintendent
- West Covina Unified School District .. 36, 46, 56, 72-73, 94-95, 106
Clifford S. Thyberg, Superintendent
- COLORADO**
- Cheyenne Mountain School District #12. 36, 46, 56, 72-73, 94-95, 107
W. E. Callahan, Jr., Superintendent of Schools
- Colorado Springs Public Schools 33, 44, 53, 66-67, 88-89, 104
Charles M. Day, Administrative Assistant to the Superintendent
- Denver Public Schools 31, 41, 51, 62-63, 82-83, 103
Charles Propp, Acting Supervisor, Budgetary Services
- Jefferson County School District #R-1. 31, 41, 51, 62-63, 82-83, 103
Mr. Tom McDowell, Supervisor of Budgets
- Pueblo School District #60 33, 44, 53, 66-67, 88-89, 104
Virginia E. Spitzer, Secretary-Treasurer
- CONNECTICUT**
- Bridgeport Public Schools 33, 44, 53, 66-67, 88-89, 104
Henry J. Buxton, Special Assistant for Business
- Fairfield Public Schools 37, 46, 56, 72-73, 94-95, 107
Miss Duckworth, Mr. Burdette, and Dr. Greenhalgh, Assistant Superintendent
- Hartford Public Schools 34, 44, 53, 66-67, 88-89, 104
L. Nathanson, Director of Research and Philip Blackey, Manager of Business Services
- Westport Public Schools 37, 46, 56, 72-73, 94-95, 107
Edward C. Flocco, Administrative Assistant
- DELAWARE**
- Alfred I. duPont School District 37, 46, 56, 72-73, 94-95, 107
George N. Fehr, Jr., Director, Personnel--Pupil Personnel
- Newark Special School District 37, 46, 56, 72-73, 94-95, 107
Dr. Thomas Calhoun, Director of Personnel
- DISTRICT OF COLUMBIA**
- District of Columbia Public Schools .. 30, 40, 50, 60-61, 80-81, 102
Dr. Mildred P. Cooper, Assistant for Research and Planning
- FLORIDA**
- Broward County Public Schools 31, 41, 51, 62-63, 82-83, 103
Andrew K. Kruse, Administrative Assistant
- Dade County Board of Public Instruction 30, 40, 50, 60-61, 80-81, 102
Mrs. Rhoda W. Santee, Statistical Research Analyst
- Duval County Board of Public Instruction 30, 40, 50, 60-61, 80-81, 102
William E. Lyons, Assistant Director of Research (Administration)
- Escambia County Board of Public Instruction 34, 44, 53, 66-67, 88-89, 104
R. C. Lipscomb, Deputy Superintendent
- Hillsborough County Board of Public Instruction 31, 41, 51, 62-63, 82-83, 103
Mr. Rodney Thompson, Director of Accounting
- Orange County Public Schools 31, 41, 51, 62-63, 82-83, 103
Robert E. Cascaddan, Assistant Superintendent in Charge of Administration
- Palm Beach County Board of Public Instruction 31, 41, 51, 62-63, 82-83, 103
Walter J. End, Coordinator, Research and Evaluation
- Pinellas County Board of Public Instruction 31, 41, 51, 62-63, 82-83, 103
Dr. Fred Stuart, Assistant Superintendent, Research and Planning
- Polk County Schools 31, 41, 51, 62-63, 82-83, 103
Claude J. Ridley, Director of Administrative Services
- Volusia County Board of Public Instruction 34, 44, 53, 66-67, 88-89, 104
John H. Smiley, County Superintendent
- GEORGIA**
- Atlanta Public Schools 30, 40, 50, 60-61, 80-81, 102
J. Lawrence Thompson, Director of Administrative Services
- Bibb County Public Schools 34, 44, 53, 66-67, 88-89, 104
Marvin J. Jones, Administrative Assistant-Personnel
- Cobb County Public Schools 34, 44, 53, 66-67, 88-89, 104
A. C. Crews, Superintendent
- DeKalb County Public Schools 31, 41, 51, 62-63, 82-83, 103
Wilburn M. Adams, Administrative Assistant
- Fulton County Board of Education 34, 44, 53, 66-67, 88-89, 104
