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ABSTRACT

Estimated 1980-81 income and expenditure data for public elementary and secondary schools in each state and several outlying jurisdictions of the United States are presented in this statistical report. These figures were collected prior to the end of the school year. (A comparison of previous years' estimates with the certified figures made available later is provided to help readers assess the reliability of the estimates.) The information is presented in the form of charts and tables with brief introductory paragraphs highlighting major trends and patterns in the data. The tables cover sources, types, and totals of revenue and nonrevenue receipts, and types and totals of expenditures, capital outlay, and debt service for each state. Charts show present expenditure per pupil and teacher salary levels in each state in rank order. (PGD)

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Estimates of Local Public School System Finances 1980-81

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Highlights

Estimated total expenditures for public elementary and secondary schools for the 1980-81 school year is \$99.1 billion including capital outlay and debt service. This amount represents a 9.6-percent increase over the \$90.4 billion estimated for the 1979-80 school year.

In 1980-81 the estimated current expenditure per pupil in average daily attendance is about \$2,350, an increase of 12.2 percent over the 1979-80 estimate.

Estimated revenue receipts for the 1980-81 school year for the 50 States and the District of Columbia are estimated to be \$99.8 billion. This amount represents an increase of \$8.1 billion (8.7 percent) over the \$91.8 billion estimated for 1979-80.

The trend continued toward a larger proportion of the revenue receipts coming from State sources (an estimated 46.8 percent) than from local sources (44.1 percent). The Federal share (8.4 percent) is not expected to change appreciably.

Estimates of average classroom teacher salary, prepared in the fall of the 1980-81 school year, are 7.4 percent higher in 1980 than in 1979. However, the Consumer Price Index increased 11.7 percent from October 1979 to September 1980 indicating a decline in average classroom teacher salaries when measured in constant dollars.

Estimates of Local Public School System Finances 1980-81

by

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National Center for Education Statistics

"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall . . . collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States; conduct and publish reports on specialized analyses of the meaning and significance of such statistics; . . . and review and report on education activities in foreign countries."--Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

Foreword

The National Center for Education Statistics (NCES), in cooperation with State education agencies, conducted its 27th annual fall survey of public elementary and secondary school systems during the 1980-81 school year. This report presents data on anticipated revenue and nonrevenue receipts, estimated expenditures, and estimated average salaries paid to classroom teachers in the 1980-81 school year. The Other NCES publications presenting data from the fall 1980-81 survey include *Students and Staff of Public Elementary-Secondary Schools, Fall 1980*, *Public Elementary and Secondary School Statistics for Large Cities: 1980-81*, and the early release, *Statistics of Public Elementary and Secondary School Systems, Fall 1980*. Some figures in this report will vary from those reported in the early release because of imputation for missing values (see appendix A).

The information published herein and tabulated in other forms is used extensively as a reference source by government agencies, professional and lay organizations, and industry groups for planning, legislative development, and market research. In addition, the data are used by the press and other communication media to inform the public on the current status of public education in America. Many of these data are incorporated into other publications such as the *Digest of Education Statistics*, *The Statistical Abstract of the United States*, and *The Condition of Education*.

Norman N. Beller, Assistant Administrator
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Branch

Acknowledgments

The data in this report were provided through the assistance of research and statistics personnel in each State department of education, the District of Columbia, and the outlying areas of the United States. The National Center for Education Statistics expresses appreciation to the officials and their staff for their cooperation in making this publication series possible.

Recognition is also given to members of the Institutional Surveys Branch for their assistance in preparing this publication. Typing of the manuscript was the responsibility of Frances N. Greaves. Lee R. Wolfe, Patricia Kuch and Jeffrey Williams provided technical input in the preparation of the manuscript and text tables. David Barnes and Kenneth Ferguson of Automated Sciences Group, Inc. (ASG), under contract, were responsible for the programming of the detailed statistical tables.

For More Information

The computer tape containing all survey information is now available. Inquiries concerning the tape should be directed to the Statistical Information Office, National Center for Education Statistics, 1001 Presidential Building, 400 Maryland Avenue SW., Washington, D.C. 20202, telephone (301) 436-7900.

Information about the Center's statistical program and a catalog of NCES publications may also be obtained from the Statistical Information Office.

For additional information about the survey, contact Lena M. McDowell, Division of Elementary and Secondary Education Statistics, telephone (301) 436-6729.

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Introduction

This report presents estimated revenue and nonrevenue receipts and school expenditures (including average salaries paid to classroom teachers). Data were collected for the 1980-81 school year from each State on all public elementary and secondary education in the United States, the District of Columbia, and some outlying areas under U.S. jurisdiction.

Estimates are provided because actual finance data become available for each State up to 1 year after the close of the fiscal year. Actual finance data must be certified by a Chief State School Officer or his authorized representative. Furthermore, financial records of local education agencies (LEA's) are audited after the close of the year as required by State and intermediate governments. Even if no auditing were required, finance data could not be collected before the close of the school fiscal year because financial transactions are continuous. The fiscal year end provides a cutoff date for the ongoing process of collecting and spending money. These financial estimates, therefore, are collected prior to the end of the school year and published as soon as possible to insure the availability of a complete set of data. Whenever actual finance data become available, they are published in the NCES publication, *Revenues and Expenditures for Public Elementary and Secondary Education*. The latest available publication in this series is the 1978-79 edition, by Lee R. Wolfe.

All estimates must be used with caution. To give the reader a framework for determining the "reliability" of the estimates contained herein, a comparison of estimated and actual finance data for previous years was made and is included in this report as appendix B.

Actual data are somewhat higher than estimated data for the same year with the exceptions of capital outlay and interest on debt. For 1979-80, estimated data is within 5 percentage points of actual data except for revenue from Federal sources, nonrevenue receipts, and interest on debt. Tables 1 and 2 in appendix B show the detailed results of these comparisons. Of course, these are national comparisons and the State level estimates may be less stable.

Estimated data rather than actual data were used to make comparisons between 1979-80 and 1980-81 in the report, although the actual financial data are available for 1979-80. The 1979-80 estimated data were used for comparison so as not to misrepresent the amount of change for the 2 years. Although the amount of increase from 1 year to the next is about the same for estimated as for actual data, actual data tends to run higher than estimated data for the same year. Therefore, if actual rather than estimated 1979-80 data had been used for comparison with estimated 1980-81 data, the increases in revenues and expenditures would have been under-represented.

A description of survey procedures and coverage appear in appendix A. The report form with accompanying instructions to respondents is presented in appendix C.

Estimated Receipts

Revenue Receipts

For the 1980-81 school year, the estimates of total revenue¹ for the 50 States and the District of Columbia from Federal, State, intermediate and local sources was \$99.8 billion. This amount represents an increase of \$8.1 billion (8.7 percent) over the \$91.8 billion estimated for 1979-80.

Of the total amount of revenue the States anticipated receiving for the operation of public elementary and secondary schools in school year 1980-81, an estimated \$8.4 billion (8.4 percent) was from Federal sources, \$46.8 billion (46.8 percent) from State sources, \$626 million (0.6 percent) from intermediate sources, and \$44.0 billion (44.1 percent) from local sources (see table A).

Revenue receipts reported on a percentage basis by source varied greatly from State to State (table B). The Federal portion of revenue ranged from about 3 percent for Alaska and New Jersey to 17 percent for Mississippi and South Carolina. The proportion of revenue from State sources differed even more, ranging from 9 percent for New Hampshire to about 80 percent for Alaska and 82 percent for Hawaii. Local revenue sources as a percent of the total revenue (excluding the District of Columbia and Hawaii)² had a low of about 13 percent for Washington to a high of about 84 percent for New Hampshire. Of the local revenue receipts reported nationally, 86 percent was from property taxes and 14 percent was received from other local sources (table 2A).

Table A.—A comparison of estimates of revenue and nonrevenue receipts, by type and source: 1979-80 and 1980-81

(Dollars in thousands)

| Receipts | Estimated 1979-80 | Estimated 1980-81 | Amount of change | Percent change |
|---|---------------------------|----------------------|---------------------|-------------------|
| Total receipts | | | | |
| Total revenue receipts | ¹ \$91,819,082 | \$99,840,529 | \$8,021,447 | + 8.7 |
| Total nonrevenue receipts | 13,596,961 | 3,825,890 | 228,929 | + 6.4 |
| Source of revenue receipts | | | | |
| Federal | 17,673,662 | 8,409,652 | 735,990 | + 9.6 |
| State | 144,169,319 | 46,773,964 | 2,604,645 | + 5.9 |
| Intermediate | 1494,290 | 626,439 | 132,149 | + 26.7 |
| Local | 139,481,851 | 44,030,474 | 4,548,623 | + 11.5 |
| Revenue receipts from State | | | | |
| Unrestricted G-I-A ² | 133,611,985 | 36,557,056 | 2,945,071 | + 8.8 |
| Restricted G-I-A ² | 110,557,334 | 10,216,908 | - 340,426 | - 3.2 |

¹ Revised from 1979 published data.

² Grants-in-aid.

¹ Revenue receipts are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditures. Monies that support expenditures for vocational rehabilitation and personnel salaries for such supplementary services as State libraries and museums, teacher retirement, and teacher placement are not included. State contributions to retirement systems, pension funds, and social security are included.

² In Hawaii and the District of Columbia all revenues from other than Federal sources are included as State revenue. The data are shown as reported in tables 1 and 2.

Table B.—State rankings of estimated receipts, by source as a percent of total estimated revenue receipts for public elementary and secondary education: 1980-81¹

| Federal receipts | | State receipts | | Local and "other" receipts | |
|----------------------|------|-----------------------------------|------|-----------------------------------|------|
| Mississippi | 17.1 | Hawaii ² | 81.8 | District of Columbia ² | 83.7 |
| South Carolina | 16.9 | Alaska | 79.6 | New Hampshire | 83.7 |
| District of Columbia | 16.3 | Washington | 76.4 | Nebraska | 70.7 |
| Hawaii | 15.8 | New Mexico | 69.8 | Connecticut | 66.3 |
| Louisiana | 14.9 | Kentucky | 68.6 | Vermont | 65.9 |
| Arkansas | 14.4 | Delaware | 66.6 | Michigan | 64.4 |
| Tennessee | 14.0 | Alabama | 66.1 | New Jersey | 63.1 |
| Alabama | 13.9 | California | 65.5 | Rhode Island | 60.2 |
| New Mexico | 13.6 | North Carolina | 64.0 | Massachusetts | 60.1 |
| Georgia | 12.8 | Idaho | 60.2 | Maryland | 59.5 |
| North Carolina | 12.6 | Mississippi | 59.4 | South Dakota | 59.5 |
| South Dakota | 12.6 | West Virginia | 57.9 | Oregon | 58.3 |
| Kentucky | 12.4 | Minnesota | 56.6 | Wisconsin | 56.8 |
| Delaware | 11.9 | Florida | 55.6 | Iowa | 54.5 |
| Oklahoma | 11.8 | Indiana | 55.2 | New York | 54.5 |
| West Virginia | 11.3 | Louisiana | 55.2 | Illinois | 54.3 |
| Texas | 11.1 | Georgia | 54.9 | Colorado | 52.3 |
| Florida | 10.5 | Utah | 53.9 | Nevada | 51.3 |
| Virginia | 9.8 | Oklahoma | 52.7 | Ohio | 51.2 |
| California | 9.6 | Arizona | 52.5 | Virginia | 50.4 |
| Missouri | 9.4 | Arkansas | 51.4 | Kansas | 50.1 |
| Montana | 9.3 | South Carolina | 49.7 | Pennsylvania | 48.2 |
| Illinois | 8.9 | Maine | 48.8 | Missouri | 46.6 |
| Arizona | 8.7 | Montana | 47.0 | Tennessee | 43.2 |
| Iowa | 8.4 | Texas | 45.7 | Maine | 43.1 |
| North Dakota | 8.4 | North Dakota | 45.0 | Texas | 43.0 |
| Ohio | 8.2 | Pennsylvania | 43.9 | Wyoming | 41.6 |
| Maine | 8.1 | Nevada | 43.8 | Utah | 38.4 |
| Pennsylvania | 8.0 | Kansas | 42.8 | Indiana | 38.0 |
| Utah | 7.6 | Tennessee | 42.8 | Minnesota | 37.0 |
| Vermont | 7.3 | Colorado | 41.7 | North Dakota | 36.6 |
| Kansas | 7.1 | New York | 40.7 | Arizona | 36.0 |
| Wisconsin | 7.1 | Ohio | 40.6 | Montana | 35.9 |
| New Hampshire | 7.0 | Virginia | 39.8 | Arkansas | 34.2 |
| Nebraska | 6.8 | Iowa | 39.0 | Florida | 34.0 |
| Oregon | 6.7 | Missouri | 38.6 | Oklahoma | 32.9 |
| Indiana | 6.6 | Illinois | 36.9 | South Carolina | 32.3 |
| Washington | 6.5 | Wisconsin | 35.8 | Georgia | 32.3 |
| Iowa | 6.4 | Maryland | 35.0 | Idaho | 31.8 |
| Minnesota | 6.3 | Massachusetts | 34.3 | West Virginia | 30.8 |
| Rhode Island | 6.1 | Rhode Island | 33.7 | Louisiana | 29.9 |
| Wyoming | 6.1 | Wyoming | 33.6 | California | 23.8 |
| Colorado | 5.9 | New Jersey | 33.5 | North Carolina | 23.5 |
| Massachusetts | 5.7 | Oregon | 33.1 | Mississippi | 23.4 |
| Connecticut | 5.5 | Michigan | 30.2 | Delaware | 21.6 |
| Maryland | 5.5 | Connecticut | 28.2 | Alabama | 20.0 |
| Michigan | 5.3 | South Dakota | 27.0 | Kentucky | 19.0 |
| Nevada | 4.9 | Vermont | 26.8 | Alaska | 17.7 |
| New York | 4.8 | Nebraska | 17.9 | New Mexico | 16.6 |
| New Jersey | 3.4 | New Hampshire | 9.4 | Washington | 12.6 |
| Alaska | 2.7 | District of Columbia ² | 0.0 | Hawaii | 2.4 |

¹ Revenue receipts from intermediate source are not ranked. Therefore, percents for a given State will not add up to 100.0 percent.

