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HOW MUCH FOR ADMINISTRATION?
EXPENDITURE PRIORITIES ACROSS
NEW JERSEY SCHOOL DISTRICTS
FY90-91

EAGLETON INSTITUTE
OF POLITICS

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FY90-91

Prepared By the Policy Research Seminar
Eagleton Institute of Politics
Rutgers University
New Brunswick, NJ
June 1994

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COMMISSION SUMMARY

This summary represents the findings and recommendations of the Commission on Business Efficiency of the Public School based on the following study prepared at the request of the Commission by the Policy Research Seminar of the Eagleton Institute of Politics, Rutgers, the State University.

ADMINISTRATIVE EXPENDITURES IN NEW JERSEY PUBLIC SCHOOLS

This report details an analysis of expenditures in the budgets of New Jersey school districts from the 1986-87 school year through the 1990-91 school year with emphasis on 1990-91. The purpose was to determine the importance of administrative expenditures in driving the increases in local school budgets during the period examined.

BACKGROUND

In late 1992 the members of the Commission on Business Efficiency of the Public Schools began to discuss the issue of administrative staffing. They recognized that this issue was frequently raised during discussions of local school budgets and often occupied a significant portion of the discussion of education spending in the State.

From the point of view of the members of the Commission, one of three situations exists: (1) administrative expenditures are, as some believe, out of line with other costs of providing education and are taking up a progressively larger portion of spending in most of the State's local public schools, (2) the total of administrative expenditures in New Jersey is taking up a disproportionate amount of the total State education expenditure on primary and secondary education as a result of the large number of school districts in New Jersey as compared to other states, or (3) expenditures on administration are not out of line in New Jersey public Schools.

In order to study this issue the Commission contracted with the Eagleton Institute of Politics to examine local district expenditures to determine to what extent administrative expenditures were contributing to increases in education costs generally.

PROCESS

The Policy Research Seminar consisted of 13 graduate fellows under the direction of Associate Professor Henry Raimondo. The seminar: (1) reviewed literature and research on school district administrative expenditures nationally, (2) examined administrative expenditure levels and their relationship to other expenditures in local school district budgets in New Jersey; (3) interviewed local school district personnel regarding expenditure patterns and (4) examined a proposal to control administrative staffing considered, but not implemented, in California and simulated the effect of implementing such a program in New Jersey.

The seminar recognized that administration and other expenditure categories are defined differently by different people. For this reason, the study examined expenditures under alternative definitions; both wide and narrow definitions were used. The study analyzed expenditures cross-sectionally on school district size, grade type, location, socio-economic status and property wealth.

FINDINGS

Administrative Spending Levels

- (1) Taken as a whole there is no significant variation, over time, in the proportion of local budgets spent on administration by New Jersey School Districts. This indicates that, generally, **administrative spending is not driving the increase in local education expenditures.**
- (2) Small elementary districts with enrollments of less than 500 spend a significantly higher portion (approximately twice as much) of their budgets on administrative activities.
- (3) School districts in the highest 20 percent by wealth spent a slightly higher portion of their budgets (4.3 percent compared to 3.9 percent) than other districts.
- (4) School districts in the special needs classification spent a slightly lower portion of their budgets on administrative activities (3.4 percent compared to 3.9 percent) than other districts.

Other Issues

- (1) The fast growing portion of the budget over the five year period was *fixed charges* which grew from 13.7 percent of budget to 17.5 percent. Insurance alone now accounts for nearly 9 percent of the typical district budget or more than twice what is spent on central administration.
- (2) The percentage of budget allocated to general instruction including *Categorical and Special Programs* was highest in the Special Needs districts (63 percent compared to 59 percent State-wide.) This means that the percentage of budget allocated to non-Instructional activities was lowest in the Special Needs districts.
- (3) The percentage of budget allocated to general instruction excluding *Categorical and Special Programs* was lowest in the Special Needs districts (41 percent compared to 46 percent State-wide) due to the size of *Special Programs* in these schools
- (4) The share of the budget going to instruction including *Categorical and Special Programs* fell from 62 percent to 59 percent representing a decrease of 3 percentage points over the period studied.

RECOMMENDATIONS

- (1) In order to redirect resources to the instructional side of the budget, the State should study methods to control insurance and other fixed charge costs.
- (2) The State should actively encourage small elementary districts with small enrollments to consider regionalization activities. These activities could range from consolidation to shared administrative services. Communities with such small enrollments should recognize the premium they pay for maintaining a small district.
- (3) The State should encourage the review of school district budgets on a longitudinal, or over time basis. Further, the Department of Education should review the manner in which it gathers and maintains data to assure that such analysis, when needed, is as easy as possible. Such reviews allow districts and the State to be more aware of emerging spending problems in our system of public schools.

PREFACE

This report is a product of the Policy Research Seminar that the Eagleton Institute of Politics, Rutgers University, New Brunswick conducts every Spring term. The Policy Research Seminar is an integral part of the instructional program at Eagleton. Eagleton Fellows are required to complete the seminar before they receive their Masters Degrees in Political Science with a concentration in Politics and Public Policy.

Usually the seminar is organized as if it were a bureau of policy analysis in government or a policy analysis consulting firm. The graduate students serve as staff and work directly with a client under the supervision of a faculty member. The Fellows investigate a significant public policy problem which affects the citizens of New Jersey. Over the years, the public policy problems have included such topics as transit fare policy, the impact of federal aid cutbacks on New Jersey, state economic development strategies, privatization of local government services, privatization of New Jersey state transportation services, contracting-out for social services, and the impact of environmental regulations.