Clarence E. Palmer, Administrative Assistant
- Muscogee County Public Schools 34, 44, 53, 66-67, 88-89, 104
Nathan M. Patterson, Assistant Superintendent for Special Services
- Savannah-Chatham County Public Schools 34, 44, 53, 66-67, 88-89, 105
Thord M. Marshall, Superintendent
- HAWAII**
- Hawaii Department of Education 30, 40, 50, 60-61, 80-81, 102
Dr. William G. Savard, Assistant Superintendent-Research
- ILLINOIS**
- Chicago Public Schools 30, 40, 50, 60-61, 80-81, 102
Dr. James F. Redmond, Superintendent of Schools
- Peoria Public Schools 34, 44, 54, 66-67, 88-89, 105
Franklin Dale, Research Assistant
- Rockford Public Schools 34, 44, 54, 66-67, 88-89, 105
Thomas A. Shaheen, Superintendent of Schools
- INDIANA**
- Bartholomew Consolidated School Corporation 37, 47, 56, 72-73, 94-95, 107
Dr. Clarence E. Robbins, Superintendent of Schools
- Evansville-Vanderburgh School Corporation 34, 44, 54, 66-67, 88-89, 105
Harry R. Wey, Jr., Assistant Superintendent in Charge of Personnel
- Fort Wayne Community Schools 34, 44, 54, 66-67, 88-89, 105
Lester L. Grile, Superintendent of Schools
- Gary City Schools 34, 44, 54, 66-67, 88-89, 105
W. E. Wiley, Assistant Superintendent, Bureau of Research and Publications
- Hammond Public Schools 37, 47, 56, 72-73, 94-95, 107
M. H. Thorsen, Assistant Superintendent
- Highland School District 37, 47, 56, 72-73, 94-95, 107
Clyde M. Sumner, Assistant Superintendent, Special Services
- Indianapolis Public Schools 30, 40, 50, 60-61, 80-81, 102
Russell A. Lane, Administrative Assistant
- Munster Public Schools 37, 47, 56, 72-73, 94-95, 107
Frank H. Hammond, Superintendent
- Perry Township Metropolitan School District 37, 47, 56, 72-73, 94-95, 107
Fred D. Fechtman, Business Manager
- South Bend Community School Corporation 34, 44, 54, 68-69, 88-89, 105
W. R. Seybold, Director of Financial Services
- Warren Township Metropolitan School District 37, 47, 56, 72-73, 94-95, 107
Austin E. Walker, Superintendent of Schools
- IOWA**
- Des Moines Independent Community School District 34, 44, 59, 68-69, 88-89, 105
Gerald A. Robinson, Director, Research and Statistics
- KANSAS**
- Kansas City Public Schools 34, 44, 59, 68-69, 88-89, 105
O. L. Plucker, Superintendent of Schools
- Wichita Public Schools 31, 41, 51, 62-63, 82-83, 103
Lawrence H. Shepolsner, Superintendent of Schools
- KENTUCKY**
- Fayette County Public Schools 34, 44, 54, 68-69, 88-89, 105
William Walter Hall, Administrative Assistant to Superintendent
- Jefferson County Public Schools 31, 41, 51, 62-63, 82-83, 103
E. C. Grayson, Associate Superintendent, Accounting and Finance
- Louisville Public Schools 31, 41, 51, 62-63, 82-83, 103
Charles E. Sanders, Director, Division of Research, Records, and Information

LOUISIANA	
Caddo Parish School Board	32, 41, 51, 62-63, 84-85, 103
Walter C. Lee, Assistant Director of Finance	
Calcasieu Parish School Board	34, 44, 54, 68-69, 88-89, 105
Dr. Paul J. Moses, Assistant Superintendent for Administration	
East Baton Rouge Parish School Board..	32, 41, 51, 62-63, 84-85, 103
A. P. Jones, Director of Finance	
Jefferson Parish School Board	32, 42, 51, 62-63, 84-85, 103
J. Eugene Martin, Internal Auditor	
Orleans Parish Public Schools	30, 40, 50, 60-61, 80-81, 102
Dr. Stanley Fitzpatrick, Assistant Superintendent	
MARYLAND	
