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ABSTRACT

This report provides statistics on the revenue, expenditure, debt, and financial assets in 1984 of school systems in the United States as a whole, in each state, and in individual school systems having enrollments of 15,000 or more. The data were collected by the United States Census Bureau during its 1984 Annual Survey of Government Finances. The report consists of an introductory text and nine tables. The introduction describes the scope of the Census Bureau's school finance data collection activities, major findings of the 1983-84 survey, and sources and limitations of the data. The first two tables display national totals of public school financial data. Statewide aggregates for general revenue and general expenditure appear in tables 3 and 4 with corresponding percent distributions in tables 5 and 6. Table 7 presents state totals for indebtedness and for cash and security holdings. Table 8 contains financial statistics for 393 public school systems (including some community and junior college systems) with enrollments greater than 15,000. Per pupil amounts for these systems are presented in table 9. (PGD)

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GF84-No. 10

GOVERNMENT FINANCES

Finances of Public School Systems in 1983—84

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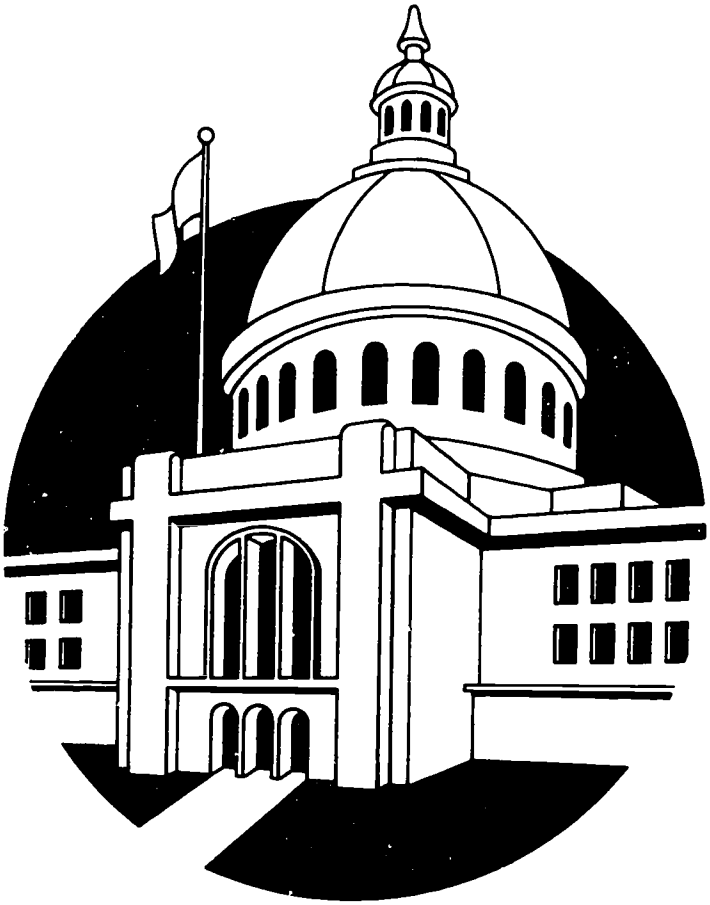

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This report was prepared in the Governments Division by the Finance Branch, headed by **Henry S. Wulf**, under the direction of **Vence Kane**, Assistant Division Chief for Programs. **Lawrence R. MacDonald**, assisted by **Ida E. Herdy** and **David Nikkel**, coordinated data collection and review.

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For information regarding data contained in this report, contact **Lawrence R. MacDonald**, Governments Division, Bureau of the Census, Washington, DC 20233 (area code 301/763-7664).

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GOVERNMENT FINANCES

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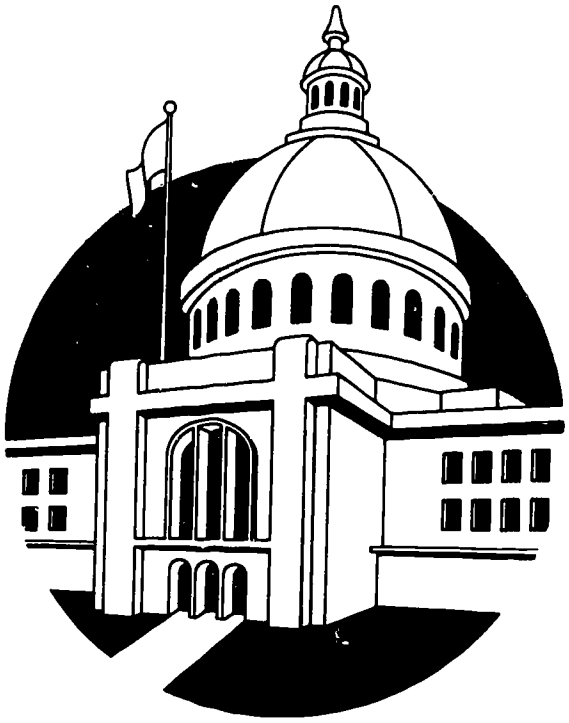

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CONTENTS

	Page
Introduction	V
Table	
1. Summary of Public School System Finances: 1983-84 and 1982-83	2
2. Finances of Public School Systems by Enrollment-Size Groups: 1983-84	3
3. General Revenue of Public School Systems by Source and by State: 1983-84	4
4. General Expenditure of Public School Systems by State: 1983-84	6
5. Percent Distribution of Public School System General Revenue by State: 1983-84	8
6. Percent Distribution of Public School System General Expenditure by State: 1983-84	9
7. Indebtedness and Cash and Security Holdings of Public School Systems by State: 1983-84	10
8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84	11
9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84	40
Definitions of Selected Terms	59

INTRODUCTION

The U.S. Census Bureau conducts an Annual Survey of Government Finances as authorized by law under Title 13, United States Code, Section 182. The 1984 survey, similar to other annual surveys and Census of Governments conducted for many years, covers the entire range of governmental finance activities—revenue, expenditure, debt, and assets.

The 1984 Governmental Finance Series (series GF84) contains 8 parts: No. 1, *State Government Tax Collections in 1984;* No. 2, *Finances of Employee-Retirement Systems of State and Local Governments in 1983-84;* No. 3, *State Government Finances in 1984;* No. 4, *City Government Finances in 1983-84; No. 5, Governmental Finances in 1983-84;* No. 6, *Local Government Finances in Selected Metropolitan Areas and Large Counties: 1983-84;* No. 8, *County Government Finances in 1983-84;* and No. 10, *Finances of Public School Systems in 1983-84.*

This report provides statistics on the revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for individual school systems having 15,000 or more enrollment.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's school finance data collection activities, major findings of the 1983-84 survey, and sources and limitations of data.

Tables 1 and 2 display national totals of public school financial data. Statewide aggregates for general revenue and general expenditure appear in tables 3 and 4 with corresponding percent distributions in tables 5 and 6. Table 7 presents State totals for indebtedness and cash and security holdings.

Table 8 contains financial statistics for public school systems with enrollments greater than 15,000. Per pupil amounts for these same systems appear in table 9.

SCOPE

This report includes data on the finances of the following types of publicly operated educational agencies classified by the Bureau of the Census as school systems:

1. Independent school systems

   a. Elementary and secondary systems operating as independent governmental units; and

   b. Local government higher education systems operating as independent governmental units;

2. Dependent school systems

   a. Elementary and secondary systems that are integral agencies of county, municipal, township, or State governments; and

   b. Local government higher education systems that are integral agencies of county or municipal governments.

There are 483 local higher education systems. These systems exclude the finances of State government institutions of higher education. Tables 1, 2, and 4 display totals for this grouping under the heading "Higher Education."

For a summary of the major types of units that the Census Bureau includes in the universe of school systems, see table A.

Table A. Public School Systems and Fall Enrollment: 1982

Type of system	Number of systems	1981 fall enrollment (1,000)
All public school systems.....	16,389	43,551
Independent school districts.....	14,851	35,614
Dependent school systems.....	1,538	7,938
State.....	24	176
County.....	578	3,420
Municipal.....	286	3,429
Township (and "town")	650	912
EXHIBIT: Local institutions of higher education.....	483	3,425

The statistics reported for 1983-84 pertain to school system accounting periods that ended June 30, 1984, or at some date within the previous 12 months, subject to certain exceptions.[1]

FINDINGS

Public school systems in the United States received $133.9 billion from all revenue sources and made expenditures totaling $130.6 billion in fiscal year 1983-84. Total revenue increased $9.2 billion, or 7.4 percent, and expenditure $8.3 billion, or 6.8 percent, over the previous fiscal year.

The Federal share of public school funding declined for the fourth straight year. It rose in absolute terms, however, for the first time since 1981. Federal aid increased 5.9 percent from $8.2 billion in fiscal year 1982-83 to $8.7 billion in fiscal year 1983-84. Table B displays the Federal, State, and local contributions in funding public school systems.

Public school systems spent over $81 million, or about 62 percent of their general expenditure on salaries and wages. Spending for the construction of school facilities declined for the fourth straight year to $4.2 billion.

Indebtedness of public school systems totalled $36.1 billion at the end of fiscal year 1983-84.

REVENUE

School system revenue totaled $133.9 billion in fiscal year 1983-84. This consisted primarily of general revenues of $133.5 billion and a small amount of employee-retirement revenue ($415 million).[2]

Table C shows the distribution of general revenue between intergovernmental and own source revenue. The relationship between these two categories of revenue fluctuates greatly from State-to-State (see table 5). For example, public school systems in New Hampshire derived 89.9 percent of their revenue from own sources and only 10.1 percent from intergovernmental funding. School systems in New Mexico, however, obtained 13.7 percent of their revenue from own sources with the remainder coming from other governments.

Table C. General Revenue of Public School Systems: 1983-84

Item	Amount (millions of dollars)	Percent
General revenue, total.....	133,450	100.0
Intergovernmental revenue.....	70,995	53.2
From State sources..	60,526	45.4
Federal aid distributed by States.....	7,384	5.5
Directly from Federal Government.	1,291	1.0
From other local governments.....	1,794	1.3
From own sources.....	62,454	46.8
Taxes.....	41,633	31.2
Property.....	40,340	30.2
Other.....	1,293	1.0
Parent government contributions.....	10,688	8.0
Current charges.....	6,002	4.5
Interest earnings...	2,236	1.7
Other.....	1,895	1.4

State governments distributed most of their education money as part of basic foundation aid programs but also provided amounts for vocational and special education, transportation aid, food service, and capital outlay.

The proportion of revenue contributed by the Federal Government to public school systems has continued to decline. After peaking at slightly under 9 percent of all school system general revenue in 1979-80, the Federal share dropped to 6.5 percent in 1983-84. Federal Government aid totaled $8.7 billion in 1983-84, down 4.7 percent from 1979-80. It expended $1.3 billion directly to school systems in 1983-84, a major part of

[1]The 1984 fiscal years for Alabama school systems ended Sept. 30, 1984, and those for Nebraska systems, Texas systems, and the Chicago Board of Education closed Aug. 31, 1984.

[2]State governments administer almost all public employee-retirement systems that cover teachers and other school employees. However, 12 school systems still maintained their own retirement systems in 1983-84: Denver, CO; Fulton County, GA; Chicago, IL; Des Moines, IA; Wichita, KA; Duluth, Minneapolis, and St. Paul, MN; Kansas City and St. Louis, MO; Omaha, NE; and Portland, OR. The retirement revenue in these 12 systems consisted of $94 million in employee contributions, $56 million in State government contributions, and $266 million interest earnings.

Table B. Percent of Public School General Revenue by Original Source of Funding

Source	1976-77	1979-80	1980-81	1981-82	1982-83	1983-84
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
State.....	39.8	44.7	44.9	45.4	45.1	45.4
Federal.....	8.1	8.9	8.5	7.0	6.6	6.5
Local.....	52.1	46.3	46.6	47.6	48.3	48.1
Taxes.....	34.3	28.7	29.0	30.0	31.1	31.2

these payments being funded through Public Law 874, commonly called the impact aid program. Most Federal revenue is channeled indirectly to local public school systems through State governments. About $7.4 billion was distributed under various programs including the Elementary-Secondary Education Act, vocational education, school lunch and milk, and education consolidation and improvement block grants.

Taxes and parent government contributions comprised 83.8 percent of all general revenue received by school systems from their own sources. Parent government contributions are amounts appropriated by governments to finance their dependent school systems. Property tax receipts fund the major portion of these contributions. While property tax revenue was the single most important source of locally derived revenue, other taxes were significant for school systems in certain States. Louisiana is unique inasmuch as school systems received approximately $423 million, or over 63 percent of all 1983-84 tax revenue, from local sales tax collections. Other States with significant amounts of nonproperty tax revenue include Kentucky, New York, and Pennsylvania.

EXPENDITURE

Public school systems expended $130.6 billion in fiscal 1983-84 including $177 million in employee-retirement expenditure for school district-administered systems (listed in footnote 2). Table D shows the distribution of general expenditure—i.e., excluding retirement system payments—by object and level of instruction.

Table D. General Expenditure of Public School Systems: 1983-84

Item	Amount (millions of dollars)	Percent
General expenditure, total...	130,375	100.0
Intergovernmental.....	424	0.3
Direct.....	129,952	99.7
Current operation...	120,228	92.2
Salaries and wages	81,334	62.4
Other.....	38,894	29.8
Capital outlay.....	7,281	5.6
Construction.....	4,207	3.2
Other.....	3,074	2.4
Interest on debt....	2,442	1.9
Direct expenditure by level of instruction:		
Elementary and secondary.....	119,927	92.0
Higher education....	7,583	5.8

Amounts reported as intergovernmental expenditure include only payments to State governments and local school building and leasing authorities that are classified by the Census Bureau as special district governments. Expenditures made by one school system to another are excluded to avoid totaling duplicative amounts.

Salaries and wages, predominantly teachers' salaries, continue to be the largest object expenditure totaling 62.4 percent of general expenditure in 1983-84. Salary expense increased by 6.4 percent from 1982-83 to $81.3 billion. Capital spending went up 1.7 percent to $7.3 billion in 1983-84.

Coverage of elementary and secondary education finances is far more comprehensive than the coverage given to higher education finances. Expenditure reported for elementary and secondary education includes all units classified by the Bureau of the Census as public elementary and secondary school systems.[3]

Higher education expenditure accounted for only 5.8 percent of total general expenditure of public school systems. The higher education institution data included in this report, however, pertain to only those institutions classified by the Bureau of the Census as school systems. Most of these systems are locally controlled community colleges.[4] In many States, though, community colleges are either totally or partially administered and funded by State governments.[5] State-controlled higher educational institutions (both 4-year and community colleges) are excluded as these are classified as State dependent agencies rather than as local school systems. Thus, the higher education expenditure data in this report represent only a small portion of all publicly operated higher education institutions.

Table E shows, by State, average per pupil amounts for several types of elementary and secondary educational expenditures.[6] Proper analysis of interstate comparison requires caution. Such factors as cost of living within given areas, extent of special educational programs offered, and transportation requirements can all significantly influence per pupil costs but may not be particularly helpful in describing the quality of basic educational programs.

INDEBTEDNESS

At the end of fiscal 1983-84, indebtedness of public school systems totaled $36.1 billion. Of this amount, 95.2 percent, or $34.4 billion represented long-term obligations. Approximately $3.2 billion of long-term debt was issued in fiscal 1983-84, while $3.7 billion was retired.

[3]State-by-State descriptions of those units classified by the Bureau of the Census as school systems are given in *Governmental Organization* (1982 Census Governments, Vol. 1).

[4]The University of the District of Columbia and Washburn University (Topeka, KS) are major exceptions. These are locally controlled 4-year degree granting institutions. Senior colleges in the City University of New York, which were classified as locally controlled in previous years, were reclassified State dependent effective for the 1982-83 fiscal year.

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

[6]The enrollment data used in calculating the per pupil amounts presented in table E is fall 1983 pupil membership from National Center for Education Statistics, "Public School Enrollment, United States, Fall 1983," table 1.

Table E. Per Pupil Expenditure for Elementary and Secondary Education in 1983-84

(Dollar amounts)

State	Direct expenditure[1]	Current operation only	Salaries and wages only	State	Direct expenditure[1]	Current operation only	Salaries and wages only
U.S. Average..	3,067	2,894	1,953	Missouri.....	[2]2,762	[2]2,634	1,809
				Montana.....	3,562	3,330	2,095
Alabama.....	1,961	1,788	1,353	Nebraska.....	[2]3,315	[2]3,112	1,965
Alaska.....	8,314	6,730	4,444	Nevada.....	2,662	2,555	1,837
Arizona.....	2,957	2,527	1,772	New Hampshire.	2,676	2,593	1,585
Arkansas.....	2,165	2,075	1,420				
California.....	3,054	2,950	2,057	New Jersey....	3,973	3,805	2,525
				New Mexico....	3,278	2,811	1,786
Colorado.....	[2]3,359	[2]2,993	2,065	New York.....	[2]4,619	[2]4,441	2,583
Connecticut.....	3,408	3,309	2,314	North Carolina	2,357	2,275	1,519
Delaware.....	3,684	3,561	2,151	North Dakota..	3,267	3,045	1,899
District of Columbia	4,339	4,049	3,384				
Florida.....	2,262	2,984	1,899	Ohio.....	2,991	2,922	2,008
				Oklahoma.....	2,881	2,524	1,808
Georgia.....	[2]2,282	[2]2,137	1,563	Oregon.....	[2]3,738	[2]3,615	2,179
Hawaii.....	[2]3,437	[2]3,152	2,023	Pennsylvania..	3,229	3,118	2,084
Idaho.....	1,959	1,815	1,379	Rhode Island..	3,456	3,417	2,350
Illinois.....	[2]2,933	[2]2,824	1,962				
Indiana.....	2,542	2,360	1,750	South Carolina	2,188	1,989	1,364
				South Dakota..	2,840	2,636	1,652
Iowa.....	[2]3,057	[2]2,919	1,871	Tennessee.....	1,961	1,811	1,283
Kansas.....	[2]3,178	[2]2,938	2,006	Texas.....	2,848	2,517	1,868
Kentucky.....	2,124	1,990	1,383	Utah.....	2,362	2,095	1,332
Louisiana.....	2,522	2,326	1,629				
Maine.....	2,549	2,417	1,654				
				Vermont.....	2,979	2,892	1,741
Maryland.....	3,395	3,262	2,229	Virginia.....	2,857	2,745	1,831
Massachusetts.....	3,278	3,208	2,143	Washington....	3,187	2,963	2,046
Michigan.....	3,094	3,003	2,073	West Virginia.	2,598	2,450	1,761
Minnesota.....	[2]3,591	[2]3,376	2,401	Wisconsin.....	3,483	3,369	2,053
Mississippi.....	2,002	1,909	1,251	Wyoming.....	5,684	4,680	2,810

[1]Excludes expenditure for interest on debt. [2]Includes interfund transfers into employee-retirement funds operated by the parent government or by the school system itself, which are omitted from the expenditure data presented elsewhere in this report.

National totals for public school indebtedness have changed very little in the last several years. In contrast, many States have reported a great deal of change in the extent of indebtedness. Since 1980, particularly large decreases in debt outstanding have occurred in Alabama (-30.8 percent), California (-38.8 percent), Maryland (-27.5 percent), Massachusetts (-32.3 percent), Ohio (-28.5 percent), and Rhode Island (-35.9 percent). Significant increases in public school debt have occurred since 1980 in Alaska (+81.4 percent), Louisiana (+23.3 percent), New Mexico (+60.1 percent), South Carolina (+83.7 percent), Texas (+25.5 percent), Utah (+23.4 percent), and Wyoming (+50.3 percent).

Public school system indebtedness in Texas exceeded by far indebtedness reported by any other State. School debt outstanding in Texas was $5.6 billion at the close of fiscal year 1983-84 or $2.4 billion larger than in New York, the next highest State. As seen in table F, 15 of the 42 governments with the largest education debt are in rapidly expanding areas in Texas.

Indebtedness figures included in table 7 pertain only to debt issued in the name of an independent school district or by the parent government for a dependent school system. Thus, this report excludes the following debt obligations: debt issued by school building authorities and by certain municipalities (such as Atlanta, Milwaukee, Newark, and San Francisco) for the con-

struction of education facilities; general obligation debt not issued distinctly for the support of schools, such as in the District of Columbia and Hawaii; and indebtedness of the Chicago School Finance Authority, a special district government created in January 1980, that had $524 million outstanding in long-term bonded indebtedness as of August 31, 1984.

Table F. Public School Indebtedness Greater than $75 Million in Rank Order: 1983-84

(Dollar amounts in thousands)

Rank	Unit	Total debt	Enrollment
1	New York City School System, NY	708,859	923,730
2	Chicago School Finance Authority, IL	524,325	(NA)
3	Chicago Board of Education, IL	253,070	434,042
4	Detroit City School District, MI	216,110	210,331
5	Philadelphia City School District, PA	205,345	202,470
6	Boston City School System, MA	180,820	55,613
7	Cypress-Fairbanks Independent School District, TX	170,220	28,528
8	Jefferson Parish School District, LA	169,281	57,047
9	Houston Independent School District, TX	158,599	189,467
10	Anchorage City-Borough School System, AK	157,996	35,632
11	Fairfax County School System, VA	153,248	122,376
12	Jefferson County School District, KY	148,700	92,504
13	Austin Independent School District, TX	148,086	56,214
14	Katy Independent School District, TX	144,685	14,025
15	Klein Independent School District, TX	114,973	22,147
16	Los Angeles Unified School District, CA	114,818	549,161
17	Alief Independent School District, TX	111,725	20,965
18	City of Atlanta, GA	109,619	(NA)
19	Plano Independent School District, TX	109,013	25,693
20	City of Newark, NJ	108,458	(NA)
21	Mesa Unified School District, AZ	103,440	48,639
22	Dallas Independent School District, TX	102,926	127,204
23	Minneapolis Special School District, MN	100,907	36,096
24	Baltimore City School System, MD	100,669	116,872
25	Northside Independent School District, TX	98,839	36,607
26	Richardson Independent School District, TX	97,106	34,211
27	Fort Bend Independent School District, TX	95,395	24,263
28	Arlington Independent School District, TX	94,951	35,032
29	Pittsburgh City School District, PA	93,996	41,080
30	Broward County School District, FL	93,476	125,374
31	Ysleta Independent School District, TX	90,010	45,792
32	Garland Independent School District, TX	82,351	30,800
33	Montgomery County School System, MD	82,146	91,170
34	Spring Branch Independent School District, TX	82,058	27,327
35	Cherry Creek School District, CO	81,920	23,433
36	St. Paul School District, MN	80,573	28,965
37	Charleston County School District, SC	80,205	41,230
38	Cleveland City School District, OH	80,205	75,732
39	Dade County School District, FL	79,195	223,854
40	Clark County School District, NV	78,972	89,258
41	De Kalb County School District, GA	76,100	71,987
42	Memphis City School System, TN	76,042	109,041

NA Not applicable.

CASH AND SECURITY HOLDINGS

School district governments had financial assets at the end of fiscal 1983-84 amounting to $25.5 billion. Approximately $2.7 billion was held in the 12 school employee-retirement funds included in this report. Of the remainder, $16.4 billion was held as cash and deposits and $6.3 billion represented securities. Holdings of dependent school systems are excluded from this report since they cannot be separated from the assets of their parent governments.

SOURCES AND LIMITATIONS

The Census Bureau obtained data in this report from four principal sources:

Organization—The research conducted as part of the Census Bureau's 1982 Survey of Governmental Organization identified the universe of public school systems. Consult the report *Governmental Organization* (Vol. 1, 1982 Census of Governments) for a description of the methodology and the findings of this survey. That report includes extensive tabular presentations on numbers of public school systems, schools, and enrollments. Counts of the school systems in the finance survey will differ slightly from those included in *Governmental Organization*. These differences occur because the finance survey excludes school systems which, due to overlapping of reporting responsibilities, would cause financial data to be double-counted.

Higher education—Finance data were obtained from questionnaires used in the Higher Education General Information Survey conducted by the National Center for Education Statistics as part of a joint data collection agreement between the Census Bureau and the U.S. Department of Education.

Mail canvass—Statistics for elementary and secondary school systems in Alaska and in the District of Columbia as well as the employee-retirement systems are based on information received in response to a mail canvass of individual systems.

Central collection—State education agencies conduct surveys of elementary and secondary education systems that obtain finance data as part of a larger data collection effort. A high percentage of this information is often compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of agreements with all States except Alaska to share their data for this survey. The specific data collection procedure used in each State is listed below.

1. Completion of Census Bureau questionnaires by State officials: Maryland, Nevada, Oregon, West Virginia, and Wyoming.

2. Compilation from State education agency source documents by Census Bureau staff: Alabama, Hawaii, New Mexico, Rhode Island, Tennessee, and Utah.

3. Computer tape reformatted by Census Bureau staff: Arizona, Arkansas, California, Georgia, Idaho, Indiana, Louisiana, Maine, Massachusetts, Michigan, Montana, Nebraska, New Hampshire, New Jersey, North Dakota, Ohio, Oklahoma, Vermont, and Wisconsin.

4. Computer tape of data reformatted by State education agency: Illinois, Iowa, Kansas, Minnesota, Missouri, New York, Pennsylvania, South Dakota, Texas, and Washington.

5. Computer printouts of data reformatted by State education agency: Colorado, Connecticut, Delaware, Florida, Kentucky, Mississippi, North Carolina, South Carolina, and Virginia.

These central data collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finences, indebtedness, cash and security holdings, and capital fund transactions. The procedures for incorporating these additional data with the core information required careful detailing to avoid duplication or under reporting.

Data in this report are subject to inaccuracies in classification and processing. The Census Bureau exerted effort to keep such errors to a minimum through care in examining, editing, and tabulating the data shown herein.

For information on the availability of school finance data on computer tape, contact Chief, Governments Division, Bureau of the Census, Washington, DC 20233 or call (area code 301-763-7366).

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

Table 1. Summary of Public School System Finances: 1983-84 and 1982-83

(Millions of dollars)

Item	1983-84 Total	1983-84 Dependent school systems	1983-84 Independent school systems	1982-83 (all school systems)	Percent change, 1982-83 to 1983-84	Percent distribution 1983-84
REVENUE[1]	133 865	23 835	110 030	124 637	7.4	(X)
GENERAL REVENUE	133 450	23 835	109 614	124 241	7.4	100.0
INTERGOVERNMENTAL REVENUE	70 995	11 841	59 154	66 005	7.6	53.2
FROM FEDERAL GOVERNMENT	1 291	272	1 020	1 324	-2.5	1.0
FROM STATES	67 910	11 387	56 523	62 933	7.9	50.9
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 384	1 488	5 897	6 871	7.5	5.5
OTHER	60 526	9 899	50 627	56 062	8.0	45.4
FROM OTHER LOCAL GOVERNMENTS	1 794	183	1 611	1 748	2.6	1.3
GENERAL REVENUE FROM OWN SOURCES	62 454	11 994	50 460	58 236	7.2	46.8
TAXES	41 633	-	41 633	38 635	7.8	31.2
PROPERTY	40 340	-	40 340	37 433	7.8	30.2
OTHER	1 293	-	1 293	1 202	7.6	1.0
CONTRIBUTION FROM PARENT GOVERNMENT	10 688	10 688	-	10 046	6.4	8.0
CHARGES AND MISCELLANEOUS	10 133	1 306	8 827	9 555	6.0	7.6
CURRENT CHARGES	6 002	1 029	4 973	5 665	6.0	4.5
SCHOOL LUNCH SALES (GROSS)	2 497	415	2 082	2 358	5.9	1.9
OTHER	3 505	614	2 892	3 307	6.0	2.6
INTEREST EARNINGS	2 236	73	2 163	2 264	-1.2	1.7
OTHER AND UNALLOCABLE	1 895	204	1 690	1 625	16.6	1.4
EMPLOYEE-RETIREMENT REVENUE	415	-	415	396	4.8	(X)
EXPENDITURE[1]	130 552	23 635	106 917	122 263	6.8	(X)
GENERAL EXPENDITURE	130 375	23 635	106 740	122 093	6.8	100.0
GENERAL EXPENDITURE BY CHARACTER AND OBJECT:						
INTERGOVERNMENTAL EXPENDITURE	424	3	421	454	-6.6	.3
DIRECT EXPENDITURE	129 952	23 633	106 319	121 630	6.8	99.7
CURRENT OPERATION	120 228	22 183	98 045	112 151	7.2	92.2
SALARIES AND WAGES	81 334	14 987	66 347	76 437	6.4	62.4
OTHER	38 894	7 197	31 698	35 713	8.9	29.8
CAPITAL OUTLAY	7 281	1 052	6 230	7 160	1.7	5.6
CONSTRUCTION	4 207	729	3 478	4 345	-3.2	3.2
EQUIPMENT	2 723	296	2 427	2 512	8.4	2.1
LAND AND EXISTING STRUCTURES	351	26	325	303	15.8	.3
INTEREST ON DEBT	2 442	398	2 044	2 328	4.9	1.9
DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:						
ELEMENTARY AND SECONDARY	119 927	21 648	98 279	112 026	7.1	92.0
HIGHER EDUCATION	7 583	1 587	5 996	7 285	4.1	5.8
EMPLOYEE-RETIREMENT EXPENDITURE	177	-	177	170	4.1	(X)
DEBT OUTSTANDING	36 140	5 828	30 312	36 212	-.2	100.0
LONG-TERM	34 408	5 790	28 619	34 583	-.5	95.2
SHORT-TERM	1 732	39	1 693	1 629	6.3	4.8
LONG-TERM DEBT ISSUED	3 189	402	2 787	3 943	-19.1	(X)
LONG-TERM DEBT RETIRED	3 721	673	3 048	3 698	.6	(X)
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	25 467	(2)	25 467	22 684	12.3	100.0
EMPLOYEE-RETIREMENT HOLDINGS	2 718	(2)	2 718	2 449	11.0	10.7
OTHER THAN EMPLOYEE RETIREMENT	22 749	(2)	22 749	20 235	12.4	100.0
BY PURPOSE:						
BOND FUNDS	3 104	(2)	3 104	3 048	1.8	13.6
OFFSETS TO DEBT	2 410	(2)	2 410	2 284	5.5	10.6
OTHER AND UNALLOCABLE	17 235	(2)	17 235	14 902	15.7	75.8
BY TYPE:						
CASH AND DEPOSITS	16 409	(2)	16 409	14 751	11.2	72.1
SECURITIES	6 340	(2)	6 340	5 484	15.6	27.9

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

- Represents zero or rounds to zero.
X Not applicable.
[1]To avoid duplication, interschool system transactions are excluded.
[2]Holdings of dependent school systems cannot be separately identified from parent government assets.

Table 2. Finances of Public School Systems by Enrollment-Size Groups: 1983-84

(Millions of dollars)

Item	All school systems	School systems with enrollment of-- 50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	Under 7,500
GENERAL REVENUE[1]	133 450	24 358	11 445	10 966	20 593	66 088
INTERGOVERNMENTAL REVENUE	70 995	15 690	6 664	6 167	11 067	33 407
FROM FEDERAL GOVERNMENT	1 291	273	92	99	192	634
FROM STATES	67 910	13 252	6 415	5 956	10 690	31 597
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 384	1 704	649	526	1 009	3 497
OTHER	60 526	11 549	5 766	5 430	9 681	28 100
FROM OTHER LOCAL GOVERNMENTS	1 794	164	156	112	185	1 175
GENERAL REVENUE FROM OWN SOURCES	62 454	10 667	4 782	4 798	9 526	32 681
TAXES	41 633	5 299	3 136	2 997	6 314	23 887
PROPERTY	40 340	5 000	3 022	2 915	6 121	23 282
OTHER	1 293	299	114	82	193	605
CONTRIBUTION FROM PARENT GOVERNMENT	10 688	3 985	737	780	1 446	3 739
CHARGES AND MISCELLANEOUS	10 133	1 384	909	1 021	1 766	5 053
CURRENT CHARGES	6 002	753	548	674	1 064	2 963
SCHOOL LUNCH SALES (GROSS)	2 497	329	226	208	423	1 309
OTHER	3 505	424	322	465	641	1 654
INTEREST EARNINGS	2 236	332	199	174	341	1 190
OTHER AND UNALLOCABLE	1 895	299	162	173	361	900
GENERAL EXPENDITURE[1]	130 375	23 864	11 393	10 844	20 290	63 984
GENERAL EXPENDITURE BY CHARACTER AND OBJECT:						
INTERGOVERNMENTAL EXPENDITURE	424	45	10	4	59	306
DIRECT EXPENDITURE	129 952	23 819	11 383	10 840	20 231	63 680
CURRENT OPERATION	120 228	22 394	10 376	9 930	18 696	58 831
SALARIES AND WAGES	81 334	15 602	7 292	6 849	12 813	38 779
OTHER	38 894	6 792	3 085	3 081	5 883	20 053
CAPITAL OUTLAY	7 281	1 112	763	682	1 148	3 576
CONSTRUCTION	4 207	639	524	399	691	1 955
OTHER	3 074	473	238	283	457	1 622
INTEREST ON DEBT	2 442	312	244	228	387	1 272
DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:						
ELEMENTARY AND SECONDARY	119 927	22 627	10 135	9 283	18 353	59 528
HIGHER EDUCATION	7 585	879	1 004	1 329	1 491	2 880
DEBT OUTSTANDING	36 140	4 629	3 549	3 289	5 978	18 696
LONG-TERM	34 408	4 569	3 426	3 227	5 606	17 580
SHORT-TERM	1 732	60	123	62	371	1 116
LONG-TERM DEBT ISSUED	3 189	294	264	325	521	1 786
LONG-TERM DEBT RETIRED	3 721	508	340	354	505	2 014
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 749	3 111	1 852	2 043	3 586	12 156
BY PURPOSE:						
BOND FUNDS	3 104	436	304	412	599	1 353
OFFSETS TO DEBT	2 410	342	195	272	321	1 280
OTHER AND UNALLOCABLE	17 235	2 333	1 353	1 360	2 666	9 524
BY TYPE:						
CASH AND DEPOSITS	16 409	2 013	1 408	1 418	2 578	8 993
SECURITIES	6 340	1 098	444	625	1 009	3 164

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

[1]To avoid duplication, interschool system transactions are excluded.

[2]Holdings of dependent school systems cannot be separately identified from parent government assets. Employee-retirement holdings are also excluded.

Table 3. General Revenue of Public School Systems by Source by States: 1983-84

(Thousands of dollars)

State	Total[1]	Intergovernmental[1]				
		Total	Directly from Federal Government	From State		From other local governments
				Federal aid distributed by State	Other	
UNITED STATES, TOTAL	133 449 502	70 995 457	1 291 368	7 384 204	60 525 977	1 793 908
ALABAMA	1 376 562	1 088 989	17 771	169 255	810 003	91 960
ALASKA	819 367	610 710	36 539	12 082	562 089	-
ARIZONA	1 737 781	1 041 565	68 645	96 928	822 116	53 876
ARKANSAS	968 478	593 174	3 957	100 285	485 506	3 426
CALIFORNIA	14 698 595	10 433 470	144 312	937 504	9 283 753	67 901
COLORADO	1 920 586	839 011	11 021	68 655	757 964	1 371
CONNECTICUT	1 744 040	679 056	7 831	71 009	530 712	69 504
DELAWARE	332 273	248 662	3 238	22 615	222 809	-
DISTRICT OF COLUMBIA	446 791	45 519	45 519	-	-	-
FLORIDA	5 689 933	3 456 777	48 422	370 659	3 037 144	552
GEORGIA	2 625 270	1 564 788	20 850	129 875	1 410 063	4 000
HAWAII	464 979	445 322	50 681	-	394 641	-
IDAHO	468 224	318 412	6 975	29 307	282 111	19
ILLINOIS	6 631 831	2 707 605	71 722	278 638	2 345 313	11 932
INDIANA	2 717 541	1 560 467	6 016	120 540	1 391 194	42 717
IOWA	1 768 886	901 869	9 473	56 394	835 519	483
KANSAS	1 488 932	729 859	14 207	31 972	606 469	77 211
KENTUCKY	1 428 307	1 042 678	6 795	145 647	889 209	1 027
LOUISIANA	2 141 290	1 316 198	11 315	193 058	1 106 169	5 656
MAINE	551 109	276 498	3 999	31 041	241 458	-
MARYLAND	2 483 010	926 014	25 587	120 613	779 713	101
MASSACHUSETTS	3 247 398	1 469 052	6 229	155 590	1 127 460	179 773
MICHIGAN	6 215 459	2 005 558	46 133	287 106	1 552 786	119 533
MINNESOTA	2 690 522	1 508 288	18 300	119 965	1 362 229	7 794
MISSISSIPPI	1 110 103	796 789	14 368	160 411	619 959	2 051
MISSOURI	2 401 933	1 431 780	11 634	136 406	879 643	404 097
MONTANA	580 571	396 120	21 996	14 688	208 792	150 644
NEBRASKA	983 557	350 363	11 831	40 424	235 308	62 800
NEVADA	447 579	301 669	3 841	14 879	282 949	-
NEW HAMPSHIRE	448 658	45 251	1 393	14 904	28 222	732
NEW JERSEY	5 108 527	1 978 619	17 263	224 860	1 724 990	11 506
NEW MEXICO	879 862	759 694	40 420	58 415	660 844	15
NEW YORK	12 586 047	5 598 495	28 696	452 299	5 112 445	5 055
NORTH CAROLINA	2 899 686	2 060 159	26 151	239 652	1 793 282	1 074
NORTH DAKOTA	415 230	256 443	11 448	18 297	215 938	10 760
OHIO	5 882 847	2 809 741	21 975	272 545	2 505 638	9 583
OKLAHOMA	1 658 954	1 128 001	34 768	99 003	956 030	38 200
OREGON	2 005 676	807 033	35 763	82 716	653 702	34 852
PENNSYLVANIA	6 701 508	3 010 371	90 454	291 970	2 627 947	-
RHODE ISLAND	493 369	210 990	3 698	23 352	174 214	9 726
SOUTH CAROLINA	1 360 633	762 628	9 885	142 094	610 388	261
SOUTH DAKOTA	368 844	151 608	21 566	21 351	101 631	7 060
TENNESSEE	1 646 925	957 754	8 022	169 248	598 328	182 156
TEXAS	9 593 101	5 055 920	112 592	825 557	4 086 870	30 901
UTAH	916 799	539 327	9 161	43 232	486 934	-
VERMONT	273 202	88 067	317	9 350	78 361	39
VIRGINIA	2 922 783	1 402 952	25 294	162 513	1 213 440	1 705
WASHINGTON	2 449 080	1 903 142	19 674	124 647	1 757 263	1 558
WEST VIRGINIA	972 251	659 342	2 153	77 363	579 826	-
WISCONSIN	3 023 750	1 394 037	17 283	102 804	1 239 043	34 907
WYOMING	660 863	329 621	4 185	12 486	257 560	55 390

See footnotes at end of table.

Table 3. General Revenue of Public School Systems by Source by States: 1983-84—Con.

(Thousands of dollars)

State	From own sources					
	Total	Taxes	Parent government contributions	Current charges		Other
				School lunch	Other	
UNITED STATES, TOTAL	62 454 045	41 633 040	10 688 194	2 497 117	3 505 153	4 130 541
ALABAMA	287 573	169 243	-	60 105	5 512	52 713
ALASKA	208 657	-	172 617	7 054	8 108	20 878
ARIZONA	696 216	528 101	42	31 294	69 287	67 492
ARKANSAS	375 304	293 334	-	20 950	36 005	25 015
CALIFORNIA	4 265 125	3 132 158	139 739	202 584	239 261	551 383
COLORADO	1 081 575	880 276	-	34 255	53 649	113 395
CONNECTICUT	1 064 984	-	1 012 504	37 868	8 337	6 275
DELAWARE	83 611	68 422	-	6 982	326	7 881
DISTRICT OF COLUMBIA	401 272	-	388 459	2 615	9 329	869
FLORIDA	2 233 156	1 631 474	-	112 152	285 225	204 305
GEORGIA	1 060 482	863 781	-	47 515	34 882	114 304
HAWAII	19 657	-	-	9 362	9 373	922
IDAHO	149 812	120 408	-	10 599	6 008	12 797
ILLINOIS	3 924 226	3 272 439	-	102 276	242 404	307 107
INDIANA	1 157 074	977 651	-	89 071	22 006	68 346
IOWA	867 017	716 276	15	41 620	67 373	41 733
KANSAS	759 073	593 373	-	35 777	55 758	74 165
KENTUCKY	385 629	287 095	-	42 095	12 311	44 128
LOUISIANA	825 092	670 824	-	37 594	17 638	99 036
MAINE	274 611	93 706	155 079	13 583	5 971	6 272
MARYLAND	1 556 996	-	1 369 040	49 377	102 034	36 545
MASSACHUSETTS	1 778 346	-	1 684 198	62 232	15 987	15 929
MICHIGAN	4 209 901	3 622 358	-	107 840	260 680	219 023
MINNESOTA	1 182 234	913 316	-	61 405	86 348	121 165
MISSISSIPPI	313 314	203 764	1 018	23 446	50 912	34 174
MISSOURI	970 153	736 374	-	53 315	94 847	85 617
MONTANA	184 451	141 193	-	8 935	3 680	30 643
NEBRASKA	633 194	512 149	-	21 198	62 106	37 741
NEVADA	145 910	122 372	-	9 180	2 231	12 127
NEW HAMPSHIRE	403 407	291 772	90 094	11 396	4 304	5 841
NEW JERSEY	3 129 908	2 390 751	452 735	73 373	97 305	115 744
NEW MEXICO	120 168	71 182	-	11 892	3 680	33 414
NEW YORK	6 987 552	3 960 988	2 330 749	137 922	316 165	241 728
NORTH CAROLINA	839 527	-	624 067	95 180	60 270	60 010
NORTH DAKOTA	158 787	115 542	-	8 756	16 051	18 438
OHIO	3 073 106	2 631 945	-	147 045	112 318	181 798
OKLAHOMA	530 953	464 306	-	35 874	9 194	21 579
OREGON	1 198 643	1 018 032	-	26 719	93 033	60 859
PENNSYLVANIA	3 691 137	3 091 056	-	131 511	201 381	267 189
RHODE ISLAND	282 379	-	277 768	1 561	882	2 168
SOUTH CAROLINA	598 005	464 421	-	33 588	48 923	51 073
SOUTH DAKOTA	217 236	181 878	-	9 505	2 867	22 986
TENNESSEE	689 171	-	592 875	48 192	22 560	25 544
TEXAS	4 537 181	3 689 616	-	167 610	359 031	320 924
UTAH	377 472	290 737	-	22 527	7 451	56 757
VERMONT	185 135	169 801	-	6 059	975	8 300
VIRGINIA	1 519 831	-	1 397 195	77 536	14 933	30 167
WASHINGTON	545 938	358 793	-	39 169	85 697	62 279
WEST VIRGINIA	312 909	258 456	-	15 412	3 353	35 688
WISCONSIN	1 629 713	1 359 266	-	46 357	152 056	72 034
WYOMING	331 242	274 411	-	7 654	25 136	24 041

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

- Represents zero or rounds to zero.

[1]To avoid duplication, interschool system transactions are excluded.