² In Hawaii and the District of Columbia all revenue from other than Federal sources are included as local revenue (in the case of the District of Columbia) or State revenue (in the case of Hawaii) except that Hawaii received a small amount of revenue from "other" sources.

Nonrevenue receipts

Nonrevenue receipts consist of receipts that either incur future obligations or result from changing the form of an asset from property to cash and decreasing the amount and value of school property. Money received from loans, bond sales, sale of property purchased from capital funds, and proceeds from insurance adjustments are included as nonrevenue receipts. Bond sale receipts are chiefly used for capital outlay.

Total estimated nonrevenue receipts for 1980-81 amounted to \$3.8 billion or 3.8 percent of total receipts. For the 1980-81 school year, these estimates of nonrevenue receipts increased 6.4 percent over estimates reported for the 1979-80 school year (see table A).

Four States estimated nonrevenue receipts to be more than 10 percent of total receipts—Wisconsin 10.1, Illinois 10.6, Utah 11.0, and Nevada 14.5. All other reporting States estimated the percentage to be between 0.1 through 8.6 percent in nonrevenue receipts (table 2A).

Estimated Expenditures

Total Estimated Expenditures

The total expenditures estimated for all local public elementary and secondary education amounted to \$99.1 billion for the 1980-81 school year, an increase of 9.6 percent over the same estimate of \$90.4 billion for 1979-80. The total includes expenditures for elementary and secondary schools, other programs, capital outlay, and debt service payment. Debt retirement is not included since it would be a duplication of expenditures made and reported in preceding years.

Of the estimated \$99.1 billion total, \$88.6 billion was for the operation of elementary and secondary schools, \$1.3 billion for other programs, \$6.7 billion for capital outlay, and \$5.8 billion for debt service payment. The estimate of operation of elementary and secondary schools increased by 10.3 percent over the amount estimated for the 1979-80 school year. Total debt service, which includes redemption of principal payment, shows an increase of 2.9 percent over the previous year (see table C). However, when computing interest payments to other than public housing authorities (PHA's) for the same period, a decrease of - 1.8 percent is shown. For a more detailed breakdown of expenditures, see table 3.

Although the national proportion of expenditures for elementary and secondary school current operations was large (about 89 percent of total outlays), some States were expecting to have a considerably lower proportion of current expenditures to total expenditures. Utah, Washington, Wyoming, and Nevada each estimated that expenditures for school operations would be between 72 and 77 percent. Capital outlay estimates were high in Wyoming, Washington, and Utah (between 21 and 23 percent), and school estimates were low. In Nevada, the proportion of estimated capital outlay was moderate (13.5 percent), and interest on debt was high at 9.0 percent of the total outlays (table 3A).

Table C.—Comparison of estimates of national expenditures, by type of expenditures: 1979-80 and 1980-81

| Type of expenditures | 1979-80 | 1980-81 | Difference | Percent change |
|---|---------------------------|--------------|-------------|----------------|
| Total expenditures | \$90,428,410 ² | \$99,135,875 | \$8,707,465 | + 9.6 |
| Current elementary & secondary operations | 80,341,789 | 88,607,427 | 8,265,387 | + 10.3 |
| Other programs | 1,161,723 | 1,318,902 | 157,179 | + 13.5 |
| Capital outlay | 6,304,952 ¹ | 6,720,681 | 415,729 | + 6.6 |
| Total debt service ² | 5,672,768 ¹ | 5,835,673 | 162,905 | + 2.9 |

¹ Revised from 1979 published data.

² Includes redemption of principal to other than PHA's.

Current Expenditures Per Pupil In Average Daily Attendance

The estimated national average current expenditure per pupil in average daily attendance (ADA) for the 1980-81 school year was \$2,350, 12.2 percent higher than the 1979-80 estimate of \$2,095. Alaska reported the highest per-pupil cost, \$5,010, followed by \$3,682 for the District of Columbia. The lowest per-pupil cost, \$1,384, was estimated by Alabama¹ followed by \$1,458 for Tennessee (see chart A, page 6).

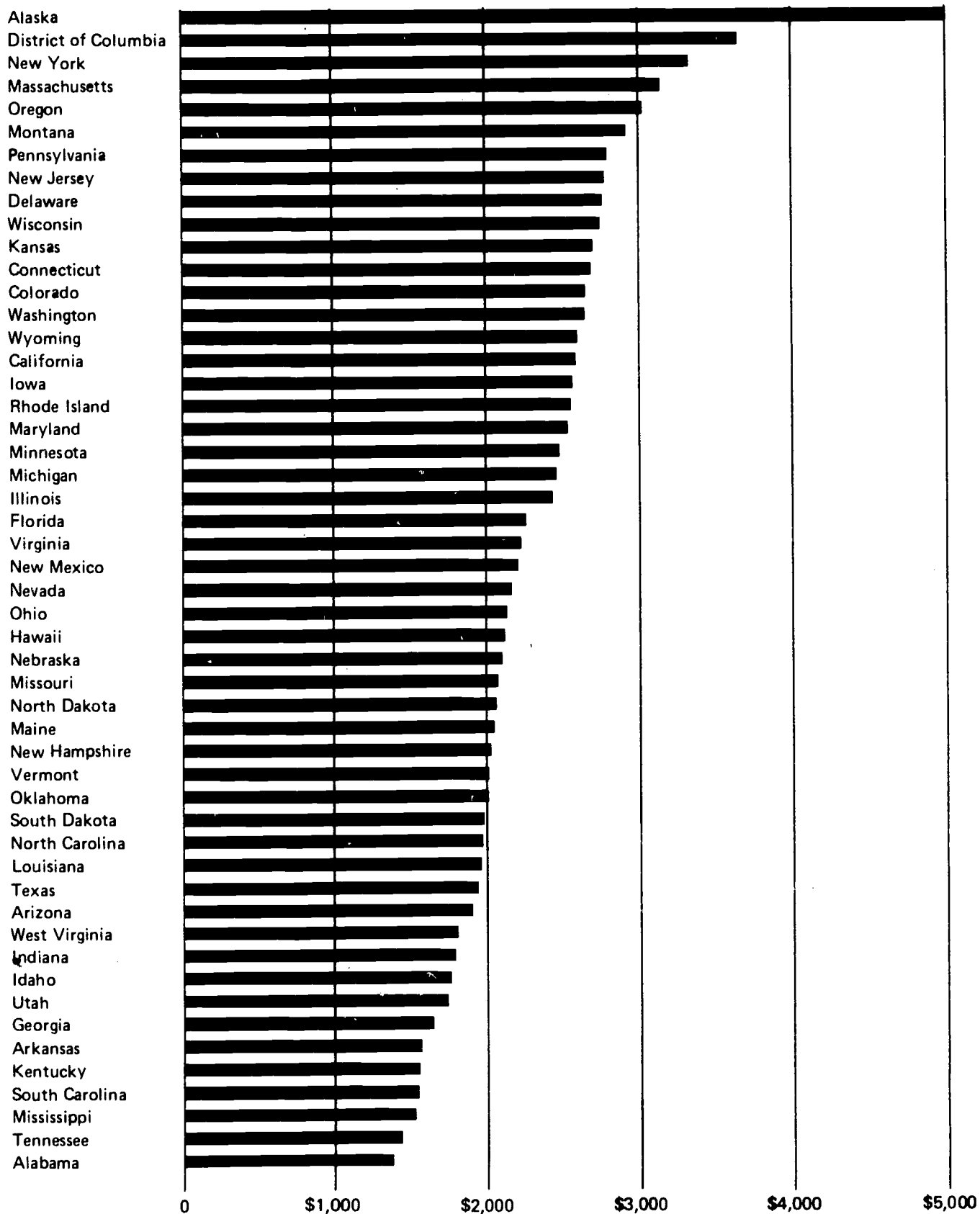
Average Salaries of Classroom Teachers

The estimated average annual salary of classroom teachers for the United States in 1980-81 was \$17,360 compared with \$16,170 in 1979-80, representing an increase of approximately 7.4 percent. Classroom teachers' average salaries varied greatly among the States, ranging from \$13,000 for Mississippi to \$29,000 for Alaska² and \$22,883 for the District of Columbia (see chart B, page 7).

¹ Although it is useful for many purposes to rank the States by expenditures per ADA, great care must be taken in interpreting these data. No good price index exists with which to rank the States in terms of costs of education inputs. A look at the average teachers' salaries by State in chart B, will, however, give the reader an idea of the considerable difference that exists in teachers' salaries from State to State, a major component of current expenditures.

² The figure shown here for Alaska is not necessarily the highest in real terms since the purchasing power of the dollar is significantly lower in Alaska than in other areas of the United States.

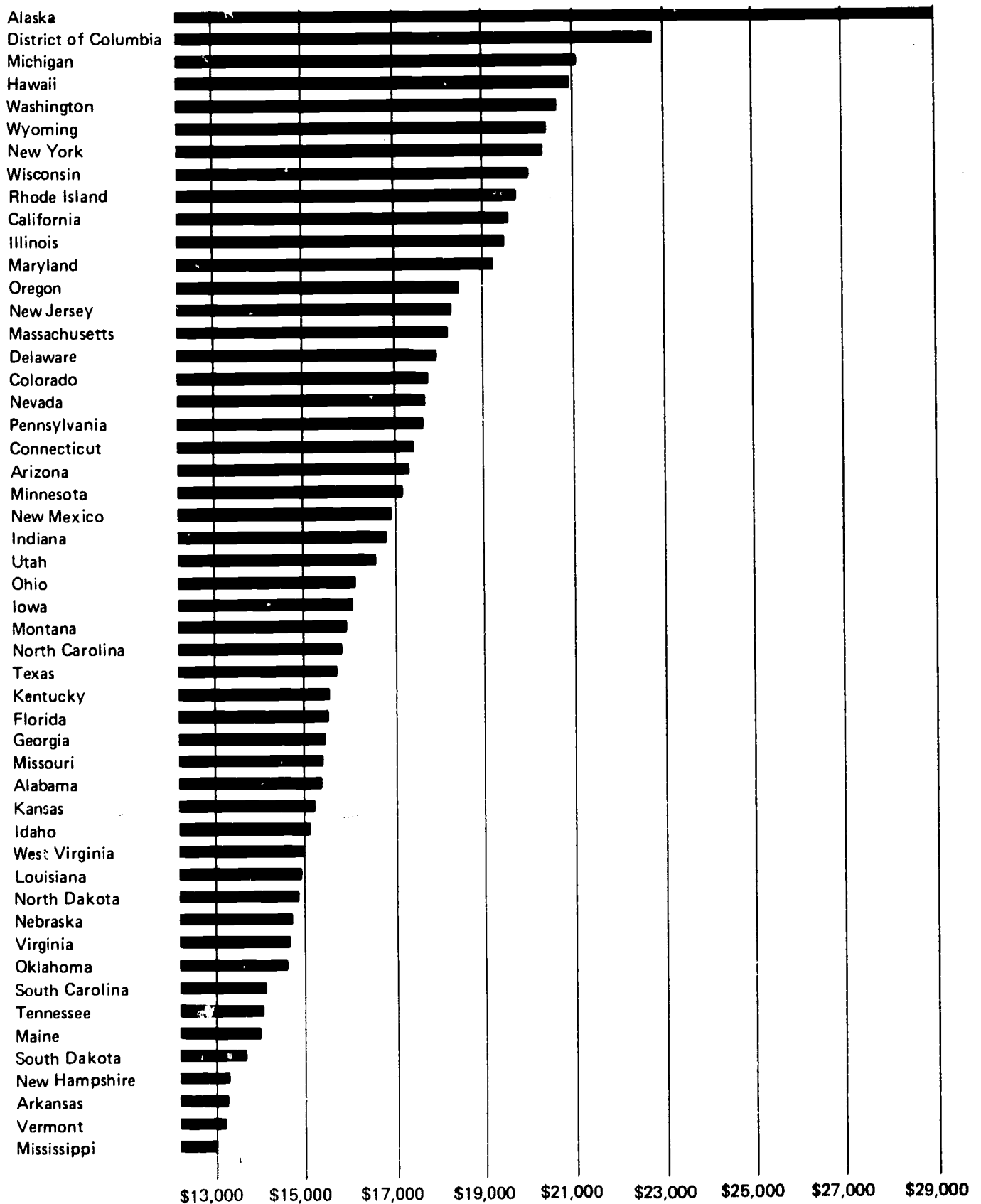
Chart A.— Ranking of estimated current expenditures per pupil (ADA)¹, by State: 1980-81