Anne Arundel County Board of Education	32, 42, 51, 62-63, 84-85, 103
C. Berry Carter II, Administrative Assistant to Superintendent of Schools	
Baltimore City Public Schools	30, 40, 50, 60-61, 80-81, 102
Dr. Orlando F. Furno, Assistant Superintendent, Division of Research and Development and Mr. J. R. Hamilton, Specialist, Records and Statistics	
Baltimore County Board of Education ..	30, 40, 50, 60-61, 80-81, 102
William T. Willis, Jr., Assistant Superintendent in Business and Finance	
Montgomery County Public Schools	30, 40, 50, 60-61, 80-81, 102
Samuel M. Goodman, Director of Research	
Prince George's County Public Schools.	30, 40, 50, 60-61, 80-81, 102
Mr. William S. Schmidt, Superintendent of Schools and Mr. Charles O. Wendorf, Supervisor of Pupil Accounting	
MASSACHUSETTS	
Boston Public Schools	32, 42, 51, 62-63, 84-85, 103
Charles J. Lynch, Director of Statistics and Leo J. Burke, Business Manager	
Newton Public Schools	37, 47, 56, 72-73, 94-95, 107
John E. Gilleland, Assistant Superintendent for Business Services	
Springfield Public Schools	34, 44, 54, 68-69, 88-89, 105
Dr. Helen N. Theinert, Assistant Superintendent for Personnel and Research	
Worcester Public Schools	34, 44, 54, 68-69, 88-89, 105
Mabel E. Wray, Supervisor of Elementary Education	
MICHIGAN	
Detroit City Schools	30, 40, 50, 60-61, 80-81, 102
Clara L. Sinclair, Director, Department of Administrative and Statistical Reporting	
Garden City Public Schools	37, 47, 56, 72-73, 94-95, 107
B. L. Snow, Assistant Superintendent (Personnel) and E. J. Hershops, Administrative Assistant (Finance)	
Grand Rapids Public Schools	34, 44, 54, 68-69, 88-89, 105
Donna L. Wilson, Research Secretary and Wendell H. Lubbinge, Director of Budget and Finance	
Grosse Pointe Public Schools	37, 47, 56, 72-73, 94-95, 107
Miss Warren Rhodes, Administrative Assistant	
Lansing Public Schools	34, 44, 54, 68-69, 88-89, 105
Russell Schneider, Administrative Assistant for Administrative Services	
Livonia Public Schools	34, 44, 54, 68-69, 88-89, 105
Benton Yates, Superintendent of Schools	
Southfield Public Schools	37, 47, 56, 72-73, 94-95, 107
John W. English, Superintendent	
Van Dyke Public Schools	37, 47, 56, 72-73, 94-95, 107
Max Thompson, Consultant	
Warren Consolidated Schools	37, 47, 56, 72-73, 94-95, 107
Paul K. Cassino, Superintendent	
MINNESOTA	
Bloomington Public Schools	37, 47, 56, 72-73, 94-95, 107
Mr. Fred M. Atkinson, Superintendent of Schools	
Columbia Heights Public Schools	37, 47, 56, 72-73, 94-95, 107
H. A. Jensen, Superintendent of Schools	
Edina Public Schools	37, 47, 57, 72-73, 94-95, 107
James D. Chapman, Administrative Assistant for Research	
Fridley Independent School District #14	37, 47, 57, 72-73, 94-95, 107
James H. Hedren, Director of Business Affairs	
Golden Valley Independent School District #275	37, 47, 57, 72-73, 94-95, 107
Howard B. Casmeay, Superintendent of Schools	
Hopkins Independent School District #274	37, 47, 57, 72-73, 94-95, 107
D. F. Klassy, Office Manager	
Minnnetonka Public Schools	37, 47, 57, 72-73, 94-95, 107
William O. Nilsen, Superintendent	
Mounds View Public Schools	37, 47, 57, 72-73, 94-95, 107
Henry Resman, Administrative Assistant	
North St. Paul-Maplewood Schools	37, 47, 57, 72-73, 94-95, 107
Mrs. Kathryn Crouse, Superintendent's Secretary	