Table 4. General Expenditure of Public School Systems by States: 1983-84

(Thousands of dollars)

State	Total[1]	Elementary and secondary				
		Total	Current operation		Capital outlay	
			Salaries and wages	Other	Construction	Other
UNITED STATES, TOTAL	130 375 146	119 926 508	76 832 776	36 272 430	3 971 654	2 849 648
ALABAMA	1 428 318	1 415 534	976 440	313 974	82 732	42 388
ALASKA	865 904	816 489	436 396	224 502	141 285	14 306
ARIZONA	1 771 311	1 498 123	897 834	382 334	139 879	78 076
ARKANSAS	958 413	935 622	613 599	283 253	36 902	1 868
CALIFORNIA	14 412 270	12 489 867	8 410 552	3 652 392	173 058	253 935
COLORADO	1 893 396	1 798 392	1 119 472	480 592	88 096	110 232
CONNECTICUT	1 661 551	1 627 703	1 105 302	475 006	15 191	32 204
DELAWARE	337 342	336 715	196 643	128 883	5 187	6 002
DISTRICT OF COLUMBIA	466 395	385 449	300 689	59 017	15 366	10 377
FLORIDA	5 478 887	4 877 945	2 840 303	1 622 137	217 001	198 504
GEORGIA	2 448 630	2 393 752	1 642 729	598 814	116 620	35 589
HAWAII	464 978	464 978	328 186	90 585	38 073	8 134
IDAHO	433 715	404 183	284 505	89 964	12 996	16 718
ILLINOIS	6 106 672	5 392 547	3 636 133	1 552 578	66 399	137 437
INDIANA	2 683 352	2 502 402	1 723 038	599 971	130 739	48 654
IOWA	1 715 764	1 518 788	930 432	520 149	26 652	41 555
KANSAS	1 448 285	1 287 552	812 699	377 476	54 316	43 061
KENTUCKY	1 411 878	1 374 848	895 155	393 067	48 359	38 267
LOUISIANA	2 085 911	2 017 925	1 303 634	557 512	105 263	51 516
MAINE	547 907	534 623	346 906	159 984	11 427	16 306
MARYLAND	2 577 137	2 320 547	1 523 691	705 746	60 924	30 186
MASSACHUSETTS	2 951 136	2 880 516	1 883 617	936 153	35 312	25 434
MICHIGAN	5 948 192	5 370 636	3 598 216	1 615 383	49 589	107 448
MINNESOTA	2 595 588	2 531 913	1 693 382	687 458	73 233	77 840
MISSISSIPPI	1 084 902	936 533	585 312	307 571	24 361	19 289
MISSOURI	2 310 498	2 166 417	1 426 855	638 714	38 554	62 294
MONTANA	566 294	547 288	321 910	189 772	16 946	18 660
NEBRASKA	967 670	882 037	524 744	303 082	31 536	22 675
NEVADA	414 516	400 406	276 331	108 062	4 865	11 148
NEW HAMPSHIRE	432 688	425 637	252 029	160 335	3 955	9 318
NEW JERSEY	4 924 604	4 559 589	2 897 731	1 468 863	98 929	94 066
NEW MEXICO	899 179	884 186	481 715	276 348	116 479	9 644
NEW YORK	12 729 940	11 782 803	6 908 631	4 396 760	311 831	165 581
NORTH CAROLINA	2 905 004	2 567 699	1 655 037	823 449	59 296	29 917
NORTH DAKOTA	397 457	382 901	222 588	134 301	14 114	11 898
OHIO	5 665 922	5 464 873	3 668 738	1 670 092	52 706	73 337
OKLAHOMA	1 728 391	1 703 867	1 068 962	423 661	135 806	75 438
OREGON	1 893 057	1 666 099	974 085	637 148	22 777	32 089
PENNSYLVANIA	6 172 220	5 612 105	3 622 299	1 795 888	77 672	116 246
RHODE ISLAND	476 315	470 619	320 065	145 309	-	5 245
SOUTH CAROLINA	1 380 518	1 322 847	824 689	377 479	91 093	29 586
SOUTH DAKOTA	351 659	349 491	203 277	121 170	15 110	9 934
TENNESSEE	1 670 012	1 612 155	1 054 940	433 507	89 549	34 159
TEXAS	9 592 034	8 515 363	5 583 586	1 941 982	687 508	302 287
UTAH	930 547	893 385	503 712	288 458	64 889	36 326
VERMONT	275 809	269 327	157 431	104 017	2 464	5 415
VIRGINIA	2 812 172	2 760 476	1 769 108	883 179	69 671	38 518
WASHINGTON	2 399 575	2 346 434	1 506 439	675 121	84 130	80 744
WEST VIRGINIA	973 076	964 346	653 729	255 952	27 131	27 534
WISCONSIN	3 056 152	2 698 431	1 590 410	1 019 678	24 301	64 042
WYOMING	666 003	564 145	278 870	185 672	61 382	38 221

See footnotes at end of table.

Table 4. General Expenditure of Public School Systems by States: 1983-84—Con.

(Thousands of dollars)

State	Higher education					Interest on debt	Intergovernmental[1]
	Total	Current operation		Capital outlay			
		Salaries and wages	Other	Construction	Other		
UNITED STATES, TOTAL	7 583 106	4 501 320	2 621 846	235 670	224 270	2 441 989	423 543
ALABAMA	-	-	-	-	-	8 909	3 875
ALASKA	-	-	-	-	-	46 726	2 689
ARIZONA	215 104	121 100	77 251	7 535	9 218	58 084	-
ARKANSAS	-	-	-	-	-	22 791	-
CALIFORNIA	1 850 192	1 189 029	592 242	32 991	35 930	64 458	7 753
COLORADO	34 423	12 171	20 234	1 131	887	60 581	-
CONNECTICUT	-	-	-	-	-	33 848	-
DELAWARE	-	-	-	-	-	627	-
DISTRICT OF COLUMBIA	80 946	56 354	21 107	2 487	998	-	-
FLORIDA	543 998	314 081	171 728	38 396	19 793	56 944	-
GEORGIA	20 591	14 340	6 251	-	-	29 741	4 546
HAWAII	-	-	-	-	-	-	-
IDAHO	20 448	11 109	8 474	64	801	9 084	-
ILLINOIS	583 719	347 351	202 152	11 137	23 079	120 197	10 209
INDIANA	-	-	-	-	-	23 949	157 001
IOWA	174 501	87 655	74 424	8 012	4 410	22 475	-
KANSAS	139 398	67 839	55 648	11 599	4 312	21 335	-
KENTUCKY	-	-	-	-	-	37 030	-
LOUISIANA	2 858	1 776	1 007	36	39	65 128	-
MAINE	-	-	-	-	-	13 284	-
MARYLAND	235 185	141 892	85 085	4 193	4 015	21 405	-
MASSACHUSETTS	5 135	3 601	1 534	-	-	65 485	-
MICHIGAN	438 441	254 925	158 179	10 061	15 276	139 115	-
MINNESOTA	-	-	-	-	-	63 675	-
MISSISSIPPI	138 789	74 450	52 699	7 501	4 139	9 580	-
MISSOURI	116 632	71 528	39 737	936	4 431	33 449	-
MONTANA	9 168	4 010	3 020	1 472	666	9 838	-
NEBRASKA	69 281	36 596	28 056	2 450	2 179	16 352	-
NEVADA	-	-	-	-	-	14 110	-
NEW HAMPSHIRE	-	-	-	-	-	7 051	-
NEW JERSEY	259 152	152 838	89 209	10 934	6 171	90 531	15 332
NEW MEXICO	-	-	-	-	-	14 993	-
NEW YORK	706 531	456 299	237 003	4 473	8 756	240 606	-
NORTH CAROLINA	313 463	177 845	116 160	5 063	14 395	23 842	-
NORTH DAKOTA	9 301	5 380	3 411	73	437	3 015	2 240
OHIO	128 515	63 461	55 589	5 866	3 599	72 534	-
OKLAHOMA	-	-	-	-	-	24 524	-
OREGON	197 531	112 625	77 847	2 226	4 833	29 427	-
PENNSYLVANIA	209 569	120 179	79 310	2 772	7 308	139 515	211 031
RHODE ISLAND	-	-	-	-	-	5 696	-
SOUTH CAROLINA	-	-	-	-	-	57 671	-
SOUTH DAKOTA	-	-	-	-	-	2 168	-
TENNESSEE	-	-	-	-	-	57 815	42
TEXAS	703 997	392 388	238 327	38 299	34 983	372 674	-
UTAH	-	-	-	-	-	37 162	-
VERMONT	-	-	-	-	-	6 379	103
VIRGINIA	-	-	-	-	-	51 688	8
WASHINGTON	-	-	-	-	-	53 141	-
WEST VIRGINIA	-	-	-	-	-	8 730	-
WISCONSIN	299 407	180 396	104 942	4 469	9 600	49 600	8 714
WYOMING	76 831	30 102	21 220	21 494	4 015	25 027	-

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

- Represents zero or rounds to zero.

[1]To avoid duplication, interschool system transactions are excluded.

Table 5. Percent Distribution of Public School System General Revenue by States: 1983-84

State	Total	Intergovernmental					From own sources				
		Total	Directly from Federal Government	From State		From other local governments	Total	Taxes	Parent government contributions	Current charges	Other
				Federal aid distributed by State	Other						
UNITED STATES, TOTAL	100.0	53.2	1.0	5.5	45.4	1.3	46.8	31.2	8.0	4.5	3.1
ALABAMA	100.0	79.1	1.3	12.3	58.8	6.7	20.9	12.3	-	4.8	3.8
ALASKA	100.0	74.5	4.5	1.5	68.6	-	25.5	-	21.1	1.9	2.5
ARIZONA	100.0	59.9	4.0	5.6	47.3	3.1	40.1	30.4	-	5.8	3.9
ARKANSAS	100.0	61.2	.4	10.4	50.1	.4	38.8	30.3	-	5.9	2.6
CALIFORNIA	100.0	71.0	1.0	6.4	63.2	.5	29.0	21.3	1.0	3.0	3.8
COLORADO	100.0	43.7	.6	3.6	39.5	.1	56.3	45.8	-	4.6	5.9
CONNECTICUT	100.0	38.9	.4	4.1	30.4	4.0	61.1	-	58.1	2.6	.4
DELAWARE	100.0	74.8	1.0	6.8	67.1	-	25.2	20.6	-	2.2	2.4
DISTRICT OF COLUMBIA	100.0	10.2	10.2	-	-	-	89.8	-	86.9	2.7	.2
FLORIDA	100.0	60.8	.9	6.5	53.4	-	39.2	28.7	-	7.0	3.6
GEORGIA	100.0	59.6	.8	4.9	53.7	.2	40.4	32.9	-	3.1	4.4
HAWAII	100.0	95.8	10.9	-	84.9	-	4.2	-	-	4.0	.2
IDAHO	100.0	68.0	1.5	6.3	60.3	-	32.0	25.7	-	3.5	2.7
ILLINOIS	100.0	40.8	1.1	4.2	35.4	.2	59.2	49.3	-	5.2	4.6
INDIANA	100.0	57.4	.2	4.4	51.2	1.6	42.6	36.0	-	4.1	2.5
IOWA	100.0	51.0	.5	3.2	47.2	-	49.0	40.5	-	6.2	2.4
KANSAS	100.0	49.0	1.0	2.1	40.7	5.2	51.0	39.9	-	6.1	5.0
KENTUCKY	100.0	73.0	.5	10.2	62.3	.1	27.0	20.1	-	3.8	3.1
LOUISIANA	100.0	61.5	.5	9.0	51.7	.3	38.5	31.3	-	2.6	4.6
MAINE	100.0	50.2	.7	5.6	43.8	-	49.8	17.0	28.1	3.5	1.1
MARYLAND	100.0	37.3	1.0	4.9	31.4	-	62.7	-	55.1	6.1	1.5
MASSACHUSETTS	100.0	45.2	.2	4.8	34.7	5.5	54.8	-	51.9	2.4	.5
MICHIGAN	100.0	32.3	.7	4.6	25.0	1.9	67.7	58.3	-	5.9	3.5
MINNESOTA	100.0	56.1	.7	4.5	50.6	.3	43.9	33.9	-	5.5	4.5
MISSISSIPPI	100.0	71.8	1.3	14.5	55.8	.2	28.2	18.4	.1	6.7	3.1
MISSOURI	100.0	59.6	.5	5.7	36.6	16.8	40.4	30.7	-	6.2	3.6
MONTANA	100.0	68.2	3.8	2.5	36.0	25.9	31.8	24.3	-	2.2	5.3
NEBRASKA	100.0	35.6	1.2	4.1	23.9	6.4	64.4	52.1	-	8.5	3.8
NEVADA	100.0	67.4	.9	3.3	63.2	-	32.6	27.3	-	2.5	2.7
NEW HAMPSHIRE	100.0	10.1	.3	3.3	6.3	.2	89.9	65.0	20.1	3.5	1.3
NEW JERSEY	100.0	38.7	.3	4.4	33.8	.2	61.3	46.8	8.9	3.3	2.3
NEW MEXICO	100.0	86.3	4.6	6.6	75.1	-	13.7	8.1	-	1.8	3.8
NEW YORK	100.0	44.5	.2	3.6	40.6	-	55.5	31.5	18.5	3.6	1.9
NORTH CAROLINA	100.0	71.0	.9	8.3	61.8	-	29.0	-	21.5	5.4	2.1
NORTH DAKOTA	100.0	61.8	2.8	4.4	52.0	2.6	38.2	27.8	-	6.0	4.4
OHIO	100.0	47.8	.4	4.6	42.6	.2	52.2	44.7	-	4.4	3.1
OKLAHOMA	100.0	68.0	2.1	6.0	57.6	2.3	32.0	28.0	-	2.7	1.3
OREGON	100.0	40.2	1.8	4.1	32.6	1.7	59.8	50.8	-	6.0	3.0
PENNSYLVANIA	100.0	44.9	1.3	4.4	39.2	-	55.1	46.1	-	5.0	4.0
RHODE ISLAND	100.0	42.8	.7	4.7	35.3	2.0	57.2	-	56.3	.5	.4
SOUTH CAROLINA	100.0	56.0	.7	10.4	44.9	-	44.0	34.1	-	6.1	3.8
SOUTH DAKOTA	100.0	41.1	5.8	5.8	27.6	1.9	58.9	49.3	-	3.4	6.2
TENNESSEE	100.0	58.2	.5	10.3	36.3	11.1	41.8	-	36.0	4.3	1.6
TEXAS	100.0	52.7	1.2	8.6	42.6	.3	47.3	38.5	-	5.5	3.3
UTAH	100.0	58.8	1.0	4.7	53.1	-	41.2	31.7	-	3.3	6.2
VERMONT	100.0	32.2	.1	3.4	28.7	-	67.8	62.2	-	2.6	3.0
VIRGINIA	100.0	48.0	.9	5.6	41.5	.1	52.0	-	47.8	3.2	1.0
WASHINGTON	100.0	77.7	.8	5.1	71.8	.1	22.3	14.7	-	5.1	2.5
WEST VIRGINIA	100.0	67.8	.2	8.0	59.6	-	32.2	26.6	-	1.9	3.7
WISCONSIN	100.0	46.1	.6	3.4	41.0	1.2	53.9	45.0	-	6.6	2.4
WYOMING	100.0	49.9	.6	1.9	39.0	8.4	50.1	41.5	-	5.0	3.6

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

- Represents zero or rounds to zero.

Table 6. Percent Distribution of Public School System General Expenditure by States: 1983-84

State	Total	Elementary and secondary				Higher education				Interest on debt	Intergovernmental
		Total	Salaries and wages	Other current	Capital outlay	Total	Salaries and wages	Other current	Capital outlay		
UNITED STATES, TOTAL	100.0	92.0	58.9	27.8	5.2	5.8	3.5	2.0	.4	1.9	.3
ALABAMA	100.0	99.1	68.4	22.0	8.8	-	-	-	-	.6	.3
ALASKA	100.0	94.3	50.4	25.9	18.0	-	-	-	-	5.4	.3
ARIZONA	100.0	84.6	50.7	21.6	12.3	12.1	6.8	4.4	.9	3.3	-
ARKANSAS	100.0	97.6	64.0	29.6	4.0	-	-	-	-	2.4	-
CALIFORNIA	100.0	86.7	58.4	25.3	3.0	12.8	8.3	4.1	.5	.4	.1
COLORADO	100.0	95.0	59.1	25.4	10.5	1.8	.6	1.1	.1	3.2	-
CONNECTICUT	100.0	98.0	66.5	28.6	2.9	-	-	-	-	2.0	-
DELAWARE	100.0	99.8	58.3	38.2	3.3	-	-	-	-	.2	-
DISTRICT OF COLUMBIA	100.0	82.6	64.5	12.7	5.5	17.4	12.1	4.5	.7	-	-
FLORIDA	100.0	89.0	51.8	29.6	7.6	9.9	5.7	3.1	1.1	1.0	-
GEORGIA	100.0	97.8	67.1	24.5	6.2	.8	.6	.3	-	1.2	.2
HAWAII	100.0	100.0	70.6	19.5	9.9	-	-	-	-	-	-
IDAHO	100.0	93.2	65.6	20.7	6.9	4.7	2.6	2.0	.2	2.1	-
ILLINOIS	100.0	88.3	59.5	25.4	3.3	9.6	5.7	3.3	.6	2.0	.2
INDIANA	100.0	93.3	64.2	22.4	6.7	-	-	-	-	.9	5.9
IOWA	100.0	88.5	54.2	30.3	4.0	10.2	5.1	4.3	.7	1.3	-
KANSAS	100.0	88.9	56.1	26.1	6.7	9.6	4.7	3.8	1.1	1.5	-
KENTUCKY	100.0	97.4	63.4	27.8	6.1	-	-	-	-	2.6	-
LOUISIANA	100.0	96.7	62.5	26.7	7.5	.1	.1	-	-	3.1	-
MAINE	100.0	97.6	63.3	29.2	5.1	-	-	-	-	2.4	-
MARYLAND	100.0	90.0	59.1	27.4	3.5	9.1	5.5	3.3	.3	.8	-
MASSACHUSETTS	100.0	97.6	63.8	31.7	2.1	.2	.1	.1	-	2.2	-
MICHIGAN	100.0	90.3	60.5	27.2	2.6	7.4	4.3	2.7	.4	2.3	-
MINNESOTA	100.0	97.5	65.2	26.5	5.8	-	-	-	-	2.5	-
MISSISSIPPI	100.0	86.3	54.0	28.4	4.0	12.8	6.9	4.9	1.1	.9	-
MISSOURI	100.0	93.5	61.6	27.6	4.4	5.0	3.1	1.7	.2	1.4	-
MONTANA	100.0	96.6	56.8	33.5	6.3	1.6	.7	.5	.4	1.7	-
NEBRASKA	100.0	91.2	54.2	31.3	5.6	7.2	3.8	2.9	.5	1.7	-
NEVADA	100.0	96.6	66.7	26.1	3.9	-	-	-	-	3.4	-
NEW HAMPSHIRE	100.0	98.4	58.2	37.1	3.1	-	-	-	-	1.6	-
NEW JERSEY	100.0	92.6	58.8	29.8	3.9	5.3	3.1	1.8	.3	1.8	.3
NEW MEXICO	100.0	98.3	53.6	30.7	14.0	-	-	-	-	1.7	-
NEW YORK	100.0	92.6	54.3	34.5	3.8	5.6	3.6	1.9	.1	1.9	-
NORTH CAROLINA	100.0	88.4	57.0	28.3	3.1	10.8	6.1	4.0	.7	.8	-
NORTH DAKOTA	100.0	96.3	56.0	33.8	6.5	2.3	1.4	.9	.1	.8	.6
OHIO	100.0	96.5	64.8	29.5	2.2	2.3	1.1	1.0	.2	1.3	-
OKLAHOMA	100.0	98.6	61.8	24.5	12.2	-	-	-	-	1.4	-
OREGON	100.0	88.0	51.5	33.7	2.9	10.4	5.9	4.1	.4	1.6	-
PENNSYLVANIA	100.0	90.9	58.7	29.1	3.1	3.4	1.9	1.3	.2	2.3	3.4
RHODE ISLAND	100.0	98.8	67.2	30.5	1.1	-	-	-	-	1.2	-
SOUTH CAROLINA	100.0	95.8	59.7	27.3	8.7	-	-	-	-	4.2	-
SOUTH DAKOTA	100.0	99.4	57.8	34.5	7.1	-	-	-	-	.6	-
TENNESSEE	100.0	96.5	63.2	26.0	7.4	-	-	-	-	3.5	-
TEXAS	100.0	88.8	58.2	20.2	10.3	7.3	4.1	2.5	.8	3.9	-
UTAH	100.0	96.0	54.1	31.0	10.9	-	-	-	-	4.0	-
VERMONT	100.0	97.6	57.1	37.7	2.9	-	-	-	-	2.3	-
VIRGINIA	100.0	98.2	62.9	31.4	3.8	-	-	-	-	1.8	-
WASHINGTON	100.0	97.8	62.8	28.1	6.9	-	-	-	-	2.2	-
WEST VIRGINIA	100.0	99.1	67.2	26.3	5.6	-	-	-	-	.9	-
WISCONSIN	100.0	88.3	52.0	33.4	2.9	9.8	5.9	3.4	.5	1.6	.3
WYOMING	100.0	84.7	41.9	27.9	15.0	11.5	4.5	3.2	3.8	3.8	-

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

- Represents zero or rounds to zero.

Table 7. Indebtedness and Cash and Security Holdings of Public School Systems by States: 1983-84

(Thousands of dollars)

State	Debt outstanding at end of fiscal year[1]			Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year[2]		
	Total	Long-term	Short-term			Total	Cash and deposits	Securities
UNITED STATES, TOTAL	36 140 321	34 408 273	1 732 048	3 189 000	3 721 468	22 749 068	16 409 150	6 339 918
ALABAMA	127 993	127 993	-	5 061	12 536	199 883	199 883	-
ALASKA	636 955	636 955	-	34 091	38 952	(3)	(3)	(3)
ARIZONA	810 323	810 213	110	124 166	74 087	472 987	467 241	5 746
ARKANSAS	419 342	411 823	7 519	33 934	26 952	172 518	172 518	-
CALIFORNIA	1 181 241	1 181 241	-	11 626	182 030	2 084 197	2 022 336	61 861
COLORADO	687 746	687 746	-	65 414	56 768	493 153	458 473	34 680
CONNECTICUT	458 001	458 001	-	16 655	54 606	7 893	6 616	1 277
DELAWARE	11 537	11 537	(NA)	2 215	1 283	17 282	16 742	540
DISTRICT OF COLUMBIA	(4)	(4)	(4)	-	-	(3)	(3)	(3)
FLORIDA	912 172	910 830	1 342	43 836	146 525	1 347 646	845 839	501 807
GEORGIA	467 169	467 169	-	16 187	21 936	529 930	494 605	35 325
HAWAII	(4)	(4)	(4)	-	-	(3)	(3)	(3)
IDAHO	145 560	145 560	-	9 981	8 935	81 877	80 644	1 233
ILLINOIS	1 657 951	1 520 334	137 617	127 298	237 926	2 211 678	623 813	1 587 865
INDIANA	287 651	216 524	71 127	62 483	35 296	461 284	461 284	-
IOWA	344 999	316 220	28 779	34 133	37 969	304 221	111 138	193 083
KANSAS	369 475	369 475	-	57 991	44 272	517 455	506 682	10 773
KENTUCKY	718 296	718 296	(NA)	28 607	35 457	134 185	154 185	-
LOUISIANA	883 836	882 756	1 080	40 731	58 098	688 503	139 100	549 403
MAINE	198 959	198 959	(NA)	14 792	16 662	31 628	31 628	-
MARYLAND	380 712	380 712	(NA)	14 860	51 150	(3)	(3)	(3)
MASSACHUSETTS	852 902	852 902	(NA)	14 300	124 794	68 486	61 472	7 014
MICHIGAN	2 511 436	2 384 638	126 798	50 885	168 897	1 124 683	320 114	804 569
MINNESOTA	1 058 963	884 510	174 453	50 147	93 430	792 573	792 573	-
MISSISSIPPI	143 179	138 820	4 359	1 387	14 894	171 064	160 318	10 746
MISSOURI	574 834	574 794	40	65 729	57 848	629 771	612 686	17 085
MONTANA	127 469	127 469	(NA)	10 422	16 410	205 127	205 127	-
NEBRASKA	252 431	251 386	1 045	19 475	21 285	278 323	273 377	4 946
NEVADA	210 205	210 045	160	7 830	20 476	110 784	110 784	-
NEW HAMPSHIRE	103 448	103 448	(NA)	7 569	17 305	17 504	15 223	2 281
NEW JERSEY	1 288 118	1 217 426	70 692	91 785	121 535	441 068	441 068	-
NEW MEXICO	190 530	190 530	-	14 312	36 637	166 638	166 638	-
NEW YORK	3 167 662	2 548 828	618 834	221 069	367 945	1 258 081	1 163 306	94 775
NORTH CAROLINA	380 512	380 459	53	233	36 725	(3)	(3)	(3)
NORTH DAKOTA	46 354	45 077	1 277	3 062	5 645	158 017	158 017	-
OHIO	975 555	849 906	125 649	52 391	121 521	779 465	755 101	24 364
OKLAHOMA	354 981	354 981	-	93 921	64 783	688 693	688 093	600
OREGON	422 573	422 573	-	485	38 526	356 372	340 844	15 528
PENNSYLVANIA	1 927 099	1 856 922	70 177	354 564	154 993	1 339 844	234 013	1 105 831
RHODE ISLAND	79 486	79 486	(NA)	-	12 790	2 212	2 212	-
SOUTH CAROLINA	785 799	785 799	-	80 747	28 296	213 947	172 626	41 321
SOUTH DAKOTA	35 190	33 651	1 539	325	4 185	127 529	127 529	-
TENNESSEE	979 979	979 979	-	107 549	93 413	5 967	5 967	-
TEXAS	5 602 718	5 585 624	17 094	878 746	506 178	2 018 318	1 898 115	120 203
UTAH	487 780	478 976	8 804	38 421	36 314	241 216	63 004	178 212
VERMONT	34 025	50 606	3 419	1 374	8 432	73 754	72 081	1 673
VIRGINIA	823 424	823 424	-	24 872	77 141	(3)	(3)	(3)
WASHINGTON	793 980	793 211	769	158 910	134 147	559 542	44 158	515 384
WEST VIRGINIA	139 143	139 143	-	7 850	12 546	268 326	215 868	52 458
WISCONSIN	778 275	518 963	259 312	17 183	100 694	542 954	197 394	345 560
WYOMING	292 353	292 353	(NA)	69 394	82 243	332 490	318 715	13 775

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

- Represents zero or rounds to zero.
NA Not available.
[1]Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases cannot be distinguished from the total indebtedness of their parent governments.
[2]Holdings of employee-retirement funds are excluded.
[3]Dependent school system holdings are excluded.
[4]Indebtedness of these dependent school systems cannot be segregated from the general obligation indebtedness of their parent governments.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84

(Dollar amounts in thousands)

Item	Alabama					Alaska	Arizona
	Birmingham	Huntsville	Jefferson County	Mobile County	Montgomery County	Anchorage	Glendale Union High
ENROLLMENT[1]	42 475	25 538	45 174	61 704	32 974	35 632	16 244
GENERAL REVENUE	95 381	55 467	87 245	118 664	63 491	268 680	40 401
INTERGOVERNMENTAL REVENUE	63 993	43 195	59 583	93 314	54 126	207 166	26 138
FROM FEDERAL GOVERNMENT	155	3 060	11	92	921	1 273	-
FROM STATES	63 084	32 452	58 770	87 159	46 296	205 894	24 344
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	14 330	4 515	7 033	19 638	8 453	3 940	993
FROM CITIES AND COUNTIES	755	7 684	795	3 592	6 880	-	1 569
FROM OTHER SCHOOL SYSTEMS	-	-	8	2 470	29	-	225
GENERAL REVENUE FROM OWN SOURCES	31 387	12 271	27 662	25 350	9 366	61 514	14 263
TAXES	24 318	5 719	21 202	21 048	4 793	-	10 289
PROPERTY TAXES ONLY	24 318	5 719	21 202	21 048	4 793	-	10 289
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	46 572	-
CURRENT CHARGES	2 204	2 541	5 677	3 528	2 803	6 264	2 252
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	14	-
SCHOOL LUNCH SALES (GROSS)	2 058	2 089	5 089	3 163	2 586	3 708	1 367
OTHER	146	452	588	365	217	2 542	885
INTEREST EARNINGS	3 599	329	697	523	1 432	8 436	509
MISCELLANEOUS	1 267	3 681	86	251	337	242	1 213
GENERAL EXPENDITURE	96 958	53 839	89 349	129 173	64 745	288 390	40 882
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	2 689	318
CURRENT OPERATION EXPENDITURE	90 788	50 058	84 824	107 771	58 481	198 063	35 778
INSTRUCTIONAL SERVICES	48 035	28 662	49 723	61 676	34 016	160 098	17 943
SALARIES AND WAGES	46 400	27 668	48 014	58 777	32 804	122 009	16 588
OTHER	42 753	21 395	35 101	46 095	24 465	37 965	17 836
CAPITAL OUTLAY EXPENDITURE	6 043	3 291	3 115	19 355	6 264	74 427	3 767
CONSTRUCTION	3 914	2 505	837	15 777	3 960	68 232	2 355
OTHER	2 129	786	2 279	3 578	2 304	6 194	1 412
INTEREST ON DEBT	127	490	1 410	2 047	-	13 211	1 019
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	68 372	39 232	64 876	84 507	45 077	138 150	26 115
DEBT OUTSTANDING	[2]1 440	9 613	26 075	20 850	-	157 996	3 540
LONG-TERM	1 440	9 613	26 075	20 850	-	157 996	3 540
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	926	-
LONG-TERM DEBT RETIRED	360	833	2 325	2 935	-	6 985	9 310
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	31 486	3 461	1 314	13 993	27 009	-	3 967

Item	Arizona--Con.						
	Maricopa County Community College	Mesa Unified	Paradise Valley Unified	Phoenix Union High	Pima County Junior College	Scottsdale Unified	Tucson Unified
ENROLLMENT[1]	63 064	48 639	22 193	21 449	21 780	20 882	58 199
GENERAL REVENUE	106 114	114 967	59 092	64 436	33 190	56 629	143 345
INTERGOVERNMENTAL REVENUE	23 761	76 281	36 294	26 646	9 768	31 512	101 852
FROM FEDERAL GOVERNMENT	4 424	459	-	24	3 235	-	867
FROM STATES	19 337	71 057	33 965	25 101	6 533	29 461	94 041
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	4 618	1 102	4 875	(NA)	1 638	9 401
FROM CITIES AND COUNTIES	-	4 633	2 152	1 424	-	1 476	5 283
FROM OTHER SCHOOL SYSTEMS	-	132	176	98	-	575	1 662
GENERAL REVENUE FROM OWN SOURCES	82 353	38 685	22 798	37 790	23 422	25 118	41 493
TAXES	50 993	31 662	18 588	30 874	13 005	21 647	34 166
PROPERTY TAXES ONLY	50 993	31 662	18 588	30 874	13 005	21 647	34 166
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	29 647	4 638	2 559	2 779	10 223	1 860	4 093
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS)	-	2 981	1 479	1 081	-	1 670	3 825
OTHER	29 647	1 656	1 080	1 699	10 223	191	268
INTEREST EARNINGS	-	1 859	1 519	2 419	-	753	1 857
MISCELLANEOUS	1 713	527	132	1 717	194	857	1 377
GENERAL EXPENDITURE	109 110	121 251	62 992	66 862	37 187	54 911	150 158
INTERGOVERNMENTAL EXPENDITURE	-	111	263	444	-	137	6
CURRENT OPERATION EXPENDITURE	100 352	94 373	46 067	60 781	33 164	51 065	136 830
INSTRUCTIONAL SERVICES	(NA)	48 763	23 565	30 075	(NA)	29 333	75 748
SALARIES AND WAGES	(NA)	45 253	22 548	25 365	(NA)	27 610	69 162
OTHER	100 352	45 610	22 502	30 706	33 164	21 732	61 082
CAPITAL OUTLAY EXPENDITURE	7 817	18 022	11 567	4 632	3 656	3 637	12 797
CONSTRUCTION	4 337	12 975	9 832	1 976	1 982	981	4 623
OTHER	3 480	5 047	1 735	2 655	1 674	2 656	8 174
INTEREST ON DEBT	941	8 745	5 095	1 007	366	71	524
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	64 072	68 969	33 213	41 493	24 692	39 938	106 264
DEBT OUTSTANDING	13 561	103 440	72 322	12 085	3 094	500	8 890
LONG-TERM	13 561	103 440	72 322	12 085	3 094	500	8 890
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	760	-	8 000	-	-	-	-
LONG-TERM DEBT RETIRED	1 968	4 455	3 730	4 000	1 615	1 300	50
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	23 897	15 524	13 439	26 004	7 745	6 249	16 739

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Arizona--Con.	Arkansas		California			
	Washington Elementary	Little Rock	Pulaski County Special	ABC Unified	Anaheim Union High	Bakersfield Elementary	Capistrano Unified
ENROLLMENT[1]	27 448	19 247	30 188	22 582	25 422	18 125	17 954
GENERAL REVENUE	54 468	52 636	65 149	65 484	78 725	46 350	51 241
INTERGOVERNMENTAL REVENUE	39 927	19 259	35 533	53 132	50 698	38 648	23 058
FROM FEDERAL GOVERNMENT	-	48	762	193	-	7	13
FROM STATES	37 361	19 159	34 702	52 858	50 572	38 554	22 882
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 001	4 112	3 100	2 867	2 465	4 497	1 136
FROM CITIES AND COUNTIES	2 530	-	59	-	126	88	163
FROM OTHER SCHOOL SYSTEMS	36	52	10	81	-	-	-
GENERAL REVENUE FROM OWN SOURCES	14 542	33 377	29 616	12 352	28 027	7 702	28 183
TAXES	11 321	30 657	25 194	8 602	20 310	5 401	23 561
PROPERTY TAXES ONLY	11 321	30 657	25 194	8 602	20 310	5 401	23 561
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 199	1 571	2 477	1 481	2 004	862	1 117
TUITION AND TRANSPORTATION FEES	-	.	-	12	-	-	-
SCHOOL LUNCH SALES (GROSS)	1 805	169	100	1 327	1 989	841	1 114
OTHER	394	1 402	2 378	142	15	21	3
INTEREST EARNINGS	634	601	1 280	2 090	2 938	705	2 266
MISCELLANEOUS	387	548	665	179	2 774	734	1 239
GENERAL EXPENDITURE	53 361	51 872	66 352	64 929	75 809	47 812	48 224
INTERGOVERNMENTAL EXPENDITURE	143	-	243	1 325	5 002	2	1 022
CURRENT OPERATION EXPENDITURE	46 683	49 508	61 893	61 963	66 988	45 566	41 808
INSTRUCTIONAL SERVICES	27 324	30 629	37 453	36 856	39 043	27 596	24 416
SALARIES AND WAGES	25 190	24 585	30 268	30 112	31 597	22 019	20 613
OTHER	19 358	18 879	24 440	25 107	27 946	17 970	17 391
CAPITAL OUTLAY EXPENDITURE	5 610	1 247	1 661	1 203	2 831	2 244	4 037
CONSTRUCTION	2 339	1 247	1 499	43	549	987	2 099
OTHER	3 271	-	162	1 160	2 281	1 257	1 937
INTEREST ON DEBT	926	1 117	2 555	437	988	-	1 357
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	34 117	35 612	45 538	45 676	46 625	33 146	29 971
DEBT OUTSTANDING	19 625	22 620	42 688	7 801	16 995	-	23 742
LONG-TERM	19 625	22 567	42 688	7 801	16 995	-	23 742
SHORT-TERM	-	53	-	-	-	-	-
LONG-TERM DEBT ISSUED	3 150	1 532	4 130	-	-	-	-
LONG-TERM DEBT RETIRED	1 750	1 948	2 300	1 222	2 460	-	1 949
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	7 795	7 076	6 211	17 604	16 571	3 320	11 869

Item	California--Con.						
	Cerritos Community College	Chino Unified	Clovis Unified	Coast Community College	Compton Unified	Conejo Valley Unified	Contra Costa Community College
ENROLLMENT[1]	22 513	15 848	15 257	63 357	26 722	18 069	31 295
GENERAL REVENUE	28 728	44 205	44 208	74 505	90 887	50 393	49 386
INTERGOVERNMENTAL REVENUE	24 ,058	35 150	28 602	44 687	80 656	28 296	29 093
FROM FEDERAL GOVERNMENT	585	-	9	1	-	-	451
FROM STATES	23 406	34 814	28 487	44 668	78 508	27 815	28 642
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	1 231	1 534	(NA)	10 996	938	(NA)
FROM CITIES AND COUNTIES	68	336	56	18	2 148	144	-
FROM OTHER SCHOOL SYSTEMS	-	-	50	-	-	337	-
GENERAL REVENUE FROM OWN SOURCES	4 670	9 056	15 605	29 819	10 231	22 097	20 293
TAXES	3 899	7 110	12 623	19 027	6 656	18 410	11 961
PROPERTY TAXES ONLY	3 899	7 110	12 623	19 027	6 656	18 410	11 961
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	772	684	1 122	10 251	722	1 559	7 019
TUITION AND TRANSPORTATION FEES	-	2	2	-	77	-	-
SCHOOL LUNCH SALES (GROSS)	-	681	1 111	-	640	1 557	-
OTHER	772	1	8	10 251	5	2	7 019
INTEREST EARNINGS	-	810	1 495	541	2 635	1 463	-
MISCELLANEOUS	-	451	366	-	217	666	1 313
GENERAL EXPENDITURE	27 652	41 645	42 582	73 594	94 817	48 464	50 600
INTERGOVERNMENTAL EXPENDITURE	-	532	239	-	15	55	-
CURRENT OPERATION EXPENDITURE	26 972	38 092	37 537	68 220	91 632	46 538	47 939
INSTRUCTIONAL SERVICES	(NA)	23 795	20 483	(NA)	49 188	27 829	(NA)
SALARIES AND WAGES	(NA)	19 040	15 496	(NA)	37 943	22 122	(NA)
OTHER	26 972	14 297	17 053	68 220	42 444	18 709	47 939
CAPITAL OUTLAY EXPENDITURE	582	1 664	3 152	4 404	3 005	760	2 656
CONSTRUCTION	-	865	1 407	-	52	12	-
OTHER	582	800	1 745	4 404	2 953	748	2 656
INTEREST ON DEBT	98	1 357	1 654	970	165	1 112	5
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	19 304	27 826	25 519	46 722	64 017	32 178	29 983
DEBT OUTSTANDING	889	22 375	26 720	19 395	3 359	18 480	169
LONG-TERM	889	22 375	26 720	19 395	3 359	18 480	169
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	71	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	219	1 175	2 275	-	793	1 390	5
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	4 432	9 191	7 032	9 099	16 191	2 412	7 690

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	California--Con.						
	Corona-Norco Unified	East Side Union High	El Camino Community College	Foothill-De Anza Community College	Fremont Unified	Fresno Unified	Garden Grove Unified
ENROLLMENT[1]	15 989	22 401	30 150	37 973	25 210	51 286	35 977
GENERAL REVENUE	44 606	63 750	37 340	59 908	68 477	153 979	115 219
INTERGOVERNMENTAL REVENUE	33 676	39 639	24 428	36 595	47 540	122 917	73 633
FROM FEDERAL GOVERNMENT	-	-	435	2 579	36	-	23
FROM STATES	33 607	39 129	23 993	34 016	47 387	120 559	69 798
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 934	4 295	(NA)	(NA)	2 240	13 416	6 062
FROM CITIES AND COUNTIES	69	346	-	-	45	433	3 813
FROM OTHER SCHOOL SYSTEMS	-	165	-	-	72	1 926	-
GENERAL REVENUE FROM OWN SOURCES	10 930	24 111	12 912	23 314	20 937	31 062	41 586
TAXES	9 185	20 723	5 407	12 444	14 119	24 997	25 686
PROPERTY TAXES ONLY	9 185	20 723	5 407	12 444	14 119	24 997	25 686
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 109	1 039	7 505	10 451	1 350	1 787	1 961
TUITION AND TRANSPORTATION FEES	-	45	-	-	-	16	25
SCHOOL LUNCH SALES (GROSS)	1 109	994	-	-	1 341	1 753	1 935
OTHER	-	-	7 505	10 451	9	17	1
INTEREST EARNINGS	610	897	-	-	762	3 135	12 859
MISCELLANEOUS	26	1 452	-	418	4 706	1 144	1 080
GENERAL EXPENDITURE	44 473	62 216	39 945	58 292	64 117	146 683	101 504
INTERGOVERNMENTAL EXPENDITURE	3	216	-	-	247	36	55
CURRENT OPERATION EXPENDITURE	43 426	58 783	39 271	56 931	62 947	140 260	100 024
INSTRUCTIONAL SERVICES	24 545	34 436	(NA)	(NA)	38 516	84 744	62 721
SALARIES AND WAGES	19 607	27 290	(NA)	(NA)	33 546	68 917	51 892
OTHER	18 881	24 347	39 271	56 931	24 431	55 516	37 303
CAPITAL OUTLAY EXPENDITURE	741	1 852	674	1 106	678	6 022	1 087
CONSTRUCTION	111	194	270	312	119	3 246	104
OTHER	631	1 658	404	794	560	2 776	983
INTEREST ON DEBT	303	1 365	-	256	245	364	338
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	30 376	41 603	25 775	39 281	48 627	101 921	74 159
DEBT OUTSTANDING	5 455	26 765	-	6 270	5 304	6 420	7 130
LONG-TERM	5 455	26 765	-	6 270	5 304	6 420	7 130
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	875	2 915	-	1 255	955	1 120	1 325
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 124	7 796	8 642	7 375	6 515	18 867	20 593

Item	California--Con.						
	Glendale Unified	Grossmont Community College	Grossmont Union High	Hacienda-La Puente Unified	Hayward Unified	Huntington Beach Union High	Irvine Unified
ENROLLMENT[1]	19 966	18 125	18 426	22 576	17 443	18 393	16 297
GENERAL REVENUE	55 211	23 727	60 661	70 008	51 740	67 552	51 368
INTERGOVERNMENTAL REVENUE	42 870	14 187	37 494	59 598	35 669	45 927	20 527
FROM FEDERAL GOVERNMENT	-	620	34	145	26	18	753
FROM STATES	42 184	13 567	36 829	57 686	35 194	45 484	19 017
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 571	(NA)	2 611	3 801	3 741	3 051	1 034
FROM CITIES AND COUNTIES	-	-	353	1 505	155	99	157
FROM OTHER SCHOOL SYSTEMS	686	-	278	262	295	325	600
GENERAL REVENUE FROM OWN SOURCES	12 341	9 540	23 167	10 411	16 070	21 625	30 841
TAXES	8 763	7 825	20 009	7 760	12 147	19 091	26 070
PROPERTY TAXES ONLY	8 763	7 825	20 009	7 760	12 147	19 091	26 070
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 298	1 715	1 257	1 274	1 282	1 025	1 139
TUITION AND TRANSPORTATION FEES	98	-	-	18	72	11	-
SCHOOL LUNCH SALES (GROSS)	1 197	-	1 246	1 202	1 210	1 001	1 033
OTHER	4	1 715	10	53	-	12	106
INTEREST EARNINGS	1 422	-	1 422	907	1 269	1 260	2 420
MISCELLANEOUS	856	-	478	470	1 373	249	1 211
GENERAL EXPENDITURE	53 402	23 811	59 923	71 195	49 959	69 844	49 508
INTERGOVERNMENTAL EXPENDITURE	313	-	-	1 914	59	10 926	264
CURRENT OPERATION EXPENDITURE	52 194	23 052	58 013	68 240	48 565	56 206	43 096
INSTRUCTIONAL SERVICES	31 087	(NA)	33 655	41 505	30 839	32 394	24 484
SALARIES AND WAGES	25 287	(NA)	27 366	31 014	25 320	25 983	20 120
OTHER	21 107	23 052	24 358	26 735	17 725	23 812	18 611
CAPITAL OUTLAY EXPENDITURE	758	711	1 839	1 041	1 221	2 533	3 483
CONSTRUCTION	20	28	706	204	321	342	2 823
OTHER	738	683	1 132	837	901	2 191	660
INTEREST ON DEBT	137	48	71	-	113	180	2 666
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	36 935	16 873	41 637	47 016	35 900	39 648	30 071
DEBT OUTSTANDING	2 790	790	925	-	2 329	4 015	37 120
LONG-TERM	2 790	790	925	-	2 329	4 015	37 120
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 030	665	1 099	-	667	535	2 420
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	10 087	1 937	6 419	5 682	6 143	6 388	9 306

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	California--Con.						
	Kern Community College	Lodi Unified	Long Beach City College	Long Beach Unified	Los Angeles Community College	Los Angeles Unified	Los Rios Community College
ENROLLMENT[1]	16 783	16 320	23 969	59 886	131 013	549 161	46 360
GENERAL REVENUE	31 869	47 682	38 064	167 022	210 435	1 875 831	69 304
INTERGOVERNMENTAL REVENUE	13 134	38 681	29 472	138 603	148 266	1 571 267	50 121
FROM FEDERAL GOVERNMENT	2 947	-	2 990	601	11 218	1 016	2 139
FROM STATES	10 163	38 645	26 077	137 814	137 048	1 563 728	46 670
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	1 922	(NA)	14 788	(NA)	178 249	(NA)
FROM CITIES AND COUNTIES	24	1	405	189	-	-	1 312
FROM OTHER SCHOOL SYSTEMS	-	34	-	-	-	6 523	-
GENERAL REVENUE FROM OWN SOURCES	18 735	9 001	8 592	28 419	62 169	304 564	19 183
TAXES	14 840	7 579	3 251	21 399	32 595	225 861	8 411
PROPERTY TAXES ONLY	14 840	7 579	3 251	21 399	32 595	225 861	8 411
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 895	766	5 315	3 479	29 574	25 628	10 772
TUITION AND TRANSPORTATION FEES	-	6	-	264	-	1 985	-
SCHOOL LUNCH SALES (GROSS)	-	759	-	3 202	-	23 521	-
OTHER	3 895	1	5 315	13	29 574	122	10 772
INTEREST EARNINGS	-	571	1	2 406	-	45 443	-
MISCELLANEOUS	-	86	25	1 135	-	7 632	-
GENERAL EXPENDITURE	34 211	44 536	38 524	173 811	212 881	1 834 782	65 562
INTERGOVERNMENTAL EXPENDITURE	-	58	-	8	-	199	-
CURRENT OPERATION EXPENDITURE	31 171	39 093	37 209	171 202	207 764	1 784 974	64 425
INSTRUCTIONAL SERVICES	(NA)	24 252	(NA)	99 869	(NA)	1 022 614	(NA)
SALARIES AND WAGES	(NA)	20 021	(NA)	81 614	(NA)	813 557	(NA)
OTHER	31 171	14 841	37 209	71 333	207 764	762 359	64 425
CAPITAL OUTLAY EXPENDITURE	3 026	4 703	1 315	2 599	4 861	44 545	1 033
CONSTRUCTION	1 998	2 579	682	121	2 265	19 572	210
OTHER	1 028	2 124	633	2 478	2 596	24 972	823
INTEREST ON DEBT	13	683	-	2	256	5 065	104
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	18 694	28 896	24 991	123 567	135 358	1 246 825	43 336
DEBT OUTSTANDING	337	10 975	-	-	3 792	114 818	1 800
LONG-TERM	337	10 975	-	-	3 792	114 818	1 800
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	13	650	-	115	2 028	23 047	800
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 040	7 264	3 600	9 241	20 770	220 730	3 975