¹Average daily attendance

Expenditure per pupil

Chart B. — Ranking of estimated salary of classroom teachers, by State: 1980-81



Detail Tables

Table 1.—Estimated receipts for public elementary and secondary education, by type of receipt and source of State or outlying area: United States, 1980-81

| State or other area | Total receipts (Cols. 3 + 12) (in thousands) | Revenue receipts by source (in thousands) | | | | | Percent of revenue receipts by source | | | | Nonrevenue receipts (In thousands) | State or other area |
|--------------------------|---|---|-------------|--------------|--------------|--------------|---------------------------------------|-------|--------------|-------|--|--------------------------|
| | | Total (Cols. 4, 5, 6 + 7) | Federal | State | Intermediate | Local | Federal | State | Intermediate | Local | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Total 50 States and D.C. | \$103,686,419 | \$68,840,528 | \$8,408,852 | \$46,773,984 | \$628,438 | \$44,030,474 | 8.4 | 46.8 | 0.6 | 44.1 | \$3,825,880 | Total 50 States and D.C. |
| Alabama | 1,088,880 | 1,058,883 | 147,148 | 688,010 | 0 | 211,428 | 13.9 | 66.1 | 0.0 | 20.0 | 40,277 | Alabama |
| Alaska | 408,108 | 408,108 | 10,813 | 323,287 | 0 | 72,008 | 2.7 | 78.8 | 0.0 | 17.7 | 0 | Alaska |
| Arizona | 1,143,553 | 1,143,553 | 58,138 | 800,748 | 32,407 | 1,411,258 | 8.7 | 52.5 | 2.8 | 36.0 | 0 | Arizona |
| Arkansas | 783,248 | 722,238 | *104,104 | 371,327 | (3) | 248,805 | 14.4 | 51.4 | 0.0 | 34.2 | 41,012 | Arkansas |
| California | 11,371,300 | *11,271,100 | *1,078,100 | 7,383,900 | *123,000 | 2,885,100 | 9.6 | 65.5 | 1.1 | 23.8 | 100,200 | California |
| Colorado | 1,631,308 | 1,835,883 | 90,864 | 840,128 | 840 | 803,883 | 5.9 | 41.7 | 0.0 | 52.3 | 95,715 | Colorado |
| Connecticut | 1,415,383 | *1,411,000 | *78,000 | 387,626 | 0 | 935,375 | 5.5 | 28.2 | 0.0 | 66.3 | 14,353 | Connecticut |
| Delaware | 321,282 | 316,282 | 37,880 | 210,580 | 0 | 68,172 | 11.9 | 68.6 | 0.0 | 21.6 | 5,000 | Delaware |
| District of Columbia | 329,285 | 329,285 | 53,886 | 0 | 0 | 275,600 | 18.3 | 0.0 | 0.0 | 83.7 | 0 | District of Columbia |
| Florida | 3,378,861 | 3,312,608 | 346,880 | 1,841,208 | 0 | *1,124,721 | 10.5 | 55.6 | 0.0 | 34.0 | 66,252 | Florida |
| Georgia | 2,087,188 | 2,072,542 | 285,888 | 1,138,437 | 0 | *685,419 | 12.8 | 54.9 | 0.0 | 32.3 | 14,627 | Georgia |
| Hawaii | 348,913 | 328,888 | 51,958 | 288,988 | 0 | *7,744 | 15.8 | 81.8 | 0.0 | 2.4 | *21,225 | Hawaii |
| Idaho | 487,625 | 482,125 | 32,250 | 278,157 | 4,730 | 146,588 | 7.0 | 60.2 | 1.0 | 31.8 | 25,500 | Idaho |
| Illinois | 5,739,348 | 5,133,015 | 465,905 | 1,882,331 | 0 | 2,784,779 | 8.9 | 36.9 | 0.0 | 54.3 | 608,331 | Illinois |
| Indiana | 2,023,802 | 1,969,873 | 129,918 | 1,081,500 | 4,537 | 743,720 | 6.6 | 55.2 | 0.2 | 38.0 | 83,928 | Indiana |
| Iowa | 1,485,625 | 1,480,915 | 93,433 | 588,987 | 1,793 | 795,682 | 6.4 | 38.0 | 0.1 | 54.5 | 24,710 | Iowa |
| Kansas | 1,109,301 | 1,084,301 | 75,071 | 465,050 | 717 | 533,463 | 7.1 | 42.8 | 0.1 | 50.1 | 46,000 | Kansas |
| Kentucky | 1,307,500 | 1,247,500 | 155,000 | 855,500 | 0 | *237,000 | 12.4 | 68.6 | 0.0 | 19.0 | 60,000 | Kentucky |
| Louisiana | 1,603,000 | 1,540,000 | 230,000 | 850,000 | 0 | 480,000 | 14.9 | 55.2 | 0.0 | 29.9 | 83,000 | Louisiana |
| Maine | 484,000 | 489,000 | 38,000 | 229,000 | 0 | 202,000 | 8.1 | 48.8 | 0.0 | 43.1 | 15,000 | Maine |
| Maryland | 1,884,381 | 1,883,932 | 104,008 | 659,467 | 0 | *1,120,459 | 5.5 | 35.0 | 0.0 | 59.5 | 448 | Maryland |
| Massachusetts | 3,253,583 | 3,244,184 | 183,786 | 1,112,018 | 0 | 1,948,400 | 5.7 | 34.3 | 0.0 | 60.1 | 9,399 | Massachusetts |
| Michigan | 4,750,848 | 4,605,848 | 243,081 | 1,392,816 | 5,000 | *2,965,151 | 5.3 | 30.2 | 0.1 | 64.4 | 146,000 | Michigan |
| Minnesota | 2,385,985 | 2,250,743 | 131,789 | 1,274,718 | 12,482 | 831,744 | 5.9 | 56.6 | 0.6 | 37.0 | 115,242 | Minnesota |
| Mississippi | 780,482 | 755,088 | 128,858 | 448,825 | 1,000 | 176,386 | 17.1 | 59.4 | 0.1 | 23.4 | 25,423 | Mississippi |
| Missouri | 1,989,381 | 1,923,591 | 181,467 | 741,923 | 104,371 | 895,830 | 9.4 | 38.6 | 5.4 | 46.6 | 65,800 | Missouri |
| Montana | 466,700 | 443,000 | 41,000 | 208,000 | 35,000 | *159,000 | 9.3 | 47.0 | 7.9 | 35.9 | 13,700 | Montana |
| Nebraska | 636,500 | 624,000 | 42,500 | 112,000 | 28,500 | 441,000 | 6.8 | 17.9 | 4.6 | 70.7 | 12,500 | Nebraska |
| Nevada | 446,752 | 381,304 | 18,893 | 167,038 | 0 | *195,573 | 4.9 | 43.8 | 0.0 | 51.3 | *64,448 | Nevada |
| New Hampshire | 358,372 | 343,436 | 23,986 | 32,143 | 0 | *287,308 | 7.0 | 9.4 | 0.0 | 83.7 | 14,936 | New Hampshire |
| New Jersey | 3,800,487 | 3,739,867 | 128,051 | 1,253,705 | 0 | 2,358,131 | 3.4 | 33.5 | 0.0 | 63.1 | *60,600 | New Jersey |
| New Mexico | 662,750 | 644,488 | 87,815 | 449,538 | 0 | 107,114 | 13.6 | 69.8 | 0.0 | 16.6 | 18,282 | New Mexico |
| New York | 9,982,483 | 9,720,000 | 465,000 | 3,955,000 | 0 | 5,300,000 | 4.8 | 40.7 | 0.0 | 54.5 | *262,483 | New York |
| North Carolina | 2,115,718 | 2,070,718 | 280,000 | 1,324,718 | 0 | 486,000 | 12.6 | 64.0 | 0.0 | 23.5 | 45,000 | North Carolina |
| North Dakota | 280,788 | 263,680 | 22,143 | 118,646 | 25,257 | 96,614 | 8.4 | 45.0 | 10.0 | 36.6 | 17,128 | North Dakota |
| Ohio | 4,553,100 | 4,217,200 | 346,900 | 1,710,700 | 0 | 2,159,800 | 8.2 | 40.6 | 0.0 | 51.2 | 335,900 | Ohio |
| Oklahoma | 1,270,000 | 1,185,000 | 140,000 | 625,000 | 30,000 | 390,000 | 11.8 | 52.7 | 2.5 | 32.9 | 85,000 | Oklahoma |
| Oregon | 1,383,190 | 1,334,382 | 89,947 | 441,927 | 24,870 | 777,848 | 6.7 | 33.1 | 1.9 | 58.3 | 48,798 | Oregon |
| Pennsylvania | 5,425,404 | 5,225,556 | 415,926 | 2,292,787 | 0 | 2,518,843 | 8.0 | 43.9 | 0.0 | 48.2 | 199,848 | Pennsylvania |
| Rhode Island | 383,028 | 382,513 | 24,009 | 132,082 | 0 | 236,412 | 6.1 | 33.7 | 0.0 | 60.2 | 515 | Rhode Island |
| South Carolina | 1,040,753 | 1,004,753 | 170,299 | 489,261 | 10,976 | 324,217 | 18.9 | 49.7 | 1.1 | 32.3 | 36,000 | South Carolina |
| South Dakota | 281,300 | 284,800 | 36,000 | 75,800 | 3,300 | 188,700 | 12.6 | 27.0 | 1.2 | 59.2 | 6,500 | South Dakota |
| Tennessee | 1,372,588 | 1,255,231 | 175,588 | 537,402 | 0 | *542,233 | 14.0 | 42.8 | 0.0 | 43.2 | 117,358 | Tennessee |
| Texas | 6,202,075 | 6,019,244 | 686,701 | 2,748,478 | 15,321 | *2,588,744 | 11.1 | 45.7 | 0.3 | 43.0 | 182,831 | Texas |
| Utah | 799,818 | 711,818 | 54,423 | 383,738 | 0 | 273,457 | 7.6 | 53.9 | 0.0 | 38.4 | 88,200 | Utah |
| Vermont | 232,218 | 228,875 | 16,740 | 61,356 | 0 | 150,779 | 7.3 | 26.8 | 0.0 | 65.9 | 3,343 | Vermont |
| Virginia | 2,438,805 | 2,343,487 | 229,758 | 932,138 | 0 | 1,181,591 | 9.8 | 39.8 | 0.0 | 50.4 | 93,318 | Virginia |
| Washington | 2,292,483 | 2,144,857 | 140,488 | 1,639,105 | 94,351 | 270,933 | 6.5 | 76.4 | 4.4 | 12.6 | 147,626 | Washington |
| West Virginia | 783,626 | 733,626 | 82,648 | 424,895 | 0 | *228,283 | 11.3 | 57.9 | 0.0 | 30.8 | 30,000 | West Virginia |
| Wisconsin | 2,546,837 | 2,288,523 | 183,416 | 819,771 | 4,807 | *1,300,729 | 7.1 | 35.8 | 0.2 | 56.8 | 258,314 | Wisconsin |
| Wyoming | 364,736 | 334,918 | 20,271 | 112,806 | 62,580 | 139,461 | 6.1 | 33.6 | 18.7 | 41.6 | 29,818 | Wyoming |

See footnotes at end of table.

Table 1. — Estimated receipts for public elementary and secondary education, by type of receipt and source of State or outlying area: United States, 1980-81—Continued

| State or other area | Total receipts (Cols. 3 + 12) (in thousands) | Revenue receipts by source (in thousands) | | | | | Percent of revenue receipts by source | | | | Nonrevenue receipts (in thousands) | State or other area |
|----------------------------|---|---|-----------|-------|--------------|-----------------|---------------------------------------|-------|--------------|-------|---------------------------------------|----------------------|
| | | Total (Cols. 4, 5, 6 + 7) | Federal | State | Intermediate | Local | Federal | State | Intermediate | Local | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Outlying areas: | | | | | | Outlying areas: | | | | | | |
| American Samoa | | | NO REPORT | | | | | | NO REPORT | | | American Samoa |
| Guam | 68,057 | 67,812 | 9,780 | 9,780 | 0 | 48,252 | 14.4 | 14.4 | 0.0 | 0.0 | 245 | Guam |
| Puerto Rico | | | NO REPORT | | | | | | NO REPORT | | | Puerto Rico |
| Trust Territory | | | NO REPORT | | | | | | NO REPORT | | | Trust Territory |
| Virgin Islands | | | NO REPORT | | | | | | NO REPORT | | | Virgin Islands |
| DOD Overseas Schools | | | NO REPORT | | | | | | NO REPORT | | | DOD Overseas Schools |
| Northern Marianas | | | NO REPORT | | | | | | NO REPORT | | | Northern Marianas |

¹Includes other sources.

²Includes \$36,280 school food service funds. (Does not include \$10,014 value of commodities.)

³Column 6 included in column 7.

⁴Revised from 1979 published data.

⁵Excludes \$30,000,000 for State-operated voc tech schools for grades 9 through 12.

⁶Includes \$31,000,000 for child nutrition programs.

⁷NCES estimates.

⁸Includes opening fund balances of \$18,039,957.

⁹Includes opening fund balance from other sources of \$51,989,122.