Osseo Independent School District #279	37, 47, 57, 72-73, 94-95, 107
Leland I. Johnson, Assistant Superintendent	
Richfield Independent School District #280	37, 47, 57, 72-73, 94-95, 107
Carlton W. Lytle, Superintendent	
Robbinsdale District #281	34, 44, 54, 68-69, 90-91, 105
Mrs. Lillian Johnson, Secretary to Superintendent of Schools	
Roseville Independent School District #623	37, 47, 57, 72-73, 94-95, 107
Marjorie M. Hamlin, Assistant Superintendent	
St. Louis Park Public Schools	37, 47, 57, 72-73, 94-95, 107
Clifford E. Anderson, Assistant Superintendent	
St. Paul Public Schools	34, 44, 54, 68-69, 90-91, 105
Dr. Louis Haak, Supervisor, Administrative Research	
Stillwater Independent School District #834	37, 47, 57, 72-73, 94-95, 107
Carl J. Smith, Acting Superintendent	
White Bear Lake Independent School District #624	37, 47, 57, 72-73, 94-95, 107
E. M. Thomsen, Superintendent of Schools	
MISSISSIPPI	
Jackson Municipal Separate School District	34, 44, 54, 68-69, 90-91, 105
Joy Cockrell, Personnel Assistant	
MISSOURI	
Clayton Public Schools	37, 47, 57, 72-73, 96-97, 107
George M. Stuber, Assistant Superintendent	
Hazelwood School District	37, 47, 57, 74-75, 96-97, 107
C. O. McDonald, Superintendent	
Kansas City Public Schools	32, 42, 52, 64-65, 84-85, 103
Miss Nora Bury, Research Assistant, Statistical	
Lindbergh (R-8) Public Schools	37, 47, 57, 74-75, 96-97, 107
Noah E. Gray, Superintendent	
Pattonville (R-3) School District	37, 47, 57, 74-75, 96-97, 107
Dr. Don B. Matthews, Director of Research and Public Information	
St. Louis Public Schools	30, 40, 50, 60-61, 80-81, 102
Frank G. Sibley, Director of Budget	
NEBRASKA	
Lincoln Public Schools	34, 44, 54, 68-69, 90-91, 105
E. E. Wahl, Coordinator of Research	
Omaha Public Schools	32, 42, 52, 64-65, 84-85, 103
Irving C. Young, Administrative Assistant, Research	
Westside Community Schools	37, 47, 57, 74-75, 96-97, 107
Sharon Clark, Administrative Assistant	
NEVADA	
Clark County Public Schools	32, 42, 52, 64-65, 84-85, 103
Harvey N. Dondero, Associate Superintendent, Division of Communications	
Washoe County Public Schools	34, 44, 54, 68-69, 90-91, 105
George W. Brighton, Administrative Assistant for Research and Development	
NEW JERSEY	
East Orange Public Schools	37, 47, 57, 74-75, 96-97, 107
Robert H. Seitzer, Superintendent of Schools	
Fair Lawn Public Schools	37, 47, 57, 74-75, 96-97, 107
E. James Muhr, Administrative Assistant to Superintendent	
Glen Ridge Board of Education	37, 47, 57, 74-75, 96-97, 107
Arthur F. Schroeder, Jr., Assistant Superintendent	
Hillside Public Schools	37, 47, 57, 74-75, 96-97, 107
Dr. Wayne T. Branom, Superintendent of Schools	
Irvington Public Schools	37, 47, 57, 74-75, 96-97, 107
Dr. George R. Gordon, Superintendent of Schools	

Jersey City Public Schools	34, 44, 54, 68-69, 90-91, 105		
Dr. Robert A. Coyle, Superintendent of Schools			
Leonia Public Schools	37, 47, 57, 74-75, 96-97, 107		
Stephen B. Sims, Superintendent of Schools			
Linden Public Schools	37, 47, 57, 74-75, 96-97, 107		
Dr. James O'Brien, Superintendent and Miss Lottie A. Rosenband, Board Secretary			
Madison Township Public Schools	37, 47, 57, 74-75, 96-97, 107		
Miss Rita Carney, Administrative Assistant			
Montclair Public Schools	37, 47, 57, 74-75, 96-97, 107		
William E. Payne, Coordinator of Publications			