Item	California--Con.						
	Montebello Unified	Mount Diablo Unified	Mount San Antonio Community College	Newport-Mesa Unified	North Orange Grove Community College	Norwalk La-Mirada Unified	Oakland Unified
ENROLLMENT[1]	28 455	30 719	22 868	16 500	34 521	18 636	48 927
GENERAL REVENUE	84 262	88 936	32 347	56 400	50 236	55 223	160 929
INTERGOVERNMENTAL REVENUE	72 278	62 390	27 368	20 009	30 983	44 420	136 212
FROM FEDERAL GOVERNMENT	399	317	17	-	747	253	681
FROM STATES	71 879	62 073	25 111	19 959	29 998	44 097	135 504
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 397	2 521	(NA)	1 878	(NA)	3 097	16 558
FROM CITIES AND COUNTIES	-	-	2 241	48	238	48	27
FROM OTHER SCHOOL SYSTEMS	-	-	-	1	-	21	5
GENERAL REVENUE FROM OWN SOURCES	11 984	26 545	4 979	36 391	19 253	10 803	24 717
TAXES	8 784	21 770	3 580	29 313	10 895	5 740	19 519
PROPERTY TAXES ONLY	8 784	21 770	3 580	29 313	10 895	5 740	19 519
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 239	2 140	1 399	1 789	8 358	1 194	2 053
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	-	261
SCHOOL LUNCH SALES (GROSS)	1 231	2 131	-	1 778	-	1 194	1 739
OTHER	8	8	1 399	11	8 358	-	53
INTEREST EARNINGS	1 841	553	-	1 746	-	1 030	2 007
MISCELLANEOUS	119	2 083	-	3 542	-	2 840	1 138
GENERAL EXPENDITURE	80 558	86 131	32 560	52 749	54 460	54 153	165 644
INTERGOVERNMENTAL EXPENDITURE	3	42	-	562	-	1 305	509
CURRENT OPERATION EXPENDITURE	78 623	83 775	31 504	50 666	51 840	50 888	159 776
INSTRUCTIONAL SERVICES	45 809	50 828	(NA)	28 940	(NA)	28 868	88 539
SALARIES AND WAGES	36 545	41 499	(NA)	24 127	(NA)	22 804	68 487
OTHER	32 815	32 946	31 504	21 727	51 840	22 020	71 237
CAPITAL OUTLAY EXPENDITURE	1 442	2 028	1 034	1 031	2 589	1 876	3 527
CONSTRUCTION	147	507	443	90	2 262	225	1 181
OTHER	1 295	1 522	592	941	327	1 651	2 347
INTEREST ON DEBT	490	286	22	490	31	83	1 832
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	57 496	62 022	21 531	36 365	31 548	35 862	109 705
DEBT OUTSTANDING	9 730	5 326	520	8 480	595	2 250	30 230
LONG-TERM	9 730	5 326	520	8 480	595	2 250	30 230
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 350	1 380	20	765	606	382	2 555
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	16 537	9 426	7 533	6 808	10 833	7 106	13 859

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	California--Con.						
	Ontario-Montclair Elementary	Orange Unified	Palomar College	Pasadena Area Community College	Pasadena Unified	Peralta Community College	Placentia Unified
ENROLLMENT[1]	15 992	24 968	17 092	19 187	21 604	37 913	17 141
GENERAL REVENUE	41 089	74 117	25 699	34 831	64 281	51 734	50 655
INTERGOVERNMENTAL REVENUE	33 510	43 176	11 740	26 087	52 940	43 928	27 497
FROM FEDERAL GOVERNMENT	26	-	852	1 242	-	4 779	-
FROM STATES	33 060	42 128	10 888	24 845	52 914	36 310	27 141
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 789	2 733	(NA)	(NA)	5 620	(NA)	1 734
FROM CITIES AND COUNTIES	408	75	-	-	-	2 839	66
FROM OTHER SCHOOL SYSTEMS	16	973	-	-	34	-	290
GENERAL REVENUE FROM OWN SOURCES	7 579	30 941	13 959	8 744	11 332	7 806	23 158
TAXES	6 121	26 680	9 854	3 265	9 248	7 226	17 275
PROPERTY TAXES ONLY	6 121	26 680	9 854	3 265	9 248	7 226	17 275
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	547	1 769	4 089	5 479	1 070	580	1 410
TUITION AND TRANSPORTATION FEES	-	64	-	-	91	-	466
SCHOOL LUNCH SALES (GROSS)	542	1 706	-	-	979	-	941
OTHER	5	-	4 089	5 479	-	580	3
INTEREST EARNINGS	738	1 086	-	-	449	-	2 724
MISCELLANEOUS	174	1 406	16	-	566	-	1 750
GENERAL EXPENDITURE	40 465	71 562	27 168	34 397	63 414	51 014	50 569
INTERGOVERNMENTAL EXPENDITURE	-	26	-	-	25	-	921
CURRENT OPERATION EXPENDITURE	39 628	68 932	25 996	33 388	62 251	47 161	42 179
INSTRUCTIONAL SERVICES	25 591	41 832	(NA)	(NA)	34 995	(NA)	24 312
SALARIES AND WAGES	20 429	32 831	(NA)	(NA)	28 012	(NA)	20 045
OTHER	14 038	27 099	25 996	33 388	27 256	47 161	17 868
CAPITAL OUTLAY EXPENDITURE	820	1 842	1 137	1 009	1 045	2 831	5 276
CONSTRUCTION	27	260	286	573	19	1 775	2 933
OTHER	793	1 582	851	436	1 026	1 056	2 343
INTEREST ON DEBT	17	762	35	-	93	1 022	2 194
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	28 502	48 449	16 557	23 300	42 277	33 386	30 764
DEBT OUTSTANDING	300	13 500	850	-	1 860	20 920	25 275
LONG-TERM	300	13 500	850	-	1 860	20 920	25 275
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	185	1 365	130	-	540	1 790	2 450
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 939	6 796	2 227	4 141	4 293	2 491	18 848

Item	California--Con.						
	Pomona Unified	Poway Unified	Rancho Santiago Community College	Richmond Unified	Riverside Unified	Rowland Unified	Sacramento Unified
ENROLLMENT[1]	21 026	15 250	25 625	26 444	23 925	17 639	39 972
GENERAL REVENUE	65 752	43 405	37 629	77 820	66 536	45 216	126 546
INTERGOVERNMENTAL REVENUE	57 599	21 940	21 883	56 244	49 264	38 404	101 027
FROM FEDERAL GOVERNMENT	403	140	1 495	550	122	145	39
FROM STATES	56 535	21 715	20 387	55 410	48 995	38 118	99 527
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	5 875	915	(NA)	5 907	4 255	2 382	11 743
FROM CITIES AND COUNTIES	224	85	-	51	146	122	1 461
FROM OTHER SCHOOL SYSTEMS	438	-	-	233	-	19	-
GENERAL REVENUE FROM OWN SOURCES	8 153	21 465	15 746	21 576	17 272	6 812	25 519
TAXES	4 324	18 139	10 773	18 629	15 038	4 755	18 979
PROPERTY TAXES ONLY	4 324	18 139	10 773	18 629	15 038	4 755	18 979
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 149	920	4 973	1 234	1 225	1 008	2 008
TUITION AND TRANSPORTATION FEES	57	-	-	70	-	13	67
SCHOOL LUNCH SALES (GROSS)	1 092	911	-	1 162	1 223	991	1 935
OTHER	-	9	4 973	2	1	4	6
INTEREST EARNINGS	648	1 053	-	730	787	711	3 052
MISCELLANEOUS	2 033	1 354	-	983	222	338	1 481
GENERAL EXPENDITURE	64 530	41 166	37 539	78 761	64 223	45 986	127 287
INTERGOVERNMENTAL EXPENDITURE	784	-	-	25	4	1 172	38
CURRENT OPERATION EXPENDITURE	60 751	38 638	35 524	77 772	62 437	42 969	122 861
INSTRUCTIONAL SERVICES	34 877	22 639	(NA)	42 827	35 600	24 705	73 191
SALARIES AND WAGES	27 574	18 810	(NA)	35 444	28 652	20 342	58 079
OTHER	25 873	15 998	35 524	34 945	26 837	18 263	49 669
CAPITAL OUTLAY EXPENDITURE	2 908	1 914	2 015	815	1 281	1 846	3 882
CONSTRUCTION	1 475	806	593	162	78	352	800
OTHER	1 433	1 108	1 423	653	1 203	1 494	3 082
INTEREST ON DEBT	86	614	-	148	501	-	507
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	43 702	27 500	24 537	54 880	44 211	31 324	89 545
DEBT OUTSTANDING	1 670	8 808	-	3 180	9 280	-	12 075
LONG-TERM	1 670	8 808	-	3 180	9 280	-	12 075
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	625	3 650	-	865	1 390	-	2 395
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 226	6 253	7 648	3 705	6 022	5 126	27 171

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	California--Con.						
	Saddleback Community College	Saddleback Valley Unified	San Bernardino Community College	San Bernardino Unified	San Diego Community College	San Diego Unified	San Francisco Community College
ENROLLMENT[1]	23 432	20 522	18 319	27 982	38 306	108 640	28 405
GENERAL REVENUE	34 449	61 653	25 251	86 484	78 180	358 123	63 582
INTERGOVERNMENTAL REVENUE	12 742	29 644	18 492	69 292	59 509	218 974	51 373
FROM FEDERAL GOVERNMENT	665	55	983	327	10 574	5 186	878
FROM STATES	12 063	29 439	17 509	68 431	48 411	207 532	50 495
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	882	(NA)	6 347	(NA)	24 400	(NA)
FROM CITIES AND COUNTIES	14	124	-	534	524	6 203	-
FROM OTHER SCHOOL SYSTEMS	-	26	-	-	-	53	-
GENERAL REVENUE FROM OWN SOURCES	21 707	32 009	6 759	17 192	18 671	139 149	12 209
TAXES	17 706	28 179	4 363	13 423	14 673	112 238	6 049
PROPERTY TAXES ONLY	17 706	28 179	4 363	13 423	14 673	112 238	6 049
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 884	920	2 396	1 853	2 642	6 275	6 115
TUITION AND TRANSPORTATION FEES	-	-	-	41	-	541	-
SCHOOL LUNCH SALES (GROSS)	-	916	-	1 799	-	5 687	-
OTHER	3 884	3	2 396	13	2 642	47	6 115
INTEREST EARNINGS	-	1 788	-	1 587	804	7 593	-
MISCELLANEOUS	117	1 123	-	328	553	13 043	45
GENERAL EXPENDITURE	35 647	53 171	24 047	82 981	77 085	357 303	59 924
INTERGOVERNMENTAL EXPENDITURE	-	743	-	12	-	25	-
CURRENT OPERATION EXPENDITURE	33 597	47 749	22 265	81 110	75 586	349 167	57 799
INSTRUCTIONAL SERVICES	(NA)	30 738	(NA)	47 287	(NA)	194 937	(NA)
SALARIES AND WAGES	(NA)	25 571	(NA)	36 403	(NA)	158 164	(NA)
OTHER	33 597	17 011	22 265	33 824	75 586	154 230	57 799
CAPITAL OUTLAY EXPENDITURE	1 904	3 534	1 782	1 651	1 433	7 666	2 105
CONSTRUCTION	863	2 889	1 238	209	-	1 670	1 329
OTHER	1 041	644	544	1 442	1 433	5 996	776
INTEREST ON DEBT	146	1 145	-	207	66	445	20
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	22 576	34 533	16 389	54 972	53 643	246 324	42 305
DEBT OUTSTANDING	2 690	18 535	-	3 665	1 379	8 896	485
LONG-TERM	2 690	18 535	-	3 665	1 379	8 896	485
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	545	1 255	-	1 695	237	1 905	5
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 080	11 471	3 926	14 867	3 204	53 965	22 417

Item	California--Con.						
	San Francisco Unified	San Joaquin Delta Community College	San Jose Community College	San Jose Unified	San Juan Unified	San Mateo Community College	Santa Ana Unified
ENROLLMENT[1]	59 300	20 257	21 777	30 854	42 749	30 830	33 124
GENERAL REVENUE	184 429	27 818	31 056	94 957	126 481	48 785	92 493
INTERGOVERNMENTAL REVENUE	145 336	18 084	16 366	59 075	98 693	22 447	62 272
FROM FEDERAL GOVERNMENT	692	1 789	832	-	420	1 332	36
FROM STATES	144 644	16 295	15 534	58 477	95 252	21 115	60 064
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	16 227	(NA)	(NA)	6 024	5 151	(NA)	6 971
FROM CITIES AND COUNTIES	-	-	-	523	2 386	-	1 097
FROM OTHER SCHOOL SYSTEMS	-	-	-	75	635	-	1 075
GENERAL REVENUE FROM OWN SOURCES	39 093	9 734	14 690	35 882	27 788	26 338	30 221
TAXES	28 809	5 511	8 651	31 305	19 672	17 291	26 522
PROPERTY TAXES ONLY	28 809	5 511	8 651	31 305	19 672	17 291	26 522
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 512	4 185	6 039	1 114	2 566	7 352	1 572
TUITION AND TRANSPORTATION FEES	-	-	-	30	133	-	-
SCHOOL LUNCH SALES (GROSS)	2 450	-	-	1 068	2 404	-	1 564
OTHER	61	4 185	6 039	16	29	7 352	8
INTEREST EARNINGS	806	-	-	1 115	2 248	62	1 720
MISCELLANEOUS	6 967	38	-	2 348	3 302	1 633	407
GENERAL EXPENDITURE	183 592	26 174	34 183	88 756	120 212	48 944	93 308
INTERGOVERNMENTAL EXPENDITURE	35 572	-	-	176	447	-	25
CURRENT OPERATION EXPENDITURE	174 922	25 668	31 240	86 076	116 633	47 039	89 100
INSTRUCTIONAL SERVICES	98 911	(NA)	(NA)	53 700	67 808	(NA)	53 562
SALARIES AND WAGES	81 057	(NA)	(NA)	43 476	56 515	(NA)	43 098
OTHER	76 011	25 668	31 240	32 376	48 825	47 039	35 538
CAPITAL OUTLAY EXPENDITURE	3 098	300	2 943	1 177	2 735	1 823	3 256
CONSTRUCTION	451	148	1 861	319	939	292	1 683
OTHER	2 647	152	1 082	858	1 797	1 531	1 573
INTEREST ON DEBT	-	206	-	1 327	397	82	927
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	126 564	16 490	19 576	61 134	85 868	31 101	63 220
DEBT OUTSTANDING	(3)	3 165	-	25 085	9 255	2 960	17 415
LONG-TERM	-	3 165	-	25 085	9 255	2 960	17 415
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	1 055	-	3 345	1 640	760	2 734
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	6 953	8 228	15 236	12 503	18 023	10 357	10 202

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	California--Con.						
	Santa Monica Community College	Simi Valley Unified	Sonoma County Junior College	South County Community College	State Center Community College	Stockton Unified	Sweetwater Union High
ENROLLMENT[1]	19 963	18 402	20 138	20 488	18 154	24 983	22 892
GENERAL REVENUE	24 787	53 448	25 673	26 461	32 720	80 910	68 802
INTERGOVERNMENTAL REVENUE	18 877	38 767	17 511	18 838	18 787	69 290	53 246
FROM FEDERAL GOVERNMENT	691	-	978	322	2 353	42	59
FROM STATES	18 138	38 547	15 240	18 157	16 434	68 950	52 806
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	1 537	(NA)	(NA)	(NA)	8 869	3 697
FROM CITIES AND COUNTIES	48	128	1 292	358	-	147	114
FROM OTHER SCHOOL SYSTEMS	-	92	-	-	-	151	267
GENERAL REVENUE FROM OWN SOURCES	5 910	14 681	8 162	7 623	13 933	11 620	15 556
TAXES	2 060	11 524	6 711	4 092	8 296	9 019	12 824
PROPERTY TAXES ONLY	2 060	11 524	6 711	4 092	8 296	9 019	12 824
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 557	1 315	1 452	3 447	5 637	678	443
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	42	25
SCHOOL LUNCH SALES (GROSS)	-	1 283	-	-	-	616	417
OTHER	3 557	32	1 452	3 447	5 637	21	1
INTEREST EARNINGS	-	1 510	-	-	-	988	1 119
MISCELLANEOUS	294	332	-	84	-	935	1 170
GENERAL EXPENDITURE	26 764	53 365	25 199	27 846	32 225	75 768	64 333
INTERGOVERNMENTAL EXPENDITURE	-	32	-	-	-	32	10
CURRENT OPERATION EXPENDITURE	24 655	52 172	23 170	27 206	30 842	73 533	62 768
INSTRUCTIONAL SERVICES	(NA)	30 958	(NA)	(NA)	(NA)	41 721	38 339
SALARIES AND WAGES	(NA)	23 877	(NA)	(NA)	(NA)	33 583	30 791
OTHER	24 655	21 213	25 170	27 206	30 842	31 812	24 428
CAPITAL OUTLAY EXPENDITURE	2 110	1 036	-	531	1 383	1 911	1 332
CONSTRUCTION	850	20	-	85	934	513	4
OTHER	1 260	1 016	-	446	449	1 399	1 328
INTEREST ON DEBT	-	126	29	109	-	293	223
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	15 832	35 858	18 312	17 844	18 482	51 461	45 070
DEBT OUTSTANDING	-	1 590	704	3 945	-	6 126	3 571
LONG-TERM	-	1 590	704	3 945	-	6 126	3 571
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	1 020	25	685	-	687	1 174
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 039	4 380	2 520	7 592	4 435	15 369	8 441

Item	California--Con.				Colorado		
	Torrance Unified	Ventura County Community College	Visalia Unified	West Valley College	Adams-Arapahoe	Boulder Valley	Cherry Creek
ENROLLMENT[1]	20 484	28 404	15 781	24 351	24 573	20 251	23 433
GENERAL REVENUE	60 751	38 826	43 675	28 430	87 441	74 703	99 236
INTERGOVERNMENTAL REVENUE	43 232	25 089	35 429	14 323	42 100	30 702	29 844
FROM FEDERAL GOVERNMENT	-	1 052	139	479	267	35	39
FROM STATES	43 170	23 995	34 732	13 844	41 833	30 666	29 804
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 253	(NA)	2 772	(NA)	2 535	2 418	887
FROM CITIES AND COUNTIES	1	42	108	-	-	1	-
FROM OTHER SCHOOL SYSTEMS	60	-	451	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	17 519	13 737	8 246	14 107	45 341	44 001	69 392
TAXES	10 528	10 325	6 796	11 541	33 763	35 986	55 040
PROPERTY TAXES ONLY	10 528	10 325	6 796	11 541	33 763	35 986	55 040
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 590	3 250	879	2 565	2 947	2 827	3 338
TUITION AND TRANSPORTATION FEES	27	-	-	-	271	72	193
SCHOOL LUNCH SALES (GROSS)	1 548	-	872	-	1 588	1 291	1 751
OTHER	16	3 250	8	2 565	1 088	1 464	1 395
INTEREST EARNINGS	1 539	-	407	-	1 716	3 114	4 128
MISCELLANEOUS	3 862	162	163	1	6 914	2 074	6 886
GENERAL EXPENDITURE	60 172	39 228	44 024	31 443	85 417	88 140	96 408
INTERGOVERNMENTAL EXPENDITURE	1 594	-	585	-	553	316	29
CURRENT OPERATION EXPENDITURE	55 837	37 889	41 296	28 684	71 526	65 444	68 644
INSTRUCTIONAL SERVICES	34 329	(NA)	24 523	(NA)	34 023	31 324	32 154
SALARIES AND WAGES	27 490	(NA)	19 484	(NA)	30 550	29 136	30 305
OTHER	21 508	37 889	16 773	28 684	37 504	34 120	36 490
CAPITAL OUTLAY EXPENDITURE	2 535	1 313	2 092	2 735	8 857	19 748	14 210
CONSTRUCTION	1 326	742	1 050	1 881	4 177	12 150	9 035
OTHER	1 209	571	1 042	854	4 680	7 598	5 175
INTEREST ON DEBT	206	26	51	24	4 480	2 633	13 524
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	41 225	26 553	29 318	20 181	49 290	46 192	47 281
DEBT OUTSTANDING	4 325	500	910	965	65 815	32 580	81 920
LONG-TERM	4 325	500	910	965	65 815	32 580	81 920
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	7 580	21 890	-
LONG-TERM DEBT RETIRED	965	500	125	25	2 200	1 470	11 255
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	11 244	2 641	2 729	11 783	34 188	50 147	27 521

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Colorado--Con.						
	Colorado Springs	Denver	Jefferson County	Littleton	Mesa Valley	Northglenn-Thornton	Poudre
ENROLLMENT[1]	29 656	60 035	75 839	16 238	16 460	19 070	15 725
GENERAL REVENUE	97 641	254 938	249 700	56 336	46 522	67 785	47 820
INTERGOVERNMENTAL REVENUE	46 175	86 899	117 828	28 781	24 046	34 077	19 709
FROM FEDERAL GOVERNMENT	263	1 692	128	-	23	9	10
FROM STATES	45 707	85 207	117 700	28 781	23 975	34 068	19 623
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 144	16 936	5 665	826	2 025	1 610	1 664
FROM CITIES AND COUNTIES	4	-	-	-	48	-	76
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	51 467	168 039	131 871	27 555	22 476	33 708	28 111
TAXES	41 013	154 650	107 834	24 028	19 120	18 801	24 317
PROPERTY TAXES ONLY	41 013	154 650	107 834	24 028	19 120	18 801	24 317
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 673	3 632	18 695	1 181	1 868	2 633	1 989
TUITION AND TRANSPORTATION FEES	332	384	3 318	6	49	-	16
SCHOOL LUNCH SALES (GROSS)	1 484	3 048	5 598	982	1 076	1 263	1 034
OTHER	1 857	200	9 778	192	743	1 370	938
INTEREST EARNINGS	2 039	7 245	3 328	800	831	2 025	861
MISCELLANEOUS	4 743	2 512	2 015	1 546	657	10 250	945
GENERAL EXPENDITURE	95 282	230 664	258 949	52 190	49 668	58 135	48 859
INTERGOVERNMENTAL EXPENDITURE	874	1 781	344	888	141	251	5
CURRENT OPERATION EXPENDITURE	87 718	213 924	234 901	47 120	42 258	48 951	43 949
INSTRUCTIONAL SERVICES	43 128	124 689	107 875	24 090	20 872	25 133	23 727
SALARIES AND WAGES	38 986	119 027	104 465	21 885	19 514	23 675	22 230
OTHER	44 590	89 236	127 026	23 029	21 386	23 818	20 222
CAPITAL OUTLAY EXPENDITURE	6 006	14 753	21 639	3 097	4 930	5 211	4 276
CONSTRUCTION	2 998	7 153	8 326	4 6	2 865	2 057	1 590
OTHER	3 008	7 601	13 313	2 621	2 065	3 154	2 686
INTEREST ON DEBT	685	206	2 064	1 085	2 340	3 721	629
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	56 755	174 787	168 129	30 764	28 797	35 312	30 937
DEBT OUTSTANDING	1 230	4 110	38 935	17 110	22 990	42 995	9 170
LONG-TERM	1 230	4 110	38 935	17 110	22 990	42 995	9 170
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	4 880	-
LONG-TERM DEBT RETIRED	6 110	3 300	5 640	2 020	470	-	1 380
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 960	37 084	15 302	31 223	7 667	40 254	1 215

Item	Colorado--Con.	Connecticut			District of Columbia	Florida	
	Pueblo	Bridgeport	Hartford	New Haven		Alachua County	Bay County
ENROLLMENT[1]	19 080	19 537	23 675	16 850	88 843	22 355	19 896
GENERAL REVENUE	60 130	63 709	100 738	57 879	369 409	72 175	58 337
INTERGOVERNMENTAL REVENUE	36 197	39 375	70 615	35 957	40 163	50 924	44 286
FROM FEDERAL GOVERNMENT	28	131	787	562	40 163	364	805
FROM STATES	36 169	39 199	69 802	35 155	-	50 514	43 477
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 450	7 534	9 742	6 767	-	5 396	5 347
FROM CITIES AND COUNTIES	-	1	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	44	27	241	-	46	4
GENERAL REVENUE FROM OWN SOURCES	23 932	24 334	30 123	21 922	329 246	21 251	14 052
TAXES	20 485	-	-	-	-	14 291	9 998
PROPERTY TAXES ONLY	20 485	-	-	-	-	14 291	9 998
CONTRIBUTION FROM PARENT GOVERNMENT	-	23 570	28 162	21 228	326 350	-	-
CURRENT CHARGES	1 664	732	998	694	2 896	3 323	3 039
TUITION AND TRANSPORTATION FEES	111	-	-	1	-	40	67
SCHOOL LUNCH SALES (GROSS)	718	400	595	407	2 615	1 468	1 716
OTHER	835	332	402	286	281	1 815	1 257
INTEREST EARNINGS	1 251	-	100	-	-	2 881	699
MISCELLANEOUS	532	31	864	-	-	756	316
GENERAL EXPENDITURE	58 349	67 814	96 993	55 262	385 449	73 138	58 705
INTERGOVERNMENTAL EXPENDITURE	243	850	235	1 129	-	-	-
CURRENT OPERATION EXPENDITURE	55 909	57 225	93 748	52 753	359 706	62 506	56 952
INSTRUCTIONAL SERVICES	27 406	37 443	57 692	32 508	225 733	31 809	31 908
SALARIES AND WAGES	25 313	32 476	48 525	29 830	212 956	23 856	24 445
OTHER	28 504	19 782	36 056	20 245	133 973	30 696	25 044
CAPITAL OUTLAY EXPENDITURE	1 970	7 086	1 621	91	25 743	8 567	1 639
CONSTRUCTION	366	6 702	-	-	15 366	2 776	1 452
OTHER	1 604	384	1 621	91	10 377	5 791	187
INTEREST ON DEBT	227	2 653	1 390	1 288	-	2 065	114
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	37 345	40 979	64 862	36 912	300 689	40 102	36 672
DEBT OUTSTANDING	1 675	26 795	25 050	17 839	-	40 968	1 965
LONG-TERM	1 675	26 795	25 050	17 839	-	40 968	1 965
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	30 000	-
LONG-TERM DEBT RETIRED	2 380	2 510	3 745	2 618	-	1 571	98
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 181	-	-	-	-	38 241	325

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Florida--Con.						
	Brevard County	Broward Community College	Broward County	Clay County	Dade County	Duval County	Escambia County
ENROLLMENT[1]	44 567	22 515	125 374	17 292	223 854	98 541	40 536
GENERAL REVENUE	125 865	36 900	494 996	50 512	890 893	295 380	124 733
INTERGOVERNMENTAL REVENUE	82 808	22 331	231 875	39 335	509 771	225 096	93 934
FROM FEDERAL GOVERNMENT	1 410	489	1 400	2 313	2 280	1 920	749
FROM STATES	81 397	21 841	230 475	36 993	507 187	222 742	93 185
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 341	(NA)	22 940	1 999	81 112	24 100	10 236
FROM CITIES AND COUNTIES	-	2	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	29	304	434	-
GENERAL REVENUE FROM OWN SOURCES	43 057	14 569	263 121	11 177	381 122	70 284	30 799
TAXES	35 340	-	209 730	7 151	310 391	49 691	19 995
PROPERTY TAXES ONLY	35 340	-	209 730	7 151	310 391	49 691	19 995
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	4 315	13 929	24 895	3 003	36 335	13 772	6 260
TUITION AND TRANSPORTATION FEES	2	-	1 586	35	2 005	-	61
SCHOOL LUNCH SALES (GROSS)	4 313	-	7 992	1 455	12 607	7 223	2 863
OTHER	-	13 929	15 317	1 513	21 723	6 549	3 336
INTEREST EARNINGS	2 616	-	19 219	835	22 726	4 858	2 315
MISCELLANEOUS	786	640	9 277	179	11 671	1 962	2 229
GENERAL EXPENDITURE	120 324	38 733	447 714	46 038	840 056	281 684	118 589
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	114 232	35 962	411 334	40 943	760 883	268 764	109 002
INSTRUCTIONAL SERVICES	63 376	(NA)	213 763	22 308	436 484	144 001	57 581
SALARIES AND WAGES	48 930	(NA)	163 614	16 719	339 930	106 419	43 632
OTHER	50 856	35 962	197 572	18 635	324 399	124 764	51 422
CAPITAL OUTLAY EXPENDITURE	5 153	2 545	31 379	4 698	74 657	11 187	8 842
CONSTRUCTION	598	1 125	8 171	4 600	12 958	4 979	4 855
OTHER	4 555	1 420	23 209	98	61 699	6 208	3 987
INTEREST ON DEBT	939	227	5 000	396	4 517	1 733	745
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	77 106	20 802	260 940	25 497	499 200	165 824	68 804
DEBT OUTSTANDING	15 950	3 000	93 476	10 333	79 195	28 972	18 710
LONG-TERM	15 950	3 000	93 476	10 333	79 195	28 972	18 710
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	1 000	-	-	-	-
LONG-TERM DEBT RETIRED	3 010	211	17 288	1 707	4 515	1 669	1 979
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	26 094	5 826	169 552	7 375	272 429	55 934	22 381

Item	Florida--Con.						
	Florida Junior College	Hillsborough County	Lake County	Lee County	Leon County	Manatee County	Marion County
ENROLLMENT[1]	15 661	109 770	17 649	31 320	22 433	21 097	23 307
GENERAL REVENUE	44 901	362 690	55 593	122 382	84 858	73 858	75 295
INTERGOVERNMENTAL REVENUE	36 377	254 061	36 547	57 656	58 123	38 584	53 452
FROM FEDERAL GOVERNMENT	2 374	3 757	18	674	221	43	2
FROM STATES	33 956	250 304	36 528	56 693	57 865	38 522	52 592
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	27 129	3 945	6 961	6 631	5 034	6 600
FROM CITIES AND COUNTIES	47	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	1	290	37	20	857
GENERAL REVENUE FROM OWN SOURCES	8 525	108 629	19 046	64 726	26 735	35 274	21 844
TAXES	-	78 016	14 425	54 500	18 957	27 790	15 939
PROPERTY TAXES ONLY	-	78 016	14 425	54 500	18 957	27 790	15 939
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	8 367	16 177	3 497	5 623	4 176	4 176	3 662
TUITION AND TRANSPORTATION FEES	-	237	43	17	294	174	104
SCHOOL LUNCH SALES (GROSS)	-	9 620	1 534	2 822	1 513	2 156	1 714
OTHER	8 367	6 320	1 921	2 784	2 369	1 846	1 845
INTEREST EARNINGS	-	10 873	908	3 179	1 853	1 439	1 447
MISCELLANEOUS	157	3 563	216	1 424	1 750	1 869	796
GENERAL EXPENDITURE	49 472	354 007	51 770	106 901	78 027	69 413	71 529
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	42 643	311 638	49 813	98 280	72 208	62 135	61 640
INSTRUCTIONAL SERVICES	(NA)	166 123	27 242	48 063	36 604	34 623	33 537
SALARIES AND WAGES	(NA)	125 873	20 273	36 825	27 442	25 687	25 180
OTHER	42 643	145 516	22 571	50 217	35 604	27 511	28 103
CAPITAL OUTLAY EXPENDITURE	6 478	38 803	1 486	7 858	5 097	6 049	9 654
CONSTRUCTION	6 478	28 555	490	4 248	2 000	3 085	6 734
OTHER	-	10 248	996	3 610	3 097	2 964	2 920
INTEREST ON DEBT	351	3 565	471	762	722	1 229	235
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	34 092	200 529	31 742	62 650	44 250	39 786	38 812
DEBT OUTSTANDING	6 220	59 894	6 875	15 187	11 995	20 225	4 902
LONG-TERM	6 220	59 894	6 875	15 187	11 995	20 225	4 902
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	350	5 014	245	4 280	1 380	1 222	288
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	13 177	63 898	10 133	17 705	18 068	15 581	15 936

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Florida--Con.						
	Miami-Dade Community College	Okaloosa County	Orange County	Palm Beach County	Pasco County	Pinellas County	Polk County
ENROLLMENT[1]	37 246	22 521	79 030	72 922	26 862	84 794	57 003
GENERAL REVENUE	96 180	65 907	263 460	285 014	93 823	300 758	179 956
INTERGOVERNMENTAL REVENUE	65 120	49 628	165 506	103 723	62 721	162 918	120 108
FROM FEDERAL GOVERNMENT	5 655	3 523	802	193	476	728	384
FROM STATES	59 422	46 105	164 435	103 010	62 246	162 097	119 708
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	3 427	17 460	16 706	5 160	15 410	15 163
FROM CITIES AND COUNTIES	43	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	269	520	-	93	16
GENERAL REVENUE FROM OWN SOURCES	31 060	16 279	97 955	181 291	31 101	137 840	59 848
TAXES	-	9 126	74 518	154 863	23 444	109 869	45 356
PROPERTY TAXES ONLY	-	9 126	74 518	154 863	23 444	109 869	45 356
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	30 882	5 332	15 467	15 178	4 388	17 131	7 883
TUITION AND TRANSPORTATION FEES	-	95	881	148	-	1 006	232
SCHOOL LUNCH SALES (GROSS)	-	1 976	7 375	5 788	2 302	6 416	4 125
OTHER	30 882	3 262	7 211	9 242	2 086	9 709	3 526
INTEREST EARNINGS	1	1 218	6 901	9 203	1 903	8 304	5 689
MISCELLANEOUS	177	602	1 068	2 047	1 366	2 536	920
GENERAL EXPENDITURE	105 354	63 255	254 066	268 179	93 179	286 259	170 021
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	96 978	61 574	234 695	237 685	74 670	257 734	158 409
INSTRUCTIONAL SERVICES	(NA)	32 464	130 573	125 963	37 860	142 948	89 588
SALARIES AND WAGES	(NA)	25 122	96 956	92 887	28 039	105 044	67 979
OTHER	96 978	29 109	104 122	111 723	36 809	114 786	68 821
CAPITAL OUTLAY EXPENDITURE	7 758	1 126	18 115	29 168	16 959	26 785	10 734
CONSTRUCTION	4 629	1 076	11 561	20 676	15 607	10 439	8 586
OTHER	3 130	50	6 554	8 492	1 352	16 346	2 147
INTEREST ON DEBT	618	556	2 257	1 325	1 550	1 740	878
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	60 766	39 027	149 259	146 249	45 982	163 655	104 081
DEBT OUTSTANDING	12 242	9 271	22 640	23 395	26 151	50 847	16 315
LONG-TERM	10 900	9 271	22 640	23 395	26 151	50 847	16 315
SHORT-TERM	1 342	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	2 416	-	-
LONG-TERM DEBT RETIRED	610	750	3 100	4 810	1 310	4 792	950
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 580	785	58 380	61 655	3 073	87 768	66 066

Item	Florida--Con.				Georgia		
	St. Petersburg Junior College	Sarasota County	Seminole County	Volusia County	Atlanta Independent	Bibb County	Chatham-Savannah
ENROLLMENT[1]	16 358	24 115	37 634	36 758	67 278	24 803	31 068
GENERAL REVENUE	29 352	98 977	108 680	123 996	248 553	68 006	86 254
INTERGOVERNMENTAL REVENUE	20 512	38 248	75 724	67 433	129 027	42 896	51 336
FROM FEDERAL GOVERNMENT	612	502	35	129	2 330	193	364
FROM STATES	19 663	36 667	75 628	67 255	122 566	42 704	50 972
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	5 156	4 559	7 646	11 283	5 419	6 878
FROM CITIES AND COUNTIES	238	-	-	-	4 000	-	-
FROM OTHER SCHOOL SYSTEMS	-	1 079	62	48	130	-	-
GENERAL REVENUE FROM OWN SOURCES	8 840	60 729	32 956	56 563	119 525	25 110	34 918
TAXES	2	51 050	24 786	39 172	105 748	19 437	30 101
PROPERTY TAXES ONLY	2	51 050	24 786	39 172	105 748	19 437	30 101
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	8 656	5 533	5 044	5 248	3 413	1 808	2 423
TUITION AND TRANSPORTATION FEES	-	370	-	-	610	98	159
SCHOOL LUNCH SALES (GROSS)	-	2 297	2 606	2 374	1 378	1 204	913
OTHER	8 656	2 866	2 438	2 873	1 425	507	1 350
INTEREST EARNINGS	54	3 805	2 528	11 342	3 343	1 572	1 702
MISCELLANEOUS	127	340	598	801	7 021	2 294	693
GENERAL EXPENDITURE	32 014	99 565	104 615	129 184	240 940	62 466	77 457
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	24 636	-	44
CURRENT OPERATION EXPENDITURE	28 972	80 960	93 170	97 916	222 221	60 004	73 641
INSTRUCTIONAL SERVICES	(NA)	42 647	52 186	53 085	102 260	32 850	39 967
SALARIES AND WAGES	(NA)	32 820	40 130	40 270	97 780	30 654	37 539
OTHER	28 972	38 312	42 984	44 830	119 961	27 154	33 673
CAPITAL OUTLAY EXPENDITURE	2 834	17 666	8 751	19 961	14 083	2 461	3 772
CONSTRUCTION	1 262	12 799	6 320	14 569	13 697	1 743	3 454
OTHER	1 571	4 866	2 431	5 391	386	718	319
INTEREST ON DEBT	209	940	695	11 308	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	18 849	52 035	63 376	63 723	156 204	43 055	54 536
DEBT OUTSTANDING	3 510	16 153	20 219	72 301	(3)	1 887	-
LONG-TERM	3 510	16 153	20 219	72 301	-	1 887	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	4 698	-	640	-	1 887	-
LONG-TERM DEBT RETIRED	150	3 201	3 294	62 947	-	-	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	7 225	17 640	22 566	35 462	45 600	10 728	21 024

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Georgia--Con.						
	Clayton County	Cobb County	Columbus (Muskogee Co.)	De Kalb County[6]	Dougherty County	Fulton County	Gwinnett County
ENROLLMENT[1]	31 945	57 347	30 297	71 987	29 526	36 793	44 152
GENERAL REVENUE	75 428	141 593	89 888	235 331	52 705	113 692	102 052
INTERGOVERNMENTAL REVENUE	41 491	73 655	61 006	110 814	36 978	46 075	53 452
FROM FEDERAL GOVERNMENT	662	427	6 247	85	343	351	-
FROM STATES	40 829	73 228	54 734	110 668	36 602	45 725	53 452
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 147	3 675	2 847	6 265	4 643	3 006	1 472
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	25	60	33	-	-
GENERAL REVENUE FROM OWN SOURCES	33 937	67 939	28 882	124 517	15 727	67 616	48 600
TAXES	29 686	55 401	21 498	98 566	11 909	58 740	35 336
PROPERTY TAXES ONLY	29 686	55 401	21 498	98 566	11 909	58 740	35 336
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 623	6 023	4 184	9 117	1 277	3 041	3 192
TUITION AND TRANSPORTATION FEES	73	741	266	279	86	149	80
SCHOOL LUNCH SALES (GROSS)	2 551	5 271	3 485	990	931	2 628	3 112
OTHER	-	10	433	7 848	259	264	-
INTEREST EARNINGS	857	4 084	1 524	5 122	510	2 129	2 462
MISCELLANEOUS	771	2 431	1 676	11 712	2 031	3 705	7 610
GENERAL EXPENDITURE	69 882	119 714	82 968	221 772	45 275	[4]95 743	103 941
INTERGOVERNMENTAL EXPENDITURE	167	263	-	127	-	275	-
CURRENT OPERATION EXPENDITURE	63 254	109 196	75 988	206 788	43 131	88 380	83 452
INSTRUCTIONAL SERVICES	38 852	61 842	39 793	110 434	24 034	51 750	46 088
SALARIES AND WAGES	36 727	58 832	37 892	104 004	22 289	48 721	42 811
OTHER	24 402	47 355	36 195	96 354	19 096	36 630	37 366
CAPITAL OUTLAY EXPENDITURE	4 185	5 621	6 382	11 017	2 130	5 213	17 743
CONSTRUCTION	1 868	4 189	5 945	4 688	1 610	4 416	14 315
OTHER	2 318	1 432	436	6 329	520	797	3 427
INTEREST ON DEBT	2 276	4 633	599	3 845	14	1 875	2 747
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	49 601	84 690	53 966	160 878	32 240	70 814	59 520
DEBT OUTSTANDING	36 168	71 350	11 484	76 100	400	26 450	46 645
LONG-TERM	36 168	71 350	11 484	76 100	400	26 450	46 645
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	300
LONG-TERM DEBT RETIRED	1 231	2 895	493	4 450	160	2 250	1 375
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 604	53 200	17 308	44 224	7 611	21 391	26 512

Item	Georgia--Con.	Hawaii	Idaho	Illinois			
	Richmond County	Hawaii Public Schools	Boise	Chicago	Chicago City Colleges	Du Page College	East St. Louis
ENROLLMENT[1]	31 943	130 528	22 367	434 042	64 881	24 050	20 186
GENERAL REVENUE	79 703	464 978	49 391	1 507 564	148 541	41 560	61 523
INTERGOVERNMENTAL REVENUE	51 878	445 322	27 240	912 407	61 881	9 164	56 232
FROM FEDERAL GOVERNMENT	1 313	50 681	203	39 380	4 868	890	535
FROM STATES	50 285	394 641	26 869	872 358	57 013	8 274	55 629
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	5 972	-	2 507	145 293	(NA)	(NA)	8 134
FROM CITIES AND COUNTIES	-	-	-	-	-	-	25
FROM OTHER SCHOOL SYSTEMS	281	-	168	669	-	-	63
GENERAL REVENUE FROM OWN SOURCES	27 824	19 657	22 151	595 157	86 660	32 396	5 271
TAXES	22 260	-	19 232	533 752	58 456	15 544	4 299
PROPERTY TAXES ONLY	22 260	-	19 232	533 752	58 456	15 544	4 299
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 523	18 735	1 143	10 014	27 675	16 266	182
TUITION AND TRANSPORTATION FEES	463	1 247	14	-	-	-	-
SCHOOL LUNCH SALES (GROSS)	341	9 362	1 128	10 014	-	-	157
OTHER	1 698	8 126	-	-	27 675	16 266	25
INTEREST EARNINGS	1 993	-	1 320	31 899	-	-	591
MISCELLANEOUS	1 048	922	456	19 492	528	586	199
GENERAL EXPENDITURE	69 802	[4]464 978	46 133	[4]1 403 165	139 058	43 026	63 516
INTERGOVERNMENTAL EXPENDITURE	290	-	1	25 001	10 016	-	763
CURRENT OPERATION EXPENDITURE	65 497	418 771	42 447	1 346 803	123 519	34 602	61 493
INSTRUCTIONAL SERVICES	35 631	278 209	30 972	729 935	(NA)	(NA)	34 238
SALARIES AND WAGES	33 617	250 975	29 224	610 490	(NA)	(NA)	30 545
OTHER	29 866	140 562	11 475	616 867	123 519	34 602	27 254
CAPITAL OUTLAY EXPENDITURE	2 377	46 207	3 073	17 509	5 279	7 085	1 180
CONSTRUCTION	2 088	38 073	1 834	2 198	106	3 294	-
OTHER	288	8 134	1 240	15 311	5 173	3 791	1 180
INTEREST ON DEBT	1 638	-	612	13 852	244	1 338	81
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	48 048	328 186	33 720	906 541	88 297	21 380	45 846
DEBT OUTSTANDING	11 335	-	10 929	[7]253 070	2 950	14 669	1 200
LONG-TERM	11 335	-	10 929	253 070	2 950	14 669	1 200
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	465	-	-	32 190	3 000	456	300
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 899	-	4 617	337 800	37 386	28 382	9 460