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Table 2. — Estimated revenue and nonrevenue receipts for elementary and secondary education, by source and by State or outlying area: United States, 1980-81

(In thousands of dollars)

| State or other area | Total revenue and nonrevenue receipts (Cols. 3 + 12) | Revenue receipts | | | | | | | | | Total nonrevenue receipts | State or other area |
|--------------------------|--|---|----------------|----------------|-------------|-----------------------------|----------------|----------------------------|--------------------------|------------------------|---------------------------|--------------------------|
| | | Total revenue receipts (All sources) (Cols. 4 + 7 + 8 + 11) | Local receipts | | | | State receipts | | | Total Federal receipts | | |
| | | | Total local | Property taxes | Other local | Total intermediate Receipts | Total State | Unrestricted grants-in-aid | Restricted grants-in-aid | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Total 50 States and D.C. | \$103,686,419 | \$99,840,529 | \$44,030,474 | \$37,801,344 | \$6,429,130 | \$626,439 | \$46,773,964 | \$36,557,056 | \$10,216,908 | \$6,409,652 | \$3,825,890 | Total 50 States and D.C. |
| Alabama | 1,096,880 | 1,056,583 | 211,428 | 114,140 | 97,288 | 0 | 698,010 | 0 | 688,010 | 147,145 | 40,277 | Alabama |
| Alaska | 406,106 | 406,106 | 72,006 | 67,333 | 4,673 | 0 | 323,287 | 315,990 | 7,297 | 10,813 | 0 | Alaska |
| Arizona | 1,143,563 | 1,143,563 | 411,259 | 383,328 | 27,931 | 32,407 | 800,749 | 800,749 | 0 | 99,136 | 0 | Arizona |
| Arkansas | 763,248 | 722,236 | 246,806 | 235,533 | 11,272 | 0 | 371,327 | 328,078 | 43,249 | 104,104 | 41,012 | Arkansas |
| California | 11,371,360 | 11,271,100 | 2,685,100 | 11,950,800 | 734,500 | 123,000 | 7,383,900 | 6,568,200 | 825,700 | 1,079,100 | 100,200 | California |
| Colorado | 1,631,308 | 1,636,583 | 803,883 | 669,429 | 144,434 | 640 | 640,128 | 586,852 | 73,274 | 90,984 | 95,715 | Colorado |
| Connecticut | 1,415,353 | 1,411,000 | 936,375 | 936,375 | 0 | 0 | 397,625 | 278,200 | 121,425 | 78,000 | 4,353 | Connecticut |
| Delaware | 321,292 | 316,292 | 88,172 | 62,694 | 5,478 | 0 | 210,560 | 0 | 210,560 | 37,580 | 5,000 | Delaware |
| District of Columbia | 329,285 | 329,285 | 275,800 | (0) | 275,800 | 0 | 0 | 0 | 0 | 53,685 | 0 | District of Columbia |
| Florida | 3,312,861 | 3,312,809 | 1,124,721 | 978,151 | 146,570 | 0 | 1,641,208 | 1,580,888 | 280,340 | 348,680 | 66,252 | Florida |
| Georgia | 2,087,169 | 2,072,542 | 688,419 | 582,944 | 75,475 | 0 | 1,138,437 | 74,565 | 1,063,872 | 285,688 | 14,627 | Georgia |
| Hawaii | 348,913 | 328,688 | 7,744 | 0 | 7,744 | 0 | 288,988 | 0 | 288,988 | 51,968 | 12,225 | Hawaii |
| Idaho | 487,625 | 462,125 | 146,988 | 115,000 | 31,988 | 4,730 | 278,157 | 235,100 | 43,057 | 32,250 | 25,500 | Idaho |
| Illinois | 5,739,348 | 5,133,015 | 2,784,779 | 2,639,000 | 146,779 | 0 | 1,852,331 | 1,486,071 | 367,260 | 465,805 | 608,331 | Illinois |
| Indiana | 2,023,602 | 1,959,673 | 743,720 | 562,081 | 181,639 | 4,537 | 1,081,500 | 1,081,500 | 0 | 129,916 | 63,929 | Indiana |
| Iowa | 1,485,625 | 1,400,915 | 796,682 | 745,205 | 50,487 | 1,793 | 589,987 | 520,451 | 49,546 | 83,433 | 24,710 | Iowa |
| Kansas | 1,109,301 | 1,084,301 | 533,463 | 488,278 | 67,187 | 717 | 465,050 | 377,803 | 77,447 | 45,000 | 60,000 | Kansas |
| Kentucky | 1,307,500 | 1,247,500 | 237,000 | 162,400 | 74,600 | 0 | 855,500 | 791,500 | 64,000 | 155,000 | 60,000 | Kentucky |
| Louisiana | 1,603,000 | 1,540,000 | 480,000 | 190,000 | 270,000 | 0 | 850,000 | 825,000 | 25,000 | 230,000 | 63,000 | Louisiana |
| Maine | 484,000 | 469,000 | 202,000 | 200,000 | 2,000 | 0 | 229,000 | 229,000 | 0 | 38,000 | 15,000 | Maine |
| Maryland | 1,884,381 | 1,883,932 | 1,120,469 | 1,029,027 | 91,432 | 0 | 659,467 | 659,467 | 0 | 104,008 | 449 | Maryland |
| Massachusetts | 3,253,583 | 3,244,184 | 1,948,400 | 1,871,895 | 76,535 | 0 | 1,112,018 | 945,031 | 166,987 | 163,766 | 9,389 | Massachusetts |
| Michigan | 4,750,848 | 4,605,848 | 2,965,151 | 2,612,290 | 352,861 | 5,000 | 1,332,616 | 1,146,000 | 247,616 | 243,081 | 145,000 | Michigan |
| Minnesota | 2,385,985 | 2,250,743 | 831,744 | 679,401 | 152,343 | 12,482 | 1,274,718 | 1,130,342 | 144,376 | 131,799 | 115,242 | Minnesota |
| Mississippi | 780,492 | 756,069 | 176,388 | 150,000 | 26,388 | 1,000 | 448,625 | 25,000 | 423,625 | 128,858 | 25,423 | Mississippi |
| Missouri | 1,989,391 | 1,923,591 | 856,830 | 714,146 | 181,684 | 104,371 | 741,923 | 0 | 741,923 | 181,457 | 65,800 | Missouri |
| Montana | 458,700 | 443,000 | 159,000 | 131,000 | 28,000 | 35,000 | 208,000 | 201,000 | 7,000 | 41,000 | 13,700 | Montana |
| Nebraska | 636,500 | 624,000 | 441,000 | 425,000 | 16,000 | 28,500 | 112,000 | 75,000 | 37,000 | 12,500 | 42,500 | Nebraska |
| Nevada | 445,752 | 381,304 | 195,573 | 65,889 | 129,704 | 0 | 187,038 | 166,411 | 627 | 18,883 | 64,448 | Nevada |
| New Hampshire | 358,372 | 343,436 | 287,308 | 278,025 | 9,283 | 0 | 32,143 | 8,043 | 24,100 | 23,985 | 14,938 | New Hampshire |
| New Jersey | 3,600,487 | 3,739,887 | 2,368,131 | 2,193,240 | 184,891 | 0 | 1,253,705 | 1,155,104 | 98,601 | 128,051 | 60,600 | New Jersey |
| New Mexico | 662,750 | 644,468 | 107,114 | 56,832 | 50,482 | 0 | 449,539 | 394,688 | 54,871 | 87,815 | 18,282 | New Mexico |
| New York | 9,982,483 | 9,720,000 | 5,300,000 | 5,000,000 | 300,000 | 0 | 3,955,000 | 3,935,000 | 20,000 | 465,000 | 262,483 | New York |
| North Carolina | 2,115,716 | 2,070,716 | 486,000 | 436,000 | 50,000 | 0 | 1,324,716 | 1,239,718 | 85,000 | 280,000 | 45,000 | North Carolina |
| North Dakota | 280,788 | 263,660 | 96,614 | 88,106 | 8,508 | 26,257 | 118,646 | 109,504 | 9,142 | 22,143 | 17,128 | North Dakota |
| Ohio | 4,563,100 | 4,217,200 | 2,159,800 | 2,077,536 | 82,065 | 0 | 1,710,700 | 1,549,894 | 160,806 | 346,900 | 335,900 | Ohio |
| Oklahoma | 1,700,000 | 1,185,000 | 380,000 | 360,000 | 30,000 | 30,000 | 625,000 | 355,000 | 270,000 | 140,000 | 85,000 | Oklahoma |
| Oregon | 1,383,190 | 1,334,362 | 777,648 | 736,331 | 42,317 | 24,870 | 441,927 | 425,451 | 16,476 | 89,947 | 48,798 | Oregon |
| Pennsylvania | 5,425,404 | 5,225,556 | 2,516,843 | 2,087,943 | 428,900 | 0 | 2,292,787 | 1,577,579 | 715,208 | 198,848 | 415,926 | Pennsylvania |
| Rhode Island | 383,028 | 382,513 | 236,412 | 227,109 | 9,303 | 0 | 132,082 | 114,329 | 17,753 | 24,009 | 515 | Rhode Island |
| South Carolina | 1,040,753 | 1,004,773 | 324,217 | 291,717 | 32,500 | 10,978 | 489,281 | 8,250 | 481,011 | 170,289 | 36,000 | South Carolina |
| South Dakota | 291,300 | 284,800 | 108,700 | 156,300 | 12,400 | 3,300 | 76,800 | 69,400 | 7,400 | 6,500 | 3,000 | South Dakota |
| Tennessee | 1,372,589 | 1,255,231 | 542,233 | 286,251 | 256,982 | 0 | 537,402 | 480,628 | 76,774 | 175,598 | 117,368 | Tennessee |
| Texas | 6,202,075 | 6,019,244 | 2,598,744 | 2,419,257 | 189,487 | 15,321 | 2,748,478 | 2,748,478 | 0 | 686,701 | 152,831 | Texas |
| Utah | 799,818 | 711,618 | 273,467 | 215,484 | 57,973 | 0 | 383,738 | 0 | 383,738 | 54,423 | 86,200 | Utah |
| Vermont | 232,218 | 228,875 | 150,779 | 143,094 | 7,685 | 0 | 61,356 | 41,616 | 19,740 | 16,740 | 3,343 | Vermont |
| Virginia | 2,436,805 | 2,343,487 | 1,181,581 | 33,182 | 1,148,409 | 0 | 932,138 | 225,500 | 706,638 | 93,318 | 229,758 | Virginia |
| Washington | 2,292,483 | 2,144,857 | 270,933 | 233,125 | 37,808 | 94,351 | 1,639,105 | 1,161,173 | 477,932 | 140,488 | 147,626 | Washington |
| West Virginia | 763,628 | 733,628 | 226,283 | 195,408 | 30,875 | 0 | 424,695 | 150 | 424,545 | 82,648 | 30,000 | West Virginia |
| Wisconsin | 2,546,837 | 2,298,523 | 1,300,729 | 1,227,443 | 73,286 | 4,807 | 819,771 | 687,587 | 132,184 | 163,416 | 258,314 | Wisconsin |
| Wyoming | 384,736 | 334,918 | 138,461 | 122,015 | 17,446 | 62,580 | 112,606 | 108,006 | 6,600 | 20,271 | 29,818 | Wyoming |

See footnotes at end of table.

Table 2. — Estimated revenue and nonrevenue receipts for elementary and secondary education, by source and by State or outlying area: United States, 1980-81 — Continued

(In thousands of dollars)

| State or other area | Total revenue and nonrevenue receipts (Cols. 3 + 12) | Revenue receipts | | | | | | | | | Total nonrevenue receipts | State or other area |
|----------------------|---|---|----------------|----------------|-------------|-----------------------------|-----------------|----------------------------|--------------------------|------------------------|---------------------------|---------------------|
| | | Total revenue receipts (All sources) (Cols. 4 + 7 + 8 + 11) | Local receipts | | | | State receipts | | | Total Federal receipts | | |
| | | | Total local | Property taxes | Other local | Total intermediate Receipts | Total State | Unrestricted grants-in-aid | Restricted grants-in-aid | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Outlying areas: | | | | | | | Outlying areas: | | | | | |
| American Samoa | | | NO REPORT | | | | | | NO REPORT | | | American Samoa |
| Guam | 68,057 | 57,812 | 48,252 | 0 | 48,252 | 0 | 9,780 | 0 | 9,780 | 9,780 | 245 | Guam |
| Puerto Rico | | | NO REPORT | | | | | | NO REPORT | | | Puerto Rico |
| Trust Territory | | | NO REPORT | | | | | | NO REPORT | | | Trust Territory |
| Virgin Islands | | | NO REPORT | | | | | | NO REPORT | | | Virgin Island |
| DOD Overseas Schools | | | NO REPORT | | | | | | NO REPORT | | | DOD Overseas School |
| Northern Marianas | | | NO REPORT | | | | | | NO REPORT | | | Northern Marianas |

¹Revised from 1979 published data.

²Excludes \$30,000,000 for State operated voc-tech schools for grades 9 through 12.

³NCES estimate.

⁴Column 5 included in column 6.

⁵Actual 1980 data.

⁶Includes donation of \$13,938.

⁷Does not include an estimated \$150,000,000 State share of teacher retirement and social security.

⁸Includes \$1,428,486 grants to State-operated institutions.

⁹Excludes capital funds.

¹⁰Previous years' figures inadvertently included retirement.