Mountain Lakes Public Schools	37, 47, 57, 74-75, 96-97, 107		
Lorain S. Hartnett, School Business Administrator			
Newark Board of Education	32, 42, 52, 64-65, 84-85, 103		
Dr. Donald W. Campbell, Director of Reference and Research			
Paramus Public Schools	37, 47, 57, 74-75, 96-97, 107		
George W. Hodgins, Superintendent of Schools			
Parsippany-Troy Hills Township Public Schools	37, 47, 57, 74-75, 96-97, 107		
Joseph T. Monahan, Administrative Assistant to the Superintendent			
Passaic Public Schools	37, 47, 57, 74-75, 96-97, 107		
Peter Cannici, Superintendent of Schools			
Plainfield City Board of Education ...	37, 47, 57, 74-75, 96-97, 107		
Joseph Ennis, Assistant Superintendent			
Ridgewood Public Schools	37, 47, 57, 74-75, 96-97, 107		
Joseph P. Durkin, Administrative Assistant, Business			
Scotch Plains-Fanwood Public Schools..	38, 47, 57, 74-75, 96-97, 107		
F. J. Laberge, Acting Superintendent of Schools			
Teaneck Public Schools	38, 47, 57, 74-75, 96-97, 107		
Mrs. Rita L. Rees, Executive Secretary to Superintendent of Schools and Mr. Jac Gnirrep, Assistant Business Administrator			
Tenafly Board of Education	38, 48, 57, 74-75, 96-97, 107		
William J. Hegelein, School Business Administrator			
Union Township Public Schools	38, 48, 57, 74-75, 96-97, 107		
Fred Stahuber, Superintendent of Schools			
Verona Public Schools	38, 48, 57, 74-75, 96-97, 107		
John E. Mattis, Superintendent of Schools			
West Orange Public Schools	38, 48, 57, 74-75, 96-97, 107		
Samuel Meyer, Assistant Superintendent			
Westfield Public Schools	38, 48, 57, 74-75, 96-97, 107		
Dr. L. E. Lewis, Superintendent			
NEW MEXICO			
Albuquerque Municipal Public Schools..	32, 42, 52, 64-65, 84-85, 103		
James Spiess, Director of Finance			
NEW YORK			
Babylon Union Free School District #1.	38, 48, 57, 74-75, 96-97, 107		
Dr. Gerald W. Anderson, District Principal			
Bayshore Unified School District #1 ..	38, 48, 57, 74-75, 96-97, 107		
Glenn S. Seeley, Assistant Superintendent			
Bethpage Union Free School District #21	38, 48, 57, 74-75, 96-97, 108		
Frank Sabatella, Assistant Superintendent			
Brighton Central School District #1 ..	38, 48, 57, 74-75, 96-97, 108		
Dr. Joseph R. Sproule, Assistant to Superintendent			
Bronxville Public Schools	38, 48, 57, 74-75, 96-97, 108		
Janet Hough, Secretary to Superintendent and Henry Hempstead, Assistant to the Superintendent for Business Affairs			
Buffalo City Public Schools	32, 42, 52, 64-65, 84-85, 103		
Claude D. Clapp, Associate Superintendent, Division of Finance and Research			
Caledonia-Mumford School District	38, 48, 57, 74-75, 96-97, 108		
Dr. Frederick M. Hinesdale, Supervising Principal			
Clarkstown Central School District #1.	38, 48, 57, 74-75, 96-97, 108		
Fred D. Gritmon, Jr., Administrative Assistant to the Superintendent			
Commack Public Schools	38, 48, 57, 74-75, 96-97, 108		
Joseph A. Heinlein, Administrative Assistant and Alpheus Baxter, Assistant Superintendent for Business Affairs			
Cornwall Central School District	38, 48, 57, 74-75, 96-97, 108		
Eli Kroot, Administrative Assistant in charge of Finance			
Deer Park Schools (Union Free School District #7)	38, 48, 57, 74-75, 96-97, 108		
Dr. James A. Bernard, District Principal			
East Meadow Public Schools	38, 48, 57, 74-75, 96-97, 108		