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Illinois--Con.						Indiana
	Elgin	Peoria	Rockford	Schaumberg	Triton College	William Rainey Harper College	Evansville-Vanderburgh
ENROLLMENT[1]	25 212	18 506	29 694	15 125	23 794	18 630	22 145
GENERAL REVENUE	68 492	56 201	84 861	43 095	36 262	28 173	66 496
INTERGOVERNMENTAL REVENUE	31 126	26 804	43 049	11 922	9 658	6 926	37 033
FROM FEDERAL GOVERNMENT	-	100	236	-	701	249	152
FROM STATES	30 653	26 348	42 254	11 801	8 957	6 678	36 779
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 484	5 475	4 464	378	(NA)	(NA)	4 719
FROM CITIES AND COUNTIES	40	30	139	-	-	-	1
FROM OTHER SCHOOL SYSTEMS	434	326	420	120	-	-	102
GENERAL REVENUE FROM OWN SOURCES	37 365	29 396	41 812	31 174	26 604	21 247	29 462
TAXES	33 433	24 488	37 719	29 221	11 297	9 491	25 930
PROPERTY TAXES ONLY	33 433	24 488	37 719	29 221	11 297	9 491	25 046
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 251	1 349	1 620	267	15 307	11 735	2 497
TUITION AND TRANSPORTATION FEES	9	88	129	182	-	-	192
SCHOOL LUNCH SALES (GROSS)	1 533	874	1 337	66	-	-	1 482
OTHER	710	388	154	19	15 307	11 735	823
INTEREST EARNINGS	1 150	2 340	2 092	1 387	-	-	398
MISCELLANEOUS	531	1 219	382	298	-	21	637
GENERAL EXPENDITURE	71 655	53 622	84 276	41 491	36 255	28 325	65 671
INTERGOVERNMENTAL EXPENDITURE	1 274	587	1 103	602	-	-	1 159
CURRENT OPERATION EXPENDITURE	64 737	49 755	75 960	39 985	33 961	27 571	58 795
INSTRUCTIONAL SERVICES	40 064	25 003	45 729	22 799	(NA)	(NA)	33 361
SALARIES AND WAGES	35 480	23 021	41 622	20 538	(NA)	(NA)	32 181
OTHER	24 673	24 752	30 231	17 185	33 961	27 571	25 434
CAPITAL OUTLAY EXPENDITURE	3 944	2 174	3 214	390	1 871	554	5 552
CONSTRUCTION	2 855	1 607	2 375	-	136	3	4 247
OTHER	1 089	567	839	390	1 735	551	1 305
INTEREST ON DEBT	1 700	1 147	3 949	513	422	200	165
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	49 614	36 318	59 126	28 998	21 146	18 184	44 866
DEBT OUTSTANDING	18 550	12 800	38 535	20 135	7 085	3 360	1 263
LONG-TERM	18 550	3 100	31 535	20 135	7 085	3 360	1 263
SHORT-TERM	-	9 700	7 000	-	-	-	-
LONG-TERM DEBT ISSUED	1 000	-	-	9 520	4 100	-	-
LONG-TERM DEBT RETIRED	3 050	500	950	2 585	1 105	1 360	363
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 485	11 668	29 316	20 639	11 543	7 733	4 712

Item	Indiana--Con.					Iowa	
	Fort Wayne	Gary	Indianapolis	South Bend	Vigo County	Cedar Rapids	Davenport
ENROLLMENT[1]	31 109	29 053	58 402	21 155	17 486	18 397	19 848
GENERAL REVENUE	92 154	87 727	188 702	68 552	47 677	57 725	61 565
INTERGOVERNMENTAL REVENUE	51 840	55 749	129 909	38 368	26 786	31 620	34 028
FROM FEDERAL GOVERNMENT	63	186	-	1 901	-	-	-
FROM STATES	49 293	53 685	114 090	35 916	26 749	30 906	33 674
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 739	5 678	13 503	2 491	1 958	1 128	2 216
FROM CITIES AND COUNTIES	65	809	15 639	-	2	-	-
FROM OTHER SCHOOL SYSTEMS	2 419	1 069	180	551	34	714	354
GENERAL REVENUE FROM OWN SOURCES	40 314	31 978	58 793	30 184	20 891	26 105	27 537
TAXES	33 353	28 790	47 284	26 651	17 929	23 738	24 746
PROPERTY TAXES ONLY	33 353	28 790	47 284	26 651	17 929	23 738	24 746
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 703	1 279	3 767	2 006	2 074	1 577	1 272
TUITION AND TRANSPORTATION FEES	37	36	143	7	26	112	127
SCHOOL LUNCH SALES (GROSS)	1 997	920	2 741	1 339	1 568	1 279	1 093
OTHER	1 669	322	882	659	479	185	53
INTEREST EARNINGS	1 498	1 686	5 588	540	554	262	1 010
MISCELLANEOUS	1 760	724	2 154	987	335	528	510
GENERAL EXPENDITURE	91 847	84 154	188 181	66 088	43 183	59 616	60 190
INTERGOVERNMENTAL EXPENDITURE	1 660	688	16 069	1 321	2 250	265	377
CURRENT OPERATION EXPENDITURE	83 185	75 851	162 655	61 773	37 777	55 789	57 492
INSTRUCTIONAL SERVICES	44 890	38 777	89 929	32 455	19 753	32 988	34 606
SALARIES AND WAGES	41 392	36 360	85 576	31 289	19 030	27 033	28 389
OTHER	38 295	37 074	72 726	29 318	18 024	22 801	22 886
CAPITAL OUTLAY EXPENDITURE	6 186	6 282	9 435	2 495	2 783	3 358	1 961
CONSTRUCTION	4 163	6 032	8 271	1 353	822	2 661	728
OTHER	2 023	249	1 164	1 141	1 961	697	1 234
INTEREST ON DEBT	816	1 333	22	499	372	204	160
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	61 262	55 359	131 462	47 217	28 919	37 889	38 026
DEBT OUTSTANDING	11 374	12 613	100	5 644	4 585	1 820	6 400
LONG-TERM	5 374	433	100	1 644	4 585	1 620	6 400
SHORT-TERM	6 000	12 180	-	4 000	-	200	-
LONG-TERM DEBT ISSUED	440	433	-	582	-	-	-
LONG-TERM DEBT RETIRED	1 682	-	120	1 700	600	570	880
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 048	18 111	49 056	3 349	5 473	9 047	20 218

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Iowa--Con.	Kansas			Kentucky		
	Des Moines	Kansas City	Shawnee Mission	Wichita	Fayette County	Jefferson County	Pike County
ENROLLMENT[1]	30 958	23 215	30 633	43 733	30 254	92 504	16 252
GENERAL REVENUE	103 199	70 929	96 555	134 749	78 236	273 077	30 351
INTERGOVERNMENTAL REVENUE	61 547	51 242	39 140	70 918	43 619	152 418	25 223
FROM FEDERAL GOVERNMENT	12	1	-	83	83	1 093	158
FROM STATES	59 930	47 496	27 105	60 576	43 524	151 312	25 065
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 965	3 407	1 662	4 706	4 736	18 353	4 230
FROM CITIES AND COUNTIES	-	2 797	12 034	10 260	-	-	-
FROM OTHER SCHOOL SYSTEMS	1 604	947	-	-	13	13	-
GENERAL REVENUE FROM OWN SOURCES	41 653	19 680	57 415	63 830	34 617	120 659	5 127
TAXES	37 197	13 587	48 866	54 471	29 455	111 220	3 155
PROPERTY TAXES ONLY	37 197	13 587	48 866	54 471	22 253	70 806	1 397
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 776	1 676	2 982	3 908	3 220	6 617	1 051
TUITION AND TRANSPORTATION FEES	721	-	-	216	69	107	-
SCHOOL LUNCH SALES (GROSS)	2 024	1 676	2 503	2 259	2 637	4 937	778
OTHER	30	-	479	1 433	514	1 573	276
INTEREST EARNINGS	1 004	2 854	2 878	4 682	1 085	1 678	269
MISCELLANEOUS	676	1 563	2 669	769	858	1 144	652
GENERAL EXPENDITURE	[4]102 946	66 862	98 161	[4]138 167	78 295	268 032	31 736
INTERGOVERNMENTAL EXPENDITURE	439	42	65	97	-	-	-
CURRENT OPERATION EXPENDITURE	100 116	61 217	91 452	125 399	71 676	242 769	29 353
INSTRUCTIONAL SERVICES	58 768	36 788	59 775	74 758	48 944	157 045	17 647
SALARIES AND WAGES	44 462	34 570	56 628	71 417	44 433	136 110	15 665
OTHER	41 348	24 429	31 677	50 641	22 732	85 724	11 706
CAPITAL OUTLAY EXPENDITURE	2 130	4 968	6 323	11 592	3 725	17 033	1 428
CONSTRUCTION	450	3 143	3 749	8 689	2 994	10 605	848
OTHER	1 680	1 825	2 574	2 903	731	6 428	579
INTEREST ON DEBT	261	635	322	1 078	2 893	8 230	955
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	67 282	43 525	67 344	87 964	52 893	176 640	18 677
DEBT OUTSTANDING	10 600	11 025	6 175	19 790	51 656	148 700	16 775
LONG-TERM	10 600	11 025	6 175	19 790	51 656	148 700	16 775
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	6 000	-	-	-	3 650	8 000	4 100
LONG-TERM DEBT RETIRED	1 540	1 800	974	1 465	2 471	8 290	480
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 819	30 979	20 508	30 632	3 750	7 676	434

Item	Louisiana						
	Bossier County	Caddo Parish	Calcasieu Parish	East Baton Rouge Parish	Iberia Parish	Jefferson Parish	Lafayette Parish
ENROLLMENT[1]	20 538	48 973	34 003	59 619	16 326	57 047	27 402
GENERAL REVENUE	46 166	127 843	84 622	168 731	37 790	183 804	68 771
INTERGOVERNMENTAL REVENUE	31 964	79 741	50 822	100 886	25 476	93 602	40 531
FROM FEDERAL GOVERNMENT	1 352	454	27	1 258	-	466	711
FROM STATES	30 538	79 084	50 318	98 997	25 038	92 136	39 569
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 160	10 347	5 903	12 122	3 437	10 813	3 825
FROM CITIES AND COUNTIES	74	201	348	587	114	994	230
FROM OTHER SCHOOL SYSTEMS	-	2	129	44	324	6	21
GENERAL REVENUE FROM OWN SOURCES	14 202	48 102	33 799	67 844	12 314	90 202	28 241
TAXES	11 015	41 308	28 926	61 393	9 777	77 986	22 837
PROPERTY TAXES ONLY	2 312	19 808	13 296	25 967	3 453	12 444	4 759
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 789	3 436	2 679	4 618	881	4 680	2 106
TUITION AND TRANSPORTATION FEES	106	208	156	29	49	522	234
SCHOOL LUNCH SALES (GROSS)	846	2 396	1 945	3 575	555	3 189	1 407
OTHER	837	833	578	1 014	278	970	466
INTEREST EARNINGS	1 349	2 931	1 921	1 269	1 101	6 592	2 414
MISCELLANEOUS	50	427	273	565	555	943	883
GENERAL EXPENDITURE	43 677	124 378	81 303	156 481	35 679	192 795	75 310
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	312	35
CURRENT OPERATION EXPENDITURE	41 538	114 748	73 179	149 771	33 798	156 978	60 810
INSTRUCTIONAL SERVICES	18 848	56 850	35 667	69 867	18 917	74 301	34 112
SALARIES AND WAGES	18 332	55 630	34 740	65 793	17 585	72 114	32 602
OTHER	22 689	57 898	37 512	79 903	14 881	82 677	26 699
CAPITAL OUTLAY EXPENDITURE	1 170	9 385	5 094	5 690	1 370	23 013	5 254
CONSTRUCTION	181	2 035	4 081	839	881	19 283	4 875
OTHER	989	7 350	1 013	4 851	489	3 729	379
INTEREST ON DEBT	969	246	3 030	1 021	511	12 493	9 211
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	28 506	81 920	50 596	102 824	25 838	109 673	47 622
DEBT OUTSTANDING	16 778	4 080	44 303	17 160	8 570	169 281	68 530
LONG-TERM	16 778	4 080	44 303	17 160	8 570	169 281	68 530
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	15 000
LONG-TERM DEBT RETIRED	1 494	1 920	3 042	2 900	1 020	5 476	13 275
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	18 450	19 892	21 727	30 635	15 383	84 791	20 614

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Louisiana--Con.						
	Lafourche Parish	Livingston Parish	Orleans Parish	Ouachita Parish	Rapides Parish	St. Landry Parish	St. Tammany Parish
ENROLLMENT[1]	17 990	15 880	86 559	17 582	24 349	18 696	23 746
GENERAL REVENUE	44 207	33 268	266 492	42 129	60 255	42 441	62 983
INTERGOVERNMENTAL REVENUE	27 191	22 189	140 375	28 206	44 295	34 675	33 622
FROM FEDERAL GOVERNMENT	152	53	888	76	272	24	51
FROM STATES	25 813	22 079	139 485	27 980	43 852	34 577	33 381
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 072	2 339	28 336	3 078	7 271	6 833	2 801
FROM CITIES AND COUNTIES	212	58	-	150	170	74	191
FROM OTHER SCHOOL SYSTEMS	15	-	2	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	17 015	11 079	126 117	13 923	15 960	7 767	29 361
TAXES	14 347	8 498	101 444	9 260	12 605	6 189	26 537
PROPERTY TAXES ONLY	8 400	2 032	33 711	6 073	8 042	1 525	9 723
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 132	1 417	3 624	1 768	1 752	849	1 666
TUITION AND TRANSPORTATION FEES	49	34	627	63	33	79	161
SCHOOL LUNCH SALES (GROSS)	777	1 114	1 526	1 406	1 305	452	1 101
OTHER	306	270	1 472	299	414	318	404
INTEREST EARNINGS	1 065	734	7 517	2 367	1 130	568	1 086
MISCELLANEOUS	471	429	13 531	528	473	160	71
GENERAL EXPENDITURE	43 790	34 472	251 324	43 764	60 214	41 293	55 193
INTERGOVERNMENTAL EXPENDITURE	222	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	37 893	27 661	223 754	41 267	52 280	40 707	50 476
INSTRUCTIONAL SERVICES	18 094	13 899	106 480	16 915	27 103	20 248	26 209
SALARIES AND WAGES	17 605	13 003	103 346	15 444	25 060	19 740	25 391
OTHER	19 799	13 761	117 274	24 353	25 177	20 459	24 267
CAPITAL OUTLAY EXPENDITURE	4 036	5 829	24 638	1 770	7 069	553	2 633
CONSTRUCTION	3 175	5 182	19 822	643	1 654	230	1 435
OTHER	861	647	4 816	1 126	5 415	323	1 199
INTEREST ON DEBT	1 639	982	2 933	727	864	32	2 084
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	27 544	19 549	153 636	23 351	39 896	29 135	37 883
DEBT OUTSTANDING	24 275	7 053	68 845	12 720	11 430	1 035	47 699
LONG-TERM	24 275	7 053	68 845	12 720	11 430	1 035	47 699
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	10 906
LONG-TERM DEBT RETIRED	1 090	2 107	3 160	625	1 475	235	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	15 341	9 390	55 445	6 697	12 593	6 765	27 842

Item	Louisiana--Con.		Maryland				
	Tangipahoa Parish	Terrebonne Parish	Anne Arundel County	Baltimore	Baltimore County	Carroll County	Charles County
ENROLLMENT[1]	17 046	21 593	64 520	116 872	84 268	19 287	16 918
GENERAL REVENUE	48 381	53 444	198 401	352 849	314 639	52 492	53 612
INTERGOVERNMENTAL REVENUE	30 021	31 773	74 558	211 956	74 615	23 948	23 901
FROM FEDERAL GOVERNMENT	-	347	2 991	591	1 314	16	374
FROM STATES	29 932	30 945	71 563	211 365	73 301	23 825	23 527
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 458	3 836	7 704	41 349	9 480	2 090	2 565
FROM CITIES AND COUNTIES	89	260	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	222	-	-	-	106	-
GENERAL REVENUE FROM OWN SOURCES	18 360	21 670	123 848	140 893	240 024	28 544	29 710
TAXES	14 220	15 500	-	-	-	-	-
PROPERTY TAXES ONLY	2 959	3 667	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	111 209	132 234	226 906	26 432	24 685
CURRENT CHARGES	999	1 443	5 965	5 809	12 552	1 779	3 645
TUITION AND TRANSPORTATION FEES	42	47	227	73	554	141	512
SCHOOL LUNCH SALES (GROSS)	667	1 029	4 641	3 703	7 490	1 591	1 358
OTHER	290	367	1 097	2 033	4 508	47	1 776
INTEREST EARNINGS	2 976	1 405	-	-	-	-	-
MISCELLANEOUS	165	3 323	6 674	2 849	566	333	1 381
GENERAL EXPENDITURE	54 339	46 661	190 454	360 804	306 861	54 466	56 155
INTERGOVERNMENTAL EXPENDITURE	-	7	-	247	655	17	63
CURRENT OPERATION EXPENDITURE	36 739	45 312	182 785	334 568	296 702	50 506	51 548
INSTRUCTIONAL SERVICES	17 528	22 611	104 421	160 401	188 781	27 127	24 248
SALARIES AND WAGES	16 803	21 560	97 933	147 763	178 760	24 839	23 012
OTHER	19 203	22 701	78 364	174 167	107 921	23 379	27 300
CAPITAL OUTLAY EXPENDITURE	12 087	782	5 519	20 030	6 840	3 731	4 291
CONSTRUCTION	9 312	299	3 042	16 786	3 470	2 604	3 543
OTHER	2 775	483	2 477	3 244	3 370	1 128	748
INTEREST ON DEBT	5 522	559	2 150	5 960	2 664	212	254
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	25 657	32 477	134 161	220 013	226 362	33 316	31 333
DEBT OUTSTANDING	45 516	9 928	16 550	100 669	50 284	3 600	4 275
LONG-TERM	45 516	9 928	18 550	100 669	50 284	3 600	4 275
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	2 500	-	-
LONG-TERM DEBT RETIRED	456	2 420	3 150	13 070	6 652	500	875
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	41 195	18 221	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Maryland--Con.						
	Frederick County	Harford County	Howard County	Montgomery County Community College	Montgomery County	Prince Georges Community College	Prince Georges County
ENROLLMENT[1]	23 173	27 774	24 024	19 966	91 170	15 354	108 694
GENERAL REVENUE	68 970	78 408	88 026	47 719	388 201	25 454	337 641
INTERGOVERNMENTAL REVENUE	26 701	34 338	22 569	16 087	61 979	9 098	133 273
FROM FEDERAL GOVERNMENT	295	969	97	1 199	2 484	515	3 577
FROM STATES	26 407	33 364	22 472	14 888	59 495	8 583	129 696
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 494	3 602	2 086	(NA)	9 318	(NA)	15 766
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	42 269	44 074	65 457	31 632	326 222	16 356	204 369
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	36 945	39 530	58 181	13 300	312 030	5 664	186 601
CURRENT CHARGES	3 834	3 379	2 728	18 332	11 377	9 982	12 575
TUITION AND TRANSPORTATION FEES	147	9	224	-	1 848	-	2 508
SCHOOL LUNCH SALES (GROSS)	2 103	2 136	2 096	-	7 979	-	8 218
OTHER	1 585	1 234	408	18 332	1 550	9 982	1 848
INTEREST EARNINGS	-	-	-	-	-	515	4 086
MISCELLANEOUS	1 489	1 165	4 547	-	2 816	195	1 107
GENERAL EXPENDITURE	74 222	83 392	91 715	50 073	435 463	25 790	353 570
INTERGOVERNMENTAL EXPENDITURE	124	-	201	-	23	-	29
CURRENT OPERATION EXPENDITURE	68 616	80 931	86 484	47 980	415 284	25 231	341 288
INSTRUCTIONAL SERVICES	33 105	41 581	42 858	(NA)	213 990	(NA)	170 120
SALARIES AND WAGES	30 587	38 885	39 162	(NA)	196 136	(NA)	162 099
OTHER	35 511	39 350	43 626	47 980	201 295	25 231	171 168
CAPITAL OUTLAY EXPENDITURE	5 147	1 723	4 230	1 781	15 433	348	10 433
CONSTRUCTION	3 192	182	2 157	847	9 671	-	7 186
OTHER	1 955	1 540	2 074	934	5 763	348	3 247
INTEREST ON DEBT	334	738	799	312	4 723	211	1 820
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	43 713	51 763	55 083	30 332	285 093	18 384	239 286
DEBT OUTSTANDING	7 520	13 411	11 104	5 461	82 146	4 535	57 158
LONG-TERM	7 520	13 411	11 104	5 461	82 146	4 535	57 158
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	12 360	-	-
LONG-TERM DEBT RETIRED	1 210	1 833	1 698	773	9 133	330	7 478
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

Item	Maryland--Con.	Massachusetts					Michigan
	Washington County	Boston	Brockton	New Bedford	Springfield	Worcester	Dearborn
ENROLLMENT[1]	18 139	55 613	16 556	15 137	23 688	20 367	28 754
GENERAL REVENUE	53 828	295 414	44 906	42 367	73 358	70 884	86 295
INTERGOVERNMENTAL REVENUE	23 065	175 745	27 886	31 133	52 967	45 771	16 344
FROM FEDERAL GOVERNMENT	547	402	9	14	72	715	587
FROM STATES	22 380	174 821	27 877	30 892	52 842	44 827	12 212
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 742	21 641	3 825	3 266	8 703	7 793	1 354
FROM CITIES AND COUNTIES	-	-	-	-	-	-	1 925
FROM OTHER SCHOOL SYSTEMS	137	522	-	227	53	229	2 120
GENERAL REVENUE FROM OWN SOURCES	30 763	119 669	17 021	11 234	20 391	25 114	69 451
TAXES	-	-	-	-	-	-	51 550
PROPERTY TAXES ONLY	-	-	-	-	-	-	51 550
CONTRIBUTION FROM PARENT GOVERNMENT	28 367	118 512	15 914	10 273	19 236	24 200	-
CURRENT CHARGES	1 988	1 108	1 106	937	1 150	852	16 817
TUITION AND TRANSPORTATION FEES	16	20	-	38	-	18	457
SCHOOL LUNCH SALES (GROSS)	1 663	1 083	1 051	842	1 004	801	1 165
OTHER	308	3	55	57	146	32	15 195
INTEREST EARNINGS	-	-	-	-	-	-	1 007
MISCELLANEOUS	408	51	-	25	5	62	76
GENERAL EXPENDITURE	52 665	273 953	43 391	41 606	77 768	69 081	84 708
INTERGOVERNMENTAL EXPENDITURE	83	-	286	197	1 544	53	276
CURRENT OPERATION EXPENDITURE	50 506	253 863	41 627	39 482	71 752	67 447	83 229
INSTRUCTIONAL SERVICES	27 406	161 431	27 020	23 887	47 090	41 055	28 997
SALARIES AND WAGES	26 070	136 334	23 317	20 861	36 220	35 945	24 547
OTHER	23 100	92 432	14 607	15 594	24 663	26 391	54 232
CAPITAL OUTLAY EXPENDITURE	1 835	6 145	616	300	4 090	747	1 185
CONSTRUCTION	1 160	3 668	579	-	4 061	50	345
OTHER	675	2 477	37	300	28	698	840
INTEREST ON DEBT	241	13 948	862	1 627	377	834	18
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	37 257	164 282	27 317	25 143	42 240	42 147	56 022
DEBT OUTSTANDING	5 105	180 820	13 855	20 660	6 065	13 660	290
LONG-TERM	5 105	180 820	13 855	20 660	6 065	13 660	290
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	11 155	-	-	1 500	-	-
LONG-TERM DEBT RETIRED	1 045	15 450	2 175	2 363	1 440	1 840	85
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	6 412

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Michigan--Con.						
	Detroit	Flint	Grand Rapids	Lansing	Lansing Community College	Livonia	Macomb Community College
ENROLLMENT[1]	210 331	33 717	43 116	26 365	19 779	17 795	30 410
GENERAL REVENUE	637 492	120 761	128 486	85 909	35 029	74 587	47 678
INTERGOVERNMENTAL REVENUE	421 333	60 784	60 251	35 874	15 008	4 555	16 845
FROM FEDERAL GOVERNMENT	15 935	1 165	4 155	205	2 393	32	1 237
FROM STATES	396 944	51 333	47 797	28 467	12 615	1 386	15 608
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	53 939	7 196	4 524	4 670	(NA)	312	-
FROM CITIES AND COUNTIES	8 454	7 540	6 449	6 329	-	3 137	-
FROM OTHER SCHOOL SYSTEMS	-	745	1 851	873	-	-	-
GENERAL REVENUE FROM OWN SOURCES	216 159	59 978	68 235	50 035	20 021	70 032	30 832
TAXES	192 442	55 565	46 928	45 852	8 380	63 317	11 337
PROPERTY TAXES ONLY	192 442	55 528	46 745	45 819	8 380	63 317	11 337
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	5 109	1 050	14 147	1 747	11 421	3 540	19 179
TUITION AND TRANSPORTATION FEES	1 380	94	118	163	-	1 800	-
SCHOOL LUNCH SALES (GROSS)	3 729	956	4 822	1 299	-	1 740	-
OTHER	-	-	9 207	286	11 421	-	19 179
INTEREST EARNINGS	6 343	2 084	3 512	1 814	-	2 000	6
MISCELLANEOUS	12 265	1 278	3 648	621	220	1 175	310
GENERAL EXPENDITURE	641 297	120 543	126 015	86 163	35 157	69 256	48 918
INTERGOVERNMENTAL EXPENDITURE	483	-	218	-	-	229	-
CURRENT OPERATION EXPENDITURE	608 885	118 530	121 972	82 718	33 234	67 249	44 365
INSTRUCTIONAL SERVICES	341 305	57 873	53 293	44 207	(NA)	36 879	-
SALARIES AND WAGES	273 226	47 066	44 858	37 328	(NA)	31 392	-
OTHER	267 580	60 657	68 679	38 511	33 234	30 369	44 366
CAPITAL OUTLAY EXPENDITURE	18 737	2 013	1 701	2 379	1 518	213	1 932
CONSTRUCTION	14 533	742	592	998	-	-	439
OTHER	4 204	1 272	1 110	1 381	1 518	213	1 493
INTEREST ON DEBT	13 192	-	2 124	1 065	405	1 565	2 620
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	429 685	83 487	88 312	62 149	19 468	48 957	26 649
DEBT OUTSTANDING	216 110	-	39 125	19 839	8 000	32 325	41 660
LONG-TERM	176 110	-	39 125	19 839	8 000	32 325	41 660
SHORT-TERM	40 000	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	5 500	-	-	-	-
LONG-TERM DEBT RETIRED	14 410	-	1 600	2 292	1 200	3 040	1 540
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	49 727	13 375	22 132	13 891	9 223	13 856	29 855

Item	Michigan--Con.						
	Oakland Community College	Plymouth	Pontiac	Saginaw	Utica	Warren	Wayne Community College
ENROLLMENT[1]	25 359	15 769	18 862	18 065	25 868	19 878	19 475
GENERAL REVENUE	43 960	44 893	66 369	60 451	79 090	73 189	41 301
INTERGOVERNMENTAL REVENUE	11 195	5 773	29 073	32 777	21 119	5 460	19 260
FROM FEDERAL GOVERNMENT	392	-	360	210	15	127	1 540
FROM STATES	10 802	5 094	23 475	27 659	19 302	2 111	17 720
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	466	2 802	4 120	845	980	(NA)
FROM CITIES AND COUNTIES	-	678	4 059	4 349	1 803	2 215	-
FROM OTHER SCHOOL SYSTEMS	-	-	1 179	559	-	1 007	-
GENERAL REVENUE FROM OWN SOURCES	32 765	39 121	37 296	27 674	57 971	67 729	22 041
TAXES	13 958	35 773	33 476	24 060	50 276	60 584	11 253
PROPERTY TAXES ONLY	13 958	35 773	33 460	24 054	50 237	60 582	11 253
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	18 806	1 708	2 269	1 025	4 350	1 838	10 788
TUITION AND TRANSPORTATION FEES	-	65	52	276	180	514	-
SCHOOL LUNCH SALES (GROSS)	-	1 064	714	384	2 397	1 324	-
OTHER	18 806	579	1 503	365	1 773	-	10 788
INTEREST EARNINGS	1	1 335	1 057	2 183	2 501	2 856	-
MISCELLANEOUS	-	304	493	406	844	2 451	-
GENERAL EXPENDITURE	53 239	44 178	62 846	56 637	78 677	71 383	37 801
INTERGOVERNMENTAL EXPENDITURE	-	-	763	-	57	-	-
CURRENT OPERATION EXPENDITURE	43 459	42 320	60 573	52 448	74 066	68 793	30 602
INSTRUCTIONAL SERVICES	(NA)	22 773	30 259	28 252	43 756	36 406	(NA)
SALARIES AND WAGES	(NA)	19 440	25 225	24 078	36 973	30 824	(NA)
OTHER	43 459	19 547	30 314	24 196	30 310	32 387	30 602
CAPITAL OUTLAY EXPENDITURE	9 633	580	1 003	2 702	473	1 133	1 663
CONSTRUCTION	6 475	-	-	866	30	321	793
OTHER	3 157	580	1 003	1 836	443	812	869
INTEREST ON DEBT	147	1 279	506	1 487	4 082	1 457	5 537
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	28 413	29 831	41 726	38 020	54 529	49 762	23 989
DEBT OUTSTANDING	58 835	19 775	13 730	17 000	67 855	26 910	72 825
LONG-TERM	58 835	19 675	9 230	17 000	67 855	26 910	72 825
SHORT-TERM	-	100	4 500	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	3 918	975	2 480	1 000	2 675	3 115	3 500
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	25 123	5 932	6 830	21 090	25 424	21 664	26 439

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Michigan--Con.	Minnesota					Mississippi
	Wayne-Westland	Anoka	Minneapolis Special	Osseo	Robbinsdale	St. Paul	Jackson
ENROLLMENT[1]	19 025	30 492	36 096	16 261	15 049	28 965	30 023
GENERAL REVENUE	72 490	94 580	158 858	49 840	57 019	135 276	76 788
INTERGOVERNMENTAL REVENUE	32 919	65 256	63 001	29 827	25 110	62 593	45 938
FROM FEDERAL GOVERNMENT	191	101	1 609	32	97	479	9
FROM STATES	30 115	64 781	60 315	29 646	24 546	60 481	45 929
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 521	3 172	9 058	1 265	1 433	9 753	13 558
FROM CITIES AND COUNTIES	2 324	143	225	96	94	203	-
FROM OTHER SCHOOL SYSTEMS	290	232	852	54	374	1 430	-
GENERAL REVENUE FROM OWN SOURCES	39 570	29 323	95 858	20 013	31 909	72 683	30 850
TAXES	33 030	20 238	81 810	16 516	26 141	62 045	26 946
PROPERTY TAXES ONLY	32 998	20 238	81 810	16 516	26 141	62 045	26 946
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 144	4 418	3 693	2 175	2 321	2 314	1 908
TUITION AND TRANSPORTATION FEES	275	983	1 564	337	602	614	85
SCHOOL LUNCH SALES (GROSS)	869	3 239	1 921	1 679	1 547	1 665	1 313
OTHER	-	196	208	159	172	36	510
INTEREST EARNINGS	971	2 013	8 286	803	1 844	2 988	1 218
MISCELLANEOUS	4 425	2 655	2 068	520	1 603	5 335	777
GENERAL EXPENDITURE	66 020	87 875	170 403	46 185	53 693	128 372	77 212
INTERGOVERNMENTAL EXPENDITURE	242	387	1 619	400	385	636	-
CURRENT OPERATION EXPENDITURE	62 817	83 456	151 272	43 039	50 661	119 577	75 769
INSTRUCTIONAL SERVICES	38 182	45 622	75 323	23 474	31 378	69 028	31 972
SALARIES AND WAGES	32 428	43 192	71 668	22 009	28 255	64 530	30 360
OTHER	24 636	37 634	75 949	19 565	19 284	50 548	43 797
CAPITAL OUTLAY EXPENDITURE	946	2 820	11 760	1 642	1 914	3 800	1 196
CONSTRUCTION	445	1 466	7 310	712	929	2 169	15
OTHER	501	1 354	4 450	929	985	1 631	1 180
INTEREST ON DEBT	2 014	1 252	5 752	1 104	732	4 359	247
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	47 038	60 587	111 068	31 947	40 791	90 015	47 640
DEBT OUTSTANDING	40 646	15 655	100 907	20 455	13 297	80 573	10 182
LONG-TERM	35 696	15 655	50 907	20 455	13 297	55 473	10 182
SHORT-TERM	4 950	-	50 000	-	-	25 100	-
LONG-TERM DEBT ISSUED	328	-	6 519	-	-	-	6 400
LONG-TERM DEBT RETIRED	3 360	3 175	6 830	1 530	2 498	5 809	1 692
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 672	15 085	80 104	10 270	13 869	36 701	16 268

Item	Missouri						
	Hazelwood	Kansas City	North Kansas City	Parkway	St. Louis	St. Louis Community College	Springfield
ENROLLMENT[1]	16 496	36 026	15 486	21 170	53 068	32 861	23 220
GENERAL REVENUE	51 341	113 104	43 219	71 221	212 998	59 447	58 943
INTERGOVERNMENTAL REVENUE	22 484	66 014	23 510	21 584	146 856	22 360	31 928
FROM FEDERAL GOVERNMENT	22	2 076	-	7	69	189	19
FROM STATES	14 394	37 858	13 642	11 438	122 884	22 171	21 880
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	844	11 886	1 152	404	26 854	(NA)	3 311
FROM CITIES AND COUNTIES	8 057	26 057	9 850	10 139	23 903	-	9 759
FROM OTHER SCHOOL SYSTEMS	10	23	18	-	-	-	270
GENERAL REVENUE FROM OWN SOURCES	28 857	47 090	19 710	49 637	66 142	37 087	27 015
TAXES	25 476	40 531	15 540	43 453	57 756	15 005	20 671
PROPERTY TAXES ONLY	25 476	40 531	15 540	43 453	57 756	15 005	20 671
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 923	2 062	2 335	3 305	3 140	21 318	3 864
TUITION AND TRANSPORTATION FEES	121	746	261	548	1 091	-	353
SCHOOL LUNCH SALES (GROSS)	1 030	1 305	1 347	1 545	922	-	1 919
OTHER	772	11	726	1 212	1 126	21 318	1 592
INTEREST EARNINGS	1 322	3 479	1 652	2 787	3 264	4	1 226
MISCELLANEOUS	137	1 018	183	91	1 982	760	1 254
GENERAL EXPENDITURE	49 514	[4]102 289	43 480	65 959	[4]191 422	58 843	58 407
INTERGOVERNMENTAL EXPENDITURE	-	765	112	-	486	-	151
CURRENT OPERATION EXPENDITURE	46 799	100 022	42 373	60 968	188 324	57 728	54 853
INSTRUCTIONAL SERVICES	27 588	55 946	26 630	36 298	103 642	(NA)	34 438
SALARIES AND WAGES	23 494	43 781	21 544	28 920	80 940	(NA)	28 608
OTHER	19 211	44 076	15 743	24 670	84 682	57 728	20 416
CAPITAL OUTLAY EXPENDITURE	1 022	1 389	774	3 017	2 544	345	3 007
CONSTRUCTION	194	-	20	1 030	181	17	430
OTHER	828	1 389	755	1 987	2 364	328	2 577
INTEREST ON DEBT	1 693	113	220	1 973	68	770	396
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	35 604	70 386	31 299	42 240	130 237	38 156	42 216
DEBT OUTSTANDING	26 970	2 250	3 300	34 490	-	15 350	9 150
LONG-TERM	26 970	2 250	3 300	34 490	-	15 350	9 150
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	5 000
LONG-TERM DEBT RETIRED	1 995	875	750	2 075	2 210	2 470	1 450
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	10 825	19 549	11 066	25 038	28 122	12 698	10 223

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Nebraska		Nevada		New Jersey		
	Lincoln	Omaha	Clark County	Washoe County	Camden	Elizabeth	Jersey City
ENROLLMENT[1]	24 239	41 043	89 258	31 181	19 724	15 028	31 915
GENERAL REVENUE	84 286	136 240	250 583	94 768	69 792	61 144	133 499
INTERGOVERNMENTAL REVENUE	27 048	55 508	176 515	55 433	57 578	39 284	102 985
FROM FEDERAL GOVERNMENT	591	83	1 553	286	30	-	43
FROM STATES	21 867	48 513	174 962	55 147	57 548	39 226	99 775
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 490	8 726	9 588	1 668	8 210	5 184	13 592
FROM CITIES AND COUNTIES	4 271	6 777	-	-	-	-	3 028
FROM OTHER SCHOOL SYSTEMS	319	135	-	-	-	58	139
GENERAL REVENUE FROM OWN SOURCES	57 238	80 732	74 068	39 335	12 214	21 860	30 514
TAXES	45 781	67 055	62 542	32 450	10 521	-	-
PROPERTY TAXES ONLY	45 730	66 855	62 012	32 311	10 521	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	20 853	29 278
CURRENT CHARGES	6 393	6 153	6 855	2 333	290	394	62
TUITION AND TRANSPORTATION FEES	26	63	302	281	-	-	-
SCHOOL LUNCH SALES (GROSS)	1 826	2 866	6 445	1 521	290	394	62
OTHER	4 541	3 223	108	530	-	-	-
INTEREST EARNINGS	2 181	1 788	3 518	2 221	861	258	1 174
MISCELLANEOUS	2 883	5 737	1 153	2 332	543	356	-
GENERAL EXPENDITURE	83 259	[4]128 921	227 591	90 559	65 856	58 264	140 025
INTERGOVERNMENTAL EXPENDITURE	75	1 199	-	70	2 386	1 618	2 900
CURRENT OPERATION EXPENDITURE	75 848	123 682	217 757	81 759	61 024	54 056	121 182
INSTRUCTIONAL SERVICES	45 436	67 787	130 733	48 446	36 224	33 769	83 307
SALARIES AND WAGES	40 829	62 772	106 589	38 580	22 742	26 200	67 137
OTHER	30 411	55 895	87 023	33 313	24 800	20 286	37 875
CAPITAL OUTLAY EXPENDITURE	7 336	4 001	4 475	5 259	1 109	913	13 567
CONSTRUCTION	5 845	1 728	1 726	331	455	79	12 349
OTHER	1 491	2 273	2 750	4 927	654	834	1 218
INTEREST ON DEBT	-	38	5 359	3 471	1 337	1 677	2 377
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	52 547	83 027	162 294	57 135	28 327	33 137	80 946
DEBT OUTSTANDING	-	-	78 972	55 689	17 540	29 641	36 321
LONG-TERM	-	-	78 972	55 689	17 540	29 641	30 821
SHORT-TERM	-	-	-	-	-	-	5 500
LONG-TERM DEBT ISSUED	-	-	-	301	-	3 545	5 500
LONG-TERM DEBT RETIRED	-	1 250	13 345	4 153	980	2 275	3 165
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	28 231	23 633	62 574	16 083	18 110	-	-

Item	New Jersey--Con.				New Mexico		New York
	Newark	Paterson	Toms River	Trenton	Albuquerque	Las Cruces	Buffalo
ENROLLMENT[1]	56 857	25 185	16 124	15 035	72 510	15 289	45 049
GENERAL REVENUE	254 795	78 578	61 500	64 706	251 746	43 687	205 099
INTERGOVERNMENTAL REVENUE	203 139	60 004	22 038	49 357	210 013	39 175	119 281
FROM FEDERAL GOVERNMENT	172	32	19	43	1 655	834	47
FROM STATES	202 542	59 891	21 757	49 286	208 358	38 341	118 573
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	37 405	4 281	1 638	5 921	8 088	3 279	12 990
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	425	81	262	28	-	-	662
GENERAL REVENUE FROM OWN SOURCES	51 656	18 574	39 462	15 349	41 732	4 512	85 817
TAXES	47 318	-	37 012	12 981	24 372	2 257	-
PROPERTY TAXES ONLY	47 318	-	37 012	12 981	24 372	2 257	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	17 985	-	-	-	-	83 283
CURRENT CHARGES	803	284	1 261	705	4 890	923	1 238
TUITION AND TRANSPORTATION FEES	-	-	-	-	722	22	109
SCHOOL LUNCH SALES (GROSS)	803	284	1 261	705	3 892	901	940
OTHER	-	-	-	-	276	-	189
INTEREST EARNINGS	692	306	250	102	9 663	1 209	-
MISCELLANEOUS	2 843	-	939	1 561	2 808	123	1 297
GENERAL EXPENDITURE	237 489	75 193	59 232	63 618	262 639	43 936	204 444
INTERGOVERNMENTAL EXPENDITURE	20 635	3 930	721	2 026	-	-	563
CURRENT OPERATION EXPENDITURE	215 713	67 475	54 529	58 199	237 498	38 624	197 244
INSTRUCTIONAL SERVICES	130 706	44 577	31 832	32 520	113 323	17 773	108 607
SALARIES AND WAGES	110 115	40 418	27 977	25 279	108 705	16 965	96 587
OTHER	85 007	22 898	22 697	25 678	124 175	20 851	88 637
CAPITAL OUTLAY EXPENDITURE	1 141	1 000	2 301	1 089	21 626	4 623	4 515
CONSTRUCTION	-	501	566	204	20 260	4 549	2 592
OTHER	1 141	499	1 735	886	1 366	74	1 923
INTEREST ON DEBT	-	2 788	1 682	2 305	3 515	689	2 122
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	141 391	46 575	36 936	32 693	161 659	25 225	111 484
DEBT OUTSTANDING	([8])	35 252	24 444	26 174	35 500	9 200	18 860
LONG-TERM	-	35 252	24 444	26 174	35 500	9 200	18 860
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	2 900
LONG-TERM DEBT RETIRED	-	2 921	2 105	1 690	15 500	825	3 505
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	13 834	-	5 320	2 126	70 720	9 367	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	New York--Con.						
	City University of New York[9]	Nassau Community College	New York City	Rochester	Sachem	Suffolk County Community College	Syracuse
ENROLLMENT[1]	60 902	23 089	923 730	33 133	19 180	21 056	20 881
GENERAL REVENUE	233 044	60 196	3 732 587	155 687	76 750	42 969	94 725
INTERGOVERNMENTAL REVENUE	92 016	17 851	1 835 802	72 613	45 725	16 120	48 358
FROM FEDERAL GOVERNMENT	6 433	9	6 644	54	24	2 119	-
FROM STATES	85 583	17 842	1 776 110	72 156	45 633	14 001	47 952
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	(NA)	293 618	9 331	838	(NA)	4 274
FROM CITIES AND COUNTIES	-	-	-	48	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	53 049	356	69	-	406
GENERAL REVENUE FROM OWN SOURCES	141 028	42 345	1 896 785	83 074	31 025	26 849	46 367
TAXES	-	-	-	-	28 064	-	-
PROPERTY TAXES ONLY	-	-	-	-	28 064	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	67 653	20 378	1 867 901	75 968	-	10 105	40 339
CURRENT CHARGES	72 396	21 967	22 525	1 476	1 527	16 603	795
TUITION AND TRANSPORTATION FEES	-	-	-	227	50	-	178
SCHOOL LUNCH SALES (GROSS)	-	-	18 333	1 017	1 459	-	496
OTHER	72 396	21 967	4 192	233	19	16 603	121
INTEREST EARNINGS	613	-	3 737	3 566	1 130	-	2 013
MISCELLANEOUS	366	-	2 623	2 063	304	141	3 220
GENERAL EXPENDITURE	233 658	60 942	[4]3 739 291	164 030	76 981	43 626	96 320
INTERGOVERNMENTAL EXPENDITURE	-	-	3 405	646	32	-	211
CURRENT OPERATION EXPENDITURE	232 651	58 237	3 533 439	151 215	73 696	42 970	84 434
INSTRUCTIONAL SERVICES	(NA)	(NA)	2 407 489	90 489	44 117	(NA)	48 209
SALARIES AND WAGES	(NA)	(NA)	2 140 395	75 151	36 503	(NA)	39 522
OTHER	232 651	58 237	1 125 950	60 726	29 579	42 970	36 225
CAPITAL OUTLAY EXPENDITURE	-	1 036	144 063	9 074	1 228	656	9 704
CONSTRUCTION	-	467	114 767	5 696	275	656	7 317
OTHER	-	569	29 296	3 377	953	-	2 387
INTEREST ON DEBT	1 007	1 669	58 384	3 095	2 025	-	1 970
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	162 858	40 226	2 468 665	92 382	43 056	28 050	49 425
DEBT OUTSTANDING	19 023	32 669	708 859	32 814	36 805	-	29 981
LONG-TERM	19 023	32 669	708 859	29 560	22 805	-	22 283
SHORT-TERM	-	-	-	3 254	14 000	-	7 658
LONG-TERM DEBT ISSUED	3 588	-	145 823	-	-	-	-
LONG-TERM DEBT RETIRED	4 699	718	137 261	5 031	1 880	-	4 119
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	25 569	-	-