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Table 2A. — Estimated revenue and nonrevenue receipts for public elementary and secondary education, including percent nonrevenue of total receipts and local receipts by source and by State or outlying area: United States, 1980-81

(In thousands of dollars)

| State or other area | Total revenue and nonrevenue receipts | Total nonrevenue receipts | Percent nonrevenue receipts of total receipts | Local receipts | | | | | |
|--------------------------|---------------------------------------|---------------------------|---|----------------|-----------|----------------|---------|-------------|---------|
| | | | | Total local | | Property taxes | | Other local | |
| | | | | number | percent | number | percent | number | percent |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Total 50 States and D.C. | \$103,666,419 | \$3,825,890 | 3.7 | \$44,030,474 | 100.0 | \$37,601,344 | 85.4 | \$6,429,130 | 14.6 |
| Alabama | 1,096,860 | 40,277 | 3.7 | 211,428 | 100.0 | 114,140 | 54.0 | 97,288 | 46.0 |
| Alaska | 408,106 | 0 | 0.0 | 72,006 | 100.0 | 67,333 | 93.5 | 4,673 | 6.5 |
| Arizona | 1,143,553 | 0 | 0.0 | 411,259 | 100.0 | 383,328 | 93.2 | 27,931 | 6.8 |
| Arkansas | 763,248 | 41,012 | 5.4 | 248,805 | 100.0 | 235,533 | 95.4 | 11,272 | 4.6 |
| California | 11,371,300 | 100,200 | 0.9 | 2,686,100 | 100.0 | 1,950,600 | 72.6 | 734,500 | 27.4 |
| Colorado | 1,631,308 | 95,715 | 5.9 | 803,863 | 100.0 | 659,429 | 82.0 | 14,434 | 18.0 |
| Connecticut | 1,415,353 | 4,353 | 0.3 | 935,375 | 100.0 | 935,375 | 100.0 | 0 | 0.0 |
| Delaware | 321,292 | 5,000 | 1.6 | 68,172 | 100.0 | 62,694 | 92.0 | 5,478 | 8.0 |
| District of Columbia | 329,265 | 0 | 0.0 | 275,600 | 100.0 | 0 | 0.0 | 275,600 | 100.0 |
| Florida | 3,378,861 | 66,252 | 2.0 | 1,124,721 | 100.0 | 978,151 | 87.0 | 146,570 | 13.0 |
| Georgia | 2,087,169 | 14,627 | 0.7 | 668,419 | 100.0 | 592,944 | 88.7 | 75,475 | 11.3 |
| Hawaii | 349,913 | 21,225 | 6.1 | 7,744 | 100.0 | 0 | 0.0 | 7,744 | 100.0 |
| Idaho | 487,625 | 25,500 | 5.2 | 146,988 | 100.0 | 115,000 | 78.2 | 31,988 | 21.8 |
| Illinois | 5,739,348 | 606,331 | 10.6 | 2,784,779 | 100.0 | 2,639,000 | 94.8 | 145,779 | 5.2 |
| Indiana | 2,023,802 | 63,929 | 3.2 | 743,720 | 100.0 | 562,081 | 75.6 | 181,639 | 24.4 |
| Iowa | 1,486,625 | 24,710 | 1.7 | 795,692 | 100.0 | 745,205 | 93.7 | 50,487 | 6.3 |
| Kansas | 1,109,301 | 45,000 | 4.1 | 533,463 | 100.0 | 466,276 | 87.4 | 67,187 | 12.6 |
| Kentucky | 1,307,500 | 60,000 | 4.6 | 237,000 | 100.0 | 162,400 | 68.5 | 74,600 | 31.5 |
| Louisiana | 1,603,000 | 63,000 | 3.9 | 460,000 | 100.0 | 190,000 | 41.3 | 270,000 | 58.7 |
| Maine | 484,000 | 15,000 | 3.1 | 202,000 | 100.0 | 200,000 | 99.0 | 2,000 | 1.0 |
| Maryland | 1,664,381 | 449 | 0.0 | 1,120,459 | 100.0 | 1,029,027 | 91.8 | 91,432 | 8.2 |
| Massachusetts | 3,253,583 | 9,399 | 0.3 | 1,948,400 | 100.0 | 1,871,865 | 96.1 | 76,535 | 3.9 |
| Michigan | 4,750,848 | 146,000 | 3.1 | 2,965,151 | 100.0 | 2,612,290 | 88.1 | 352,861 | 11.9 |
| Minnesota | 2,365,965 | 115,242 | 4.9 | 831,744 | 100.0 | 679,401 | 81.7 | 152,343 | 18.3 |
| Mississippi | 780,492 | 25,423 | 3.3 | 176,386 | 100.0 | 150,000 | 85.0 | 26,386 | 15.0 |
| Missouri | 1,969,391 | 65,800 | 3.3 | 895,830 | 100.0 | 714,146 | 79.7 | 181,684 | 20.3 |
| Montana | 456,700 | 13,700 | 3.0 | 159,000 | 100.0 | 131,000 | 82.4 | 28,000 | 17.6 |
| Nebaska | 636,500 | 12,500 | 2.0 | 441,000 | 100.0 | 425,000 | 96.4 | 16,000 | 3.6 |
| Nevada | 445,752 | 64,448 | 14.5 | 195,573 | 100.0 | 65,869 | 33.7 | 129,704 | 66.3 |
| New Hampshire | 358,372 | 14,938 | 4.2 | 287,308 | 100.0 | 278,025 | 96.8 | 9,283 | 3.2 |
| New Jersey | 3,800,487 | 60,600 | 1.6 | 2,358,131 | 100.0 | 2,193,240 | 93.0 | 164,891 | 7.0 |
| New Mexico | 662,750 | 18,282 | 2.8 | 107,114 | 100.0 | 56,632 | 52.9 | 50,482 | 47.1 |
| New York | 9,962,483 | 262,483 | 2.6 | 5,300,000 | 100.0 | 5,000,000 | 94.3 | 300,000 | 5.7 |
| North Carolina | 2,115,718 | 45,000 | 2.1 | 486,000 | 100.0 | 436,000 | 89.7 | 50,000 | 10.3 |
| North Dakota | 280,788 | 17,128 | 6.1 | 96,614 | 100.0 | 88,106 | 91.2 | 8,508 | 8.8 |
| Ohio | 4,553,100 | 335,900 | 7.4 | 2,159,600 | 100.0 | 2,077,535 | 96.2 | 82,065 | 3.8 |
| Oklahoma | 1,270,000 | 85,000 | 6.7 | 390,000 | 100.0 | 360,000 | 92.3 | 30,000 | 7.7 |
| Oregon | 1,383,190 | 48,798 | 3.5 | 777,648 | 100.0 | 735,331 | 94.6 | 42,317 | 5.4 |
| Pennsylvania | 5,425,404 | 199,848 | 3.7 | 2,516,843 | 100.0 | 2,087,943 | 83.0 | 428,900 | 17.0 |
| Rhode Island | 393,028 | 515 | 0.1 | 236,412 | 100.0 | 227,109 | 96.1 | 9,303 | 3.9 |
| South Carolina | 1,040,753 | 36,000 | 3.5 | 324,217 | 100.0 | 291,717 | 90.0 | 32,500 | 10.0 |
| South Dakota | 291,300 | 6,500 | 2.2 | 168,700 | 100.0 | 156,300 | 92.6 | 12,400 | 7.4 |
| Tennessee | 1,372,589 | 117,358 | 8.6 | 542,233 | 100.0 | 286,251 | 52.8 | 255,982 | 47.2 |
| Texas | 6,202,075 | 182,831 | 2.9 | 2,588,744 | 100.0 | 2,419,257 | 93.5 | 169,487 | 6.5 |
| Utah | 799,818 | 88,200 | 11.0 | 273,457 | 100.0 | 215,484 | 78.8 | 57,973 | 21.2 |
| Vermont | 232,218 | 3,343 | 1.4 | 150,779 | 100.0 | 143,094 | 94.9 | 7,685 | 5.1 |
| Virginia | 2,436,805 | 93,318 | 3.8 | 1,181,591 | 100.0 | 33,182 | 2.8 | 1,148,409 | 97.2 |
| Washington | 2,292,483 | 147,626 | 6.4 | 270,933 | 100.0 | 233,125 | 86.0 | 37,808 | 14.0 |
| West Virginia | 763,626 | 30,000 | 3.9 | 226,283 | 100.0 | 195,468 | 86.4 | 30,815 | 13.6 |
| Wisconsin | 2,546,837 | 258,314 | 10.1 | 1,300,729 | 100.0 | 1,227,443 | 94.4 | 73,286 | 5.6 |
| Wyoming | 364,736 | 29,818 | 8.2 | 139,461 | 100.0 | 122,015 | 87.5 | 17,446 | 12.5 |
| Outlying areas: | | | | | | | | | |
| American Samoa | | | | | NO REPORT | | | | |
| Guam | 68,057 | 245 | 0.4 | 0 | 100.0 | 0 | | 0 | |
| Puerto Rico | | | | | NO REPORT | | | | |
| Trust Territory | | | | | NO REPORT | | | | |
| Virgin Islands | | | | | NO REPORT | | | | |
| DOD Overseas Schools | | | | | NO REPORT | | | | |
| Northern Marianas | | | | | NO REPORT | | | | |

Table 3.—Estimated expenditures and related data for public elementary and secondary education, by State or outlying area: United States, 1980-81