Martin T. Walsh, Acting Assistant Superintendent			
East Rockaway Public Schools	38, 48, 57, 74-75, 96-97, 108		
Dr. William Louis, Superintendent of Schools			
East Williston Public Schools	38, 48, 57, 74-75, 96-97, 108		
Joseph P. McGovern, Administrative Assistant			
Elwood Unified School District #1	38, 48, 57, 74-75, 96-97, 108		
Dr. James H. Boyd, District Principal			
Farmingdale Public Schools	38, 48, 57, 74-75, 96-97, 108		
Charles L. Manso, Assistant Superintendent			
Garden City Unified School District #18	38, 48, 58, 74-75, 96-97, 108		
J. William Dodd, Administrative Assistant to the Superintendent			
Great Neck Public Schools	38, 48, 58, 74-75, 96-97, 108		
Marion E. Wiles, Executive Assistant to Superintendent			
Hasting-on-Hudson Public Schools	38, 48, 58, 74-75, 96-97, 108		
Edward W. Goate, Administrative Assistant			
Hempstead Public Schools	38, 48, 58, 74-75, 96-97, 108		
James T. Beale, Assistant Superintendent of Schools			
Hewlett-Woodmere Union Free School District #14	38, 48, 58, 74-75, 96-97, 108		
Michael V. Santopolo, Superintendent of Schools			
Hicksville Union Free School District #17	38, 48, 58, 74-75, 96-97, 108		
Mr. Richard P. Weigang, Business Manager			
Irvington Public Schools	38, 48, 58, 74-75, 96-97, 108		
Philip E. Sanborn, District Principal			
Island Trees Public Schools	38, 48, 58, 74-75, 96-97, 108		
Dr. Harold S. Ferguson, Superintendent of Schools			
Jericho Union Free School District #15	38, 48, 58, 75-75, 96-97, 108		
David Nydick, Assistant Superintendent			
Lawrence Public Schools	38, 48, 58, 74-75, 96-97, 108		
Henry C. Boschert, Assistant Superintendent			
Lindenhurst Public Schools	38, 48, 58, 74-75, 96-97, 108		
Dr. John R. Fitzsimmons, Superintendent of Schools			
Mamaroneck Union Free School District #1	38, 48, 58, 74-75, 96-97, 108		
Dr. Sheldon J. Evans, Assistant Superintendent and Mr. J. J. Barbieri, District Clerk			
Manhasset Public Schools	38, 48, 58, 74-75, 96-97, 108		
Office of Assistant Superintendent and Deputy Superintendent			
Massapequa Union Free School District #23	38, 48, 58, 74-75, 96-97, 108		
Frederick W. Keyes, Assistant Superintendent			
Mineola Public Schools	38, 48, 58, 74-75, 96-97, 108		
Mrs. Marion Wilson, Secretary to Superintendent			
Mount Vernon Public Schools	38, 48, 58, 74-75, 96-97, 108		
Dr. N. Eagle, Director, Research and Planning			
New Rochelle City Schools	38, 48, 58, 74-75, 96-97, 108		
George C. Clark, Superintendent of Schools			
New York City Public Schools	30, 40, 50, 60-61, 80-81, 102		
Leonard Moriber, Senior Systems Analyst			
Newburgh City Schools	38, 48, 58, 74-75, 96-97, 108		
Ronald F. Dutcher, Assistant Superintendent for Finance and Federal Programs			
North Babylon Public Schools	38, 48, 58, 74-75, 96-97, 108		
Frank E. Heath, Administrative Assistant			
Northport Union Free School District #4	38, 48, 58, 74-75, 98-99, 108		
Dr. James A. Loomer, Assistant Superintendent			
Oceanside Public Schools	38, 48, 58, 74-75, 98-99, 108		
Chester L. Tuthill, School Business Administrator			
Pelham Public Schools	38, 48, 58, 74-75, 98-99, 108		
Radcliffe Merrill, Superintendent of Schools			

- Plainedge Public Schools 38, 48, 58, 74-75, 98-99, 108
 Dr. John S. Rinehart, Superintendent of Schools
- Plainview Central School District #4 . 38, 48, 58, 74-75, 98-99, 108