Item	New York--Con.	North Carolina					
	Yonkers	Buncombe County	Central Piedmont Community College	Cumberland County	Davidson County	Durham County	Forsyth County-Winston Salem
ENROLLMENT[1]	20 010	22 500	18 547	35 153	16 240	16 640	39 528
GENERAL REVENUE	105 933	49 419	26 464	75 446	32 485	45 504	102 658
INTERGOVERNMENTAL REVENUE	27 564	35 023	18 385	56 337	24 515	25 266	64 969
FROM FEDERAL GOVERNMENT	-	131	1 448	1 818	58	43	266
FROM STATES	27 439	34 888	16 937	54 384	24 430	25 215	64 681
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 632	3 114	(NA)	7 447	2 276	2 152	7 112
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	125	3	-	135	26	8	22
GENERAL REVENUE FROM OWN SOURCES	78 369	14 396	8 079	19 109	7 971	20 239	37 689
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	76 344	10 986	3 754	14 680	5 410	16 808	32 072
CURRENT CHARGES	1 118	2 438	4 325	2 843	2 142	2 463	4 175
TUITION AND TRANSPORTATION FEES	52	15	-	35	13	627	301
SCHOOL LUNCH SALES (GROSS)	1 045	2 040	-	2 211	1 852	1 554	3 202
OTHER	21	383	4 325	598	276	283	672
INTEREST EARNINGS	431	326	-	419	182	580	155
MISCELLANEOUS	475	646	-	1 166	238	387	1 286
GENERAL EXPENDITURE	103 899	50 643	27 455	74 364	31 963	44 401	102 560
INTERGOVERNMENTAL EXPENDITURE	451	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	97 067	48 601	26 341	73 000	30 668	40 747	100 044
INSTRUCTIONAL SERVICES	59 073	29 112	(NA)	44 623	19 014	23 469	59 213
SALARIES AND WAGES	51 776	22 448	(NA)	34 868	14 872	18 320	46 816
OTHER	37 995	19 489	26 341	28 377	11 654	17 277	40 831
CAPITAL OUTLAY EXPENDITURE	3 339	1 864	914	814	853	3 587	1 234
CONSTRUCTION	2 121	1 367	121	429	404	2 454	456
OTHER	1 218	497	793	385	450	1 133	778
INTEREST ON DEBT	3 041	179	200	550	442	67	1 282
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	59 081	32 266	16 401	50 346	20 772	26 939	59 945
DEBT OUTSTANDING	33 675	2 750	3 785	8 395	6 385	2 750	17 700
LONG-TERM	33 675	2 750	3 785	8 395	6 385	2 750	17 700
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	5 194	225	200	1 100	680	370	1 225
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	North Carolina--Con.						Ohio
	Gaston County	Greensboro	Guilford County	Mecklenburg County-Charlotte	New Hanover County	Wake County	Akron
ENROLLMENT	32 890	22 532	24 141	72 336	19 586	54 759	35 614
GENERAL REVENUE	70 306	62 088	60 634	193 421	43 835	141 928	120 128
INTERGOVERNMENTAL REVENUE	49 325	38 833	37 730	118 160	30 277	86 607	66 788
FROM FEDERAL GOVERNMENT	35	256	28	823	111	565	225
FROM STATES	49 276	37 246	37 636	117 320	30 166	86 007	66 133
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 909	4 000	3 498	14 076	3 700	8 416	10 353
FROM CITIES AND COUNTIES	-	654	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	14	676	66	17	-	35	429
GENERAL REVENUE FROM OWN SOURCES	20 981	23 255	22 904	75 261	13 558	55 321	53 340
TAXES	-	-	-	-	-	-	45 865
PROPERTY TAXES ONLY	-	-	-	-	-	-	45 865
CONTRIBUTION FROM PARENT GOVERNMENT	16 745	19 954	18 304	64 623	11 168	45 437	-
CURRENT CHARGES	3 142	1 950	3 286	7 798	1 362	6 619	3 539
TUITION AND TRANSPORTATION FEES	-	77	25	177	81	145	887
SCHOOL LUNCH SALES (GROSS)	2 583	1 489	2 851	6 392	1 281	5 544	1 375
OTHER	559	383	410	1 230	-	931	1 277
INTEREST EARNINGS	169	654	741	1 149	423	471	1 529
MISCELLANEOUS	925	698	572	1 690	604	2 794	2 407
GENERAL EXPENDITURE	66 066	60 630	59 649	194 991	43 725	140 914	122 029
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	63 244	58 344	56 816	187 579	42 524	132 304	115 080
INSTRUCTIONAL SERVICES	41 205	34 779	33 373	113 679	25 852	76 290	74 580
SALARIES AND WAGES	32 147	27 577	25 112	88 336	20 059	59 638	60 562
OTHER	22 039	23 565	23 443	73 899	16 672	56 014	40 500
CAPITAL OUTLAY EXPENDITURE	1 482	2 287	1 960	5 513	838	7 954	6 811
CONSTRUCTION	1 087	1 631	1 626	898	511	6 282	4 151
OTHER	395	655	335	4 615	327	1 672	2 660
INTEREST ON DEBT	1 341	-	873	1 900	363	656	138
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	43 920	40 644	35 842	125 762	28 932	86 224	80 942
DEBT OUTSTANDING	18 350	-	18 845	25 060	6 755	14 000	150
LONG-TERM	18 350	-	18 845	25 060	6 755	14 000	150
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 450	-	2 100	3 370	505	2 390	120
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	95

Item	Ohio--Con.						
	Cincinnati	Cleveland	Columbus	Cuyahoga Community College	Dayton	Sinclair Community College	South-Western
ENROLLMENT[1]	51 244	75 732	68 367	26 469	30 139	18 266	16 211
GENERAL REVENUE	179 699	381 292	253 838	70 733	122 535	30 049	45 334
INTERGOVERNMENTAL REVENUE	92 368	190 937	124 646	30 287	68 277	14 272	24 041
FROM FEDERAL GOVERNMENT	200	161	121	2 085	1 309	265	39
FROM STATES	91 526	190 501	123 764	25 837	65 945	14 007	23 162
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	17 585	26 293	19 945	(NA)	14 326	(NA)	1 550
FROM CITIES AND COUNTIES	-	-	-	2 365	-	-	671
FROM OTHER SCHOOL SYSTEMS	643	274	761	-	1 024	-	170
GENERAL REVENUE FROM OWN SOURCES	87 331	190 356	129 191	40 446	54 258	15 778	21 293
TAXES	80 181	127 780	110 812	20 559	46 715	3 332	17 379
PROPERTY TAXES ONLY	80 181	127 780	110 812	20 559	46 715	3 332	17 379
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 662	6 070	10 100	19 480	4 997	12 344	2 568
TUITION AND TRANSPORTATION FEES	278	165	1 059	-	286	-	48
SCHOOL LUNCH SALES (GROSS)	1 987	3 012	3 218	-	2 490	-	1 328
OTHER	396	2 893	5 824	19 480	2 221	12 344	1 191
INTEREST EARNINGS	3 172	4 714	5 130	5	1 867	-	749
MISCELLANEOUS	1 317	51 791	3 149	402	679	102	597
GENERAL EXPENDITURE	181 872	344 637	239 426	64 340	118 156	27 715	42 958
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	174 980	335 714	228 203	62 356	112 170	25 364	40 634
INSTRUCTIONAL SERVICES	112 500	196 295	140 290	(NA)	71 706	(NA)	27 153
SALARIES AND WAGES	89 656	156 294	112 570	(NA)	55 678	(NA)	21 732
OTHER	62 480	139 419	87 913	62 356	40 464	25 364	13 481
CAPITAL OUTLAY EXPENDITURE	2 787	3 403	6 457	1 943	4 380	1 799	2 051
CONSTRUCTION	-	859	2 954	565	-	496	89
OTHER	2 787	2 544	3 503	1 378	4 380	1 293	2 062
INTEREST ON DEBT	4 105	5 519	4 766	41	1 606	562	233
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	117 423	223 602	155 306	32 875	74 296	12 996	28 347
DEBT OUTSTANDING	28 708	80 205	65 005	609	1 150	10 100	3 055
LONG-TERM	20 948	80 205	65 005	609	1 150	10 100	3 055
SHORT-TERM	7 760	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 673	11 075	7 188	94	411	-	600
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	17 147	26 307	28 766	16 038	3 942	38 873	2 617

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Ohio--Con.		Oklahoma				
	Toledo	Youngstown	Lawton	Midwest City	Oklahoma City	Putnam City	Tulsa
ENROLLMENT[1]	43 327	15 879	18 064	16 547	40 639	16 990	46 471
GENERAL REVENUE	151 812	52 525	40 842	41 561	102 942	44 207	124 437
INTERGOVERNMENTAL REVENUE	83 095	33 343	34 594	29 244	66 773	24 635	73 829
FROM FEDERAL GOVERNMENT	60	146	2 141	895	7	282	478
FROM STATES	82 508	33 163	31 737	26 896	63 215	22 865	69 287
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	9 905	5 326	2 709	1 562	10 370	575	8 503
FROM CITIES AND COUNTIES	-	34	706	1 446	3 551	1 487	3 768
FROM OTHER SCHOOL SYSTEMS	528	-	10	8	-	-	296
GENERAL REVENUE FROM OWN SOURCES	68 717	19 182	6 247	12 316	36 169	19 572	50 609
TAXES	61 135	16 273	4 826	9 228	32 643	17 634	46 702
PROPERTY TAXES ONLY	61 135	16 273	4 664	8 829	31 627	17 228	45 715
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 878	1 418	878	1 149	2 474	1 757	2 929
TUITION AND TRANSPORTATION FEES	464	570	-	-	329	-	191
SCHOOL LUNCH SALES (GROSS)	1 556	296	878	1 149	2 145	1 757	2 738
OTHER	1 858	552	-	-	-	-	-
INTEREST EARNINGS	2 455	509	80	1 905	656	159	299
MISCELLANEOUS	1 249	983	463	34	396	22	679
GENERAL EXPENDITURE	145 635	42 681	45 830	41 182	111 229	52 782	135 736
INTERGOVERNMENTAL EXPENDITURE	-	-	-	72	79	-	902
CURRENT OPERATION EXPENDITURE	141 776	41 599	43 000	34 715	97 271	39 644	123 744
INSTRUCTIONAL SERVICES	85 948	23 866	27 201	21 488	60 134	24 932	80 824
SALARIES AND WAGES	68 848	18 856	26 078	20 860	58 019	23 456	77 775
OTHER	55 829	17 733	15 799	13 228	37 137	14 712	42 921
CAPITAL OUTLAY EXPENDITURE	2 546	1 056	2 779	5 115	13 714	11 023	10 860
CONSTRUCTION	26	380	205	4 611	11 484	8 597	7 064
OTHER	2 521	676	2 574	504	2 231	2 426	3 796
INTEREST ON DEBT	1 312	25	52	1 280	164	2 115	230
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	97 094	27 844	32 923	26 006	73 217	29 020	95 081
DEBT OUTSTANDING	19 755	-	3 340	17 880	12 065	28 765	3 580
LONG-TERM	19 755	-	3 340	17 880	12 065	28 765	3 580
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	2 500	3 600	9 340	12 025	-
LONG-TERM DEBT RETIRED	3 095	-	480	2 660	955	3 520	1 180
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 983	3 623	14 064	26 041	31 276	18 390	31 550

Item	Oregon					Pennsylvania	
	Beaverton	Eugene	Portland Community College	Portland	Salem	Allegheny County Community College	Philadelphia
ENROLLMENT[1]	19 862	17 578	19 465	50 639	22 721	19 299	202 470
GENERAL REVENUE	77 381	67 899	45 595	234 773	80 593	45 423	771 593
INTERGOVERNMENTAL REVENUE	18 372	17 248	16 364	61 549	31 203	15 324	459 126
FROM FEDERAL GOVERNMENT	-	1 305	3 225	65	303	2 401	1 057
FROM STATES	18 329	15 332	13 065	54 596	29 463	12 923	458 066
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 695	2 091	(NA)	13 846	3 947	(NA)	93 498
FROM CITIES AND COUNTIES	43	589	73	6 888	1 437	-	-
FROM OTHER SCHOOL SYSTEMS	-	22	-	-	-	-	3
GENERAL REVENUE FROM OWN SOURCES	59 010	50 651	29 232	173 223	49 390	30 099	312 467
TAXES	53 751	46 707	12 927	154 188	44 756	10 230	292 350
PROPERTY TAXES ONLY	53 751	46 707	12 927	154 188	44 756	10 230	203 049
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 973	1 430	15 694	6 610	2 606	19 843	7 818
TUITION AND TRANSPORTATION FEES	272	176	-	515	184	-	2 024
SCHOOL LUNCH SALES (GROSS)	1 619	1 009	-	2 506	1 239	-	5 794
OTHER	1 082	246	15 694	3 589	1 183	19 843	-
INTEREST EARNINGS	1 654	2 089	8	10 897	1 838	-	8 068
MISCELLANEOUS	631	424	604	1 529	190	25	4 230
GENERAL EXPENDITURE	73 723	63 056	47 182	[4]212 256	77 036	46 299	732 551
INTERGOVERNMENTAL EXPENDITURE	-	105	-	9	217	-	57 366
CURRENT OPERATION EXPENDITURE	69 803	60 893	44 709	204 705	73 806	45 423	647 688
INSTRUCTIONAL SERVICES	41 319	37 148	(NA)	105 588	43 233	(NA)	359 846
SALARIES AND WAGES	28 721	26 762	(NA)	71 950	29 963	(NA)	346 374
OTHER	28 484	23 745	44 709	99 117	30 572	45 423	287 843
CAPITAL OUTLAY EXPENDITURE	2 461	1 097	2 473	7 542	1 859	875	5 062
CONSTRUCTION	316	154	1 170	4 804	36	232	-
OTHER	2 145	943	1 303	2 738	1 823	643	5 062
INTEREST ON DEBT	1 459	961	-	-	1 154	-	22 435
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	44 887	39 874	25 469	124 424	46 481	27 147	440 270
DEBT OUTSTANDING	26 965	5 565	-	-	21 625	-	205 345
LONG-TERM	26 965	5 565	-	-	21 625	-	205 345
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 540	840	-	-	1 900	-	1 046
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	16 060	4 949	5 895	55 382	7 025	23 772	126 670

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84 Con.

(Dollar amounts in thousands)

Item	Pennsylvania--Con.	Rhode Island	South Carolina				
	Pittsburgh	Providence	Aiken County	Berkeley County	Charleston County	Greenville County	Horry County
ENROLLMENT[1]	41 080	18 063	21 658	23 822	41 230	50 570	21 649
GENERAL REVENUE	222 334	71 460	45 587	46 530	97 039	108 832	45 851
INTERGOVERNMENTAL REVENUE	103 179	35 476	26 611	28 883	51 243	54 850	21 646
FROM FEDERAL GOVERNMENT	1 245	881	184	2 117	1 469	8	296
FROM STATES	89 817	34 547	26 427	26 760	49 279	54 842	21 350
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	17 415	4 993	4 064	3 872	11 442	7 773	5 160
FROM CITIES AND COUNTIES	-	-	-	-	221	-	-
FROM OTHER SCHOOL SYSTEMS	12 117	47	-	6	275	-	-
GENERAL REVENUE FROM OWN SOURCES	119 155	35 983	18 976	17 646	45 796	53 982	24 206
TAXES	109 977	-	14 370	13 525	35 279	44 696	19 945
PROPERTY TAXES ONLY	60 975	-	14 370	13 493	35 279	44 696	19 945
CONTRIBUTION FROM PARENT GOVERNMENT	-	35 928	-	-	-	-	-
CURRENT CHARGES	2 067	16	3 685	2 837	4 022	7 219	3 482
TUITION AND TRANSPORTATION FEES	797	15	58	1 350	264	237	538
SCHOOL LUNCH SALES (GROSS)	1 270	-	1 395	1 486	1 854	3 550	1 422
OTHER	-	1	2 232	-	1 904	3 432	1 522
INTEREST EARNINGS	4 203	-	587	761	3 960	1 623	490
MISCELLANEOUS	2 908	39	334	524	2 535	443	288
GENERAL EXPENDITURE	211 764	69 820	44 274	49 435	103 830	105 222	45 188
INTERGOVERNMENTAL EXPENDITURE	24 274	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	174 736	68 123	40 532	42 981	84 747	95 110	39 526
INSTRUCTIONAL SERVICES	87 233	47 461	22 296	22 241	44 895	53 450	21 760
SALARIES AND WAGES	81 717	34 943	19 788	19 749	37 597	49 717	18 605
OTHER	87 503	20 662	18 235	20 740	39 851	41 660	17 766
CAPITAL OUTLAY EXPENDITURE	7 244	645	2 297	3 785	12 924	6 430	3 227
CONSTRUCTION	4 922	-	1 442	2 006	10 737	5 280	2 075
OTHER	2 322	645	854	1 779	2 187	1 149	1 152
INTEREST ON DEBT	5 511	1 051	1 445	2 670	6 159	3 683	2 435
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	110 485	45 754	29 430	29 825	58 611	70 943	26 720
DEBT OUTSTANDING	93 996	7 759	31 161	35 541	80 205	54 590	30 135
LONG-TERM	82 481	7 759	31 161	35 541	80 205	54 590	30 135
SHORT-TERM	11 515	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	11 000	6 000	17 250	2 145	-
LONG-TERM DEBT RETIRED	6 271	1 868	2 554	1 651	-	-	1 930
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	42 209	-	14 805	5 601	13 869	25 918	4 904

Item	South Carolina--Con.	Tennessee					
	Richland County No. 1	Chattanooga	Hamilton County	Knox County	Knoxville	Memphis	Nashville-Davidson County
ENROLLMENT[1]	27 760	24 733	20 395	28 191	25 093	109 041	64 239
GENERAL REVENUE	77 097	56 072	44 483	59 223	55 145	249 450	159 200
INTERGOVERNMENTAL REVENUE	34 544	48 322	16 488	23 115	46 108	189 080	57 658
FROM FEDERAL GOVERNMENT	308	573	221	55	242	1 057	833
FROM STATES	33 884	23 928	16 111	23 027	25 132	107 971	56 792
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	8 138	6 533	2 265	3 507	6 210	31 734	11 543
FROM CITIES AND COUNTIES	-	23 820	-	-	20 733	80 052	-
FROM OTHER SCHOOL SYSTEMS	352	-	156	33	-	-	33
GENERAL REVENUE FROM OWN SOURCES	42 554	7 750	27 995	36 108	9 037	60 370	101 542
TAXES	36 357	-	-	-	-	-	-
PROPERTY TAXES ONLY	36 357	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	5 660	19 655	33 772	6 710	45 535	94 061
CURRENT CHARGES	2 903	1 445	7 362	2 251	1 591	7 786	5 070
TUITION AND TRANSPORTATION FEES	150	114	58	45	121	974	225
SCHOOL LUNCH SALES (GROSS)	1 294	911	1 500	1 726	1 043	5 429	3 754
OTHER	1 459	420	5 803	479	427	1 383	1 092
INTEREST EARNINGS	1 049	236	734	-	533	4 800	711
MISCELLANEOUS	2 245	410	245	86	204	2 250	1 700
GENERAL EXPENDITURE	75 647	60 051	40 583	72 123	60 675	244 188	166 673
INTERGOVERNMENTAL EXPENDITURE	22	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	66 185	56 798	38 005	48 921	53 409	229 747	158 439
INSTRUCTIONAL SERVICES	34 693	35 329	25 731	33 432	33 133	148 300	100 630
SALARIES AND WAGES	29 725	31 392	23 214	30 908	28 742	133 787	94 434
OTHER	31 492	21 469	12 274	15 489	20 276	81 447	57 809
CAPITAL OUTLAY EXPENDITURE	5 300	3 253	742	19 890	6 986	10 243	5 731
CONSTRUCTION	4 129	1 491	188	18 698	6 519	3 632	2 198
OTHER	1 171	1 762	554	1 191	447	6 611	3 533
INTEREST ON DEBT	4 139	-	1 837	3 312	301	4 198	2 504
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	46 853	39 614	26 756	34 017	33 113	165 556	116 538
DEBT OUTSTANDING	47 799	-	25 840	65 950	5 650	76 042	71 088
LONG-TERM	47 799	-	25 840	65 950	5 650	76 042	71 088
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	18 300	-	-	26 169
LONG-TERM DEBT RETIRED	7 525	-	2 620	5 400	655	7 029	4 764
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	6 550	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Tennessee--Continued			Texas			
	Shelby County	Sullivan County	Sumner County	Abilene	Aldine	Alief	Amarillo
ENROLLMENT[1]	27 563	17 977	17 974	17 338	35 600	20 965	27 273
GENERAL REVENUE	51 019	41 096	32 608	44 033	81 650	85 735	69 294
INTERGOVERNMENTAL REVENUE	21 586	14 383	14 533	27 055	43 553	23 100	39 126
FROM FEDERAL GOVERNMENT	768	18	20	1 060	-	104	410
FROM STATES	20 818	14 365	14 512	25 950	43 553	22 996	38 516
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 883	2 458	1 987	3 120	3 610	290	3 820
FROM CITIES AND COUNTIES	-	-	-	29	-	-	25
FROM OTHER SCHOOL SYSTEMS	-	-	-	16	-	-	175
GENERAL REVENUE FROM OWN SOURCES	29 432	26 713	18 075	16 978	38 097	62 635	30 169
TAXES	-	-	-	13 129	32 139	54 796	25 562
PROPERTY TAXES ONLY	-	-	-	13 129	32 139	54 796	25 562
CONTRIBUTION FROM PARENT GOVERNMENT	26 267	23 865	16 159	-	-	-	-
CURRENT CHARGES	1 722	2 475	1 786	1 940	4 760	3 918	3 063
TUITION AND TRANSPORTATION FEES	22	55	54	229	219	534	312
SCHOOL LUNCH SALES (GROSS)	1 232	2 114	1 426	1 416	3 936	3 027	2 287
OTHER	469	306	306	295	605	356	464
INTEREST EARNINGS	1 262	73	25	885	631	329	459
MISCELLANEOUS	181	301	105	1 024	567	3 592	1 084
GENERAL EXPENDITURE	50 600	38 406	30 487	53 819	85 016	100 489	75 825
INTERGOVERNMENTAL EXPENDITURE	38	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	46 520	35 742	27 765	41 424	74 767	65 756	65 181
INSTRUCTIONAL SERVICES	30 463	24 803	18 334	23 851	43 524	34 187	36 520
SALARIES AND WAGES	28 830	23 246	17 312	21 222	39 812	30 753	31 811
OTHER	16 057	10 940	9 431	17 574	31 243	31 569	28 661
CAPITAL OUTLAY EXPENDITURE	2 830	937	1 448	12 176	7 725	24 323	9 177
CONSTRUCTION	2 122	456	52	10 388	6 210	20 317	7 263
OTHER	709	480	1 396	1 787	1 515	4 006	1 914
INTEREST ON DEBT	1 213	1 727	1 275	220	2 524	10 410	1 466
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	31 851	27 140	20 473	31 677	58 985	49 750	48 275
DEBT OUTSTANDING	29 515	28 005	22 649	27 045	45 509	111 725	22 650
LONG-TERM	29 515	28 005	22 649	27 045	45 509	111 725	22 650
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	22 850	-	7 500	6 000
LONG-TERM DEBT RETIRED	2 540	2 690	2 121	850	2 640	7 255	1 555
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	17 696	12 627	6 571	9 816

Item	Texas--Con.						
	Arlington	Austin Community College	Austin	Birdville	Brownsville	Clear Creek	Conroe
ENROLLMENT[1]	35 032	15 362	56 214	16 005	30 776	19 184	21 278
GENERAL REVENUE	96 788	29 208	193 786	39 196	66 248	52 192	65 619
INTERGOVERNMENTAL REVENUE	38 045	20 001	72 701	21 453	53 776	21 463	25 111
FROM FEDERAL GOVERNMENT	65	684	240	40	122	17	-
FROM STATES	37 980	19 317	72 105	21 413	53 525	21 446	25 009
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 748	(NA)	6 838	769	11 139	967	1 459
FROM CITIES AND COUNTIES	-	-	356	-	129	-	71
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	30
GENERAL REVENUE FROM OWN SOURCES	58 743	9 206	121 085	17 744	12 472	30 729	40 508
TAXES	48 615	-	100 765	14 458	9 625	27 703	33 934
PROPERTY TAXES ONLY	48 615	-	100 765	14 458	9 625	27 703	33 934
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	6 008	9 183	11 703	2 953	742	2 100	3 033
TUITION AND TRANSPORTATION FEES	460	-	1 351	117	88	-	169
SCHOOL LUNCH SALES (GROSS)	4 953	-	9 396	2 564	130	1 774	2 502
OTHER	596	9 183	956	272	523	326	362
INTEREST EARNINGS	997	1	3 515	183	1 435	617	388
MISCELLANEOUS	3 123	23	5 103	150	671	309	3 153
GENERAL EXPENDITURE	97 145	28 265	206 000	37 721	71 462	51 849	69 353
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	79 972	23 778	180 428	35 846	59 419	46 814	56 161
INSTRUCTIONAL SERVICES	46 034	(NA)	90 508	22 123	35 667	26 621	31 273
SALARIES AND WAGES	41 170	(NA)	81 005	20 019	31 880	24 267	28 275
OTHER	33 938	23 778	89 920	13 723	23 752	20 193	24 888
CAPITAL OUTLAY EXPENDITURE	10 828	4 252	18 418	723	8 532	2 883	6 618
CONSTRUCTION	8 500	-	-	-	7 014	1 313	5 005
OTHER	2 328	4 252	18 418	723	1 518	1 570	1 613
INTEREST ON DEBT	6 344	235	7 154	1 151	3 511	2 152	6 574
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	60 523	18 063	135 042	28 069	44 647	35 733	42 690
DEBT OUTSTANDING	94 951	4 800	148 086	21 927	32 705	54 690	69 605
LONG-TERM	94 951	4 800	148 086	21 927	32 705	54 690	69 605
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	4 800	45 000	-	12 000	17 000	-
LONG-TERM DEBT RETIRED	7 347	-	5 561	2 018	3 600	2 385	1 175
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	19 941	11 852	85 298	3 652	28 693	29 556	7 770

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Texas--Con.						
	Corpus Christi	Cypress-Fairbanks	Dallas County Community College	Dallas	Ector County	Edgewood	El Paso
ENROLLMENT[1]	38 049	28 528	50 795	127 204	25 388	16 102	59 927
GENERAL REVENUE	99 823	104 920	111 711	401 673	78 078	33 261	152 442
INTERGOVERNMENTAL REVENUE	58 308	32 549	66 717	165 022	30 746	30 315	110 615
FROM FEDERAL GOVERNMENT	1 069	2	1 097	3 475	54	310	3 236
FROM STATES	56 988	32 547	64 116	161 547	30 689	30 005	107 379
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	9 730	857	(NA)	16 852	3 584	6 502	28 263
FROM CITIES AND COUNTIES	77	-	1 504	-	1	-	-
FROM OTHER SCHOOL SYSTEMS	175	-	-	-	2	-	-
GENERAL REVENUE FROM OWN SOURCES	41 514	72 372	44 995	236 651	47 332	2 945	41 827
TAXES	36 521	61 265	15 069	213 218	42 568	1 583	34 784
PROPERTY TAXES ONLY	36 521	61 265	15 069	213 218	42 568	1 583	34 784
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 281	4 573	24 413	14 251	2 826	578	3 643
TUITION AND TRANSPORTATION FEES	407	412	-	1 485	80	73	485
SCHOOL LUNCH SALES (GROSS)	2 227	3 676	-	10 604	2 314	232	2 139
OTHER	647	485	24 413	2 162	432	274	1 019
INTEREST EARNINGS	689	816	5 513	-	780	131	1 303
MISCELLANEOUS	1 023	5 718	-	9 181	1 158	643	2 097
GENERAL EXPENDITURE	95 855	129 194	106 907	420 635	79 389	36 552	162 597
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	90 928	77 060	97 03[illegible]	386 776	70 121	35 159	144 094
INSTRUCTIONAL SERVICES	51 098	45 437	(NA)	205 305	38 434	19 122	84 940
SALARIES AND WAGES	46 099	40 884	(NA)	181 038	34 099	16 880	75 607
OTHER	39 831	31 623	97 031	181 471	31 686	16 037	59 153
CAPITAL OUTLAY EXPENDITURE	3 496	38 762	6 776	28 355	7 827	1 256	14 716
CONSTRUCTION	934	34 725	2 050	14 215	4 863	-	10 501
OTHER	2 562	4 037	4 725	14 140	2 964	1 256	4 216
INTEREST ON DEBT	1 421	13 371	3 101	5 504	1 441	138	3 787
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	69 819	59 450	62 052	286 320	52 337	25 912	111 839
DEBT OUTSTANDING	20 706	170 220	56 850	102 926	18 180	2 144	62 657
LONG-TERM	20 706	170 220	56 850	102 926	18 180	2 144	62 657
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	17 500	-	12 500	-	-	6 000
LONG-TERM DEBT RETIRED	2 741	5 055	6 950	9 797	1 150	440	3 825
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	13 786	16 314	68 917	112 468	15 601	2 815	26 067

Item	Texas--Con.						
	Fort Bend	Fort Worth	Garland	Goose Creek	Houston Community College	Houston	Huret-Euless-Bedford
ENROLLMENT[1]	24 263	65 234	30 800	16 866	18 967	189 467	16 888
GENERAL REVENUE	74 858	170 709	77 843	58 775	48 827	560 567	45 063
INTERGOVERNMENTAL REVENUE	28 843	94 702	39 526	19 925	34 591	234 490	21 474
FROM FEDERAL GOVERNMENT	566	1 596	-	75	771	24 061	54
FROM STATES	28 180	91 618	39 526	19 678	33 217	210 430	21 295
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	788	14 398	1 842	2 307	(NA)	22 003	932
FROM CITIES AND COUNTIES	-	-	-	173	603	-	-
FROM OTHER SCHOOL SYSTEMS	96	1 488	-	-	-	-	125
GENERAL REVENUE FROM OWN SOURCES	46 016	76 007	38 316	38 850	14 236	326 076	23 589
TAXES	39 907	62 200	31 012	34 790	-	288 244	18 811
PROPERTY TAXES ONLY	39 907	62 200	31 012	34 790	-	288 244	18 811
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 672	1 967	5 338	2 100	14 116	15 970	2 452
TUITION AND TRANSPORTATION FEES	208	858	325	-	-	1 639	272
SCHOOL LUNCH SALES (GROSS)	3 051	-	4 489	1 813	-	11 110	1 893
OTHER	412	1 109	524	287	14 116	3 221	287
INTEREST EARNINGS	654	1 333	1 376	132	-	3 082	579
MISCELLANEOUS	1 784	10 508	591	1 828	120	18 780	1 747
GENERAL EXPENDITURE	93 305	173 029	78 463	66 113	49 972	548 926	45 074
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	60 629	161 819	68 434	53 637	46 102	500 225	39 134
INSTRUCTIONAL SERVICES	30 904	88 819	40 855	30 593	(NA)	270 284	22 320
SALARIES AND WAGES	27 392	79 084	36 973	27 640	(NA)	240 698	19 783
OTHER	29 725	73 000	27 580	23 043	46 103	229 941	16 814
CAPITAL OUTLAY EXPENDITURE	24 486	5 810	6 603	9 260	3 852	36 020	4 112
CONSTRUCTION	19 370	2 141	5 309	7 660	-	19 920	2 199
OTHER	5 115	3 669	1 295	1 600	3 852	16 100	1 913
INTEREST ON DEBT	8 191	5 400	3 425	3 217	17	12 680	1 828
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	43 953	125 598	53 594	41 084	27 586	383 561	30 136
DEBT OUTSTANDING	95 395	72 804	82 351	40 500	55	158 599	28 766
LONG-TERM	95 395	72 804	82 351	40 500	55	158 599	28 766
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	19 700	-	20 000	-	-	-	-
LONG-TERM DEBT RETIRED	6 190	3 089	3 300	1 960	207	17 361	1 300
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	13 079	26 653	27 513	2 649	11 694	61 633	11 581

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Texas--Con.						
	Irving	Killeen	Klein	Laredo	Lubbock	McAllen	Mesquite
ENROLLMENT[1]	20 372	17 145	22 147	21 991	29 409	18 163	19 064
GENERAL REVENUE	57 137	38 829	71 506	41 983	80 514	47 888	44 304
INTERGOVERNMENTAL REVENUE	23 796	32 741	28 971	38 237	44 697	32 633	26 422
FROM FEDERAL GOVERNMENT	300	7 028	-	227	336	2 826	72
FROM STATES	23 496	25 697	28 943	37 701	44 361	29 797	26 350
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 877	2 190	650	5 157	5 303	4 218	1 390
FROM CITIES AND COUNTIES	-	-	-	297	-	4	-
FROM OTHER SCHOOL SYSTEMS	-	16	29	11	-	7	1
GENERAL REVENUE FROM OWN SOURCES	33 341	6 089	42 535	3 746	35 817	15 255	17 882
TAXES	28 469	3 136	35 836	2 899	30 950	10 973	12 328
PROPERTY TAXES ONLY	28 469	3 136	35 836	2 899	30 950	10 973	12 328
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 075	1 437	3 284	438	3 508	1 476	4 089
TUITION AND TRANSPORTATION FEES	207	103	119	64	190	288	443
SCHOOL LUNCH SALES (GROSS)	2 522	1 042	2 788	-	2 818	879	3 322
OTHER	346	291	376	374	500	309	324
INTEREST EARNINGS	111	497	480	389	469	100	691
MISCELLANEOUS	1 686	1 019	2 935	20	889	2 705	775
GENERAL EXPENDITURE	59 184	39 692	80 964	43 720	80 721	53 249	44 459
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	51 850	35 109	55 490	40 618	74 561	41 458	37 153
INSTRUCTIONAL SERVICES	29 108	20 306	30 941	26 801	38 812	24 228	20 119
SALARIES AND WAGES	25 761	18 211	27 835	24 321	35 567	21 252	18 166
OTHER	22 742	14 803	24 549	13 818	35 749	17 229	17 034
CAPITAL OUTLAY EXPENDITURE	5 687	3 947	20 533	1 937	4 915	9 336	3 228
CONSTRUCTION	3 320	2 494	19 259	1 480	2 431	7 767	1 755
OTHER	2 367	1 454	1 275	457	2 484	1 568	1 473
INTEREST ON DEBT	1 647	636	4 941	1 165	1 245	2 455	4 078
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	39 548	26 903	42 947	34 229	56 842	30 724	28 271
DEBT OUTSTANDING	33 836	9 070	114 973	15 601	12 100	31 028	68 867
LONG-TERM	33 836	9 070	114 973	15 601	12 100	31 028	68 867
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 311	310	7 360	729	2 390	1 305	2 486
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	2 229	9 943	9 597	7 789	9 374	2 006	13 813

Item	Texas--Con.						
	Midland	North East	North Forest	Northside	Pasadena	Plano	Richardson
ENROLLMENT[1]	17 753	34 171	15 977	36 607	35 826	25 693	34 211
GENERAL REVENUE	53 606	92 844	36 282	97 571	88 031	79 867	107 087
INTERGOVERNMENTAL REVENUE	21 267	45 221	24 546	54 544	42 876	32 521	39 563
FROM FEDERAL GOVERNMENT	272	212	1 774	392	1 528	202	-
FROM STATES	20 995	45 009	22 772	54 071	41 348	32 319	39 431
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 699	2 912	1 222	4 897	1 261	1 611	-
FROM CITIES AND COUNTIES	-	-	-	81	-	-	10
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	122
GENERAL REVENUE FROM OWN SOURCES	32 338	47 623	11 736	43 027	45 156	47 346	67 523
TAXES	28 606	36 909	9 516	33 592	38 757	38 079	59 257
PROPERTY TAXES ONLY	28 606	36 909	9 516	33 592	38 757	38 079	59 257
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 160	8 450	1 033	4 362	5 532	4 620	5 421
TUITION AND TRANSPORTATION FEES	99	4 689	59	303	210	369	516
SCHOOL LUNCH SALES (GROSS)	1 759	3 180	703	3 437	4 713	3 814	4 323
OTHER	302	581	272	622	609	437	582
INTEREST EARNINGS	883	423	1 037	1 781	867	1 162	316
MISCELLANEOUS	690	1 841	150	3 291	-	3 484	2 529
GENERAL EXPENDITURE	51 573	94 139	37 253	104 282	87 230	86 069	106 792
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	46 031	83 818	32 903	82 337	83 949	59 55[illegible]	98 206
INSTRUCTIONAL SERVICES	27 273	46 222	18 679	46 635	43 767	36 81[illegible]	50 398
SALARIES AND WAGES	24 273	41 342	16 886	40 914	39 778	33 113	44 949
OTHER	18 758	37 596	14 224	35 702	40 182	22 736	47 808
CAPITAL OUTLAY EXPENDITURE	3 647	6 949	2 319	16 228	1 977	18 613	3 381
CONSTRUCTION	195	3 770	1 500	13 657	-	15 361	134
OTHER	3 453	3 179	819	2 570	1 977	3 252	3 247
INTEREST ON DEBT	1 894	3 372	2 031	5 717	1 305	7 904	5 205
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	35 517	61 087	25 784	62 257	63 216	46 258	72 457
DEBT OUTSTANDING	22 439	56 103	28 401	98 839	28 786	109 013	97 106
LONG-TERM	22 439	56 103	28 401	98 839	28 786	109 013	97 106
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	4 000	34 000	-	-	-
LONG-TERM DEBT RETIRED	1 779	2 249	747	4 484	2 939	5 898	6 998
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	17 653	8 460	20 750	35 625	17 341	23 235	6 320

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Texas--Con.						Utah
	San Antonio	San Jacinto College	Spring Branch	Tarrant County Junior College	Tyler	Ysleta	Alpine
ENROLLMENT[1]	59 742	16 795	27 327	25 746	16 087	45 792	31 104
GENERAL REVENUE	147 026	44 877	102 855	47 856	40 681	106 883	63 822
INTERGOVERNMENTAL REVENUE	104 630	21 008	29 699	23 666	22 290	75 475	43 961
FROM FEDERAL GOVERNMENT	112	51	-	294	297	850	81
FROM STATES	104 437	20 957	29 686	23 372	21 781	74 616	43 880
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	11 010	(NA)	2 405	(NA)	965	10 168	2 764
FROM CITIES AND COUNTIES	-	-	13	-	-	9	-
FROM OTHER SCHOOL SYSTEMS	80	-	-	-	212	1	-
GENERAL REVENUE FROM OWN SOURCES	42 397	23 869	73 156	24 190	18 391	31 409	19 861
TAXES	35 589	12 790	63 237	6 913	15 664	21 720	15 821
PROPERTY TAXES ONLY	35 589	12 790	63 237	6 913	15 664	21 720	15 821
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 939	10 222	6 491	17 016	1 385	2 558	2 369
TUITION AND TRANSPORTATION FEES	162	-	1 716	-	193	277	179
SCHOOL LUNCH SALES (GROSS)	1 761	-	4 311	-	919	1 503	1 958
OTHER	1 016	10 222	465	17 016	273	778	232
INTEREST EARNINGS	465	-	1 376	-	747	1 497	911
MISCELLANEOUS	3 404	856	2 052	261	595	5 633	761
GENERAL EXPENDITURE	146 682	46 445	111 107	46 381	40 263	106 497	68 507
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	139 961	35 261	94 093	44 186	36 272	88 738	55 824
INSTRUCTIONAL SERVICES	79 999	(NA)	44 612	(NA)	20 504	52 832	33 174
SALARIES AND WAGES	72 829	(NA)	39 137	(NA)	18 705	47 453	25 255
OTHER	59 962	35 261	49 481	44 186	15 768	35 906	22 650
CAPITAL OUTLAY EXPENDITURE	5 551	9 836	12 415	1 611	2 871	10 734	10 284
CONSTRUCTION	2 561	7 324	9 061	-	2 039	7 969	8 166
OTHER	2 990	2 513	3 353	1 611	832	2 766	2 118
INTEREST ON DEBT	1 170	1 348	4 599	585	1 120	7 024	2 398
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	111 789	22 070	67 635	30 224	27 691	70 318	37 480
DEBT OUTSTANDING	19 100	18 585	82 058	11 730	36 030	90 010	47 184
LONG-TERM	19 100	18 585	82 058	11 730	36 030	90 010	45 835
SHORT-TERM	-	-	-	-	-	-	1 349
LONG-TERM DEBT ISSUED	-	-	8 000	-	21 880	10 000	10 000
LONG-TERM DEBT RETIRED	2 700	3 559	3 113	2 010	1 196	3 310	2 675
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 294	10 046	31 525	23 595	24 945	29 933	11 978

Item	Utah--Con.					Virginia	
	Davis County	Granite	Jordan	Salt Lake City	Weber County	Chesapeake	Chesterfield County
ENROLLMENT[1]	63 062	65 864	54 932	24 303	22 470	24 619	34 360
GENERAL REVENUE	101 647	150 558	121 939	72 413	51 637	67 866	94 721
INTERGOVERNMENTAL REVENUE	69 284	89 341	81 195	27 043	34 536	37 468	46 096
FROM FEDERAL GOVERNMENT	2 079	477	102	1 084	331	781	69
FROM STATES	67 205	88 785	81 093	25 894	34 206	36 686	45 827
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 280	5 867	5 837	4 186	2 318	3 305	2 567
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	80	-	65	-	1	200
GENERAL REVENUE FROM OWN SOURCES	32 362	61 216	40 744	45 370	17 100	30 398	48 625
TAXES	22 314	47 684	31 394	38 000	11 518	-	-
PROPERTY TAXES ONLY	22 314	47 684	31 394	38 000	11 518	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	28 354	43 776
CURRENT CHARGES	4 149	4 472	3 796	2 158	1 833	1 852	4 492
TUITION AND TRANSPORTATION FEES	577	1 039	160	369	92	115	377
SCHOOL LUNCH SALES (GROSS)	3 176	2 809	3 308	988	1 741	1 722	3 726
OTHER	396	624	329	802	-	14	389
INTEREST EARNINGS	3 435	6 827	4 407	2 887	1 303	-	196
MISCELLANEOUS	2 464	2 233	1 146	2 326	2 447	193	161
GENERAL EXPENDITURE	108 041	158 386	120 864	67 717	52 110	65 406	103 194
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	131	183
CURRENT OPERATION EXPENDITURE	88 466	140 525	100 857	64 627	45 291	61 463	84 012
INSTRUCTIONAL SERVICES	51 024	81 799	60 643	36 722	26 988	37 825	50 759
SALARIES AND WAGES	39 825	61 151	45 766	27 196	20 643	32 572	44 049
OTHER	37 442	58 726	40 214	27 906	18 303	23 637	33 253
CAPITAL OUTLAY EXPENDITURE	11 920	14 276	15 401	2 080	5 248	2 455	14 424
CONSTRUCTION	8 745	10 207	10 860	-	2 672	1 658	11 293
OTHER	3 175	4 069	4 541	2 080	2 576	797	3 131
INTEREST ON DEBT	7 655	3 585	4 606	1 010	1 571	1 357	4 575
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	57 298	91 184	66 451	40 445	28 463	41 455	57 880
DEBT OUTSTANDING	61 100	64 524	69 125	15 700	28 950	17 939	59 041
LONG-TERM	61 100	64 100	69 125	15 700	28 950	17 939	59 041
SHORT-TERM	-	424	-	-	-	-	-
LONG-TERM DEBT ISSUED	7 000	8 000	-	-	7 000	-	10 090
LONG-TERM DEBT RETIRED	50	6 400	5 595	2 500	1 300	1 794	4 352
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 968	38 615	22 994	21 852	20 206	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Virginia--Con.						
	Fairfax County	Hampton County	Henrico County	Newport News	Norfolk	Portsmouth	Prince William County
ENROLLMENT[1]	122 376	20 498	30 590	25 334	35 649	18 746	35 288
GENERAL REVENUE	501 993	59 881	95 151	78 822	112 421	49 173	110 264
INTERGOVERNMENTAL REVENUE	155 534	32 850	37 949	41 380	63 694	31 483	49 272
FROM FEDERAL GOVERNMENT	3 028	956	24	1 520	2 618	789	251
FROM STATES	142 399	31 894	37 925	39 840	61 076	30 669	48 752
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	11 682	3 695	3 120	4 952	11 783	4 832	2 539
FROM CITIES AND COUNTIES	-	-	-	16	-	-	-
FROM OTHER SCHOOL SYSTEMS	10 107	-	-	4	-	28	269
GENERAL REVENUE FROM OWN SOURCES	346 458	27 031	57 201	37 442	48 727	17 690	60 992
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	326 211	23 930	53 544	34 148	46 677	15 528	57 636
CURRENT CHARGES	17 680	2 619	3 559	2 996	1 930	1 554	3 201
TUITION AND TRANSPORTATION FEES	2 464	423	344	293	310	164	169
SCHOOL LUNCH SALES (GROSS)	14 614	1 728	3 176	2 211	1 593	1 325	3 009
OTHER	603	468	39	491	26	65	23
INTEREST EARNINGS	6	194	-	28	-	394	-
MISCELLANEOUS	2 561	288	98	270	120	214	156
GENERAL EXPENDITURE	493 667	56 084	92 542	74 037	107 862	47 673	102 135
INTERGOVERNMENTAL EXPENDITURE	59	-	103	196	-	30	-
CURRENT OPERATION EXPENDITURE	454 837	54 735	88 325	72 070	104 847	47 003	96 365
INSTRUCTIONAL SERVICES	252 335	32 268	50 041	40 755	59 904	25 974	56 957
SALARIES AND WAGES	220 622	27 941	44 963	34 630	53 687	22 893	49 697
OTHER	202 502	22 467	38 284	31 314	44 944	21 029	39 408
CAPITAL OUTLAY EXPENDITURE	29 475	568	2 541	1 617	3 015	104	2 540
CONSTRUCTION	22 153	240	1 498	433	2 537	-	1 594
OTHER	7 321	327	1 043	1 184	478	104	946
INTEREST ON DEBT	9 296	781	1 573	155	-	536	3 229
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	300 507	36 680	57 920	47 543	68 711	29 965	67 724
DEBT OUTSTANDING	153 248	3 492	18 131	2 700	-	2 065	47 764
LONG-TERM	153 248	3 492	18 131	2 700	-	2 065	47 764
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	13 317	364	2 688	400	-	145	4 779
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