| State or other area | Expenditures (in thousands) | | | | | Annual current expenditure per pupil in— | | Average annual salary for— |
|--------------------------|-----------------------------|---|-----------------------------|----------------|--------------------|--|--------------------------|----------------------------|
| | Total expenditures | Current expenditures | | Capital outlay | Total debt service | Average daily membership | Average daily attendance | Class-room teachers |
| | | Elementary and secondary schools ¹ | Other programs ² | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total 50 States and D.C. | \$99,135,875 | \$98,607,176 | \$1,318,902 | \$8,720,681 | \$45,835,873 | \$2,188 | \$2,350 | \$17,360 |
| Alabama | 1,088,372 | 987,303 | 7,293 | 81,843 | 20,421 | 1,331 | 1,384 | 15,413 |
| Alaska | 478,904 | 404,336 | 1,115 | 57,499 | *30,828 | 4,689 | 5,010 | 28,000 |
| Arizona | 1,103,560 | 925,491 | 0 | 148,314 | 81,606 | 1,882 | *1,914 | 17,359 |
| Arkansas | 768,672 | 657,560 | 1,900 | 80,282 | 40,941 | 1,490 | 1,571 | 13,270 |
| California | 11,242,472 | 10,493,500 | 52,600 | 421,500 | 658,672 | *2,424 | *2,584 | 19,648 |
| Colorado | 1,532,345 | 1,351,847 | 30,870 | 111,783 | 82,291 | 2,582 | 2,656 | 17,734 |
| Connecticut | 1,374,460 | 1,326,000 | 500 | 23,860 | 75,100 | 2,481 | 2,697 | 17,440 |
| Delaware | 270,240 | 248,883 | 3,000 | 8,377 | 28,900 | 2,557 | 2,781 | 18,025 |
| District of Columbia | 318,084 | 318,543 | 0 | 1,521 | 0 | 3,202 | 3,682 | 22,883 |
| Florida | 3,480,021 | 3,142,920 | 22,987 | 237,313 | 125,371 | 2,081 | 2,282 | 15,583 |
| Georgia | 1,948,011 | 1,625,736 | 19,200 | 274,777 | 61,389 | 1,554 | 1,652 | 15,444 |
| Hawaii | 354,833 | 315,420 | 2,818 | 36,197 | *3,191 | 1,939 | 2,121 | 20,993 |
| Ideho | 392,185 | 337,900 | 185 | 46,000 | 15,100 | 1,662 | 1,780 | 15,146 |
| Illinois | 4,652,477 | 4,236,547 | 21,188 | 281,135 | 340,821 | 2,258 | 2,441 | 19,518 |
| Indiana | 2,062,572 | 1,877,295 | 16,063 | 240,469 | 149,481 | 1,687 | 1,793 | 17,976 |
| Iowa | 1,396,925 | 1,273,333 | 3,312 | 100,537 | 55,685 | 2,426 | 2,560 | 16,150 |
| Kansas | 1,079,259 | 983,023 | 6,152 | 71,971 | 41,520 | 2,554 | 2,714 | 15,250 |
| Kentucky | 1,050,372 | *961,700 | 6,872 | 46,000 | 65,000 | *1,457 | *1,569 | 15,580 |
| Louisiana | 1,518,397 | 1,400,000 | 4,500 | 83,000 | 70,897 | 1,611 | 1,972 | 14,900 |
| Maine | 473,493 | 423,400 | 13,000 | 27,093 | 28,500 | 1,925 | 2,055 | 13,984 |
| Maryland | 1,816,494 | 1,683,002 | 15,419 | 92,614 | 92,203 | 2,319 | 2,541 | 19,286 |
| Massachusetts | 3,038,610 | 2,914,854 | 9,292 | 35,828 | 284,208 | 2,857 | 3,174 | 16,288 |
| Michigan | 4,730,954 | 4,215,286 | 80,420 | 281,785 | 283,483 | *2,300 | 2,461 | 21,057 |
| Minnesota | 2,030,251 | 1,751,638 | 51,050 | 176,864 | 133,660 | 2,335 | 2,484 | 17,182 |
| Mississippi | 761,790 | 689,771 | 3,000 | 62,554 | 27,652 | 1,464 | 1,536 | 13,000 |
| Missouri | 1,759,104 | 1,615,881 | 25,123 | 88,800 | 78,800 | *1,943 | 2,079 | 15,422 |
| Montana | 465,500 | 413,000 | 8,000 | 37,500 | 20,000 | 2,785 | 2,948 | 15,967 |
| Nebraska | 583,426 | 555,000 | 1,900 | 14,426 | 28,800 | 2,019 | 2,105 | 14,675 |
| Nevada | 396,220 | 305,638 | 1,323 | 53,511 | 56,316 | 2,155 | 2,179 | 17,700 |
| New Hampshire | 342,108 | 325,510 | 1,204 | 8,517 | 21,574 | 2,001 | 2,033 | *13,273 |
| New Jersey | 3,855,487 | 3,177,506 | 332,000 | 41,433 | 188,948 | 2,512 | 2,791 | 18,300 |
| New Mexico | 704,814 | 571,588 | 2,802 | 123,302 | 30,483 | 2,108 | 2,219 | 16,946 |
| New York | 9,251,000 | 8,488,000 | 183,000 | 350,000 | 675,000 | 3,023 | 3,358 | 20,400 |
| North Carolina | 2,219,000 | 2,100,000 | 14,000 | 105,000 | 0 | 1,589 | 1,992 | 15,858 |
| North Dakota | 249,612 | 230,441 | 340 | 16,088 | 10,183 | 1,379 | 2,062 | 14,881 |
| Ohio | 4,095,800 | 3,867,400 | 66,000 | 93,100 | 193,576 | 1,985 | 2,143 | 16,200 |
| Oklahoma | 1,259,290 | *1,094,000 | 16,000 | 136,190 | 54,100 | *1,906 | *2,007 | 14,640 |
| Oregon | 1,473,037 | 1,273,274 | 3,613 | 187,175 | 82,418 | 2,830 | 3,049 | 16,500 |
| Pennsylvania | 5,492,707 | 4,883,600 | 101,308 | 199,810 | 407,704 | 2,564 | 2,798 | 17,690 |
| Rhode Island | 362,750 | 349,358 | 1,082 | 5,406 | 20,657 | 2,452 | 2,559 | 19,803 |
| South Carolina | 1,028,628 | 905,653 | 11,264 | 88,886 | 45,470 | 1,505 | 1,560 | 14,108 |
| South Dakota | 273,500 | *239,400 | 2,900 | 28,900 | 6,100 | *1,884 | *1,995 | 13,636 |
| Tennessee | 1,337,037 | 1,176,179 | 16,054 | 135,588 | 33,433 | 1,372 | 1,458 | 14,073 |
| Texas | 6,140,941 | 5,108,606 | 22,182 | 621,905 | *649,374 | 1,628 | 1,955 | 15,715 |
| Utah | 781,806 | 561,645 | 15,000 | 182,415 | 40,746 | 1,648 | 1,742 | 16,612 |
| Vermont | 195,402 | 182,678 | 64 | 8,591 | 16,166 | 1,904 | 2,017 | 13,235 |
| Virginia | 2,367,736 | 2,072,104 | 36,576 | 205,779 | 143,990 | 2,071 | 2,223 | 14,649 |
| Washington | 2,519,376 | 1,868,827 | 36,493 | 566,513 | 95,105 | 2,488 | 2,653 | 20,702 |
| West Virginia | 739,829 | 660,853 | 15,616 | 55,130 | 19,510 | *1,697 | 1,616 | 14,948 |
| Wisconsin | 2,167,011 | 2,001,185 | 27,645 | 100,760 | 122,745 | 2,594 | 2,769 | *20,082 |
| Wyoming | 335,249 | 255,482 | 1,097 | 68,740 | 23,943 | 2,433 | 2,596 | 20,438 |
| Outlying areas: | | | | | | | | |
| American Samoa | | | | NO REPORT | | | | |
| Guam | 43,200 | 33,248 | 0 | 9,952 | 0 | 12,922 | 1,203 | 22,294 |
| Puerto Rico | | | | | | | | |
| Trust Territory | | | | | | | | |
| Virgin Islands | | | | | | | | |
| DOD Overseas Schools | | | | | | | | |
| Northern Marianas | | | | | | | | |

¹ Includes estimated value of commodities donated by the U.S. Department of Agriculture.

² Includes estimated expenditures for summer schools, adult education, community service (such as public libraries operated by school districts, expenditures for nonpublic schools where authorized by law, community colleges and technical institutions under the jurisdiction of local boards of education).

³ Does not include total for redemption of principal to other than PHA's.

⁴ Total includes redemption of principal to other than PHA's.

⁵ Includes NCES estimates for interest payments to other than PHA's and/or redemption of principal to other than PHA's.

⁶ Actual 1980 data.

⁷ NCES estimate.

⁸ Revised from 1979 published data.

⁹ Includes fringe benefit payment.

Table 3A.—Percentages of total estimated expenditures by function for public elementary and secondary education, by State or outlying area: United States, 1980-81

| Expenditures (in thousands) | | | | | |
|-----------------------------|--------------------|----------------------------------|----------------|----------------|--------------|
| State or other areas | Total expenditures | Current expenditures | | Capital outlay | Debt service |
| | | Elementary and secondary schools | Other programs | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Total 50 States and D.C. | 100.0 | 89.4 | 1.3 | 6.8 | 2.5 |
| Alabama | 100.0 | 90.9 | 0.7 | 7.5 | 0.9 |
| Alaska | 100.0 | 84.8 | 0.2 | 12.1 | 2.9 |
| Arizona | 100.0 | 83.9 | 0.0 | 13.3 | 2.9 |
| Arkansas | 100.0 | 86.5 | 0.2 | 11.7 | 2.5 |
| California | 100.0 | 93.3 | 0.5 | 3.7 | 2.4 |
| Colorado | 100.0 | 88.2 | 2.0 | 7.3 | 2.5 |
| Connecticut | 100.0 | 96.5 | 0.0 | 1.7 | 1.8 |
| Delaware | 100.0 | 92.5 | 1.1 | 3.1 | 3.3 |
| District of Columbia | 100.0 | 98.5 | 0.0 | 0.5 | 0.0 |
| Florida | 100.0 | 90.8 | 0.7 | 6.9 | 1.8 |
| Georgia | 100.0 | 83.5 | 1.0 | 14.1 | 1.4 |
| Hawaii | 100.0 | 88.9 | 0.7 | 10.2 | 0.1 |
| Idaho | 100.0 | 86.2 | 0.0 | 11.7 | 2.1 |
| Illinois | 100.0 | 91.1 | 0.5 | 5.6 | 2.9 |
| Indiana | 100.0 | 81.3 | 0.9 | 11.7 | 6.1 |
| Iowa | 100.0 | 91.2 | 0.2 | 7.2 | 1.4 |
| Kansas | 100.0 | 91.1 | 0.6 | 6.7 | 1.7 |
| Kentucky | 100.0 | 91.8 | 0.6 | 4.4 | 3.4 |
| Louisiana | 100.0 | 92.2 | 0.3 | 5.5 | 2.0 |
| Maine | 100.0 | 89.4 | 2.7 | 5.7 | 2.1 |
| Maryland | 100.0 | 92.5 | 0.8 | 5.1 | 1.5 |
| Massachusetts | 100.0 | 95.9 | 0.3 | 1.2 | 2.6 |
| Michigan | 100.0 | 89.1 | 1.7 | 6.0 | 3.2 |
| Minnesota | 100.0 | 86.3 | 2.5 | 8.7 | 2.5 |
| Mississippi | 100.0 | 90.5 | 0.4 | 8.2 | 0.8 |
| Missouri | 100.0 | 91.9 | 1.4 | 5.0 | 1.7 |
| Montana | 100.0 | 88.7 | 1.7 | 8.1 | 1.5 |
| Nebraska | 100.0 | 95.1 | 0.3 | 2.5 | 2.1 |
| Nevada | 100.0 | 77.1 | 0.3 | 13.5 | 9.0 |
| New Hampshire | 100.0 | 95.1 | 0.4 | 2.5 | 2.0 |
| New Jersey | 100.0 | 86.9 | 9.1 | 1.1 | 2.9 |
| New Mexico | 100.0 | 81.1 | 0.4 | 17.5 | 1.0 |
| New York | 100.0 | 91.8 | 2.0 | 3.8 | 2.5 |
| North Carolina | 100.0 | 94.6 | 0.6 | 4.7 | 0.0 |
| North Dakota | 100.0 | 92.3 | 0.1 | 6.4 | 1.1 |
| Ohio | 100.0 | 94.4 | 1.6 | 2.3 | 1.7 |
| Oklahoma | 100.0 | 86.9 | 1.3 | 10.8 | 1.0 |
| Oregon | 100.0 | 86.4 | 0.3 | 11.3 | 2.0 |
| Pennsylvania | 100.0 | 88.5 | 1.8 | 3.8 | 6.0 |
| Rhode Island | 100.0 | 96.3 | 0.3 | 1.5 | 1.9 |
| South Carolina | 100.0 | 88.0 | 1.1 | 8.6 | 2.2 |
| South Dakota | 100.0 | 87.5 | 1.1 | 10.8 | 0.8 |
| Tennessee | 100.0 | 88.0 | 1.2 | 10.1 | 0.7 |
| Texas | 100.0 | 83.2 | 0.4 | 13.4 | 3.1 |
| Utah | 100.0 | 71.8 | 1.9 | 23.3 | 2.9 |
| Vermont | 100.0 | 93.5 | 0.0 | 4.4 | 2.1 |
| Virginia | 100.0 | 87.5 | 1.6 | 8.7 | 2.2 |
| Washington | 100.0 | 74.2 | 1.4 | 22.5 | 1.9 |
| West Virginia | 100.0 | 89.3 | 2.1 | 7.5 | 1.1 |
| Wisconsin | 100.0 | 92.3 | 1.3 | 4.8 | 1.7 |
| Wyoming | 100.0 | 76.2 | 0.3 | 20.5 | 3.0 |
| Outlying Areas: | | | | | |
| American Samoa | | | NO REPORT | | |
| Guam | 100.0 | 77.0 | 0.0 | 23.0 | 0.0 |
| Puerto Rico | | | NO REPORT | | |
| Trust Territory | | | NO REPORT | | |
| Virgin Islands | | | NO REPORT | | |
| DOD Overseas Schools | | | NO REPORT | | |
| Northern Marianas | | | NO REPORT | | |

¹ Computed on basis of interest payments to other than PHA's and payments to PHA's only.

Table 4. — Estimated expenditures of capital outlay and debt service, for public education, by type: United States or outlying areas, school year 1980-81

(Expenditures in thousands)