 Mr. Louis F. Ferrara, Administrative Assistant
- Port Jefferson Public Schools 38, 48, 58, 74-75, 98-99, 108
 William C. Heugh, Supervising Principal
- Ramapo Central School District #2 38, 48, 58, 76-77, 98-99, 108
 Louis D. Orazio, Administrative Assistant to the Superintendent
- Rochester City Public Schools 34, 45, 54, 68-69, 90-91, 105
 Clayton C. DeLong, Senior Consultant for Planning and Research
- Rockville Centre Public Schools 38, 48, 58, 76-77, 98-99, 108
 Richard S. Byers, Superintendent of Schools
- Roslyn Public Schools 38, 48, 58, 76-77, 98-99, 108
 Dexter M. Jeffords, Assistant Superintendent
- Scarsdale Union Free School District #1 38, 48, 58, 76-77, 98-99, 108
 Dr. Donald G. Emery, Superintendent of Schools
- Seaford Public Schools 38, 48, 58, 76-77, 98-99, 108
 Edward J. Voorhees, Assistant Superintendent of Schools
- Smithtown Central School District #1 . 38, 48, 58, 76-77, 98-99, 108
 Don L. Miller, Superintendent
- South Huntington Schools 38, 48, 58, 76-77, 98-99, 108
 Charles A. Connell, Assistant Superintendent
- South Orangetown Central School District #1 38, 48, 58, 76-77, 98-99, 108
 Carol DiMeglio, Secretarial Assistant II--Business Office
- Spencerport Central School 38, 48, 58, 76-77, 98-99, 108
 E. J. Wilson, District Principal
- Syosset Central School District #2 ... 38, 48, 58, 76-77, 98-99, 108
 Joseph F. Singleton, Assistant to the Superintendent for Business Affairs
- Syracuse Public Schools 34, 45, 54, 68-69, 90-91, 105
 David F. Sine, Staff Director of Research
- Wantagh Public Schools 38, 48, 58, 76-77, 98-99, 108
 Dr. Charles T. St. Clair, Superintendent of Schools
- Wappingers Central School #1 38, 48, 58, 76-77, 98-99, 108
 E. Joseph Kegan, Superintendent of Schools
- West Babylon District #2 38, 49, 58, 76-77, 98-99, 108
 Mr. Helmer Petersen, Superintendent
- West Islip Public Schools 38, 49, 58, 76-77, 98-99, 108
 Mr. Joseph Stanco, School Business Administrator
- White Plains City Schools 38, 49, 58, 76-77, 98-99, 108
 Raymond W. Rush, Assistant to Assistant Superintendent
- Yonkers City Public Schools 34, 45, 54, 68-69, 90-91, 105
 Stanley S. Wynstra, Superintendent of Schools
- NORTH CAROLINA**
- Charlotte-Mecklenburg Public Schools . 32, 42, 52, 64-65, 84-85, 103
 Dr. Wayne C. Church, Director of Research
- Greensboro Public Schools 34, 45, 54, 68-69, 90-91, 105
 W. J. House, Administrative Assistant
- Winston-Salem/Forsyth County Schools . 35, 45, 54, 68-69, 90-91, 105
 F. A. Yancey, Assistant Comptroller
- OHIO**
- Akron Public Schools 32, 42, 52, 64-65, 84-85, 103
 Albert L. Ploenes, Coordinator of Research
- Cincinnati Public Schools 32, 42, 52, 64-65, 84-85, 103
 Robert L. Eicher, Research Associate
- Cleveland City Public Schools 30, 40, 50, 60-61, 80-81, 102
 Fredrik W. Beckman, Clerk-Treasurer
- Cleveland Heights-University Heights Schools 39, 49, 58, 76-77, 98-99, 108
 Melvin W. Herkner, Administrative Director of Research
- Columbus City Public Schools 30, 40, 50, 60-61, 80-81, 102
 Paul W. Hersey, Executive Assistant to the Superintendent
- Dayton Public Schools 32, 42, 52, 64-65, 84-85, 103
 John K. White, Associate Director of Research
- Shaker Heights City Schools 39, 49, 58, 76-77, 98-99, 108
 Gardner P. Dunning, Assistant to the Superintendent
- Toledo City Public Schools 32, 42, 52, 64-65, 84-85, 103