Item	Virginia--Con.			Washington			
	Richmond	Roanoke	Virginia Beach	Bellevue	Edmonds	Highline	Kent
ENROLLMENT[1]	29 097	15 151	56 130	16 507	17 075	15 635	16 624
GENERAL REVENUE	130 272	44 812	141 012	78 891	51 462	50 505	53 451
INTERGOVERNMENTAL REVENUE	49 842	22 703	79 962	43 902	44 466	41 062	41 774
FROM FEDERAL GOVERNMENT	714	39	5 951	-	48	148	59
FROM STATES	48 213	22 627	74 011	43 717	44 325	40 457	40 984
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	10 189	3 417	4 910	1 666	2 091	2 343	2 116
FROM CITIES AND COUNTIES	-	-	-	2	-	13	72
FROM OTHER SCHOOL SYSTEMS	915	38	-	183	94	444	660
GENERAL REVENUE FROM OWN SOURCES	80 430	22 108	61 050	34 989	12 996	9 444	11 677
TAXES	-	-	-	15 020	7 309	6 162	8 784
PROPERTY TAXES ONLY	-	-	-	15 020	7 309	6 162	8 784
CONTRIBUTION FROM PARENT GOVERNMENT	78 256	20 769	59 469	-	-	-	-
CURRENT CHARGES	1 735	1 174	1 334	17 667	3 353	2 406	2 257
TUITION AND TRANSPORTATION FEES	443	80	304	206	217	173	130
SCHOOL LUNCH SALES (GROSS)	1 236	1 085	1 001	1 098	1 294	861	1 061
OTHER	56	9	28	16 362	1 843	1 373	1 065
INTEREST EARNINGS	-	-	-	1 603	371	399	492
MISCELLANEOUS	439	166	247	700	1 962	478	144
GENERAL EXPENDITURE	121 875	43 145	133 328	59 527	56 562	50 151	50 909
INTERGOVERNMENTAL EXPENDITURE	13	346	48	17	6	105	78
CURRENT OPERATION EXPENDITURE	116 189	40 110	124 741	55 774	53 916	48 242	44 969
INSTRUCTIONAL SERVICES	63 212	23 448	79 588	35 482	32 654	29 855	28 547
SALARIES AND WAGES	52 749	20 279	70 536	33 267	30 777	27 457	26 379
OTHER	52 977	16 662	45 152	20 292	21 262	18 388	16 423
CAPITAL OUTLAY EXPENDITURE	3 023	1 807	4 353	3 123	2 421	1 539	4 730
CONSTRUCTION	1 942	826	2 583	1 340	732	551	2 751
OTHER	1 082	981	1 770	1 783	1 688	988	1 979
INTEREST ON DEBT	2 649	882	4 186	614	219	266	1 132
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	76 894	26 394	88 772	41 158	38 321	34 147	32 266
DEBT OUTSTANDING	8 530	8 035	57 769	9 450	3 705	2 780	21 790
LONG-TERM	8 530	8 035	57 769	9 450	3 705	2 780	21 790
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	2 000	-	-	-	23 600
LONG-TERM DEBT RETIRED	3 104	720	4 243	1 525	490	815	26 230
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	30 108	4 600	9 018	5 496

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

Item	Washington--Con.				
	Lake Washington	Seattle	Spokane	Tacoma	Vancouver
ENROLLMENT	18 134	43 898	27 367	27 950	15 105
GENERAL REVENUE	64 967	183 616	90 259	115 730	45 998
INTERGOVERNMENTAL REVENUE	46 961	128 855	67 895	85 949	38 121
FROM FEDERAL GOVERNMENT	44	278	148	123	43
FROM STATES	46 839	128 373	67 627	85 462	38 043
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 735	12 252	6 401	8 757	2 342
FROM CITIES AND COUNTIES	4	83	-	-	7
FROM OTHER SCHOOL SYSTEMS	75	120	119	365	28
GENERAL REVENUE FROM OWN SOURCES	18 006	54 762	22 364	29 780	7 878
TAXES	11 344	46 018	14 222	21 399	4 311
PROPERTY TAXES ONLY	11 344	46 018	14 222	21 399	4 311
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-
CURRENT CHARGES	3 785	4 459	3 534	4 787	1 882
TUITION AND TRANSPORTATION FEES	1 137	330	210	1 460	138
SCHOOL LUNCH SALES (GROSS)	1 350	2 100	1 251	978	965
OTHER	1 298	2 030	2 073	2 349	779
INTEREST EARNINGS	2 048	3 431	3 344	1 929	1 278
MISCELLANEOUS	830	854	1 264	1 665	407
GENERAL EXPENDITURE	66 068	174 182	82 580	117 499	44 621
INTERGOVERNMENTAL EXPENDITURE	114	-	-	-	-
CURRENT OPERATION EXPENDITURE	54 258	166 174	76 706	104 872	42 641
INSTRUCTIONAL SERVICES	31 162	100 316	50 231	59 816	26 210
SALARIES AND WAGES	30 972	94 004	44 870	61 684	24 233
OTHER	23 096	65 858	26 475	45 056	16 431
CAPITAL OUTLAY EXPENDITURE	8 764	7 403	3 918	9 239	1 738
CONSTRUCTION	5 653	5 070	680	5 727	541
OTHER	3 111	2 334	3 238	3 513	1 197
INTEREST ON DEBT	2 932	604	1 956	3 388	241
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	37 145	115 594	52 715	74 469	30 436
DEBT OUTSTANDING	27 170	10 070	34 255	53 684	4 005
LONG-TERM	27 170	10 070	34 255	53 684	4 005
SHORT-TERM	-	-	-	-	-
LONG-TERM DEBT ISSUED	31 460	-	-	25 929	-
LONG-TERM DEBT RETIRED	38 535	2 640	1 860	1 665	875
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	20 580	36 899	35 152	48 632	1[illegible] 237

Item	West Virginia				Wisconsin
	Cabell County	Kanawha County	Raleigh County	Wood County	Green Bay
ENROLLMENT	17 027	38 242	17 656	17 186	15 857
GENERAL REVENUE	44 770	110 967	45 455	43 751	53 996
INTERGOVERNMENTAL REVENUE	30 853	66 268	29 767	31 366	27 576
FROM FEDERAL GOVERNMENT	330	414	-	-	10
FROM STATES	30 223	65 854	29 767	31 325	27 43[illegible]
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 763	7 898	3 079	2 574	2 353
FROM CITIES AND COUNTIES	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	300	-	-	41	133
GENERAL REVENUE FROM OWN SOURCES	13 917	44 699	15 688	12 385	26 421
TAXES	12 013	36 162	11 841	9 675	22 564
PROPERTY TAXES ONLY	12 013	36 162	11 841	9 675	22 564
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-
CURRENT CHARGES	823	3 408	852	1 199	1 527
TUITION AND TRANSPORTATION FEES	221	237	175	94	-
SCHOOL LUNCH SALES (GROSS)	585	2 426	659	1 007	840
OTHER	17	724	19	98	687
INTEREST EARNINGS	734	4 009	2 640	980	1 875
MISCELLANEOUS	347	1 129	355	532	454
GENERAL EXPENDITURE	43 809	108 526	45 003	42 493	56 094
INTERGOVERNMENTAL EXPENDITURE	-	3	-	4	-
CURRENT OPERATION EXPENDITURE	42 295	104 587	38 587	41 613	53 852
INSTRUCTIONAL SERVICES	27 753	62 305	24 318	26 852	32 892
SALARIES AND WAGES	23 733	54 421	20 619	23 388	25 014
OTHER	14 542	42 281	14 268	14 762	20 960
CAPITAL OUTLAY EXPENDITURE	1 514	3 936	5 045	593	1 783
CONSTRUCTION	337	1 146	3 534	120	901
OTHER	1 178	2 790	1 512	473	882
INTEREST ON DEBT	-	-	1 371	282	459
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	31 220	76 471	27 729	30 846	35 648
DEBT OUTSTANDING	-	-	18 315	4 715	5 691
LONG-TERM	-	-	18 315	4 715	5 691
SHORT-TERM	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	-	1 070	790	1 718
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	7 236	37 339	27 337	10 404	14 592

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

(Dollar amounts in thousands)

	Wisconsin--Con.				
	Kenosha	Madison	Milwaukee	Milwaukee Area Voc-Tech No. 9	Racine
ENROLLMENT	15 231	21 166	81 205	22 598	20 598
GENERAL REVENUE	56 579	87 292	368 981	75 408	76 103
INTERGOVERNMENTAL REVENUE	32 155	26 300	219 218	20 774	43 747
FROM FEDERAL GOVERNMENT	100	107	165	3 096	9
FROM STATES	32 055	25 726	212 405	17 678	43 662
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 978	3 454	23 834	(NA)	3 305
FROM CITIES AND COUNTIES	-	-	6 334	-	2
FROM OTHER SCHOOL SYSTEMS	-	466	313	-	74
GENERAL REVENUE FROM OWN SOURCES	24 423	60 992	149 762	54 634	32 356
TAXES	19 671	54 612	131 459	37 406	28 216
PROPERTY TAXES ONLY	19 671	54 612	131 459	37 406	28 216
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-
CURRENT CHARGES	3 655	3 600	15 626	17 228	2 319
TUITION AND TRANSPORTATION FEES	131	41	-	-	39
SCHOOL LUNCH SALES (GROSS)	984	1 189	1 759	-	1 057
OTHER	2 540	2 370	13 868	17 228	1 223
INTEREST EARNINGS	872	1 546	1 283	-	1 250
MISCELLANEOUS	226	1 234	1 394	-	572
GENERAL EXPENDITURE	56 467	89 849	361 775	68 083	78 961
INTERGOVERNMENTAL EXPENDITURE	-	331	[10] 6 316	-	-
CURRENT OPERATION EXPENDITURE	53 060	87 837	346 549	66 158	77 120
INSTRUCTIONAL SERVICES	29 987	51 495	196 364	(NA)	45 325
SALARIES AND WAGES	22 780	39 484	145 801	(NA)	35 841
OTHER	23 073	36 342	150 185	66 158	31 795
CAPITAL OUTLAY EXPENDITURE	2 618	1 186	7 285	997	1 259
CONSTRUCTION	903	69	33	-	363
OTHER	1 716	1 117	7 252	997	896
INTEREST ON DEBT	788	494	1 624	928	582
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	34 059	58 149	215 430	39 866	50 963
DEBT OUTSTANDING	16 400	12 770	[10] 11 635	15 284	12 113
LONG-TERM	8 800	12 770	-	15 284	2 613
SHORT-TERM	7 600	-	11 635	-	9 500
LONG-TERM DEBT ISSUED	-	-	-	1 000	-
LONG-TERM DEBT RETIRED	1 600	1 753	-	4 810	1 462
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	12 035	10 540	112 664	14 685	12 939

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

- Represents zero or rounds to zero. NA Not available.

[1]Fall 1982 enrollments are shown for the 60 local institutions of higher education published in the Education Directory, Colleges and Universities, 1983-84, National Center for Education Statistics. Fall 1983 enrollments for the 333 elementary and secondary school systems in this table were provided by State education agencies.

[2]$29,890,000 of school bonded indebtedness incurred by the city of Birmingham.

[3]$21,295,000 of school bonded indebtedness incurred by the city of San Francisco. San Francisco Unified School District paid $4.4 million in fiscal year 1983-84 for debt service.

[4]The following amounts (in thousands of dollars) are excluded from the expenditure data shown herein as they are interfund transfers made into the school system's or its parent government's employee retirement fund: Chicago, $44,132; Denver, $22,989; Des Moines, $1,220; Fulton County, $3,914; Hawaii Public Schools, $92,693; Kansas City, MO, $5,895; New York City, $572,514; Omaha, $3,076; Portland, $5,274; St. Louis, $6,127; and Wichita, $286.

[5]$109,619,000 of school bonded indebtedness incurred by the city of Atlanta. Atlanta Independant School District paid $4,545,726 in fiscal year 1983-84 to the city of Atlanta for debt service.

[6]Excludes enrollment and financial data for De Kalb Community College.

[7]Excludes $541,575,000 (as of Aug. 31, 1983) in long-term debt incurred by the Chicago School Finance Authority.

[8]$108,458,000 of school bonded indebtedness incurred by the city of Newark.

[9]Effective fiscal year 1983, New York State assumed control of the senior colleges of the City University of New York. The 1983-84 financial data reflect activities of only community and technical colleges.

[10]$30,866,000 of school bonded indebtedness incurred by the city of Milwaukee. Intergovernmental expenditure represents debt service payments to the city of Milwaukee.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84

Item	Alabama					Alaska	Arizona
	Birmingham	Huntsville	Jefferson County	Mobile County	Montgomery County	Anchorage	Glendale Union High
GENERAL REVENUE	2 245.57	2 171.92	1 931.32	1 923.12	1 925.49	7 540.42	2 487.16
INTERGOVERNMENTAL REVENUE	1 506.61	1 691.41	1 318.98	1 512.28	1 641.46	5 814.05	1 609.08
GENERAL REVENUE FROM OWN SOURCES	738.96	480.51	612.34	410.84	284.03	1 726.37	878.08
TAXES	572.52	223.96	469.34	341.11	145.37	-	633.42
PROPERTY TAXES ONLY	572.52	223.96	469.34	341.11	145.37	-	633.42
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	1 307.03	-
CURRENT CHARGES	51.88	99.51	125.67	57.18	85.01	175.79	138.66
INTEREST EARNINGS	84.73	12.89	15.43	8.48	43.43	236.76	31.35
MISCELLANEOUS	29.83	144.15	1.90	4.06	10.21	6.78	74.65
GENERAL EXPENDITURE	2 282.71	2 108.17	1 977.89	2 093.42	1 963.51	8 093.57	2 516.72
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	75.47	19.58
CURRENT OPERATION EXPENDITURE	2 137.44	1 960.12	1 877.71	1 746.58	1 773.54	5 558.57	2 202.54
INSTRUCTIONAL SERVICES	1 130.89	1 122.34	1 100.70	999.54	1 031.60	4 493.09	1 104.57
OTHER	1 006.55	837.78	777.01	747.04	741.93	1 065.48	1 097.98
CAPITAL OUTLAY EXPENDITURE	142.27	128.87	68.97	313.67	189.97	2 088.76	231.89
INTEREST ON DEBT	3.00	19.19	31.21	33.17	-	370.77	62.71
EXHIBIT: SALARIES AND WAGES	1 609.69	1 536.21	1 436.14	1 369.56	1 367.04	3 877.13	1 607.66
DEBT OUTSTANDING	133.90	376.40	577.21	337.90	-	4 434.11	217.93

Item	Arizona—Con.						
	Maricopa County Community College	Mesa Unified	Paradise Valley Unified	Phoenix Union High	Pima County Junior College	Scottsdale Unified	Tucson Unified
GENERAL REVENUE	1 682.64	2 363.67	2 662.63	3 004.16	1 523.86	2 711.86	2 463.02
INTERGOVERNMENTAL REVENUE	376.78	1 568.31	1 635.38	1 242.30	448.49	1 509.03	1 750.07
GENERAL REVENUE FROM OWN SOURCES	1 305.86	795.36	1 027.25	1 761.86	1 075.37	1 202.83	712.95
TAXES	808.59	650.96	837.55	1 439.42	597.10	1 036.64	587.05
PROPERTY TAXES ONLY	808.59	650.96	837.55	1 439.42	597.10	1 036.64	587.05
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	470.10	95.35	115.32	129.58	469.37	89.09	70.33
INTEREST EARNINGS	-	38.21	68.43	112.80	-	36.04	31.91
MISCELLANEOUS	27.16	10.84	5.95	80.06	8.89	41.06	23.66
GENERAL EXPENDITURE	1 730.15	2 492.88	2 838.38	3 117.26	1 707.37	2 629.56	2 580.07
INTERGOVERNMENTAL EXPENDITURE	-	2.28	11.87	20.70	-	6.58	.10
CURRENT OPERATION EXPENDITURE	1 591.27	1 940.28	2 075.73	2 833.73	1 522.69	2 445.41	2 351.08
INSTRUCTIONAL SERVICES	(NA)	1 002.55	1 061.83	1 402.16	(NA)	1 404.69	1 301.54
OTHER	1 591.27	937.73	1 013.90	1 431.57	1 522.69	1 040.72	1 049.54
CAPITAL OUTLAY EXPENDITURE	123.95	370.52	521.21	215.90	167.87	174.16	219.88
INTEREST ON DEBT	14.93	179.80	229.56	46.94	16.81	3.41	9.01
EXHIBIT: SALARIES AND WAGES	1 015.99	1 417.98	1 496.54	1 934.51	1 133.68	1 912.55	1 825.88
DEBT OUTSTANDING	215.03	2 126.69	3 258.78	563.43	142.07	23.95	152.75

Item	Arizona—Con.	Arkansas		California			
	Washington Elementary	Little Rock	Pulaski County Special	ABC Unified	Anaheim Union High	Bakersfield Elementary	Capistrano Unified
GENERAL REVENUE	1 984.42	2 734.75	2 158.11	2 899.83	3 096.72	2 557.22	2 854.03
INTERGOVERNMENTAL REVENUE	1 454.64	1 000.60	1 177.06	2 352.85	1 994.26	2 132.31	1 284.30
GENERAL REVENUE FROM OWN SOURCES	529.78	1 734.14	981.04	546.98	1 102.46	424.92	1 569.73
TAXES	412.45	1 592.84	834.56	380.91	798.92	297.98	1 312.32
PROPERTY TAXES ONLY	412.45	1 592.84	834.56	380.91	798.92	297.98	1 312.32
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	80.11	81.61	82.06	65.60	78.83	47.55	62.22
INTEREST EARNINGS	23.11	31.24	42.41	92.53	115.58	38.90	126.19
MISCELLANEOUS	14.11	28.46	22.02	7.94	109.13	40.50	69.00
GENERAL EXPENDITURE	1 944.07	2 695.05	2 197.95	2 875.25	2 982.00	2 637.93	2 685.96
INTERGOVERNMENTAL EXPENDITURE	5.20	-	8.04	58.69	196.76	.14	56.94
CURRENT OPERATION EXPENDITURE	1 700.77	2 572.23	2 050.25	2 743.92	2 635.06	2 514.00	2 328.60
INSTRUCTIONAL SERVICES	995.50	1 591.34	1 240.67	1 632.11	1 535.79	1 522.53	1 359.94
OTHER	705.27	980.88	809.58	1 111.81	1 099.27	991.47	968.66
CAPITAL OUTLAY EXPENDITURE	204.38	64.81	55.04	53.28	111.34	123.79	224.83
INTEREST ON DEBT	33.72	58.02	84.62	19.36	38.85	-	75.59
EXHIBIT: SALARIES AND WAGES	1 242.97	1 850.28	1 508.48	2 022.67	1 834.03	1 828.72	1 669.33
DEBT OUTSTANDING	714.99	1 175.25	1 414.07	345.47	668.52	-	1 322.38

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	California--Con.						
	Cerritos Community College	Chino Unified	Clovis Unified	Coast Community College	Compton Unified	Conejo Valley Unified	Contra Costa Community College
GENERAL REVENUE	1 276.08	2 789.33	2 897.53	1 175.96	3 401.22	2 788.92	1 578.09
INTERGOVERNMENTAL REVENUE	1 068.63	2 217.93	1 874.71	705.32	3 018.35	1 566.01	929.64
GENERAL REVENUE FROM OWN SOURCES	207.45	571.40	1 022.83	470.65	382.87	1 222.90	648.45
TAXES	173.17	448.65	827.33	300.31	249.08	1 018.85	382.19
PROPERTY TAXES ONLY	173.17	448.65	827.33	300.31	249.08	1 018.85	382.19
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	34.28	43.17	73.52	161.79	27.03	86.26	224.28
INTEREST EARNINGS	-	51.10	97.99	8.54	98.62	80.94	-
MISCELLANEOUS	-	28.47	23.98	-	8.14	36.85	41.97
GENERAL EXPENDITURE	1 228.28	2 627.79	2 790.98	1 161.57	3 548.28	2 682.18	1 616.89
INTERGOVERNMENTAL EXPENDITURE	-	33.60	15.68	-	.55	3.02	-
CURRENT OPERATION EXPENDITURE	1 198.07	2 403.57	2 460.28	1 076.76	3 429.09	2 575.56	1 531.85
INSTRUCTIONAL SERVICES	(NA)	1 501.45	1 342.54	(NA)	1 840.75	1 540.16	(NA)
OTHER	1 198.07	902.12	1 117.74	1 076.76	1 588.35	1 035.40	1 531.85
CAPITAL OUTLAY EXPENDITURE	25.84	105.01	206.59	69.51	112.46	42.06	84.87
INTEREST ON DEBT	4.37	85.61	108.43	15.31	6.18	61.53	.17
EXHIBIT: SALARIES AND WAGES	857.48	1 755.78	1 672.61	737.44	2 395.66	1 780.86	958.07
DEBT OUTSTANDING	39.51	1 411.85	1 751.33	306.12	125.70	1 022.75	5.40

Item	California--Con.						
	Corona-Norco Unified	East Side Union High	El Camino Community College	Foothill-De Anza Community College	Fremont Unified	Fresno Unified	Garden Grove Unified
GENERAL REVENUE	2 789.80	2 845.86	1 238.47	1 577.66	2 716.25	3 002.36	3 202.58
INTERGOVERNMENTAL REVENUE	2 106.21	1 769.52	810.21	963.71	1 885.75	2 396.70	2 046.68
GENERAL REVENUE FROM OWN SOURCES	683.59	1 076.34	428.26	613.95	830.50	605.66	1 155.90
TAXES	574.48	925.07	179.32	327.71	560.07	487.40	713.97
PROPERTY TAXES ONLY	574.48	925.07	179.32	327.71	560.07	487.40	713.97
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	69.33	46.38	248.94	275.22	53.55	34.84	54.51
INTEREST EARNINGS	38.18	40.05	-	-	30.22	61.13	357.41
MISCELLANEOUS	1.60	64.84	-	11.02	186.66	22.30	30.01
GENERAL EXPENDITURE	2 781.46	2 777.36	1 324.87	1 535.09	2 543.30	2 860.10	2 821.36
INTERGOVERNMENTAL EXPENDITURE	.21	9.65	-	-	9.78	.71	1.54
CURRENT OPERATION EXPENDITURE	2 715.96	2 624.12	1 302.53	1 499.24	2 496.89	2 734.86	2 780.22
INSTRUCTIONAL SERVICES	1 535.10	1 537.25	(NA)	(NA)	1 527.81	1 652.38	1 743.35
OTHER	1 180.86	1 086.87	1 302.53	1 499.24	969.08	1 082.48	1 036.87
CAPITAL OUTLAY EXPENDITURE	46.35	82.67	22.34	29.12	26.91	117.42	30.21
INTEREST ON DEBT	18.93	60.93	-	6.74	9.72	7.11	9.39
EXHIBIT: SALARIES AND WAGES	1 899.78	1 857.18	854.88	1 034.45	1 928.86	1 987.30	2 061.29
DEBT OUTSTANDING	341.17	1 194.81	-	165.12	210.40	125.18	198.18

Item	California--Con.						
	Glendale Unified	Grossmont Community College	Grossmont Union High	Hacienda-La Puente Unified	Hayward Unified	Huntington Beach Union High	Irvine Unified
GENERAL REVENUE	2 765.23	1 309.07	3 292.12	3 101.01	2 966.22	3 672.70	3 151.99
INTERGOVERNMENTAL REVENUE	2 147.16	782.74	2 034.83	2 639.87	2 044.92	2 496.97	1 259.57
GENERAL REVENUE FROM OWN SOURCES	618.08	526.33	1 257.29	461.13	921.31	1 175.72	1 892.41
TAXES	438.91	431.70	1 085.93	343.72	696.36	1 037.97	1 599.71
PROPERTY TAXES ONLY	438.91	431.70	1 085.93	343.72	696.36	1 037.97	1 599.71
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	65.03	94.63	68.21	56.42	73.52	55.70	69.89
INTEREST EARNINGS	71.24	-	77.19	40.18	72.73	68.51	148.52
MISCELLANEOUS	42.90	-	25.96	20.82	78.70	13.55	74.29
GENERAL EXPENDITURE	2 674.66	1 313.71	3 252.06	3 153.59	2 864.13	3 797.29	3 037.87
INTERGOVERNMENTAL EXPENDITURE	15.68	-	-	84.79	3.41	594.00	16.19
CURRENT OPERATION EXPENDITURE	2 614.15	1 271.84	3 148.42	3 022.70	2 784.19	3 055.82	2 644.39
INSTRUCTIONAL SERVICES	1 556.99	(NA)	1 826.49	1 838.46	1 768.00	1 761.21	1 502.37
OTHER	1 057.16	1 271.84	1 321.93	1 184.24	1 016.19	1 294.61	1 142.02
CAPITAL OUTLAY EXPENDITURE	37.96	39.23	99.79	46.10	70.03	137.69	213.73
INTEREST ON DEBT	6.87	2.64	3.85	-	6.50	9.77	163.56
EXHIBIT: SALARIES AND WAGES	1 849.91	930.94	2 259.68	2 082.56	2 058.14	2 155.61	1 845.20
DEBT OUTSTANDING	139.74	43.59	50.20	-	133.52	218.29	2 277.72

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	California--Con.						
	Kern Community College	Lodi Unified	Long Beach City College	Long Beach Unified	Los Angeles Community College	Los Angeles Unified	Los Rios Community College
GENERAL REVENUE	1 898.87	2 921.66	1 588.05	2 789.00	1 606.21	3 415.81	1 494.91
INTERGOVERNMENTAL REVENUE	782.58	2 370.14	1 229.59	2 314.45	1 131.69	2 861.21	1 081.13
GENERAL REVENUE FROM OWN SOURCES	1 116.29	551.53	358.46	474.55	474.53	554.60	413.78
TAXES	884.22	464.39	135.63	357.33	248.79	411.28	181.43
PROPERTY TAXES ONLY	884.22	464.39	135.63	357.33	248.79	411.28	181.43
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	232.07	46.91	221.74	58.09	225.73	46.67	232.35
INTEREST EARNINGS	-	34.98	.04	40.18	-	82.75	-
MISCELLANEOUS	-	5.25	1.04	18.95	-	13.90	-
GENERAL EXPENDITURE	2 038.41	2 728.92	1 607.24	2 902.36	1 624.88	3 341.06	1 414.20
INTERGOVERNMENTAL EXPENDITURE	-	3.55	-	.13	-	.36	-
CURRENT OPERATION EXPENDITURE	1 857.29	2 395.38	1 552.38	2 858.79	1 585.83	3 250.37	1 389.67
INSTRUCTIONAL SERVICES	(NA)	1 486.02	(NA)	1 667.65	(NA)	1 862.14	(NA)
OTHER	1 857.29	909.36	1 552.38	1 191.14	1 585.83	1 388.23	1 389.67
CAPITAL OUTLAY EXPENDITURE	180.32	288.16	54.86	43.40	37.10	81.11	22.28
INTEREST ON DEBT	.80	41.82	-	.04	1.95	9.22	2.24
EXHIBIT: SALARIES AND WAGES	1 113.87	1 770.60	1 042.64	2 063.37	1 033.16	2 270.42	934.76
DEBT OUTSTANDING	20.08	672.49	-	-	28.94	209.08	38.83

Item	California--Con.						
	Montebello Unified	Mount Diablo Unified	Mount San Antonio Community College	Newport-Mesa Unified	North Orange Grove Community College	Norwalk-La Mirada Unified	Oakland Unified
GENERAL REVENUE	2 961.23	2 895.13	1 414.52	3 418.20	1 455.23	2 963.22	3 289.17
INTERGOVERNMENTAL REVENUE	2 540.08	2 031.00	1 196.79	1 212.68	897.51	2 383.54	2 783.99
GENERAL REVENUE FROM OWN SOURCES	421.15	864.13	217.73	2 205.52	557.72	579.69	505.18
TAXES	308.71	708.67	156.57	1 776.55	315.60	308.02	398.93
PROPERTY TAXES ONLY	308.71	708.67	156.57	1 776.55	315.60	308.02	398.93
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	43.55	69.65	61.16	108.45	242.11	64.05	41.97
INTEREST EARNINGS	64.70	18.00	-	105.83	-	55.26	41.02
MISCELLANEOUS	4.19	67.81	-	214.69	-	152.37	23.27
GENERAL EXPENDITURE	2 831.08	2 803.83	1 423.80	3 196.90	1 577.59	2 905.82	3 385.54
INTERGOVERNMENTAL EXPENDITURE	.11	1.36	-	34.06	-	70.04	10.41
CURRENT OPERATION EXPENDITURE	2 763.07	2 727.13	1 377.63	3 070.68	1 501.69	2 730.65	3 265.60
INSTRUCTIONAL SERVICES	1 609.86	1 654.62	(NA)	1 753.92	(NA)	1 549.06	1 809.62
OTHER	1 153.21	1 072.51	1 377.63	1 316.76	1 501.69	1 181.59	1 455.98
CAPITAL OUTLAY EXPENDITURE	50.68	66.03	45.23	62.49	75.00	100.66	72.09
INTEREST ON DEBT	17.21	9.31	.94	29.67	.90	4.47	37.44
EXHIBIT: SALARIES AND WAGES	2 020.61	2 019.01	941.52	2 203.93	913.88	1 924.32	2 242.22
DEBT OUTSTANDING	341.94	173.38	22.74	513.94	17.24	120.71	617.86

Item	California--Con.						
	Ontario-Montclair Elementary	Orange Unified	Palomar College	Pasadena Area Community College	Pasadena Unified	Peralta Community College	Placentia Unified
GENERAL REVENUE	2 569.37	2 968.46	1 503.57	1 815.34	2 975.42	1 364.55	2 955.21
INTERGOVERNMENTAL REVENUE	2 095.42	1 729.25	686.87	1 359.62	2 450.87	1 158.65	1 604.18
GENERAL REVENUE FROM OWN SOURCES	473.95	1 239.22	816.70	455.73	524.55	205.89	1 351.03
TAXES	382.73	1 068.56	576.53	170.17	428.06	190.59	1 007.81
PROPERTY TAXES ONLY	382.73	1 068.56	576.53	170.17	428.06	190.59	1 007.81
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	34.20	70.86	239.23	285.56	49.51	15.30	82.24
INTEREST EARNINGS	46.15	43.49	-	-	20.78	-	158.89
MISCELLANEOUS	10.87	56.32	.94	-	26.19	-	102.10
GENERAL EXPENDITURE	2 530.34	2 866.15	1 589.52	1 792.72	2 935.30	1 345.55	2 950.20
INTERGOVERNMENTAL EXPENDITURE	-	1.06	-	-	1.14	-	53.73
CURRENT OPERATION EXPENDITURE	2 478.00	2 760.81	1 520.95	1 740.14	2 881.47	1 243.93	2 460.71
INSTRUCTIONAL SERVICES	1 600.21	1 675.44	(NA)	(NA)	1 619.86	(NA)	1 418.33
OTHER	877.79	1 085.37	1 520.95	1 740.14	1 261.61	1 243.93	1 042.38
CAPITAL OUTLAY EXPENDITURE	51.30	73.77	66.52	52.59	48.38	74.67	307.78
INTEREST ON DEBT	1.04	30.52	2.05	-	4.31	26.96	127.97
EXHIBIT: SALARIES AND WAGES	1 782.25	1 940.45	968.70	1 214.36	1 956.89	880.60	1 794.77
DEBT OUTSTANDING	18.76	540.69	49.73	-	86.10	551.79	1 474.53

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	California—Con.						
	Pomona Unified	Poway Unified	Rancho-Santiago Community College	Richmond Unified	Riverside Unified	Rowland Unified	Sacramento Unified
GENERAL REVENUE	3 127.19	2 846.24	1 468.44	2 942.84	2 781.03	2 563.39	3 165.87
INTERGOVERNMENTAL REVENUE	2 739.44	1 438.72	853.95	2 126.91	2 059.09	2 177.21	2 527.45
GENERAL REVENUE FROM OWN SOURCES	387.75	1 407.52	614.49	815.92	721.94	386.18	638.43
TAXES	205.63	1 189.42	420.42	704.46	628.54	269.55	474.81
PROPERTY TAXES ONLY	205.63	1 189.42	420.42	704.46	628.54	269.55	474.81
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	54.62	60.32	194.07	46.67	51.19	57.16	50.23
INTEREST EARNINGS	30.81	69.02	-	27.60	39.91	40.32	76.35
MISCELLANEOUS	96.68	88.76	-	37.19	9.30	19.14	37.04
GENERAL EXPENDITURE	3 069.04	2 699.39	1 464.94	2 978.40	2 684.33	2 607.08	3 184.40
INTERGOVERNMENTAL EXPENDITURE	37.31	-	-	.95	.15	86.43	.94
CURRENT OPERATION EXPENDITURE	2 889.32	2 533.62	1 386.29	2 941.01	2 609.69	2 438.01	3 073.67
INSTRUCTIONAL SERVICES	1 658.77	1 484.55	(NA)	1 619.54	1 487.98	1 400.61	1 831.07
OTHER	1 230.55	1 049.08	1 386.29	1 321.47	1 121.71	1 038.40	1 242.60
CAPITAL OUTLAY EXPENDITURE	138.31	125.49	78.64	30.84	53.56	104.64	97.11
INTEREST ON DEBT	4.10	40.28	-	5.60	20.93	-	12.68
EXHIBIT: SALARIES AND WAGES	2 078.49	1 803.30	957.53	2 075.32	1 847.88	1 775.83	2 240.19
DEBT OUTSTANDING	79.43	577.55	-	120.25	387.88	-	302.09

Item	California—Con.						
	Saddleback Community College	Saddleback Valley Unified	San Bernardino Community College	San Bernardino Unified	San Diego Community College	San Diego Unified	San Francisco Community College
GENERAL REVENUE	1 470.17	3 004.26	1 378.39	3 090.71	2 040.94	3 296.42	2 238.41
INTERGOVERNMENTAL REVENUE	543.79	1 444.50	1 009.45	2 476.31	1 553.51	2 015.59	1 808.59
GENERAL REVENUE FROM OWN SOURCES	926.38	1 559.75	368.95	614.41	487.43	1 280.83	429.82
TAXES	755.63	1 373.10	238.15	479.72	383.04	1 033.12	212.96
PROPERTY TAXES ONLY	755.63	1 373.10	238.15	479.72	383.04	1 033.12	212.96
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	165.76	44.82	130.79	66.23	68.96	57.76	215.28
INTEREST EARNINGS	-	87.13	-	56.72	21.00	69.89	-
MISCELLANEOUS	4.99	54.71	-	11.74	14.43	120.05	1.58
GENERAL EXPENDITURE	1 521.30	2 590.91	1 312.66	2 965.51	2 012.34	3 288.87	2 109.63
INTERGOVERNMENTAL EXPENDITURE	-	36.21	-	.44	-	.23	-
CURRENT OPERATION EXPENDITURE	1 433.81	2 326.74	1 215.39	2 898.67	1 973.22	3 213.98	2 034.82
INSTRUCTIONAL SERVICES	(NA)	1 497.81	(NA)	1 689.90	(NA)	3 794.34	(NA)
OTHER	1 433.81	828.93	1 215.39	1 208.77	1 973.22	3 419.64	2 034.82
CAPITAL OUTLAY EXPENDITURE	81.26	172.19	97.28	59.00	37.41	70.56	74.11
INTEREST ON DEBT	6.23	55.78	-	7.40	1.72	4.10	.70
EXHIBIT: SALARIES AND WAGES	963.47	1 682.75	894.65	1 964.56	1 400.38	2 267.34	1 489.35
DEBT OUTSTANDING	114.80	903.18	-	130.98	36.01	81.88	17.07

Item	California—Con.						
	San Francisco Unified	San Joaquin Delta Community College	San Jose Community College	San Jose Unified	San Juan Unified	San Mateo Community College	Santa Ana Unified
GENERAL REVENUE	3 110.10	1 373.27	1 426.09	3 077.62	2 958.69	1 582.39	2 792.33
INTERGOVERNMENTAL REVENUE	2 450.86	892.73	751.53	1 914.67	2 308.66	728.09	1 879.97
GENERAL REVENUE FROM OWN SOURCES	659.24	480.54	674.56	1 162.95	650.04	854.29	912.36
TAXES	485.81	272.07	397.25	1 014.61	460.17	560.86	800.70
PROPERTY TAXES ONLY	485.81	272.07	397.25	1 014.61	460.17	560.86	800.70
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	42.35	206.60	277.31	36.09	60.03	238.47	47.47
INTEREST EARNINGS	13.59	-	-	36.15	52.59	2.00	51.91
MISCELLANEOUS	117.48	1.88	-	76.10	77.25	52.96	12.27
GENERAL EXPENDITURE	3 095.98	1 292.08	1 569.68	2 876.63	2 812.03	1 587.54	2 816.93
INTERGOVERNMENTAL EXPENDITURE	*93.97	-	-	5.69	10.45	-	.76
CURRENT OPERATION EXPENDITURE	2 949.78	1 267.11	1 434.54	2 789.78	2 728.33	1 525.76	2 689.90
INSTRUCTIONAL SERVICES	1 667.98	(NA)	(NA)	1 740.45	1 586.20	(NA)	1 617.01
OTHER	1 281.80	1 267.11	1 434.54	1 049.33	1 142.13	1 525.76	1 072.89
CAPITAL OUTLAY EXPENDITURE	52.24	14.82	135.14	38.15	63.98	59.13	98.29
INTEREST ON DEBT	(*)	10.15	-	43.01	9.28	2.65	27.99
EXHIBIT: SALARIES AND WAGES	2 134.30	814.05	898.93	1 981.39	2 008.85	1 008.80	1 908.59
DEBT OUTSTANDING	-	156.24	-	813.02	216.50	96.01	525.75

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	California—Con.						
	Santa Monica Community College	Simi Valley Unified	Sonoma County Junior College	South County Community College	State Center Community College	Stockton Unified	Sweetwater Union High
GENERAL REVENUE	1 241.66	2 904.47	1 274.86	1 291.54	1 802.36	3 238.61	3 005.50
INTERGOVERNMENTAL REVENUE	945.60	2 106.67	869.53	919.44	1 034.87	2 773.50	2 325.98
GENERAL REVENUE FROM OWN SOURCES	296.06	797.80	405.33	372.09	767.49	465.10	679.52
TAXES	103.18	626.23	333.24	199.74	456.98	360.99	560.18
PROPERTY TAXES ONLY	103.18	626.23	333.24	199.74	456.98	360.99	560.18
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	178.16	71.44	72.09	168.25	310.51	27.13	19.35
INTEREST EARNINGS	-	82.06	-	-	-	39.55	48.87
MISCELLANEOUS	14.72	18.06	-	4.11	-	37.43	51.11
GENERAL EXPENDITURE	1 340.69	2 899.97	1 251.34	1 359.13	1 775.09	3 032.79	2 810.30
INTERGOVERNMENTAL EXPENDITURE	-	1.73	-	-	-	1.27	.43
CURRENT OPERATION EXPENDITURE	1 235.01	2 835.10	1 249.89	1 327.91	1 698.91	2 943.31	2 741.91
INSTRUCTIONAL SERVICES	(NA)	1 682.32	(NA)	(NA)	(NA)	1 669.97	1 674.80
OTHER	1 235.01	1 152.78	1 249.89	1 327.91	1 698.91	1 273.33	1 067.12
CAPITAL OUTLAY EXPENDITURE	105.67	56.29	-	25.91	76.18	76.49	58.19
INTEREST ON DEBT	-	6.85	1.45	5.31	-	11.73	9.76
EXHIBIT: SALARIES AND WAGES	793.07	1 948.59	909.32	870.96	1 018.07	2 059.83	1 968.81
DEBT OUTSTANDING	-	86.40	34.96	192.55	-	245.21	155.99

Item	California—Con.				Colorado		
	Torrance Unified	Ventura County Community College	Visalia Unified	West Valley College	Adams-Arapahoe	Boulder Valley	Cherry Creek
GENERAL REVENUE	2 965.79	1 366.92	2 767.58	1 167.51	3 558.41	3 688.84	4 234.88
INTERGOVERNMENTAL REVENUE	2 110.52	883.29	2 245.07	588.19	1 713.25	1 516.06	1 273.58
GENERAL REVENUE FROM OWN SOURCES	855.27	483.63	522.51	579.32	1 845.16	2 172.78	2 961.30
TAXES	513.95	363.51	430.66	473.94	1 374.00	1 776.98	2 348.81
PROPERTY TAXES ONLY	513.95	363.51	430.66	473.94	1 374.00	1 776.98	2 348.81
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	77.64	114.42	55.73	105.33	119.93	139.62	142.47
INTEREST EARNINGS	75.15	-	25.81	-	69.85	153.76	176.17
MISCELLANEOUS	188.54	5.70	10.31	.04	281.38	102.43	293.86
GENERAL EXPENDITURE	2 937.51	1 381.07	2 789.69	1 291.24	3 476.03	4 352.39	4 114.19
INTERGOVERNMENTAL EXPENDITURE	77.82	-	37.05	-	22.52	15.60	1.26
CURRENT OPERATION EXPENDITURE	2 725.87	1 333.93	2 616.82	1 177.94	2 910.77	3 231.66	2 929.38
INSTRUCTIONAL SERVICES	1 675.89	(NA)	1 553.96	(NA)	1 384.56	1 546.80	1 372.17
OTHER	1 049.98	1 333.93	1 062.86	1 177.94	1 526.21	1 684.86	1 557.21
CAPITAL OUTLAY EXPENDITURE	129.78	46.23	132.96	112.32	360.42	975.14	606.41
INTEREST ON DEBT	10.05	.92	3.25	.99	182.32	129.99	577.14
EXHIBIT: SALARIES AND WAGES	2 012.55	934.83	1 857.80	828.75	2 005.86	2 280.97	2 017.71
DEBT OUTSTANDING	211.14	17.60	57.66	39.63	2 678.35	1 606.81	3 495.92

Item	Colorado—Con.						
	Colorado Springs	Denver	Jefferson County	Littleton	Mesa Valley	Northglenn-Thornton	Poudre
GENERAL REVENUE	3 292.47	4 246.48	3 292.50	3 469.39	2 826.36	3 554.55	3 041.03
INTERGOVERNMENTAL REVENUE	1 557.01	1 447.47	1 553.66	1 772.44	1 460.88	1 786.94	1 253.34
GENERAL REVENUE FROM OWN SOURCES	1 735.46	2 799.02	1 738.83	1 696.95	1 365.48	1 767.61	1 787.69
TAXES	1 382.95	2 575.99	1 421.88	1 479.75	1 161.61	985.89	1 546.37
PROPERTY TAXES ONLY	1 382.95	2 575.99	1 421.88	1 479.75	1 161.61	985.89	1 546.37
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	123.84	60.50	246.50	72.73	113.48	138.05	126.48
INTEREST EARNINGS	68.75	120.67	43.88	49.24	50.47	106.18	54.76
MISCELLANEOUS	159.92	41.85	26.57	95.23	39.92	537.48	60.08
GENERAL EXPENDITURE	3 212.90	3 842.16	3 414.46	3 214.08	3 017.50	3 048.49	3 107.09
INTERGOVERNMENTAL EXPENDITURE	29.46	29.67	4.54	54.69	8.54	13.19	.33
CURRENT OPERATION EXPENDITURE	2 957.85	3 563.33	3 097.37	2 901.82	2 567.31	2 566.90	2 794.84
INSTRUCTIONAL SERVICES	1 454.27	2 076.93	1 422.43	1 483.57	1 268.02	1 317.94	1 508.84
OTHER	1 503.57	1 486.40	1 674.94	1 418.25	1 299.29	1 248.95	1 286.00
CAPITAL OUTLAY EXPENDITURE	202.51	245.74	285.33	190.74	299.49	273.26	271.92
INTEREST ON DEBT	23.09	3.42	27.22	66.83	142.17	195.15	40.00
EXHIBIT: SALARIES AND WAGES	1 913.77	2 911.41	2 216.93	1 894.58	1 749.53	1 851.71	1 967.41
DEBT OUTSTANDING	41.48	68.46	513.39	1 053.70	1 396.72	2 254.59	583.15