| State or other area | Capital outlay | | | | | | Debt service | | | |
|---------------------------------|----------------------|-----------------------|----------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------|--|--------------------------------|--|
| | Total capital outlay | Land and improvements | New building and additions | Remodeling and improvements | Equipment | | Total debt service | Interest Payments to other than PHA's ¹ | Payments to PHA's ¹ | Redemption of principal to other than PHA's ¹ |
| | | | | | Vehicles and transportation | Furniture and other equipment | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Total 50 States and D.C. | \$8,720,881 | \$1,688,702 | \$2,780,808 | \$1,202,375 | \$239,861 | \$831,136 | \$5,835,673 | \$1,851,832 | \$637,284 | \$3,348,557 |
| Alabama | 81,843 | (¹) | 41,870 | 14,939 | 6,867 | 18,187 | 20,421 | 8,825 | 1,108 | 10,488 |
| Alaska | 57,488 | 0 | 51,749 | 0 | 0 | 5,750 | 30,528 | 13,954 | 0 | 16,574 |
| Arizona | 148,314 | 78,579 | 5,888 | 19,860 | 9,006 | 33,200 | 81,606 | 31,745 | 0 | 49,861 |
| Arkansas | 90,282 | 5,380 | 52,484 | 11,610 | 8,417 | 14,361 | 40,841 | 18,675 | 75 | 21,991 |
| California | 421,500 | 43,500 | (¹) | 230,300 | 15,000 | 132,700 | 658,672 | 89,000 | 185,872 | 381,800 |
| Colorado | 111,783 | 8,937 | 48,718 | 0 | 6,839 | 48,288 | 82,291 | 37,342 | 603 | 44,346 |
| Connecticut | 23,800 | 800 | 11,000 | (¹) | 930 | 11,330 | 75,100 | 24,000 | 100 | 51,000 |
| Delaware | 8,377 | 812 | 0 | 4,600 | 587 | 2,578 | 26,900 | 9,000 | 0 | 17,900 |
| District of Columbia | 1,521 | 0 | 0 | 0 | 521 | 1,000 | 0 | 0 | 0 | 0 |
| Florida | 237,313 | 2,363 | 167,087 | 54,127 | 1,980 | 11,766 | 125,371 | 56,160 | 698 | 68,570 |
| Georgia | 274,777 | 8,388 | 211,088 | 1,993 | 16,448 | 36,881 | 61,369 | 26,078 | 220 | 35,071 |
| Hawaii | 36,187 | 3,631 | 20,111 | 8,283 | 103 | 6,068 | 3,191 | 400 | 0 | 2,791 |
| Idaho | 48,000 | 48,000 | (¹) | (¹) | (¹) | (¹) | 15,100 | 8,100 | 0 | 7,000 |
| Illinois | 281,138 | 18,956 | 180,386 | (¹) | 14,408 | 49,375 | 340,821 | 99,680 | 33,927 | 207,214 |
| Indiana | 240,488 | 13,085 | 158,854 | 53,658 | 14,962 | 0 | 149,481 | 6,832 | 119,923 | 22,728 |
| Iowa | 100,537 | 9,383 | 31,718 | 20,308 | 24,640 | 14,490 | 55,885 | 19,743 | 0 | 35,922 |
| Kansas | 71,971 | 8,501 | 11,383 | 24,894 | 4,038 | 23,155 | 41,520 | 18,072 | 41 | 23,407 |
| Kentucky | 48,000 | 5,180 | 26,200 | 2,900 | 1,575 | 10,135 | 65,000 | 36,000 | 0 | 29,000 |
| Louisiana | 83,000 | 5,000 | 48,000 | 15,000 | 6,000 | 9,000 | 70,897 | 30,000 | 897 | 40,000 |
| Maine | 27,083 | 800 | 15,000 | 5,500 | 3,900 | 2,093 | 26,500 | 10,000 | 0 | 16,500 |
| Maryland | 92,814 | 2,533 | 42,047 | 33,885 | 520 | 13,829 | 92,203 | 27,259 | 0 | 64,944 |
| Massachusetts | 35,828 | 0 | 24,265 | 0 | 888 | 10,675 | 284,208 | 78,836 | 0 | 205,572 |
| Michigan | 281,785 | 21,778 | 218,080 | 0 | 0 | 43,917 | 283,463 | 150,963 | 2,500 | 130,000 |
| Minnesota | 178,854 | 12,845 | 81,747 | 31,767 | 10,799 | 36,698 | 133,850 | 50,486 | 223 | 82,941 |
| Mississippi | 62,554 | 0 | 51,554 | 4,000 | 7,000 | 0 | 27,652 | 6,485 | 0 | 21,187 |
| Missouri | 88,800 | 4,500 | 70,100 | 0 | 6,000 | 8,200 | 76,800 | 29,000 | 300 | 47,500 |
| Montana | 37,500 | 0 | 35,000 | 0 | 2,500 | 0 | 20,000 | 7,000 | 0 | 13,000 |
| Nebraska | 14,428 | 400 | 2,350 | 8,978 | 4,200 | 500 | 28,800 | 12,100 | 0 | 16,700 |
| Nevada | 53,511 | 2,280 | 38,448 | 7,983 | 115 | 4,704 | 56,318 | 14,509 | 21,239 | 20,570 |
| New Hampshire | 8,517 | 7,085 | (¹¹) | (¹¹) | 648 | 774 | 21,574 | 6,877 | 0 | 14,697 |
| New Jersey | 41,433 | (¹¹) | (¹¹) | 41,433 | (¹¹) | (¹¹) | 188,948 | 104,548 | 0 | 84,400 |
| New Mexico | 123,302 | 5,522 | 92,929 | 6,353 | 1,348 | 15,150 | 30,483 | 7,122 | 0 | 23,361 |
| New York | 350,000 | 360,000 | (¹) | (¹) | (¹) | (¹) | 675,000 | 230,000 | 0 | 445,000 |
| North Carolina | 106,000 | 106,000 | (¹) | (¹) | (¹) | (¹) | 0 | 0 | 0 | 0 |
| North Dakota | 16,088 | 1,260 | 7,300 | 2,100 | 2,308 | 3,100 | 10,163 | 2,763 | 0 | 7,400 |
| Ohio | 93,100 | 8,517 | 55,385 | 9,310 | 3,185 | 18,713 | 193,576 | 69,300 | 0 | 124,276 |
| Oklahoma | 136,180 | 8,000 | 100,000 | 4,190 | 5,000 | 19,000 | 54,100 | 13,000 | 100 | 41,000 |
| Oregon | 167,175 | (¹¹) | (¹¹) | 167,175 | (¹¹) | (¹¹) | 62,418 | 28,558 | 216 | 33,643 |
| Pennsylvania | 198,810 | 7,350 | 112,500 | 46,250 | 6,600 | 25,110 | 407,704 | 67,219 | 260,770 | 79,715 |
| Rhode Island | 5,406 | 0 | 381 | 3,014 | 320 | 1,691 | 20,657 | 6,904 | 0 | 13,753 |
| South Carolina | 88,856 | 8,080 | 81,500 | (¹) | (¹²) | 21,278 | 45,470 | 21,591 | 1,254 | 22,825 |
| South Dakota | 28,900 | (¹¹) | (¹¹) | 28,900 | (¹¹) | (¹¹) | 6,100 | 2,300 | 0 | 3,800 |
| Tennessee | 138,588 | 3,908 | 94,929 | 17,555 | 5,545 | 13,631 | 33,433 | 9,206 | 30 | 24,197 |
| Texas | 821,905 | 821,905 | 0 | 0 | 0 | 0 | 649,374 | 183,486 | 74,782 | 481,128 |
| Utah | 182,415 | (¹¹) | (¹¹) | 182,415 | (¹¹) | (¹¹) | 40,746 | 22,746 | 0 | 18,000 |
| Vermont | 8,581 | 340 | 4,253 | 748 | 1,096 | 2,154 | 18,186 | 4,089 | 0 | 14,097 |
| Virginia | 206,779 | 4,987 | 125,201 | 33,262 | 16,179 | 26,150 | 143,990 | 50,357 | 918 | 92,715 |
| Washington | 686,513 | 32,718 | 363,188 | 80,372 | 15,938 | 74,296 | 95,105 | 47,545 | 0 | 47,560 |
| West Virginia | 55,130 | 888 | 31,000 | 7,107 | 7,680 | 8,667 | 19,510 | 8,230 | 0 | 11,280 |
| Wisconsin | 100,780 | 5,847 | 51,182 | 17,828 | 4,149 | 22,174 | 122,745 | 35,933 | 1,488 | 86,324 |
| Wyoming | 88,740 | 845 | 37,842 | 0 | 3,764 | 26,389 | 23,843 | 9,930 | 0 | 14,013 |
| Outlying areas: | | | | | | | | | | |
| American Samoa | | | | | | NO REPORT | | | | |
| Guam | 9,952 | 10 | 215 | 0 | 8,500 | 1,227 | 0 | 0 | 0 | 0 |
| Puerto Rico | | | | | | NO REPORT | | | | |
| Trust Territory | | | | | | NO REPORT | | | | |
| Virgin Islands | | | | | | NO REPORT | | | | |
| DOD Overseas Schools | | | | | | NO REPORT | | | | |
| Northern Marianas | | | | | | NO REPORT | | | | |

¹ Public school housing authorities.

² The decrease is due to the lack of information on payments to housing authorities for California and a decrease for payments to housing authorities in Illinois for 1981.

³ Column 3 included in column 4.

⁴ Estimates made by NCES.

⁵ Includes tuition, library books, textbooks and instructional aids.

⁶ Column 4 included in column 3.

⁷ Actual 1980 data.

⁸ Column 5 included in column 4.

⁹ Columns 4 through 7 included in column 3.

¹⁰ Columns 4 and 5 included in column 3.

¹¹ Columns 3, 4, 8 and 7 included in column 5.

¹² Column 6 included in column 7.

¹³ Capital outlay is not collected by categories shown.

Table 4A. — Percentages of estimated expenditures of capital outlay by type and of debt service by source of payment, for public education: United States or outlying area, school year 1980-81

| State or other area | Capital outlay | | | | | | Debt service | | |
|--------------------------|----------------------|-----------------------|----------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------|---------------------------------------|-------------------|
| | Total capital outlay | Land and improvements | New building and additions | Remodeling and improvements | Equipment | | Total debt service ¹ | Interest payments to other than PHA's | Payments to PHA's |
| | | | | | Vehicles and transportation | Furniture and other equipment | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Total 50 States and D.C. | 100.0 | 24.8 | 41.4 | 17.9 | 3.8 | 12.4 | 100.0 | 74.4 | 25.8 |
| Alabama | 100.0 | 0.0 | 51.2 | 18.3 | 8.4 | 22.2 | 100.0 | 88.8 | 11.2 |
| Alaska | 100.0 | 0.0 | 90.0 | 0.0 | 0.0 | 10.0 | 100.0 | 100.0 | 0.0 |
| Arizona | 100.0 | 53.7 | 3.9 | 13.8 | 8.2 | 22.7 | 100.0 | 100.0 | 0.0 |
| Arkansas | 100.0 | 8.0 | 58.1 | 12.9 | 7.1 | 15.9 | 100.0 | 98.8 | 0.4 |
| California | 100.0 | 10.3 | 0.0 | 54.6 | 3.6 | 31.5 | 100.0 | 32.4 | 67.8 |
| Colorado | 100.0 | 8.2 | 43.8 | 0.0 | 8.1 | 44.1 | 100.0 | 88.4 | 1.6 |
| Connecticut | 100.0 | 2.5 | 48.1 | 0.0 | 3.9 | 47.5 | 100.0 | 98.8 | 0.4 |
| Delaware | 100.0 | 7.3 | 0.0 | 54.9 | 7.0 | 30.8 | 100.0 | 100.0 | 0.0 |
| District of Columbia | 100.0 | 0.0 | 0.0 | 0.0 | 34.3 | 65.7 | 100.0 | 100.0 | 0.0 |
| Florida | 100.0 | 1.0 | 70.4 | 22.8 | 0.8 | 5.0 | 100.0 | 98.8 | 1.2 |
| Georgia | 100.0 | 3.0 | 78.8 | 0.7 | 8.0 | 13.4 | 100.0 | 98.2 | 0.8 |
| Hawaii | 100.0 | 10.0 | 56.6 | 17.4 | 0.3 | 18.8 | 100.0 | 100.0 | 0.0 |
| Idaho | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 |
| Illinois | 100.0 | 8.5 | 68.1 | 0.0 | 5.5 | 18.9 | 100.0 | 74.6 | 25.4 |
| Indiana | 100.0 | 8.4 | 68.1 | 22.3 | 8.2 | 0.0 | 100.0 | 5.4 | 94.6 |
| Iowa | 100.0 | 9.3 | 31.5 | 20.2 | 24.5 | 14.4 | 100.0 | 100.0 | 0.0 |
| Kansas | 100.0 | 11.8 | 15.8 | 34.8 | 5.8 | 32.2 | 100.0 | 58.8 | 0.2 |
| Kentucky | 100.0 | 11.3 | 57.0 | 8.3 | 3.4 | 22.0 | 100.0 | 100.0 | 0.0 |
| Louisiana | 100.0 | 8.0 | 57.8 | 18.1 | 7.2 | 10.8 | 100.0 | 97.1 | 2.9 |
| Maine | 100.0 | 2.2 | 55.4 | 20.3 | 14.4 | 7.7 | 100.0 | 100.0 | 0.0 |
| Maryland | 100.0 | 2.7 | 45.3 | 36.5 | 0.8 | 14.9 | 100.0 | 100.0 | 0.0 |
| Massachusetts | 100.0 | 0.0 | 67.7 | 0.0 | 2.5 | 28.8 | 100.0 | 100.0 | 0.0 |
| Michigan | 100.0 | 7.7 | 78.7 | 0.0 | 0.0 | 15.6 | 100.0 | 98.4 | 1.8 |
| Minnesota | 100.0 | 7.3 | 48.2 | 18.0 | 6.1 | 22.4 | 100.0 | 98.8 | 0.4 |
| Mississippi | 100.0 | 0.0 | 82.4 | 8.4 | 11.2 | 0.0 | 100.0 | 100.0 | 0.0 |
| Missouri | 100.0 | 5.1 | 78.9 | 0.0 | 8.8 | 9.2 | 100.0 | 98.0 | 1.0 |
| Montana | 100.0 | 0.0 | 93.3 | 0.0 | 6.7 | 0.0 | 100.0 | 100.0 | 0.0 |
| Nebraska | 100.0 | 2.8 | 18.3 | 48.4 | 28.1 | 3.5 | 100.0 | 100.0 | 0.0 |
| Nevada | 100.0 | 4.3 | 71.9 | 14.9 | 0.2 | 8.8 | 100.0 | 40.6 | 59.4 |
| New Hampshire | 100.0 | 83.3 | 0.0 | 0.0 | 7.6 | 9.1 | 100.0 | 100.0 | 0.0 |
| New Jersey | 100.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 | 100.0 | 100.0 | 0.0 |
| New Mexico | 100.0 | 4.5 | 75.4 | 8.8 | 1.1 | 12.3 | 100.0 | 100.0 | 0.0 |
| New York | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100.0 | 100.0 | 0.0 |
| North Carolina | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 |
| North Dakota | 100.0 | 7.8 | 45.4 | 13.1 | 14.4 | 19.3 | 100.0 | 100.0 | 0.0 |
| Ohio | 100.0 | 7.0 | 59.5 | 10.0 | 3.4 | 20.1 | 100.0 | 100.0 | 0.0 |
| Oklahoma | 100.0 | 5.9 | 73.4 | 3.1 | 3.7 | 14.0 | 100.0 | 98.2 | 0.0 |
| Oregon | 100.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 | 100.0 | 99.2 | 0.8 |
| Pennsylvania | 100.0 | 3.7 | 58.3 | 24.1 | 3.3 | 12.6 | 100.0 | 20.5 | 9.5 |
| Rhode Island | 100.0 | 0.0 | 7.0 | 55.8 | 5.9 | 31.3 | 100.0 | 100.0 | 0.0 |
| South Carolina | 100.0 | 8.9 | 69.2 | 0.0 | 0.0 | 23.9 | 100.0 | 94.5 | 5.5 |
| South Dakota | 100.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 | 100.0 | 100.0 | 0.0 |
| Tennessee | 100.0 | 2.9 | 70.0 | 12.9 | 4.1 | 10.1 | 100.0 | 98.7 | 0.3 |
| Texas | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 100.0 | 97.5 | 2.5 |
| Utah | 100.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 | 100.0 | 100.0 | 0.0 |
| Vermont | 100.0 | 4.0 | 49.5 | 8.7 | 12.8 | 25.1 | 100.0 | 100.0 | 0.0 |
| Virginia | 100.0 | 2.4 | 60.8 | 18.2 | 7.9 | 12.7 | 100.0 | 98.2 | 1.8 |
| Washington | 100.0 | 5.8 | 64.1 | 14.2 | 2.8 | 13.1 | 100.0 | 100.0 | 0.0 |
| West Virginia | 100.0 | 1.3 | 58.2 | 12.9 | 13.9 | 15.7 | 100.0 | 100.0 | 0.0 |
| Wisconsin | 100.0 | 5.6 | 50.8 | 17.5 | 4.1 | 22.0 | 100.0 | 98.0 | 4.0 |
| Wyoming | 100.0 | 0.9 | 55.2 | 0.0 | 5.5 | 38.4 | 100.0 | 100.0 | 0.0 |
| Outlying areas: | | | | | | | | | |
| American Samoa | | | | | NO REPORT | | | | |
| Guam | 100.0 | 0.1 | 2.2 | 0.0 | 85.4 | 12.3 | 100.0 | 0.0 | 0.0 |
| Puerto Rico | | | | | NO REPORT | | | | |
| Trust Territory | | | | | NO REPORT | | | | |
| Virgin Islands | | | | | NO REPORT | | | | |
| DOD Overseas Schools | | | | | NO REPORT | | | | |
| Northern Marianas | | | | | NO REPORT | | | | |