 Richard Pheatt, Director of General Research
- OKLAHOMA**
- Oklahoma City Public Schools 32, 42, 52, 64-65, 84-85, 103
 Dr. Thomas J. Smith, Director of Research and Statistics
- Tulsa Independent School District #1.. 32, 42, 52, 64-65, 84-85, 103
 Mrs. Ella Whitman, Assistant Superintendent for personnel services
- OREGON**
- Portland Public Schools 32, 42, 52, 64-65, 84-85, 103
 Victor W. Doherty, Director of Administrative Research Department
- PENNSYLVANIA**
- Abington School District 39, 49, 58, 76-77, 98-99, 108
 Daniel Greenfield, Administrative Assistant
- Bristol Township Schools 39, 49, 58, 76-77, 98-99, 108
 James H. McGoldrick, Administrative Assistant to the Superintendent
- Marple-Newton School District 39, 49, 58, 76-77, 98-99, 108
 Dr. Julius J. Willa and F. W. Brown, Administrative Assistant for Business
- Norristown Area School District 39, 49, 58, 76-77, 98-99, 108
 Norman W. Kratz, Superintendent and Marlin B. Brandt, Assistant Superintendent
- Pennsbury School District 39, 49, 58, 76-77, 98-99, 108
 John E. Keefe, Administrative Assistant--Personnel
- Philadelphia Public Schools 30, 40, 50, 60-61, 80-81, 102
 Mrs. Michelle M. Chaplin, Research Assistant--Office of Research and Evaluation
- Pittsburgh Public Schools 32, 42, 52, 64-65, 84-85, 103
 Ethel Patton, Research Associate and Dr. Raymond Peters, Director, Division of Finance
- Springfield Township School District . 39, 49, 58, 76-77, 98-99, 108
 Richard B. Shupp, Assistant to the Superintendent for Business Affairs
- RHODE ISLAND**
- Providence Public Schools 35, 45, 54, 68-69, 90-91, 105
 Charles A. O'Conner, Jr., Superintendent
- SOUTH CAROLINA**
- Columbia Public Schools 35, 45, 54, 68-69, 90-91, 105
 Mrs. Ethel Roberts, Secretary to Superintendent
- Greenville County Public Schools 32, 42, 52, 64-65, 84-85, 104
 Wilton H. Earle, Coordinator of Fiscal Affairs
- TENNESSEE**
- Chattanooga Public Schools 35, 45, 54, 68-69, 90-91, 105
 Dean Holden, Director, General Administrative Services
- Hamilton County Public Schools 35, 45, 54, 68-69, 90-91, 105
 J. R. Rodman, Assistant Superintendent
- Knoxville City Public Schools 35, 45, 54, 68-69, 90-91, 105
 Dr. Fred Sedelle, Jr., Director of Research and Pupil Personnel Services
- Memphis Public Schools 30, 40, 50, 60-61, 80-81, 102
 Dr. O. Z. Stephens, Jr., Assistant Director of Research, Planning Publications and Mr. Ted McCloud, Acting Area Specialist, Department of Business Affairs
- Nashville-Davidson County Public Schools 32, 42, 52, 64-65, 84-85, 104
 Florence Lewis, Supervisor, School Community Relations
- Shelby County Public Schools 35, 45, 54, 68-69, 90-91, 105
 Mr. W. L. Harvey, Administrative Assistant
- TEXAS**
- Austin Independent School District ... 35, 45, 55, 68-69, 90-91, 105
 Charles Sansom, Administrative Assistant to the Superintendent
- Corpus Christi Independent School District 35, 45, 55, 68-69, 90-91, 105
 A. T. Nicholas, Assistant Director, Research and Pupil Services
- Dallas Independent School District ... 30, 40, 50, 60-61, 80-81, 102
 Mr. H. D. Pearson, Assistant Superintendent--Business
- El Paso Independent School District .. 32, 42, 52, 64-65, 84-85, 104
 A. O. Wynn, Director, Records and Pupil Accounting

Research Reports

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