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Colorado—Con.	Connecticut			District of Columbia	Florida	
	Pueblo	Bridgeport	Hartford	New Haven		Alachua County	Bay County
GENERAL REVENUE	3 151.45	3 260.93	4 255.05	3 434.97	4 158.00	3 228.57	2 932.12
INTERGOVERNMENTAL REVENUE	1 897.13	2 015.40	2 982.69	2 133.97	452.07	2 277.95	2 225.87
GENERAL REVENUE FROM OWN SOURCES	1 254.32	1 245.53	1 272.36	1 301.00	3 705.93	950.62	706.25
TAXES	1 073.64	-	-	-	-	639.28	502.50
PROPERTY TAXES ONLY	1 073.64	-	-	-	-	639.28	502.50
CONTRIBUTION FROM PARENT GOVERNMENT	-	1 206.43	1 189.52	1 259.79	3 673.33	-	-
CURRENT CHARGES	87.24	37.49	42.14	41.21	32.60	148.66	152.76
INTEREST EARNINGS	65.55	-	4.21	-	-	128.88	35.13
MISCELLANEOUS	27.88	1.61	36.48	-	-	33.80	15.86
GENERAL EXPENDITURE	3 058.13	3 471.07	4 096.86	3 279.62	4 338.54	3 271.65	2 950.60
INTERGOVERNMENTAL EXPENDITURE	12.72	43.49	9.91	67.00	-	-	-
CURRENT OPERATION EXPENDITURE	2 930.26	2 929.07	3 959.78	3 130.75	4 048.78	2 796.06	2 862.49
INSTRUCTIONAL SERVICES	1 436.35	1 916.54	2 436.84	1 929.24	2 540.81	1 422.92	1 603.75
OTHER	1 493.91	1 012.53	1 522.94	1 201.51	1 507.97	1 373.14	1 258.74
CAPITAL OUTLAY EXPENDITURE	103.27	362.70	68.46	5.41	289.76	383.21	82.37
INTEREST ON DEBT	11.87	135.80	58.71	76.45	-	92.38	5.74
EXHIBIT: SALARIES AND WAGES	1 957.28	2 097.53	2 739.68	2 190.61	3 384.50	1 793.89	1 843.16
DEBT OUTSTANDING	87.79	1 371.50	1 058.08	1 058.67	-	1 832.62	98.76

Item	Florida—Con.						
	Brevard County	Broward Community College	Broward County	Clay County	Dade County	Duval County	Escambia County
GENERAL REVENUE	2 824.17	1 638.89	3 948.15	2 921.14	3 979.80	2 997.53	3 077.08
INTERGOVERNMENTAL REVENUE	1 858.05	991.83	1 849.47	2 274.77	2 277.25	2 284.29	2 317.30
GENERAL REVENUE FROM OWN SOURCES	966.12	647.06	2 098.69	646.37	1 702.55	713.25	759.79
TAXES	792.96	-	1 672.84	414.10	1 386.58	504.27	493.27
PROPERTY TAXES ONLY	792.96	-	1 672.84	414.10	1 386.58	504.27	493.27
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	96.81	618.64	198.56	173.67	162.31	139.76	154.43
INTEREST EARNINGS	58.71	-	153.29	48.27	101.52	49.30	57.10
MISCELLANEOUS	17.64	28.42	73.99	10.32	52.14	19.91	54.98
GENERAL EXPENDITURE	2 699.85	1 720.33	3 571.03	2 662.36	3 752.70	2 858.55	2 925.53
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 563.15	1 597.25	3 280.86	2 367.73	3 399.01	2 727.44	2 689.03
INSTRUCTIONAL SERVICES	1 422.03	(NA)	1 705.00	1 290.06	1 949.86	1 461.33	1 420.49
OTHER	1 141.12	1 597.25	1 575.86	1 077.67	1 449.16	1 266.11	1 268.54
CAPITAL OUTLAY EXPENDITURE	115.62	113.02	250.29	271.71	333.51	113.53	218.13
INTEREST ON DEBT	21.08	10.07	39.88	22.92	20.18	17.59	18.38
EXHIBIT: SALARIES AND WAGES	1 730.11	923.90	2 081.29	1 474.50	2 230.02	1 682.80	1 697.36
DEBT OUTSTANDING	357.89	133.26	745.58	597.58	353.78	294.01	461.57

Item	Florida—Con.						
	Florida Junior College	Hillsborough County	Lake County	Lee County	Leon County	Manatee County	Marion County
GENERAL REVENUE	2 867.09	3 304.09	3 149.95	3 907.46	3 782.75	3 500.87	3 230.59
INTERGOVERNMENTAL REVENUE	2 322.76	2 314.49	2 070.78	1 840.87	2 590.96	1 828.90	2 293.38
GENERAL REVENUE FROM OWN SOURCES	544.33	989.60	1 079.17	2 066.59	1 191.79	1 671.97	937.21
TAXES	-	710.73	817.32	1 740.11	845.04	1 317.23	683.85
PROPERTY TAXES ONLY	-	710.73	817.32	1 740.11	845.04	1 317.23	683.85
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	534.29	147.37	198.14	179.52	186.13	197.92	157.14
INTEREST EARNINGS	-	99.05	51.46	101.49	82.58	68.22	62.07
MISCELLANEOUS	10.04	32.46	12.25	45.47	78.03	88.59	34.15
GENERAL EXPENDITURE	3 158.95	3 224.98	2 933.33	3 413.18	3 478.24	3 290.18	3 069.01
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 722.89	2 839.01	2 822.42	3 137.94	3 218.85	2 945.19	2 644.70
INSTRUCTIONAL SERVICES	(NA)	1 513.37	1 543.56	1 534.58	1 631.72	1 641.15	1 438.90
OTHER	2 722.89	1 325.64	1 278.86	1 603.36	1 587.12	1 304.04	1 205.80
CAPITAL OUTLAY EXPENDITURE	413.65	353.50	84.21	250.90	227.20	286.75	414.22
INTEREST ON DEBT	22.41	32.48	26.70	24.34	32.20	58.24	10.09
EXHIBIT: SALARIES AND WAGES	2 176.85	1 826.81	1 798.54	2 000.31	1 972.52	1 885.86	1 665.27
DEBT OUTSTANDING	397.16	545.63	389.54	484.91	534.70	958.67	210.33

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Florida—Con.						
	Miami-Dade Community College	Okaloosa County	Orange County	Palm Beach County	Pasco County	Pinellas County	Polk County
GENERAL REVENUE	2 582.30	2 926.49	3 333.68	3 908.47	3 492.76	3 546.92	3 156.95
INTERGOVERNMENTAL REVENUE	1 748.38	2 203.64	2 094.21	1 422.38	2 334.94	1 921.34	2 107.05
GENERAL REVENUE FROM OWN SOURCES	833.92	722.85	1 239.46	2 486.09	1 157.82	1 625.59	1 049.90
TAXES	-	405.24	942.91	2 123.68	872.74	1 295.72	795.68
PROPERTY TAXES ONLY	-	405.24	942.91	2 123.68	872.74	1 295.72	795.68
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	829.14	236.77	195.71	208.14	163.36	202.03	138.29
INTEREST EARNINGS	.03	54.09	87.32	126.20	70.85	97.93	99.80
MISCELLANEOUS	4.75	26.75	13.51	28.07	50.87	29.91	16.13
GENERAL EXPENDITURE	2 828.60	2 808.71	3 214.80	3 677.62	3 468.79	3 375.93	2 982.66
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 603.71	2 734.05	2 969.69	3 259.46	2 779.75	3 039.53	2 778.95
INSTRUCTIONAL SERVICES	(NA)	1 441.50	1 652.20	1 727.36	1 409.44	1 685.83	1 571.64
OTHER	2 603.71	1 292.55	1 317.49	1 532.10	1 370.31	1 353.70	1 207.32
CAPITAL OUTLAY EXPENDITURE	208.30	49.98	229.21	399.99	631.33	315.88	188.30
INTEREST ON DEBT	16.59	24.68	15.90	18.17	57.71	20.52	15.40
EXHIBIT: SALARIES AND WAGES	1 631.48	1 732.91	1 888.64	2 005.56	1 711.79	1 930.03	1 825.89
DEBT OUTSTANDING	328.69	411.64	286.47	320.82	973.53	599.65	286.22

Item	Florida—Con.				Georgia		
	St. Petersburg Junior College	Sarasota County	Seminole County	Volusia County	Atlanta Independent	Bibb County	Chatham-Savannah
GENERAL REVENUE	1 794.35	4 104.36	2 887.82	3 373.31	3 694.41	2 741.86	2 776.31
INTERGOVERNMENTAL REVENUE	1 253.97	1 586.06	2 012.12	1 834.51	1 917.82	1 729.48	1 652.39
GENERAL REVENUE FROM OWN SOURCES	540.38	2 518.30	875.70	1 538.81	1 776.59	1 012.39	1 123.92
TAXES	.15	2 116.94	658.61	1 065.68	1 571.81	783.65	968.86
PROPERTY TAXES ONLY	.15	2 116.94	658.61	1 065.68	1 571.81	783.65	968.86
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	529.19	229.45	134.03	142.76	50.73	72.89	77.98
INTEREST EARNINGS	3.30	157.81	67.17	308.56	49.69	63.37	54.77
MISCELLANEOUS	7.75	14.11	15.89	21.80	104.36	92.47	22.31
GENERAL EXPENDITURE	1 957.11	4 128.77	2 779.80	3 514.44	3 581.26	2 518.47	2 493.14
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	68.91	-	1.40
CURRENT OPERATION EXPENDITURE	1 771.12	3 357.23	2 528.82	2 663.79	3 303.02	2 419.23	2 370.31
INSTRUCTIONAL SERVICES	(NA)	1 768.50	1 386.66	1 444.18	1 519.95	1 324.44	1 286.45
OTHER	1 771.12	1 588.73	1 142.16	1 219.61	1 783.07	1 094.79	1 083.86
CAPITAL OUTLAY EXPENDITURE	173.22	732.56	232.52	543.03	209.33	99.24	121.42
INTEREST ON DEBT	12.77	38.98	18.46	307.62	-	-	-
EXHIBIT: SALARIES AND WAGES	1 152.26	2 157.80	1 684.01	1 733.58	2 321.77	1 735.86	1 755.38
DEBT OUTSTANDING	214.57	669.84	537.25	1 966.94	(•)	76.10	-

Item	Georgia—Con.						
	Clayton County	Cobb County	Columbus (Muscogee Co.)	De Kalb County[5]	Dougherty County	Fulton County	Gwinnett County
GENERAL REVENUE	2 361.18	2 469.06	2 966.90	3 269.08	1 785.05	3 090.04	2 311.37
INTERGOVERNMENTAL REVENUE	1 298.83	1 284.37	2 013.60	1 539.36	1 252.39	1 252.31	1 210.63
GENERAL REVENUE FROM OWN SOURCES	1 062.35	1 184.69	953.30	1 729.72	532.66	1 837.73	1 100.74
TAXES	929.29	966.07	709.57	1 369.22	403.35	1 596.50	800.32
PROPERTY TAXES ONLY	929.29	966.07	709.57	1 369.22	403.35	1 596.50	800.32
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	82.11	105.02	138.10	126.65	43.24	82.66	72.30
INTEREST EARNINGS	26.82	71.22	50.29	71.15	17.28	57.87	55.76
MISCELLANEOUS	24.13	42.39	55.33	162.70	68.79	100.70	172.36
GENERAL EXPENDITURE	2 187.58	2 087.53	2 738.49	3 080.72	1 533.41	[5]2 602.21	2 354.16
INTERGOVERNMENTAL EXPENDITURE	5.22	4.59	-	1.69	-	7.47	-
CURRENT OPERATION EXPENDITURE	1 980.10	1 904.13	2 508.10	2 872.57	1 460.77	2 402.09	1 890.10
INSTRUCTIONAL SERVICES	1 216.21	1 078.37	1 313.43	1 534.08	814.01	1 406.51	1 043.79
OTHER	763.89	825.76	1 194.67	1 338.49	646.76	995.58	846.30
CAPITAL OUTLAY EXPENDITURE	131.02	98.01	210.63	153.04	72.15	141.67	401.85
INTEREST ON DEBT	71.25	80.80	19.76	53.42	.48	50.97	62.21
EXHIBIT: SALARIES AND WAGES	1 552.69	1 476.81	1 781.22	2 234.82	1 091.92	1 924.65	1 348.06
DEBT OUTSTANDING	1 132.20	1 244.18	379.05	1 057.14	13.55	718.89	1 056.46

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Georgia—Con.	Hawaii	Idaho	Illinois			
	Richmond County	Hawaii Public Schools	Boise	Chicago	Chicago City Colleges	Du Page College	East St. Louis
GENERAL REVENUE	2 495.16	2 896.56	2 208.22	3 473.31	2 289.44	1 728.07	3 047.81
INTERGOVERNMENTAL REVENUE	1 624.09	2 774.11	1 217.86	2 102.12	953.77	381.02	2 786.70
GENERAL REVENUE FROM OWN SOURCES	871.06	122.45	990.36	1 371.20	1 335.67	1 347.05	261.11
TAXES	696.86	-	859.85	1 229.72	900.98	646.34	212.96
PROPERTY TAXES ONLY	696.86	-	859.85	1 229.72	900.98	646.34	212.96
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	..	-	-	-	-
CURRENT CHARGES	78.98	116.71	51.08	23.07	426.55	676.33	9.02
INTEREST EARNINGS	62.41	-	59.04	73.49	-	-	29.27
MISCELLANEOUS	32.82	5.74	20.39	44.91	8.14	24.38	9.86
GENERAL EXPENDITURE	2 185.20	[1]2 896.56	2 062.54	[1]3 232.79	2 143.27	1 789.01	3 146.54
INTERGOVERNMENTAL EXPENDITURE	9.09	-	.03	57.60	154.37	-	37.78
CURRENT OPERATION EXPENDITURE	2 050.43	2 608.71	1 897.74	3 102.93	1 903.78	1 438.75	3 046.31
INSTRUCTIONAL SERVICES	1 115.44	1 733.09	1 384.70	1 681.72	(NA)	(NA)	1 696.14
OTHER	934.99	875.62	513.04	1 421.22	1 903.78	1 438.75	1 350.16
CAPITAL OUTLAY EXPENDITURE	74.40	287.84	137.40	40.34	81.36	294.61	58.45
INTEREST ON DEBT	51.28	-	27.36	31.91	3.76	55.65	4.01
EXHIBIT: SALARIES AND WAGES	1 504.18	2 044.42	1 507.60	2 088.60	1 360.91	888.99	2 271.16
DEBT OUTSTANDING	354.85	-	488.62	[1]583.05	45.47	609.93	59.45

Item	Illinois—Con.						Indiana
	Elgin	Peoria	Rockford	Schaumberg	Triton College	William Rainey Harper College	Evansville-Vanderburgh
GENERAL REVENUE	2 716.63	3 036.90	2 857.86	2 849.28	1 523.98	1 512.26	3 002.75
INTERGOVERNMENTAL REVENUE	1 234.59	1 448.42	1 449.76	788.21	405.90	371.79	1 672.32
GENERAL REVENUE FROM OWN SOURCES	1 482.04	1 588.48	1 408.11	2 061.07	1 118.09	1 140.47	1 330.43
TAXES	1 326.06	1 323.24	1 270.24	1 931.97	474.77	509.44	1 170.91
PROPERTY TAXES ONLY	1 326.06	1 323.24	1 270.24	1 931.97	474.77	509.44	1 131.02
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	89.29	72.92	54.55	17.64	643.31	629.88	112.78
INTEREST EARNINGS	45.63	126.47	70.45	91.72	-	-	17.96
MISCELLANEOUS	71.06	65.86	12.87	19.73	-	1.15	28.79
GENERAL EXPENDITURE	2 842.09	2 897.55	2 838.16	2 743.19	1 523.72	1 520.41	2 965.48
INTERGOVERNMENTAL EXPENDITURE	50.54	29.54	37.16	39.81	-	-	52.35
CURRENT OPERATION EXPENDITURE	2 567.69	2 688.59	2 558.09	2 643.63	1 427.31	1 479.95	2 654.99
INSTRUCTIONAL SERVICES	1 589.08	1 351.08	1 540.01	1 507.40	(NA)	(NA)	1 506.48
OTHER	978.61	1 337.51	1 018.08	1 136.23	1 427.31	1 479.95	1 148.51
CAPITAL OUTLAY EXPENDITURE	156.44	117.47	108.25	25.82	78.65	29.73	250.71
INTEREST ON DEBT	67.42	61.96	134.67	33.94	17.75	10.73	7.43
EXHIBIT: SALARIES AND WAGES	1 967.88	1 962.50	1 991.18	1 917.23	888.72	976.07	2 026.01
DEBT OUTSTANDING	735.76	691.67	1 297.74	1 331.24	297.76	180.35	57.03

Item	Indiana—Con.					Iowa	
	Fort Wayne	Gary	Indianapolis	South Bend	Vigo County	Cedar Rapids	Davenport
GENERAL REVENUE	2 962.31	3 019.54	3 231.09	3 240.47	2 726.57	3 137.72	3 101.83
INTERGOVERNMENTAL REVENUE	1 666.41	1 918.86	2 224.40	1 813.68	1 531.84	1 718.75	1 714.44
GENERAL REVENUE FROM OWN SOURCES	1 295.90	1 100.68	1 006.69	1 426.79	1 194.73	1 418.97	1 387.39
TAXES	1 072.14	990.94	809.63	1 259.78	1 025.31	1 290.34	1 246.75
PROPERTY TAXES ONLY	1 072.14	990.94	809.63	1 259.78	1 025.31	1 290.34	1 246.75
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	119.02	44.01	64.49	94.82	118.59	85.70	64.08
INTEREST EARNINGS	48.17	58.04	95.68	25.54	31.65	14.22	50.87
MISCELLANEOUS	56.58	7.69	36.88	46.66	19.17	28.71	25.68
GENERAL EXPENDITURE	2 952.43	2 896.55	3 222.18	3 124.00	2 469.55	3 240.52	3 032.57
INTERGOVERNMENTAL EXPENDITURE	53.37	23.69	275.15	62.45	128.70	14.42	19.01
CURRENT OPERATION EXPENDITURE	2 673.99	2 610.77	2 785.09	2 920.02	2 160.42	3 032.49	2 896.60
INSTRUCTIONAL SERVICES	1 442.98	1 334.70	1 539.82	1 534.16	1 129.64	1 793.10	1 743.53
OTHER	1 231.01	1 276.07	1 245.27	1 385.86	1 030.78	1 239.38	1 153.07
CAPITAL OUTLAY EXPENDITURE	198.84	216.22	161.56	117.93	159.14	182.54	98.82
INTEREST ON DEBT	26.23	45.87	.38	23.60	21.29	11.07	18.14
EXHIBIT: SALARIES AND WAGES	1 969.28	1 905.46	2 250.98	2 231.96	1 653.85	2 059.50	1 915.85
DEBT OUTSTANDING	365.62	434.14	1.71	266.79	262.21	98.93	322.45

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Iowa--Con.	Kansas			Kentucky		
	Des Moines	Kansas City	Shawnee Mission	Wichita	Fayette County	Jefferson County	Pike County
GENERAL REVENUE	3 333.52	3 055.00	3 151.99	3 081.17	2 585.97	2 952.06	1 867.50
INTERGOVERNMENTAL REVENUE	1 988.06	2 207.26	1 277.69	1 621.62	1 441.77	1 647.70	1 552.02
GENERAL REVENUE FROM OWN SOURCES	1 345.46	847.74	1 874.30	1 459.54	1 144.21	1 304.36	315.48
TAXES	1 201.53	585.28	1 595.21	1 245.55	973.57	1 202.32	194.15
PROPERTY TAXES ONLY	1 201.53	585.28	1 595.21	1 245.55	735.53	765.43	85.99
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	89.66	72.22	97.33	89.37	106.43	71.53	64.65
INTEREST EARNINGS	32.43	122.94	93.97	107.05	35.85	18.14	16.54
MISCELLANEOUS	21.84	67.31	87.79	17.57	28.35	12.37	40.14
GENERAL EXPENDITURE	'3 325.35	2 860.13	3 204.43	'3 159.33	2 587.91	2 897.52	1 952.75
INTERGOVERNMENTAL EXPENDITURE	14.17	1.82	2.11	2.23	-	-	-
CURRENT OPERATION EXPENDITURE	3 233.94	2 636.95	2 985.41	2 867.38	2 369.15	2 624.41	1 806.13
INSTRUCTIONAL SERVICES	1 898.33	1 584.65	1 951.33	1 709.41	1 617.78	1 697.71	1 085.84
OTHER	1 335.62	1 052.30	1 034.09	1 157.97	751.37	926.71	720.29
CAPITAL OUTLAY EXPENDITURE	68.80	214.01	206.40	265.07	123.14	184.13	87.84
INTEREST ON DEBT	8.44	27.36	10.50	24.65	95.62	88.97	58.77
EXHIBIT: SALARIES AND WAGES	2 173.33	1 874.87	2 198.42	2 011.39	1 748.31	1 909.54	1 161.49
DEBT OUTSTANDING	342.40	474.91	201.58	452.52	1 707.41	1 607.50	1 032.18

Item	Louisiana						
	Bossier Parish	Caddo Parish	Calcasieu Parish	East Baton Rouge Parish	Iberia Parish	Jefferson Parish	Lafayette Parish
GENERAL REVENUE	2 247.86	2 610.47	2 488.65	2 830.15	2 314.73	3 221.97	2 509.72
INTERGOVERNMENTAL REVENUE	1 556.34	1 628.27	1 494.64	1 692.18	1 560.49	1 640.79	1 479.12
GENERAL REVENUE FROM OWN SOURCES	691.51	982.21	994.01	1 137.97	754.25	1 581.18	1 030.60
TAXES	536.30	843.49	850.70	1 029.76	598.86	1 367.05	833.39
PROPERTY TAXES ONLY	112.58	404.41	391.02	435.54	211.53	218.14	173.67
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	87.09	70.16	78.80	77.45	53.97	82.04	76.87
INTEREST EARNINGS	65.69	59.85	56.50	21.28	67.45	115.55	88.11
MISCELLANEOUS	2.43	8.71	8.02	9.47	33.97	16.54	32.23
GENERAL EXPENDITURE	2 126.63	2 539.74	2 391.06	2 624.69	2 185.43	3 379.58	2 748.36
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	5.46	1.27
CURRENT OPERATION EXPENDITURE	2 022.47	2 343.08	2 152.12	2 512.13	2 070.18	2 751.73	2 219.19
INSTRUCTIONAL SERVICES	917.73	1 160.84	1 048.94	1 171.90	1 158.70	1 302.45	1 244.86
OTHER	1 104.75	1 182.24	1 103.18	1 340.23	911.48	1 449.28	974.33
CAPITAL OUTLAY EXPENDITURE	56.96	191.63	149.82	95.44	83.94	403.40	191.73
INTEREST ON DEBT	47.19	5.02	89.12	17.12	31.32	218.99	336.16
EXHIBIT: SALARIES AND WAGES	1 387.98	1 672.75	1 487.99	1 724.69	1 582.64	1 922.50	1 737.92
DEBT OUTSTANDING	816.92	83.31	1 302.91	287.83	524.93	2 967.40	2 500.91

Item	Louisiana--Con.						
	Lafourche Parish	Livingston Parish	Orleans Parish	Ouachita Parish	Rapides Parish	St. Landry Parish	St. Tammany Parish
GENERAL REVENUE	2 457.31	2 094.98	3 078.73	2 396.15	2 474.63	2 270.08	2 652.36
INTERGOVERNMENTAL REVENUE	1 511.48	1 397.31	1 621.72	1 604.25	1 819.17	1 854.66	1 415.92
GENERAL REVENUE FROM OWN SOURCES	945.83	697.67	1 457.01	791.91	655.47	415.42	1 236.44
TAXES	797.50	535.17	1 171.97	526.70	517.68	331.06	1 117.54
PROPERTY TAXES ONLY	466.94	127.96	389.45	345.40	330.26	81.57	409.47
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	62.94	89.24	41.87	100.55	71.95	45.39	70.16
INTEREST EARNINGS	59.22	46.24	86.84	134.62	46.40	30.39	45.75
MISCELLANEOUS	26.17	27.01	156.33	30.03	19.44	8.58	2.99
GENERAL EXPENDITURE	2 434.11	2 170.80	2 903.50	2 489.12	2 472.95	2 208.63	2 324.32
INTERGOVERNMENTAL EXPENDITURE	12.34	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 106.31	1 741.86	2 584.99	2 347.14	2 147.12	2 177.33	2 125.67
INSTRUCTIONAL SERVICES	1 005.78	875.28	1 230.14	962.06	1 113.11	1 083.02	1 103.74
OTHER	1 100.53	866.57	1 354.84	1 385.08	1 034.01	1 094.31	1 021.93
CAPITAL OUTLAY EXPENDITURE	224.35	367.08	284.64	100.65	290.32	29.56	110.89
INTEREST ON DEBT	91.12	61.87	33.88	41.33	35.50	1.74	87.76
EXHIBIT: SALARIES AND WAGES	1 531.06	1 231.04	1 774.93	1 328.10	1 638.49	1 558.34	1 595.35
DEBT OUTSTANDING	1 349.36	444.16	795.35	723.47	469.42	55.36	2 008.72

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Louisiana—Con.		Maryland				
	Tangipahoa Parish	Terrebonne Parish	Anne Arundel County	Baltimore	Baltimore County	Carroll County	Charles County
GENERAL REVENUE	2 838.28	2 475.04	3 075.04	3 019.10	3 733.79	2 721.61	3 168.91
INTERGOVERNMENTAL REVENUE	1 761.16	1 471.46	1 155.51	1 813.58	885.45	1 241.64	1 412.77
GENERAL REVENUE FROM OWN SOURCES	1 077.11	1 003.59	1 919.53	1 205.53	2 848.34	1 479.97	1 756.15
TAXES	834.21	717.81	-	-	-	-	-
PROPERTY TAXES ONLY	173.59	262.45	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	1 723.64	1 131.45	2 692.67	1 370.45	1 459.08
CURRENT CHARGES	58.61	66.82	92.45	49.70	148.95	92.26	215.45
INTEREST EARNINGS	174.59	65.08	-	-	-	-	-
MISCELLANEOUS	9.71	153.88	103.43	24.38	6.72	17.26	81.61
GENERAL EXPENDITURE	3 187.80	2 160.91	2 951.87	3 087.18	3 641.49	2 823.97	3 319.25
INTERGOVERNMENTAL EXPENDITURE	-	.33	-	2.11	7.78	.87	3.72
CURRENT OPERATION EXPENDITURE	2 154.77	2 098.47	2 833.00	2 862.68	3 520.93	2 618.64	3 046.92
INSTRUCTIONAL SERVICES	1 028.25	1 047.14	1 618.43	1 372.45	2 240.25	1 406.49	1 433.26
OTHER	1 126.52	1 051.33	1 214.58	1 490.23	1 280.68	1 212.15	1 613.66
CAPITAL OUTLAY EXPENDITURE	709.10	36.22	85.54	171.38	81.17	193.47	253.62
INTEREST ON DEBT	323.93	25.89	33.33	51.00	31.62	10.98	14.99
EXHIBIT: SALARIES AND WAGES	1 505.15	1 504.05	2 079.37	1 882.51	2 686.22	1 727.40	1 852.06
DEBT OUTSTANDING	2 670.19	459.78	287.51	861.36	596.72	186.65	252.69

Item	Maryland—Con.						
	Frederick County	Harford County	Howard County	Montgomery County Community College	Montgomery County	Prince Georges Community College	Prince Georges County
GENERAL REVENUE	2 976.30	2 823.06	3 664.09	2 390.01	4 257.99	1 657.81	3 106.35
INTERGOVERNMENTAL REVENUE	1 152.25	1 236.17	939.43	805.72	679.82	592.55	1 226.13
GENERAL REVENUE FROM OWN SOURCES	1 824.04	1 586.88	2 724.65	1 584.29	3 578.18	1 065.26	1 880.22
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 594.32	1 423.28	2 421.80	666.13	3 422.50	368.89	1 716.76
CURRENT CHARGES	165.47	121.66	113.57	918.16	124.79	650.12	115.69
INTEREST EARNINGS	-	-	-	-	-	33.54	37.59
MISCELLANEOUS	64.26	41.93	189.29	-	30.88	12.70	10.18
GENERAL EXPENDITURE	3 202.94	3 002.52	3 817.63	2 507.90	4 776.39	1 679.70	3 252.90
INTERGOVERNMENTAL EXPENDITURE	5.34	-	8.37	-	.25	-	.26
CURRENT OPERATION EXPENDITURE	2 961.04	2 913.92	3 599.90	2 403.09	4 555.06	1 643.29	3 139.90
INSTRUCTIONAL SERVICES	1 428.60	1 497.13	1 783.95	(NA)	2 347.15	(NA)	1 565.13
OTHER	1 532.44	1 416.79	1 815.95	2 403.09	2 207.91	1 643.29	1 574.77
CAPITAL OUTLAY EXPENDITURE	222.13	62.02	176.09	89.20	169.28	22.67	95.98
INTEREST ON DEBT	14.43	26.58	33.27	15.61	51.80	13.75	16.75
EXHIBIT: SALARIES AND WAGES	1 886.40	1 863.73	2 292.83	1 519.18	3 127.05	1 197.34	2 201.46
DEBT OUTSTANDING	324.52	482.85	462.19	273.51	901.02	295.36	525.86

Item	Maryland—Con.	Massachusetts					Michigan
	Washington County	Boston	Brockton	New Bedford	Springfield	Worcester	Dearborn
GENERAL REVENUE	2 967.52	5 311.96	2 712.40	2 798.91	3 096.84	3 480.35	3 001.15
INTERGOVERNMENTAL REVENUE	1 271.55	3 160.14	1 684.34	2 056.73	2 236.04	2 247.30	585.79
GENERAL REVENUE FROM OWN SOURCES	1 695.97	2 151.83	1 028.06	742.18	860.80	1 233.05	2 415.36
TAXES	-	-	-	-	-	-	1 792.81
PROPERTY TAXES ONLY	-	-	-	-	-	-	1 792.81
CONTRIBUTION FROM PARENT GOVERNMENT	1 563.86	2 131.02	961.25	678.65	812.04	1 188.18	-
CURRENT CHARGES	109.59	19.88	66.81	61.90	48.55	41.84	584.87
INTEREST EARNINGS	-	-	-	-	-	-	35.04
MISCELLANEOUS	22.52	.92	-	1.64	.21	3.03	2.65
GENERAL EXPENDITURE	2 903.41	4 926.05	2 620.83	2 748.63	3 282.82	3 391.79	2 945.96
INTERGOVERNMENTAL EXPENDITURE	4.57	-	17.27	13.02	65.20	2.59	9.58
CURRENT OPERATION EXPENDITURE	2 784.38	4 564.81	2 514.31	2 608.28	3 029.06	3 311.56	2 894.52
INSTRUCTIONAL SERVICES	1 510.87	2 902.75	1 632.04	1 578.06	1 987.92	2 015.78	1 008.45
OTHER	1 273.51	1 662.06	882.27	1 030.22	1 041.14	1 295.78	1 886.07
CAPITAL OUTLAY EXPENDITURE	101.19	110.50	37.21	59.81	172.64	36.70	41.22
INTEREST ON DEBT	13.27	250.74	52.04	107.51	15.93	40.95	.64
EXHIBIT: SALARIES AND WAGES	2 053.97	2 954.03	1 649.99	1 661.04	1 783.19	2 069.37	1 948.31
DEBT OUTSTANDING	281.44	3 251.40	836.86	1 364.87	256.04	670.69	10.09

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Michigan--Con.						
	Detroit	Flint	Grand Rapids	Lansing	Lansing Community College	Livonia	Macomb Community College
GENERAL REVENUE	3 030.90	3 581.62	2 980.02	3 258.46	1 771.01	4 191.46	1 567.83
INTERGOVERNMENTAL REVENUE	2 003.19	1 802.77	1 397.43	1 360.66	758.76	255.99	553.95
GENERAL REVENUE FROM OWN SOURCES	1 027.71	1 778.85	1 582.59	1 897.80	1 012.25	3 935.47	1 013.88
TAXES	914.95	1 647.99	1 088.41	1 739.14	423.66	3 558.14	372.80
PROPERTY TAXES ONLY	914.95	1 646.88	1 084.17	1 737.86	423.66	3 558.14	372.80
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	24.29	31.13	328.11	66.27	577.46	198.94	630.68
INTEREST EARNINGS	30.16	61.82	81.47	68.82	-	112.37	.19
MISCELLANEOUS	58.31	37.92	84.61	23.57	11.13	66.02	10.20
GENERAL EXPENDITURE	3 048.99	3 575.15	2 922.70	3 268.08	1 777.50	3 891.86	1 608.61
INTERGOVERNMENTAL EXPENDITURE	2.29	-	5.06	-	-	12.89	-
CURRENT OPERATION EXPENDITURE	2 894.89	3 515.44	2 828.92	3 137.42	1 680.26	3 779.07	1 458.92
INSTRUCTIONAL SERVICES	1 622.71	1 716.45	1 236.04	1 676.74	(NA)	2 072.46	(NA)
OTHER	1 272.19	1 798.99	1 592.58	1 460.68	1 680.26	1 706.61	1 458.92
CAPITAL OUTLAY EXPENDITURE	89.08	59.71	39.46	90.25	76.75	11.97	63.53
INTEREST ON DEBT	62.72	-	49.25	40.40	20.49	87.94	86.15
EXHIBIT: SALARIES AND WAGES	2 042.90	2 476.11	2 048.25	2 357.24	984.29	2 751.19	876.34
DEBT OUTSTANDING	1 027.48	-	907.44	752.47	404.47	1 816.52	1 369.94

Item	Michigan--Con.						
	Oakland Community College	Plymouth	Pontiac	Saginaw	Utica	Warren	Wayne Community College
GENERAL REVENUE	1 733.49	2 846.93	3 518.68	3 346.30	3 057.44	3 681.90	2 120.72
INTERGOVERNMENTAL REVENUE	441.44	366.07	1 541.37	1 814.37	816.42	274.66	988.96
GENERAL REVENUE FROM OWN SOURCES	1 292.05	2 480.87	1 977.31	1 531.92	2 241.02	3 407.24	1 131.77
TAXES	550.43	2 268.55	1 774.81	1 331.86	1 943.57	3 047.80	577.81
PROPERTY TAXES ONLY	550.43	2 268.55	1 773.92	1 331.52	1 942.04	3 047.72	577.81
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	741.59	108.33	120.31	56.76	168.15	92.46	553.96
INTEREST EARNINGS	.03	84.68	56.06	120.85	96.68	143.70	-
MISCELLANEOUS	-	19.30	26.14	22.45	32.62	123.28	-
GENERAL EXPENDITURE	2 099.39	2 801.60	3 331.89	3 135.19	3 041.49	3 591.06	1 941.01
INTERGOVERNMENTAL EXPENDITURE	-	-	40.47	-	2.19	-	-
CURRENT OPERATION EXPENDITURE	1 713.74	2 683.73	3 211.40	2 903.31	2 863.22	3 460.74	1 571.34
INSTRUCTIONAL SERVICES	(NA)	1 444.13	1 604.24	1 563.93	1 691.52	1 831.47	(NA)
OTHER	1 713.74	1 239.59	1 607.16	1 339.37	1 171.70	1 629.27	1 571.34
CAPITAL OUTLAY EXPENDITURE	379.85	36.77	53.19	149.57	18.29	57.01	85.37
INTEREST ON DEBT	5.80	81.10	26.83	82.31	157.80	73.32	284.30
EXHIBIT: SALARIES AND WAGES	1 120.41	1 891.76	2 212.17	2 104.61	2 107.98	2 503.36	1 231.79
DEBT OUTSTANDING	2 320.08	1 254.04	727.92	941.05	2 623.13	1 353.76	3 739.41

Item	Michigan--Con.	Minnesota					Mississippi
	Wayne-Westland	Anoka	Minneapolis Special	Osseo	Robbinsdale	St. Paul	Jackson
GENERAL REVENUE	3 810.23	3 101.79	4 400.99	3 065.03	3 788.89	4 670.33	2 557.64
INTERGOVERNMENTAL REVENUE	1 730.31	2 140.12	1 745.36	1 834.26	1 668.55	2 160.99	1 530.10
GENERAL REVENUE FROM OWN SOURCES	2 079.92	961.67	2 655.63	1 230.77	2 120.33	2 509.34	1 027.54
TAXES	1 736.13	663.71	2 266.45	1 015.66	1 737.07	2 142.08	897.52
PROPERTY TAXES ONLY	1 734.45	663.71	2 266.43	1 015.66	1 737.07	2 142.08	897.52
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	60.13	144.89	102.32	133.75	154.26	79.89	63.57
INTEREST EARNINGS	51.05	66.00	229.57	49.40	122.51	103.16	40.58
MISCELLANEOUS	232.61	87.07	57.29	31.95	106.50	184.20	25.88
GENERAL EXPENDITURE	3 470.15	2 881.91	4 720.82	2 840.23	3 567.86	4 431.97	2 571.75
INTERGOVERNMENTAL EXPENDITURE	12.72	11.38	44.85	24.60	25.59	21.95	-
CURRENT OPERATION EXPENDITURE	3 301.83	2 736.99	4 190.83	2 646.76	3 366.43	4 128.31	2 523.69
INSTRUCTIONAL SERVICES	2 006.93	1 494.19	2 086.74	1 443.58	2 085.04	2 383.16	1 064.91
OTHER	1 294.90	1 240.79	2 104.09	1 203.19	1 281.39	1 745.15	1 458.78
CAPITAL OUTLAY EXPENDITURE	49.73	92.49	325.79	100.96	127.21	131.21	39.83
INTEREST ON DEBT	105.88	41.05	159.36	67.91	48.64	150.50	8.22
EXHIBIT: SALARIES AND WAGES	2 472.45	1 987.00	3 077.03	1 964.63	2 710.52	3 107.72	1 586.79
DEBT OUTSTANDING	2 136.45	513.41	2 795.51	1 257.92	883.61	2 781.72	339.14

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Missouri						
	Hazelwood	Kansas City	North Kansas City	Parkway	St. Louis	St. Louis Community College	Springfield
GENERAL REVENUE	3 112.33	3 139.51	2 790.87	3 364.23	4 013.67	1 809.06	2 538.44
INTERGOVERNMENTAL REVENUE	1 362.97	1 832.40	1 518.14	1 019.55	2 767.32	680.46	1 375.01
GENERAL REVENUE FROM OWN SOURCES	1 749.36	1 307.11	1 272.74	2 344.69	1 246.36	1 128.60	1 163.43
TAXES	1 544.39	1 125.05	1 003.46	2 052.57	1 088.34	456.63	890.22
PROPERTY TAXES ONLY	1 544.39	1 125.05	1 003.46	2 052.57	1 088.34	456.63	890.22
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	116.56	57.23	150.79	156.14	59.17	648.73	166.42
INTEREST EARNINGS	80.12	96.56	106.66	131.67	61.51	.12	52.79
MISCELLANEOUS	8.29	28.26	11.82	4.31	37.34	23.12	53.99
GENERAL EXPENDITURE	3 001.56	[1]2 839.32	2 807.68	3 115.67	[1]3 607.11	1 790.67	2 515.37
INTERGOVERNMENTAL EXPENDITURE	-	21.24	7.24	-	9.16	-	6.50
CURRENT OPERATION EXPENDITURE	2 837.00	2 776.40	2 736.20	2 879.93	3 548.73	1 756.74	2 362.34
INSTRUCTIONAL SERVICES	1 672.42	1 552.94	1 719.59	1 714.59	1 953.00	(NA)	1 483.10
OTHER	1 164.58	1 223.46	1 016.61	1 165.34	1 595.72	1 756.74	879.24
CAPITAL OUTLAY EXPENDITURE	61.94	38.56	50.01	142.53	47.94	10.42	129.49
INTEREST ON DEBT	102.62	3.13	14.23	93.21	1.28	23.44	17.04
EXHIBIT: SALARIES AND WAGES	2 158.33	1 953.75	2 021.10	1 995.29	2 454.16	1 161.14	1 818.07
DEBT OUTSTANDING	1 634.94	62.45	213.10	1 629.19	-	467.12	394.06

Item	Nebraska		Nevada		New Jersey		
	Lincoln	Omaha	Clark County	Washoe County	Camden	Elizabeth	Jersey City
GENERAL REVENUE	3 477.28	3 319.45	2 807.40	3 039.29	[1]3 538.44	4 068.70	4 182.94
INTERGOVERNMENTAL REVENUE	1 115.89	1 352.44	1 977.58	1 777.78	2 919.18	2 614.05	3 226.85
GENERAL REVENUE FROM OWN SOURCES	2 361.40	1 967.02	829.82	1 261.51	619.25	1 454.65	956.09
TAXES	1 888.74	1 633.77	700.69	1 040.69	533.42	-	-
PROPERTY TAXES ONLY	1 886.61	1 628.91	694.75	1 036.23	533.42	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	263.74	149.90	76.80	74.81	14.69	1 387.63	917.36
INTEREST EARNINGS	89.99	43.56	39.41	71.22	43.63	26.20	1.94
MISCELLANEOUS	118.93	139.78	12.91	74.80	27.51	17.14	36.79
GENERAL EXPENDITURE	3 434.91	[1]3 141.11	2 549.81	2 904.30	3 338.90	3 877.02	[1]4 387.45
INTERGOVERNMENTAL EXPENDITURE	3.09	29.23	-	2.25	120.97	107.68	90.87
CURRENT OPERATION EXPENDITURE	3 129.17	3 013.48	2 439.63	2 622.09	3 093.90	3 596.99	3 797.01
INSTRUCTIONAL SERVICES	1 874.52	1 651.61	1 464.67	1 553.71	1 836.53	2 247.10	2 610.27
OTHER	1 254.65	1 361.87	974.96	1 068.38	1 257.37	1 349.89	1 186.74
CAPITAL OUTLAY EXPENDITURE	302.65	97.49	50.14	168.65	56.24	60.73	425.10
INTEREST ON DEBT	.01	.91	60.04	111.31	67.79	111.62	74.47
EXHIBIT: SALARIES AND WAGES	2 167.86	2 022.93	1 818.26	1 832.36	1 436.18	2 205.03	2 536.28
DEBT OUTSTANDING	-	-	884.76	1 785.98	889.27	1 972.38	1 138.05

Item	New Jersey--Con.				New Mexico		New York
	Newark	Paterson	Toms River	Trenton	Albuquerque	Las Cruces	Buffalo
GENERAL REVENUE	4 481.33	3 120.04	3 814.20	4 303.69	3 471.87	2 857.42	4 552.79
INTERGOVERNMENTAL REVENUE	3 572.81	2 382.54	1 366.78	3 282.79	2 896.33	2 562.28	2 647.81
GENERAL REVENUE FROM OWN SOURCES	908.52	737.50	2 447.42	1 020.90	575.54	295.14	1 904.98
TAXES	832.23	-	2 295.49	863.41	336.12	147.63	-
PROPERTY TAXES ONLY	832.23	-	2 295.49	863.41	336.12	147.63	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	714.10	-	-	-	-	1 848.71
CURRENT CHARGES	14.12	11.26	78.21	46.90	67.43	60.38	27.48
INTEREST EARNINGS	12.17	12.14	15.49	6.76	133.26	79.10	-
MISCELLANEOUS	50.01	-	58.23	103.83	38.73	8.02	28.78
GENERAL EXPENDITURE	4 176.96	2 985.63	3 673.52	4 231.35	3 622.10	2 873.69	4 538.27
INTERGOVERNMENTAL EXPENDITURE	362.93	156.06	44.69	134.74	-	-	12.50
CURRENT OPERATION EXPENDITURE	3 793.96	2 679.17	3 381.85	3 870.87	3 275.39	2 526.28	4 378.43
INSTRUCTIONAL SERVICES	2 298.85	1 769.98	1 974.22	2 162.98	1 562.86	1 162.50	2 410.85
OTHER	1 495.11	909.19	1 407.63	1 707.89	1 712.53	1 363.79	1 967.58
CAPITAL OUTLAY EXPENDITURE	20.07	39.69	142.69	72.43	298.24	302.35	100.22
INTEREST ON DEBT	-	110.71	104.29	153.30	48.47	45.06	47.11
EXHIBIT: SALARIES AND WAGES	2 486.79	1 849.33	2 290.72	2 174.48	2 229.47	1 649.87	2 474.74
DEBT OUTSTANDING	([1])	1 399.72	1 516.00	1 740.87	489.59	601.74	418.66

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	New York—Con.						
	City University of New York*	Nassau Community College	New York City	Rochester	Sachem	Suffolk County Community College	Syracuse
GENERAL REVENUE	3 826.54	2 607.13	4 040.78	4 698.85	4 001.58	2 040.70	4 536.40
INTERGOVERNMENTAL REVENUE	1 510.89	773.14	1 987.38	2 191.57	2 384.01	765.58	2 315.86
GENERAL REVENUE FROM OWN SOURCES	2 315.65	1 833.99	2 053.40	2 507.28	1 617.57	1 275.12	2 220.53
TAXES	-	-	-	-	1 463.18	-	-
PROPERTY TAXES ONLY	-	-	-	-	1 463.18	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 110.85	882.58	2 022.13	2 292.83	-	479.91	1 931.86
CURRENT CHARGES	1 188.73	951.41	24.38	44.56	79.62	788.52	38.06
INTEREST EARNINGS	10.07	-	4.05	107.62	58.91	-	96.39
MISCELLANEOUS	6.01	-	2.84	62.27	15.86	6.70	154.23
GENERAL EXPENDITURE	3 836.62	2 639.44	4 048.03	4 950.66	4 013.61	2 071.90	4 612.78
INTERGOVERNMENTAL EXPENDITURE	-	-	3.69	19.50	1.66	-	10.10
CURRENT OPERATION EXPENDITURE	3 820.09	2 522.28	3 825.19	4 563.88	3 842.34	2 040.75	4 043.60
INSTRUCTIONAL SERVICES	(NA)	(NA)	2 606.27	2 731.08	2 300.16	(NA)	2 308.76
OTHER	3 820.09	2 422.28	1 218.92	1 832.80	1 542.18	2 040.75	1 734.83
CAPITAL OUTLAY EXPENDITURE	-	44.87	155.96	273.86	64.02	31.16	464.74
INTEREST ON DEBT	16.53	72.29	63.20	93.42	105.59	-	94.35
EXHIBIT: SALARIES AND WAGES	2 674.10	1 742.21	2 672.50	2 788.21	2 244.86	1 332.16	2 366.99
DEBT OUTSTANDING	312.35	1 414.92	767.39	990.37	1 918.93	-	1 433.86