¹ Does not include redemption of principal to other than PHA's.

Appendixes

Appendix A

Nature and Conduct of the Survey

The public elementary and secondary day school survey has been conducted annually since 1954 by the U.S. Office of Education and the National Center for Education Statistics (NCES).

The survey included estimates of revenue and nonrevenue receipts by source, expenditures by major purpose, average salaries of classroom teachers, estimates of average daily attendance, and average daily membership.

To the extent possible, data are shown for each State and the District of Columbia, and estimates for missing data are included in the national totals and averages. Statistics for the outlying areas are shown separately and are not included in the national totals.

In some tables, national and State totals for fall 1979 are provided for comparison. Some of the data differ from that published in the early release, "Statistics of Public School Systems, Fall 1980," because more complete data became available after the report was released.

The data in this report were furnished by the State education agencies on a report form designed by NCES (Common Core of Data (CCD), part II). A copy of the survey form is shown in appendix B.

Each State report was reviewed, to the extent possible, for internal consistency and for comparability with information received in previous surveys, State publications, and related NCES studies. Letters, telegrams, and telephone calls were used, when necessary, to obtain data from respondents and to resolve questions.

As in any mail questionnaire survey, interpretation of instructions and definitions may vary among respondents. Because public elementary and secondary education is a State and local responsibility, any statistical total for the Nation as a whole reflects a composite of the different reporting practices in the States. The use of standard forms and definitions in collecting data tends to minimize these variations. Any known State deviations from prescribed definitions and instructions are indicated in the footnotes to the various tables.

NCES encouraged each State to obtain the data for its report by conducting a fall survey of local school districts with adaptations of the Federal forms and accompanying instructions. Some States reported from survey data collected for regular annual reports. Financial estimates for 1980-81 were prepared in the State offices, generally from State appropriation records and budgets filed by local school districts.

Some of the data shown in the basic tables may not agree exactly with similar data reported in other NCES publications. Different reporting dates for various surveys may have caused slight variations in published data.

Detailed tables in this report contain statistical data as reported to NCES for each State. Those items not provided by all States have been estimated to provide a national summary for that item.

The following data elements were imputed by NCES when not provided: revenue receipts for intermediate, other local unrestricted and restricted grants-in-aid, and nonrevenue sources. Also, capital outlay, interest payments to other than Public Housing Authorities (PHA's), payments to PHA's and redemption of principal. The national total for per-pupil expenditures have been estimated for States that did not report their average daily membership (ADM). All derived figures have been indicated by footnotes.

ADM was calculated for nonrespondent States by deriving a historical relation between fall pupil membership and average daily attendance (ADA) and ADM by State, and multiplying the fall 1980 pupil membership by that ratio to obtain the estimated ADM. Nationally, ADM is about 96 percent of fall membership.

Appendix B

Comparison of Estimates with "After the Fact" Actual Data

As an indication of the accuracy of estimated receipts and estimated expenditures included in this report, a 4-year and 5-year comparison was made for estimated receipts and expenditures, respectively, with actual receipts and actual expenditures reported by the States for the same years. The results of this comparison are shown in appendix tables B-1 and B-2.

Table B-1.—Estimated receipts as a percent of actual receipts reported by the 50 States and D.C.: 1976-80

| | Revenue | | | Receipts | Nonrevenue |
|---------------|---------|------|-------|------------------------|------------|
| | Total | Fed. | State | Local and intermediate | |
| 1975-76 | 94.8 | 86.1 | 94.4 | 96.9 | 92.6 |
| 1976-77 | 98.7 | 92.1 | 98.7 | 100.0 | 89.2 |
| 1977-78 | 99.4 | 86.0 | 101.9 | 99.8 | 92.9 |
| 1978-79 | 95.1 | 78.6 | 96.2 | 96.5 | 79.3 |
| 1979-80 | 94.7 | 81.1 | 97.6 | 95.2 | 87.8 |

Table B-2.—Estimated expenditures as a percent of actual expenditures reported by the 50 States and D.C.: 1975-80

| | Expenditures | | | |
|---------------|----------------------|---------|----------|--------------------------|
| | Current ¹ | Capital | Interest | Current/ADA ² |
| 1974-75 | 95.9 | 95.6 | 103.3 | 93.0 |
| 1975-76 | 95.1 | 101.1 | 103.9 | 93.2 |
| 1976-77 | 99.2 | 116.7 | 106.6 | 97.3 |
| 1977-78 | 99.3 | 122.5 | 103.4 | 90.0 |
| 1978-79 | 102.0 | 114.2 | 142.8 | 100.2 |
| 1979-80 | 97.7 | 96.9 | 136.8 | 96.9 |

¹ Includes community services.

² Does not include community services.

Appendix C

Reproduction of Survey Form

UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF THE ASSISTANT SECRETARY
FOR EDUCATIONAL RESEARCH AND IMPROVEMENT
NATIONAL CENTER FOR EDUCATION STATISTICS
WASHINGTON, D.C. 20202

FORM APPROVED
O.M.B. NO. 1850-0067
EXPIRATION DATE: 6/83

COMMON CORE OF DATA
PART II. ESTIMATES FOR SCHOOL YEAR 1980-81

DUE DATE

January 15, 1981

This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.

NAME OF STATE

NAME OF PERSON PREPARING THIS REPORT

TELEPHONE NUMBER

ESTIMATES OF THE FOLLOWING VARIABLES FOR LOCAL EDUCATION AGENCIES IN THE STATE FOR SCHOOL YEAR 1980-81 are REQUESTED

| ITEM | AMOUNT (rounded to thousands of dollars) | ITEM | AMOUNT (rounded to thousands of dollars) |
|--|---|---|---|
| I. Revenue receipts from: | \$ | IV. Expenditures for acquisition of property (capital outlay) | \$ |
| A. Local sources | \$ | A. Land and improvements thereto | \$ |
| 1. Property taxes | \$ | B. New buildings and additions to buildings | \$ |
| 2. Other local sources | \$ | C. Remodeling of and improvements to buildings | \$ |
| B. Intermediate sources | \$ | D. Equipment | \$ |
| C. State sources | \$ | 1. Vehicles and transportation equipment | \$ |
| 1. Unrestricted grants-in-aid | \$ | 2. Furniture and other equipment | \$ |
| 2. Restricted grants-in-aid | \$ | V. Debt service | \$ |
| D. All Federal sources | \$ | A. Redemption of principal | \$ |
| E. Other sources | \$ | B. Interest payments | \$ |
| F. Total Revenues, all sources | \$ | C. Other, e.g., payments to housing authorities | \$ |
| II. Total nonrevenue receipts from all sources | \$ | VI. Average annual salaries of: | \$ DOLLARS |
| III. Current expenditures for: | \$ | A. Classroom teachers | \$ |
| A. Elementary and secondary day school operations | \$ | B. Other professional education personnel (curriculum, guidance, library/media, and remedial) | \$ |
| B. Other purposes, e.g., community services | \$ | VII. Average daily attendance | WHOLE NUMBERS |
| | | VIII. Average daily membership | |

BRIEFLY DESCRIBE THE BASIS FOR THE ABOVE ESTIMATES (Continue on reverse if necessary)

RETURN COMPLETED FORM TO:

NCES/DESES/ISB
Presidential Building, Room 205
400 Maryland Avenue, SW.
Washington, D.C. 20202

Instructions for Completing Estimates for School Year 1980-81, Part II
Form ED (NCES) 2350-9

General

1. This report is to be completed for each State, the District of Columbia, outlying areas, and the 20 largest cities as determined by the 1970 Decennial Census.
2. The report is due in the National Center for Education Statistics on or before January 15, 1981.
3. All data are to be estimated for the 1980-81 school year.
4. In estimating expenditure data, include disbursements from all funds (general fund, debt service fund, etc.) and from all sources (local, county, State, and Federal). Estimated expenditures should be rounded to thousands of dollars.

NOTE: Estimated receipts and expenditures are to be reported only for the operation of local education agencies. Monies to be expended by State Board of Education and State Department of Education for or on behalf of LEAs are not to be included. Such data are to be reported in Common Core of Data - Part VIII.

Revenue and Nonrevenue Receipts

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contribution to retirement systems, pension funds, and social security are not to be included. Do not include monies that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue Sources

1. Property Taxes - Money derived from taxes levied on real and personal property.
2. Restricted Grants-in-Aid - Money received as grants-in-aid which must be used for a categorical or specific purpose.
3. Unrestricted Grants-in-Aid - Money received as grants-in-aid which can be used for any legal purpose desired by the recipient without restriction.
4. Other - Revenues received from any other source, e.g., gifts and donations, admissions, tuitions, fees, rentals, net proceeds from enterprise activities, etc.

Item IA. Revenue from local sources. Estimate all revenue produced within the school districts and available to the LEA in the amount produced. These LEAs may be as follows: elementary, high, unified, town, city, county, divisions, reorganized, cooperative, dependent, or independent school districts, etc.

Part II, Form 2350-9, Cont.

Item IB. Revenue from Intermediate sources. Estimate all funds received from an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes. Do not include money collected by an intermediate unit as an agent for the local district, and returned to the local school districts in the same amount as collected (or less only collection costs). This is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts collected by intermediate units are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Item IC. Revenue from State Sources. Estimated revenues distributed by the State to intermediate and local school districts. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials, Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. Such Federal funds are to be included in Item ID.

Item ID. Revenue from Federal sources. Estimate ALL Federal funds going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Item II. Nonrevenue Receipts. Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount of the value of the property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Part II, Form 2350-9, Cont.

Item IIIA. Current Expenditures. The total charges incurred for the benefit of the current fiscal year, except for capital outlay and debt service. Include here total current expenditures by local school districts (i.e., expenditures for administration, instruction, attendance, health, transportation, and net food service, and other net expenditures to cover deficits for extracurricular activities for students, and maintenance and operation). Include also current expenditures made for vocational technical elementary or secondary education.

Item IIIB. Include current expenditures for other programs under jurisdiction of local boards of education (free summer schools, junior and community colleges, vocational technical schools which do not have an elementary or secondary program for adult education, etc.).

Item IV. Capital Outlay. An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction or remodeling of buildings, or initial acquisition and replacement of equipment.

Item V. Debt Service. Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans (loans incurred and to be repaid during the current fiscal year). This includes payments to school-housing authorities and other types of revolving funds maintained by an agency other than the borrower.

Item VIA. Report the estimated average annual salary for only those teachers employed by LEAs. The estimated average salary should include gross salary before deductions for social security, retirement, health, insurance, i.e., include "Fringes". Average classroom teacher salaries normally will not exceed average instructional staff salaries.

Item VIB. Report the estimated average annual salary for those other professional educational staff, e.g., curriculum specialists, counselors, librarians and media specialists, and remedial specialists.

Item VII. Estimate the average daily attendance in accordance with the definition thereof in use in your State. ADA is generally defined as aggregate days attended divided by number of days in the school term.

Item VIII. Estimate the average daily membership in accordance with the definition thereof in use in your State. ADM is generally defined as the sum of aggregate days attended and aggregate days absent divided by the number of days in the school term.