Item	New York—Con.	North Carolina					
	Yonkers	Buncombe County	Central Piedmont Community College	Cumberland County	Davidson County	Durham County	Forsyth County-Winston-Salem
GENERAL REVENUE	5 294.02	2 196.38	1 426.88	2 146.21	2 000.33	2 734.64	2 597.10
INTERGOVERNMENTAL REVENUE	1 377.52	1 556.58	991.27	1 602.62	1 509.51	1 516.36	1 643.62
GENERAL REVENUE FROM OWN SOURCES	3 916.50	639.81	435.62	543.59	490.82	1 216.28	953.48
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	3 815.31	488.28	202.41	417.60	333.11	1 010.12	811.38
CURRENT CHARGES	55.88	108.35	233.21	80.88	131.88	148.04	105.62
INTEREST EARNINGS	21.55	14.47	-	11.93	11.20	34.87	3.93
MISCELLANEOUS	23.76	28.72	-	33.17	14.63	23.25	32.55
GENERAL EXPENDITURE	5 192.35	2 250.79	1 480.32	2 115.44	1 968.16	2 668.32	2 594.61
INTERGOVERNMENTAL EXPENDITURE	22.55	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	4 850.95	2 160.03	1 420.25	2 076.63	1 888.42	2 448.72	2 530.96
INSTRUCTIONAL SERVICES	2 952.16	1 293.85	(NA)	1 269.40	1 170.78	1 410.42	1 497.99
OTHER	1 898.79	866.17	1 420.25	807.23	717.64	1 038.31	1 032.97
CAPITAL OUTLAY EXPENDITURE	166.87	87.83	49.28	23.15	52.55	215.56	31.21
INTEREST ON DEBT	151.99	7.93	10.78	15.65	27.19	4.03	32.44
EXHIBIT: SALARIES AND WAGES	2 952.60	1 434.03	884.31	1 432.19	1 279.04	1 618.90	1 769.51
DEBT OUTSTANDING	1 682.88	122.22	204.08	238.81	393.17	165.26	447.78

Item	North Carolina—Con.						Ohio
	Gaston County	Greensboro	Guilford County	Mecklenburg County-Charlotte	New Hanover County	Wake County	Akron
GENERAL REVENUE	2 137.61	2 755.53	2 511.65	2 673.93	2 238.06	2 591.86	3 373.05
INTERGOVERNMENTAL REVENUE	1 499.70	1 723.44	1 562.91	1 633.49	1 545.84	1 581.61	1 875.32
GENERAL REVENUE FROM OWN SOURCES	637.91	1 032.09	948.74	1 040.44	692.21	1 010.26	1 497.73
TAXES	-	-	-	-	-	-	1 287.83
PROPERTY TAXES ONLY	-	-	-	-	-	-	1 287.83
CONTRIBUTION FROM PARENT GOVERNMENT	509.11	885.57	758.22	893.37	570.19	829.76	-
CURRENT CHARGES	95.52	86.53	136.13	107.81	69.55	120.88	99.38
INTEREST EARNINGS	5.14	29.00	30.71	15.89	21.62	8.61	42.94
MISCELLANEOUS	28.14	30.98	23.68	23.37	30.85	51.01	67.58
GENERAL EXPENDITURE	2 008.71	2 690.86	2 470.87	2 695.63	2 232.47	2 573.35	3 426.43
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	1 922.89	2 589.38	2 353.49	2 593.16	2 171.14	2 416.12	3 231.32
INSTRUCTIONAL SERVICES	1 252.81	1 543.53	1 382.40	1 571.55	1 319.94	1 393.19	2 094.12
OTHER	670.08	1 045.85	971.09	1 021.61	851.20	1 022.93	1 137.19
CAPITAL OUTLAY EXPENDITURE	45.06	101.48	81.20	76.21	42.80	145.25	191.23
INTEREST ON DEBT	40.76	-	36.18	26.26	18.53	11.98	3.88
EXHIBIT: SALARIES AND WAGES	1 335.36	1 803.83	1 484.68	1 738.58	1 477.20	1 574.61	2 272.76
DEBT OUTSTANDING	557.92	-	780.62	346.44	344.89	255.67	4.21

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Cuyahoga Community College	Dayton	Sinclair Community College	South-Western
GENERAL REVENUE	3 506.73	5 034.76	3 712.87	2 672.30	4 065.66	1 645.10	2 796.50
INTERGOVERNMENTAL REVENUE	1 802.52	2 521.21	1 823.19	1 144.23	2 265.40	781.33	1 483.00
GENERAL REVENUE FROM OWN SOURCES	1 704.22	2 513.54	1 889.67	1 528.06	1 800.26	863.77	1 313.50
TAXES	1 564.69	1 687.27	1 620.84	776.71	1 549.97	182.40	1 072.08
PROPERTY TAXES ONLY	1 564.69	1 687.27	1 620.84	776.71	1 549.97	182.40	1 072.08
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	51.94	80.15	147.74	735.97	165.80	675.80	158.38
INTEREST EARNINGS	61.90	62.25	75.04	.19	61.95	-	46.19
MISCELLANEOUS	25.69	683.88	46.06	15.19	22.54	5.56	36.85
GENERAL EXPENDITURE	3 549.13	4 550.74	3 502.06	2 430.75	3 920.37	1 517.28	2 649.91
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 414.63	4 432.93	3 337.91	2 355.80	3 721.77	1 388.58	2 506.58
INSTRUCTIONAL SERVICES	2 195.37	2 591.97	2 052.01	(NA)	2 370.18	(NA)	1 674.98
OTHER	1 219.26	1 840.96	1 285.90	2 355.80	1 342.59	1 388.58	831.60
CAPITAL OUTLAY EXPENDITURE	54.38	44.94	94.44	73.40	145.33	97.97	132.67
INTEREST ON DEBT	80.11	72.88	69.71	1.56	53.27	30.74	10.66
EXHIBIT: SALARIES AND WAGES	2 291.45	2 952.55	2 271.65	1 242.00	2 465.11	711.46	1 748.64
DEBT OUTSTANDING	560.22	1 059.06	950.82	22.99	38.16	552.94	188.45

Item	Ohio—Con.		Oklahoma				
	Toledo	Youngstown	Lawton	Midwest City	Oklahoma City	Putnam City	Tulsa
GENERAL REVENUE	3 503.86	3 307.82	2 260.94	2 511.69	2 533.09	2 601.93	2 677.74
INTERGOVERNMENTAL REVENUE	1 917.85	2 099.81	1 915.11	1 767.36	1 643.07	1 449.96	1 588.70
GENERAL REVENUE FROM OWN SOURCES	1 586.01	1 208.01	345.84	744.33	890.02	1 151.97	1 089.04
TAXES	1 411.02	1 024.81	267.17	557.70	803.25	1 037.90	1 004.97
PROPERTY TAXES ONLY	1 411.02	1 024.81	258.20	533.59	778.23	1 013.98	983.73
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	89.50	89.27	48.62	69.44	60.88	103.41	63.04
INTEREST EARNINGS	56.66	32.04	4.42	115.15	16.14	9.36	6.43
MISCELLANEOUS	28.84	61.88	25.63	2.04	9.74	1.30	14.61
GENERAL EXPENDITURE	3 361.29	2 687.89	2 537.11	2 488.80	2 737.00	3 106.67	2 920.88
INTERGOVERNMENTAL EXPENDITURE	-	-	-	4.37	1.95	-	19.41
CURRENT OPERATION EXPENDITURE	3 272.24	2 619.76	2 380.40	2 097.98	2 393.54	2 333.38	2 662.82
INSTRUCTIONAL SERVICES	1 983.70	1 502.98	1 505.80	1 298.59	1 479.72	1 467.44	1 739.22
OTHER	1 288.54	1 116.78	874.60	799.40	913.82	865.94	923.60
CAPITAL OUTLAY EXPENDITURE	58.77	66.53	153.82	309.11	337.47	648.77	233.70
INTEREST ON DEBT	30.28	1.60	2.90	77.33	4.04	124.51	4.95
EXHIBIT: SALARIES AND WAGES	2 240.96	1 753.53	1 822.55	1 571.63	1 801.64	1 708.05	2 046.04
DEBT OUTSTANDING	455.95	-	184.90	1 080.56	296.88	1 693.05	77.04

Item	Oregon					Pennsylvania	
	Beaverton	Eugene	Portland Community College	Portland	Salem	Allegheny County Community College	Philadelphia
GENERAL REVENUE	3 895.95	3 862.74	2 342.41	4 636.20	3 547.07	2 353.66	3 810.90
INTERGOVERNMENTAL REVENUE	924.96	981.24	840.66	1 215.45	1 373.31	794.04	2 267.63
GENERAL REVENUE FROM OWN SOURCES	2 970.99	2 881.50	1 501.75	3 420.75	2 173.77	1 559.63	1 543.28
TAXES	2 706.21	2 657.15	664.09	3 044.85	1 969.82	530.10	1 443.92
PROPERTY TAXES ONLY	2 706.21	2 657.15	664.09	3 044.85	1 969.82	530.10	1 002.86
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	149.71	81.36	806.26	130.54	114.71	1 028.21	38.61
INTEREST EARNINGS	83.29	118.86	.39	215.18	80.88	-	39.85
MISCELLANEOUS	31.78	24.14	31.01	30.19	8.36	1.31	20.89
GENERAL EXPENDITURE	3 711.74	3 587.23	2 423.93	4 191.56	3 390.52	2 399.02	3 618.07
INTERGOVERNMENTAL EXPENDITURE	-	6.00	-	.17	9.56	-	283.33
CURRENT OPERATION EXPENDITURE	3 514.39	3 464.16	2 296.90	4 042.44	3 248.36	2 353.66	3 198.93
INSTRUCTIONAL SERVICES	2 080.30	2 113.35	(NA)	2 085.12	1 902.80	(NA)	1 777.28
OTHER	1 434.09	1 350.81	2 296.90	1 957.33	1 345.56	2 353.66	1 421.66
CAPITAL OUTLAY EXPENDITURE	123.91	62.42	127.03	148.94	81.83	45.36	25.00
INTEREST ON DEBT	73.45	54.66	-	-	50.77	-	110.81
EXHIBIT: SALARIES AND WAGES	2 259.93	2 268.43	1 308.47	2 457.08	2 045.75	1 406.64	2 174.50
DEBT OUTSTANDING	1 357.62	316.59	-	-	951.76	-	1 014.20

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Pennsylvania--Con.	Rhode Island	South Carolina				
	Pittsburgh	Providence	Aiken County	Berkeley County	Charleston County	Greenville County	Horry County
GENERAL REVENUE	5 412.23	3 956.13	2 104.88	1 953.22	2 353.59	2 152.10	2 117.94
INTERGOVERNMENTAL REVENUE	2 511.66	1 964.03	1 228.70	1 212.46	1 242.85	1 084.64	999.85
GENERAL REVENUE FROM OWN SOURCES	2 900.56	1 992.10	876.18	740.76	1 110.74	1 067.46	1 118.09
TAXES	2 677.14	-	663.52	567.77	855.66	883.85	921.27
PROPERTY TAXES ONLY	1 484.30	-	663.52	566.42	855.66	883.85	921.27
CONTRIBUTION FROM PARENT GOVERNMENT	-	1 989.04	-	-	-	-	-
CURRENT CHARGES	50.33	.88	170.16	119.07	97.54	142.76	160.84
INTEREST EARNINGS	102.31	-	27.11	31.93	96.06	32.10	22.65
MISCELLANEOUS	70.78	2.18	15.40	21.98	61.48	8.75	13.33
GENERAL EXPENDITURE	5 154.93	3 865.33	2 044.22	2 075.20	2 518.30	2 080.73	2 087.32
INTERGOVERNMENTAL EXPENDITURE	590.89	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	4 253.55	3 771.39	1 871.44	1 804.26	2 055.46	1 880.76	1 825.77
INSTRUCTIONAL SERVICES	2 123.49	2 627.50	1 029.48	933.63	1 088.90	1 056.95	1 005.14
OTHER	2 130.06	1 143.88	841.97	870.63	966.56	823.81	820.64
CAPITAL OUTLAY EXPENDITURE	176.34	35.73	106.04	158.88	313.45	127.14	149.06
INTEREST ON DEBT	134.16	58.21	66.73	112.06	149.39	72.82	112.49
EXHIBIT: SALARIES AND WAGES	2 689.52	2 533.04	1 358.85	1 251.98	1 421.56	1 402.87	1 234.24
DEBT OUTSTANDING	2 288.11	429.55	1 438.78	1 491.94	1 945.31	1 079.49	1 391.98

Item	South Carolina--Con.	Tennessee					
	Richland County No.1	Chattanooga	Hamilton County	Knox County	Knoxville	Memphis	Nashville-Davidson County
GENERAL REVENUE	2 777.28	2 267.08	2 181.09	2 100.79	2 197.64	2 287.67	2 478.24
INTERGOVERNMENTAL REVENUE	1 244.37	1 953.73	808.43	819.94	1 837.48	1 734.03	897.55
GENERAL REVENUE FROM OWN SOURCES	1 532.91	313.35	1 372.66	1 280.85	360.16	553.65	1 580.69
TAXES	1 309.70	-	-	-	-	-	-
PROPERTY TAXES ONLY	1 309.70	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	228.83	963.72	1 197.96	267.39	417.59	1 464.24
CURRENT CHARGES	104.58	58.42	360.95	79.83	63.42	71.41	78.93
INTEREST EARNINGS	37.77	9.54	35.97	-	21.22	44.02	11.06
MISCELLANEOUS	80.86	16.56	12.02	3.06	8.13	20.63	26.47
GENERAL EXPENDITURE	2 725.02	2 427.98	1 989.87	2 558.38	2 418.01	2 239.42	2 594.58
INTERGOVERNMENTAL EXPENDITURE	.80	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 384.16	2 296.45	1 863.46	1 735.35	2 128.43	2 106.98	2 466.39
INSTRUCTIONAL SERVICES	1 249.76	1 428.41	1 261.66	1 185.92	1 320.40	1 360.04	1 566.49
OTHER	1 134.42	868.04	601.80	549.43	808.02	746.94	899.90
CAPITAL OUTLAY EXPENDITURE	190.93	131.53	36.37	705.53	277.60	93.94	89.22
INTEREST ON DEBT	149.11	-	90.05	117.50	11.98	38.50	38.97
EXHIBIT: SALARIES AND WAGES	1 687.80	1 601.65	1 311.88	1 206.68	1 319.61	1 518.29	1 814.14
DEBT OUTSTANDING	1 721.87	-	1 266.98	2 339.40	225.16	697.37	1 106.61

Item	Tennessee--Con.			Texas			
	Shelby County	Sullivan County	Sumner County	Abilene	Aldine	Alief	Amarillo
GENERAL REVENUE	1 850.99	2 286.05	1 814.18	2 539.66	2 293.54	4 089.42	2 540.77
INTERGOVERNMENTAL REVENUE	783.16	800.08	808.54	1 560.42	1 223.39	1 101.84	1 434.59
GENERAL REVENUE FROM OWN SOURCES	1 067.82	1 485.97	1 005.64	979.24	1 070.15	2 987.58	1 106.17
TAXES	-	-	-	757.25	902.78	2 613.69	937.25
PROPERTY TAXES ONLY	-	-	-	757.25	902.78	2 613.69	937.25
CONTRIBUTION FROM PARENT GOVERNMENT	952.98	1 327.51	899.03	-	-	-	-
CURRENT CHARGES	62.49	137.68	99.39	111.88	133.72	186.86	112.32
INTEREST EARNINGS	45.78	4.05	1.39	51.03	17.73	15.67	16.84
MISCELLANEOUS	6.57	16.73	5.84	59.08	15.92	171.35	39.76
GENERAL EXPENDITURE	1 835.81	2 136.41	1 696.18	3 104.13	2 388.09	4 793.19	2 780.21
INTERGOVERNMENTAL EXPENDITURE	1.38	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	1 687.75	1 988.23	1 544.71	2 389.22	2 100.20	3 136.45	2 389.95
INSTRUCTIONAL SERVICES	1 105.20	1 379.71	1 020.03	1 375.63	1 222.58	1 630.68	1 339.07
OTHER	582.56	608.53	524.68	1 013.59	877.62	1 505.78	1 050.88
CAPITAL OUTLAY EXPENDITURE	102.68	52.10	80.54	702.25	217.00	1 160.18	336.49
INTEREST ON DEBT	44.00	96.08	70.93	12.67	70.89	496.55	53.77
EXHIBIT: SALARIES AND WAGES	1 155.58	1 509.71	1 139.01	1 827.01	1 656.88	2 372.99	1 770.08
DEBT OUTSTANDING	1 070.82	1 557.82	1 260.10	1 559.87	1 278.34	5 329.12	830.49

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Texas—Con.						
	Arlington	Austin Community College	Austin	Birdville	Brownsville	Clear Creek	Conroe
GENERAL REVENUE	2 762.86	1 901.29	3 447.30	2 448.99	2 152.58	2 720.61	3 083.90
INTERGOVERNMENTAL REVENUE	1 086.01	1 301.98	1 293.29	1 340.37	1 747.34	1 118.79	1 180.13
GENERAL REVENUE FROM OWN SOURCES	1 676.85	599.30	2 154.01	1 108.63	405.24	1 601.82	1 903.77
TAXES	1 387.73	-	1 792.52	903.37	312.74	1 444.08	1 594.79
PROPERTY TAXES ONLY	1 387.73	-	1 792.52	903.37	312.74	1 444.08	1 594.79
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	171.51	597.74	208.19	184.48	24.09	109.46	142.53
INTEREST EARNINGS	28.46	.04	62.53	11.41	46.62	32.17	18.26
MISCELLANEOUS	89.14	1.51	90.77	9.37	21.80	16.11	148.19
GENERAL EXPENDITURE	2 773.03	1 839.94	3 664.58	2 356.80	2 322.00	2 702.74	3 259.38
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 282.84	1 547.84	3 209.66	2 239.68	1 930.70	2 440.27	2 639.38
INSTRUCTIONAL SERVICES	1 314.06	(NA)	1 610.06	1 382.26	1 158.93	1 387.68	1 469.73
OTHER	968.78	1 547.84	1 599.60	857.41	771.77	1 052.58	1 169.65
CAPITAL OUTLAY EXPENDITURE	309.09	276.81	327.64	45.20	277.22	150.27	311.03
INTEREST ON DEBT	181.10	15.29	127.27	71.92	114.08	112.20	308.97
EXHIBIT: SALARIES AND WAGES	1 727.66	1 175.82	2 402.28	1 753.78	1 450.70	1 862.64	2 006.31
DEBT OUTSTANDING	2 710.41	312.46	2 634.33	1 370.01	1 062.68	2 850.81	3 271.22

Item	Texas—Con.						
	Corpus Christi	Cypress-Fairbanks	Dallas County Community College	Dallas	Ector County	Edgewood	El Paso
GENERAL REVENUE	2 623.53	3 677.81	2 199.26	3 157.70	3 075.39	2 065.61	2 543.80
INTERGOVERNMENTAL REVENUE	1 532.46	1 140.94	1 313.45	1 297.30	1 211.05	1 882.69	1 845.83
GENERAL REVENUE FROM OWN SOURCES	1 091.07	2 536.87	885.81	1 860.40	1 864.34	182.92	697.97
TAXES	959.84	2 147.54	296.66	1 676.19	1 676.68	98.32	580.45
PROPERTY TAXES ONLY	959.84	2 147.54	296.66	1 676.19	1 676.68	98.32	580.45
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	[illegible]	[illegible]	480.62	112.04	111.31	35.92	60.79
INTEREST EARNINGS	18.[illegible]	[illegible]	108.53	-	30.73	8.74	21.75
MISCELLANEOUS	26.[illegible]	[illegible]	-	72.18	45.63	39.94	34.99
GENERAL EXPENDITURE	2 519.2[illegible]	[illegible]	2 104.69	3 306.78	3 127.03	2 270.06	2 713.25
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 389.7[illegible]	[illegible]	1 910.24	3 040.60	2 761.96	2 183.50	2 404.49
INSTRUCTIONAL SERVICES	[illegible]	[illegible]	(NA)	1 613.98	1 513.88	1 187.56	1 417.40
OTHER	1 [illegible]	[illegible]	1 910.24	1 426.62	1 248.08	995.94	987.09
CAPITAL OUTLAY EXPENDITURE	[illegible]	158.75	133.39	222.91	308.30	78.01	245.57
INTEREST ON DEBT	17.6[illegible]	456.71	61.06	43.27	56.77	8.55	63.19
EXHIBIT: SALARIES AND WAGES	1 834.97	2 [illegible]83.92	1 221.62	2 250.88	2 061.51	1 609.21	1 866.25
DEBT OUTSTANDING	544.19	5 966.77	1 119.20	809.14	716.09	133.15	1 045.56

Item	Texas—Con.						
	Fort Bend	Fort Worth	Garland	Goose Creek	Houston Community College	Houston	Hurst-Euless-Bedford
GENERAL REVENUE	3 085.29	2 616.88	2 527.36	3 484.81	2 574.33	2 958.65	2 668.32
INTERGOVERNMENTAL REVENUE	1 188.74	1 451.73	1 283.32	1 181.36	1 823.75	1 237.63	1 271.53
GENERAL REVENUE FROM OWN SOURCES	1 896.55	1 165.15	1 244.04	2 303.44	750.57	1 721.02	1 396.79
TAXES	1 644.76	953.48	1 006.88	2 062.72	-	1 521.34	1 113.86
PROPERTY TAXES ONLY	1 644.76	953.48	1 006.88	2 062.72	-	1 521.34	1 113.86
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	151.32	30.15	173.31	124.51	744.24	84.29	145.20
INTEREST EARNINGS	26.95	20.43	44.66	7.85	-	16.26	34.29
MISCELLANEOUS	73.51	161.08	19.18	108.36	6.33	99.12	103.45
GENERAL EXPENDITURE	3 845.59	2 652.44	2 547.51	3 919.92	2 634.67	2 897.21	2 669.01
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 498.81	2 480.59	2 221.90	3 180.16	2 430.70	2 640.17	2 317.28
INSTRUCTIONAL SERVICES	1 273.69	1 361.55	1 326.46	1 813.91	(NA)	1 426.55	1 321.65
OTHER	1 225.12	1 119.05	895.44	1 366.25	2 430.70	1 213.62	995.63
CAPITAL OUTLAY EXPENDITURE	1 009.18	89.07	214.40	549.04	203.07	190.11	243.49
INTEREST ON DEBT	337.59	82.78	111.21	190.72	.89	66.92	108.24
EXHIBIT: SALARIES AND WAGES	1 811.54	1 925.35	1 740.05	2 435.93	1 454.45	2 024.42	1 784.48
DEBT OUTSTANDING	3 931.71	1 116.04	2 673.73	2 401.28	2.91	837.08	1 703.34

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Texas—Con.						
	Irving	Killeen	Klein	Laredo	Lubbock	McAllen	Mesquite
GENERAL REVENUE	2 804.70	2 264.77	3 228.71	1 909.11	2 737.73	2 636.58	2 323.96
INTERGOVERNMENTAL REVENUE	1 168.09	1 909.65	1 308.14	1 738.75	1 519.85	1 796.69	1 385.97
GENERAL REVENUE FROM OWN SOURCES	1 636.61	355.12	1 920.57	170.36	1 217.88	839.88	937.99
TAXES	1 397.44	182.88	1 618.11	131.81	1 052.40	604.17	646.64
PROPERTY TAXES ONLY	1 397.44	182.88	1 618.11	131.81	1 052.40	604.17	646.64
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	150.96	83.82	148.26	19.03	119.29	81.24	214.49
INTEREST EARNINGS	5.47	29.00	21.67	17.71	15.94	5.52	36.23
MISCELLANEOUS	82.74	59.42	132.52	.91	30.24	148.95	40.63
GENERAL EXPENDITURE	2 905.15	2 315.06	3 655.78	1 988.11	2 744.76	2 931.72	2 339.12
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 545.16	2 047.77	2 505.52	1 847.04	2 535.31	2 282.54	1 948.85
INSTRUCTIONAL SERVICES	1 428.80	1 184.36	1 397.09	1 218.71	1 319.72	1 333.94	1 055.35
OTHER	1 116.36	863.41	1 108.44	628.33	1 215.59	948.60	893.50
CAPITAL OUTLAY EXPENDITURE	279.16	230.23	927.15	88.10	167.12	514.01	169.33
INTEREST ON DEBT	80.83	37.07	223.11	52.98	42.33	135.17	213.93
EXHIBIT: SALARIES AND WAGES	1 941.30	1 569.13	1 939.17	1 556.51	1 932.82	1 691.58	1 482.96
DEBT OUTSTANDING	1 660.91	529.02	5 191.36	709.43	411.44	1 708.31	3 612.41

Item	Texas—Con.						
	Midland	North East	North Forest	Northside	Pasadena	Plano	Richardson
GENERAL REVENUE	3 019.53	2 717.04	2 270.90	2 665.37	2 457.19	3 108.52	3 130.19
INTERGOVERNMENTAL REVENUE	1 197.97	1 323.37	1 536.35	1 490.00	1 196.77	1 265.77	1 156.45
GENERAL REVENUE FROM OWN SOURCES	1 821.56	1 393.66	734.55	1 175.37	1 260.41	1 842.75	1 973.73
TAXES	1 611.34	1 080.14	595.59	917.64	1 081.81	1 482.09	1 732.11
PROPERTY TAXES ONLY	1 611.34	1 080.14	595.59	917.64	1 081.81	1 482.09	1 732.11
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	121.65	247.29	64.66	119.17	154.41	179.83	158.46
INTEREST EARNINGS	49.72	12.38	64.94	48.66	24.20	45.22	9.24
MISCELLANEOUS	38.86	53.86	9.36	89.90	-	135.61	73.92
GENERAL EXPENDITURE	2 905.03	2 754.94	2 331.69	2 848.70	2 434.84	3 349.89	3 121.56
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 592.86	2 452.90	2 059.41	2 249.23	2 343.24	2 317.80	2 870.59
INSTRUCTIONAL SERVICES	1 536.26	1 352.66	1 169.14	1 273.94	1 221.65	1 432.90	1 473.16
OTHER	1 056.60	1 100.23	890.27	975.28	1 121.59	884.90	1 397.43
CAPITAL OUTLAY EXPENDITURE	205.45	203.36	145.18	443.29	55.17	724.44	98.83
INTEREST ON DEBT	106.71	98.68	127.11	156.18	36.42	307.64	152.13
EXHIBIT: SALARIES AND WAGES	2 000.64	1 787.69	1 613.83	1 700.69	1 764.52	1 800.42	2 117.93
DEBT OUTSTANDING	1 263.96	1 641.83	1 777.62	2 700.00	803.49	4 242.91	2 838.44

Item	Texas—Con.						Utah
	San Antonio	San Jacinto College	Spring Branch	Tarrant County Junior College	Tyler	Ysleta	Alpine
GENERAL REVENUE	2 461.02	2 672.03	3 763.86	1 858.77	2 528.80	2 334.11	2 051.89
INTERGOVERNMENTAL REVENUE	1 751.36	1 250.84	1 086.80	919.22	1 385.60	1 648.21	1 413.35
GENERAL REVENUE FROM OWN SOURCES	709.66	1 421.19	2 677.06	939.56	1 143.20	685.90	638.54
TAXES	595.72	761.54	2 314.08	268.49	973.70	474.33	508.64
PROPERTY TAXES ONLY	595.72	761.54	2 314.08	268.49	973.70	474.33	508.64
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	49.19	608.65	237.52	660.92	86.08	55.86	76.15
INTEREST EARNINGS	7.78	-	50.36	-	46.45	32.68	29.29
MISCELLANEOUS	56.97	50.99	75.09	10.15	36.97	123.02	24.47
GENERAL EXPENDITURE	2 455.26	2 765.40	4 065.82	1 801.49	2 502.81	2 325.66	2 202.51
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 342.76	2 099.47	3 443.23	1 716.23	2 254.76	1 937.85	1 794.76
INSTRUCTIONAL SERVICES	1 339.08	(NA)	1 632.54	(NA)	1 274.57	1 153.73	1 066.56
OTHER	1 003.68	2 099.47	1 810.69	1 716.23	980.19	784.12	728.20
CAPITAL OUTLAY EXPENDITURE	92.92	585.67	454.30	62.55	178.46	234.42	330.64
INTEREST ON DEBT	19.58	80.26	168.30	22.70	69.59	153.39	77.10
EXHIBIT: SALARIES AND WAGES	1 871.20	1 314.06	2 475.01	1 173.94	1 721.31	1 535.60	1 205.00
DEBT OUTSTANDING	319.71	1 106.58	3 002.82	455.60	2 239.70	1 965.63	1 516.99

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

Item	Utah—Con.					Virginia	
	Davis County	Granite	Jordan	Salt Lake City	Weber County	Chesapeake	Chesterfield County
GENERAL REVENUE	1 611.85	2 285.89	2 219.82	2 979.59	2 298.03	2 756.65	2 756.73
INTERGOVERNMENTAL REVENUE	1 098.67	1 356.45	1 478.11	1 112.73	1 537.00	1 521.91	1 341.55
GENERAL REVENUE FROM OWN SOURCES	513.19	929.43	741.71	1 866.86	761.02	1 234.73	1 415.18
TAXES	353.85	723.98	571.51	1 563.59	512.58	-	-
PROPERTY TAXES ONLY	353.85	723.98	571.51	1 563.59	512.58	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	1 151.70	1 274.03
CURRENT CHARGES	65.79	67.90	69.11	88.80	81.59	75.21	130.74
INTEREST EARNINGS	54.47	103.66	80.23	118.77	57.98	-	5.70
MISCELLANEOUS	39.07	33.90	20.85	95.70	108.88	7.82	4.70
GENERAL EXPENDITURE	1 713.25	2 404.74	2 200.25	2 786.35	2 319.07	2 656.72	3 003.32
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	5.32	5.33
CURRENT OPERATION EXPENDITURE	1 402.84	2 133.57	1 836.04	2 659.23	2 015.63	2 496.56	2 445.07
INSTRUCTIONAL SERVICES	809.11	1 241.94	1 103.96	1 510.99	1 201.05	1 536.43	1 477.27
OTHER	593.74	891.63	732.07	1 148.24	814.57	960.13	967.79
CAPITAL OUTLAY EXPENDITURE	189.01	216.75	280.36	85.57	233.54	99.71	419.79
INTEREST ON DEBT	121.39	54.43	83.86	41.55	69.91	55.13	133.14
EXHIBIT: SALARIES AND WAGES	908.60	1 384.43	1 209.69	1 664.20	1 266.72	1 683.86	1 684.50
DEBT OUTSTANDING	968.89	979.65	1 258.37	646.01	1 288.38	728.66	1 718.32

Item	Virginia—Con.						
	Fairfax County	Hampton County	Henrico County	Newport News	Norfolk	Portsmouth	Prince William County
GENERAL REVENUE	4 102.05	2 921.32	3 110.52	3 111.31	3 153.55	2 623.14	3 124.69
INTERGOVERNMENTAL REVENUE	1 270.96	1 602.60	1 240.58	1 633.38	1 786.70	1 679.47	1 396.27
GENERAL REVENUE FROM OWN SOURCES	2 831.10	1 318.72	1 869.94	1 477.92	1 366.85	943.67	1 728.42
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	2 665.65	1 167.43	1 750.36	1 347.93	1 309.35	828.36	1 633.30
CURRENT CHARGES	144.48	127.76	116.35	118.25	54.14	82.92	90.71
INTEREST EARNINGS	.05	9.46	-	1.09	-	21.00	-
MISCELLANEOUS	20.93	14.06	3.21	10.66	3.36	11.39	4.41
GENERAL EXPENDITURE	4 034.02	2 736.09	3 025.25	2 922.45	3 025.68	2 543.09	2 894.32
INTERGOVERNMENTAL EXPENDITURE	.48	-	3.38	7.74	-	1.59	-
CURRENT OPERATION EXPENDITURE	3 716.72	2 670.26	2 887.37	2 844.77	2 941.10	2 507.36	2 730.83
INSTRUCTIONAL SERVICES	2 061.97	1 574.23	1 635.85	1 608.72	1 680.37	1 385.56	1 614.08
OTHER	1 654.75	1 096.04	1 251.52	1 236.06	1 260.73	1 121.79	1 116.75
CAPITAL OUTLAY EXPENDITURE	240.85	27.70	83.08	63.82	84.57	5.55	71.98
INTEREST ON DEBT	75.96	38.12	51.42	6.12	-	28.59	91.51
EXHIBIT: SALARIES AND WAGES	2 455.60	1 789.44	1 893.42	1 876.66	1 927.44	1 598.50	1 919.19
DEBT OUTSTANDING	1 252.27	170.36	592.71	106.58	-	110.16	1 353.54

Item	Virginia—Con.			Washington			
	Richmond	Roanoke	Virginia Beach	Bellevue	Edmonds	Highline	Kent
GENERAL REVENUE	4 477.17	2 957.69	2 512.24	4 779.27	3 365.27	3 230.28	3 215.28
INTERGOVERNMENTAL REVENUE	1 712.97	1 498.48	1 424.59	2 659.61	2 604.17	2 623.28	2 513.87
GENERAL REVENUE FROM OWN SOURCES	2 764.19	1 459.21	1 087.65	2 119.67	761.10	604.03	702.41
TAXES	-	-	-	909.92	428.08	394.10	526.38
PROPERTY TAXES ONLY	-	-	-	909.92	428.08	394.10	528.38
CONTRIBUTION FROM PARENT GOVERNMENT	2 689.48	1 370.79	1 059.49	-	-	-	-
CURRENT CHARGES	59.63	77.47	23.76	1 070.26	196.39	153.88	135.77
INTEREST EARNINGS	-	-	-	97.08	21.70	25.51	29.63
MISCELLANEOUS	15.08	10.94	4.40	42.41	114.93	30.54	8.66
GENERAL EXPENDITURE	4 188.57	2 847.67	2 375.34	3 606.17	3 312.56	3 207.63	3 062.39
INTERGOVERNMENTAL EXPENDITURE	.46	22.83	.85	1.02	.38	6.71	4.68
CURRENT OPERATION EXPENDITURE	3 993.16	2 647.32	2 222.36	3 378.81	3 157.58	3 085.53	2 705.07
INSTRUCTIONAL SERVICES	2 172.45	1 547.63	1 417.93	2 149.53	1 912.38	1 909.47	1 717.19
OTHER	1 820.71	1 099.70	804.43	1 229.27	1 245.20	1 176.06	987.88
CAPITAL OUTLAY EXPENDITURE	103.91	119.30	77.56	189.17	141.77	98.40	284.54
INTEREST ON DEBT	91.03	58.22	74.57	37.17	12.84	16.99	68.09
EXHIBIT: SALARIES AND WAGES	2 642.68	1 742.06	1 581.54	2 493.35	2 244.28	2 184.04	1 940.93
DEBT OUTSTANDING	293.16	530.33	1 029.20	572.48	216.98	177.81	1 310.76

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1983-84—Con.

	Washington—Con.					West Virginia	
	Lake Washington	Seattle	Spokane	Tacoma	Vancouver	Cabell County	Kanawha County
GENERAL REVENUE	3 582.60	4 189.79	3 298.09	4 140.60	3 045.25	2 629.37	2 901.70
INTERGOVERNMENTAL REVENUE	2 589.65	2 935.32	2 480.90	3 075.12	2 523.71	1 812.00	1 732.86
GENERAL REVENUE FROM OWN SOURCES	992.95	1 247.47	817.19	1 065.48	521.54	817.37	1 168.84
TAXES	625.57	1 048.29	519.69	765.63	285.40	705.55	945.61
PROPERTY TAXES ONLY	625.57	1 048.29	519.69	765.63	285.40	705.55	945.61
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	208.71	101.58	129.12	171.29	124.59	48.36	89.12
INTEREST EARNINGS	112.93	78.16	122.18	69.01	84.58	.08	104.63
MISCELLANEOUS	45.74	19.44	46.20	59.56	26.95	.38	29.28
GENERAL EXPENDITURE	3 643.33	3 967.87	3 017.49	4 203.88	2 954.08	2 572.91	2 837.87
INTERGOVERNMENTAL EXPENDITURE	6.31	-	-	-	-	-	.09
CURRENT OPERATION EXPENDITURE	2 992.06	3 785.46	2 802.86	3 752.12	2 823.00	2 483.98	2 734.86
INSTRUCTIONAL SERVICES	1 718.43	2 285.20	1 835.44	2 140.10	1 735.18	1 629.92	1 629.24
OTHER	1 273.63	1 500.26	967.42	1 612.02	1 087.82	854.06	1 105.63
CAPITAL OUTLAY EXPENDITURE	483.29	168.65	143.18	330.56	115.09	88.93	102.92
INTEREST ON DEBT	161.67	13.77	71.46	121.21	15.99	-	-
EXHIBIT: SALARIES AND WAGES	2 048.38	2 633.24	1 926.22	2 664.36	2 014.93	1 833.58	1 999.66
DEBT OUTSTANDING	1 498.29	229.40	1 251.69	1 920.72	265.14	-	-

	West Virginia—Con.		Wisconsin					
	Raleigh County	Wood County	Green Bay	Kenosha	Madison	Milwaukee	Milwaukee Area Voc-Tech No.9	Racine
GENERAL REVENUE	2 574.47	2 545.75	3 405.20	3 714.70	4 124.15	4 543.82	3 336.92	3 694.70
INTERGOVERNMENTAL REVENUE	1 685.93	1 825.09	1 739.02	2 111.17	1 242.55	2 699.56	919.28	2 123.87
GENERAL REVENUE FROM OWN SOURCES	888.54	720.66	1 666.19	1 603.53	2 881.60	1 844.25	2 417.64	1 570.84
TAXES	670.65	562.95	1 422.98	1 291.51	2 580.19	1 618.86	1 655.29	1 369.82
PROPERTY TAXES ONLY	670.65	562.95	1 422.98	1 291.51	2 580.19	1 618.86	1 655.29	1 369.82
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-	-
CURRENT CHARGES	48.27	69.75	96.30	239.94	170.07	192.43	762.35	112.59
INTEREST EARNINGS	149.53	57.01	118.28	57.23	73.04	15.80	-	60.67
MISCELLANEOUS	20.09	30.94	28.62	14.85	58.30	17.17	-	27.76
GENERAL EXPENDITURE	2 548.88	2 472.52	3 537.48	3 707.37	4 244.96	4 455.08	3 012.81	3 833.43
INTERGOVERNMENTAL EXPENDITURE	-	.26	-	-	15.65	77.78	-	-
CURRENT OPERATION EXPENDITURE	2 185.47	2 421.36	3 396.08	3 483.72	4 149.90	4 267.59	2 927.62	3 744.07
INSTRUCTIONAL SERVICES	1 377.34	1 562.41	2 074.29	1 968.82	2 432.91	2 418.13	(NA)	2 200.45
OTHER	808.13	858.95	1 321.79	1 514.59	1 716.99	1 849.46	2 927.62	1 543.61
CAPITAL OUTLAY EXPENDITURE	285.75	34.49	112.45	171.91	56.05	89.71	44.14	61.13
INTEREST ON DEBT	77.66	16.41	28.96	51.74	23.36	20.00	41.05	28.24
EXHIBIT: SALARIES AND WAGES	1 570.49	1 794.84	2 248.08	2 236.18	2 747.28	2 652.92	1 764.16	2 474.15
DEBT OUTSTANDING	1 037.32	274.35	358.92	1 076.75	603.33	[8]143.27	676.36	[9]98.06

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

- Represents zero or round zero.
NA Not available.
[1]$704 per pupil school bonded indebtedness incurred by the city of Birmingham.
[2]$359 per pupil of school bonded indebtedness incurred by the city of San Francisco. San Francisco Unified School District paid $74 per pupil for debt service.
[3]The following amounts (in dollars per pupil) are excluded from the expenditure data shown herein as they are interfund transfers made into the school system's, or its parent government's retirement fund: Chicago, $102; Denver, $383; Des Moines, $40; Fulton County, $106; Hawaii Public Schools, $577; Kansas City, Mo, $164; New York City, $620; Omaha, $75; Portland, $104; St. Louis, $115; and Wichita, $7.
[4]$1,629 per pupil of school bonded indebtedness incurred by the city of Atlanta. Atlanta Independent School District paid $68 per pupil to the city of Atlanta for debt service.
[5]Excludes financial data for the De Kalb Community College.
[6]Excludes $1,248 per pupil of school bonded indebtedness incurred by the Chicago School Finance Authority.
[7]$1,908 per pupil of school bonded indebtedness incurred by the city of Newark.
[8]Effective fiscal year 1983, New York State assumed control of the senior colleges of the City University of New York. The 1983-84 financial data reflect activities of only community and technical colleges.
[9]$380 per pupil of school bonded indebtedness incurred by the city of Milwaukee.

DEFINITIONS OF SELECTED TERMS

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

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

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

Cash and Security Holdings—Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

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

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

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

Debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds.

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

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

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

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

Enrollment—Count of pupils on pupil rolls as determined by the State education agency.

Expenditure—All amounts of money paid out by a school system—net of recoveries and other correcting transactions—other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Note that expenditure includes only external transactions of a school system and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Fiscal Year—The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

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

General Revenue—All school system revenue except employee-retirement or other insurance trust revenue.

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

Interest Earnings—Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for use of borrowed money.

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

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

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

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

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

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

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

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

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

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

Revenue—All amounts of money received by a school system from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages—Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

School Lunch Sales—Gross collections from cafeteria sales to children and adults.

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

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Taxes—Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

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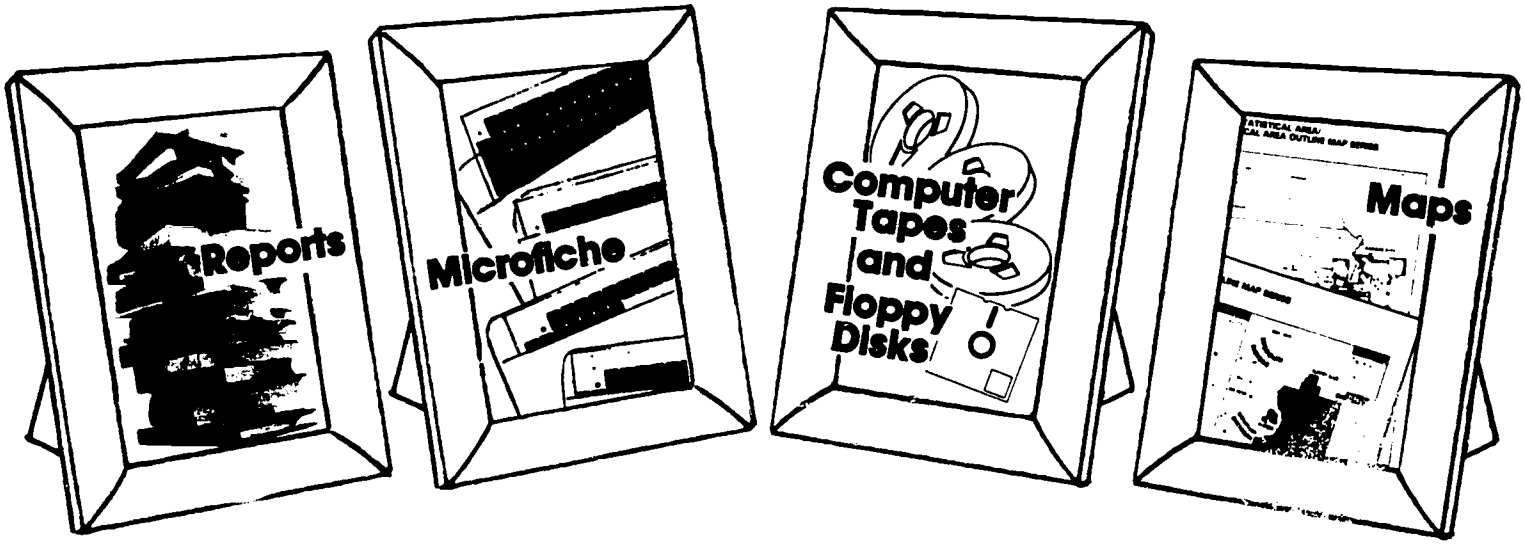

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