For Spring 1993, the seminar had two topics and two clients. This report studied the budget decisions of New Jersey public elementary and secondary school districts. The client was the Commission on Business Efficiency of the Public Schools (CBEPS). At the time of the study, Assemblyman David W. Wolfe was the Chair of the commission and Laurie Fitchett was the Vice-Chair. CBEPS

requested that the graduate students in the seminar measure the share of the school district budgets which was allocated to administration, instruction, and non-instruction activities. In addition, the seminar examined whether these shares varied as the characteristics of the districts changed.

CBEPS funded the work of the seminar. Funding covered the cost of the research; that is collecting research materials, photocopying, telephones, travel within the state, postage, and preparation of the report. Dennis Smeltzer, Commission Administrator, served as liaison between the seminar and CBEPS and was extremely helpful throughout the study.

The graduate students in the Policy Research Seminar who worked on this project were Eagleton Fellows (unless otherwise indicated). They were: Elizabeth Atwood, Karen Boylan, Carol Cronheim, Shantelle Goodall, Renee Haider, Stacy Maltzman, Louis Mastria, Brianna Nagle (Individualized Ph.D. Program in Education Policy), Manuel Rivera-Figueroa (Urban Planning and Policy Development), Sari Siegel, Susan Swords, Keith White, and Marva Williams (Urban Planning and Policy Development). The faculty supervisor was Henry J. Raimondo, an economist and Associate Professor, Eagleton Institute of Politics and Urban Planning and Policy Development.

The report reflects the analysis, opinions, and judgments of numerous academics and practitioners. We wish to express our appreciation to them. Our special thanks go to Robert Swissler and Howard Bookin from the New Jersey Department of Education, Andrew

Shidlowski from the New Jersey School Boards Association, and T. Regan from the Eagleton Institute who generously provided computer and technical assistance. In the preparation of this study, the graduate students also interviewed 18 local school district officials. These education professionals served as a "reality check" for the conclusions which the data analysis provided. A preliminary version of the results of this study was presented to the Education Funding Review Commission. Our thanks to Albert Burstein, Chair, and Margaret Goertz, Vice Chair, for the opportunity to speak with the commission members.

While this study relies upon and reflects the opinions and judgments of many people, the participants in the Policy Research Seminar alone are responsible for the report's contents.

Henry J. Raimondo

RESEARCH ISSUE

Recent events have squeezed New Jersey state and local government financial resources. A national recession has simultaneously dropped revenue collections short of expectations and raised the demand for public services. Anti-government sentiment among voters has virtually ruled out significant tax increases. To the contrary, voters may want tax cuts. The costs of government operations which included federal mandates, health care, and pensions have climbed steadily. Every state and local government program area, as a result, was being examined and re-examined for cost savings.

Education spending did not escape this scrutiny. In a recent Star Ledger/Eagleton Poll (October 3, 1993), only 1-in-4 New Jerseyans gave positive evaluations to the state's management of the money which it had available to pay for the public schools. At the same time, most New Jerseyans rated the state's public schools fair (33 percent) or poor (22 percent). This low rating was even more widespread -- fair (30 percent) or poor (31 percent) -- in the 30 special needs districts. These statewide negative evaluations have generally worsened since a 1983 poll asked the same question. (The poll has asked this question in 1983, 1985, 1987, 1992, and 1993.)

In New Jersey, public elementary and secondary education is a major state and local government program. While dollars for education have grown (up 42 percent from FY87 to FY91), the enrollment figures have declined (down 5 percent from FY87 to

FY91). For a time, parents and voters have accepted the varied explanations for this paradoxical expenditure-student relationship; such as, inflation, improvements in the quality of teachers, expanded program offerings, the varied needs of school age children, and imposed state mandates. These same people were struck, however, by another trend which they claimed to detect; that was, the perceived increase in administrative costs in New Jersey public school districts.

In fact, the Commission on Business Efficiency of the Public Schools initiated this research project to examine "the perception that New Jersey public schools are over staffed with administrative personnel/over expending on administrative functions" (Smeltzer, 1993). While the Policy Research Seminar at the Eagleton Institute of Politics was exploring this specific spending issue, the expenditure priorities of New Jersey public school districts were also analyzed.

Former Education Commissioner Mary Lee Fitzgerald has said that "the real issue facing public education is the need to manage money well" (Braun, 1993b). The importance of fiscal management in the schools received more attention when the state Department of Education considered spending controls for the "special needs" school districts (Braun, 1993a). All parties to the discussion -- parents, taxpayers, education professionals, and politicians -- were concerned about the allocation of education resources for instruction and non-instruction activities, especially administration. This concern was not a new development.

The spending habits of New Jersey school districts have been and still are rich topics for investigation. A sample of research reports over the years which dealt with New Jersey school districts illustrated this point. The New Jersey State Department of Education issued a report in 1986 which framed the question this way (Calabrese, 1986):

New Jersey has the third highest average per pupil expenditure in the nation, and one-third of the state budget (including higher education) is devoted to education. How is this money being spent?

Using audited expenditure data from the department's Division of Finance for 1980-81 to 1984-85, this report found that "the largest component of school district expenditures is for instruction in 1984-85 (54% of total expenditures)." However, from 1980-81 to 1984-85 "non-instructional components are growing faster than instructional components." In addition, "staffing levels from 1975-76 to 1984-85 indicate that while the enrollment declined ..., the number of teachers was reduced ... Administrators and supervisors increased ... " While the instructional share of the school budget was more than half of the total budget, the non-instructional share, especially administration was growing fastest.

The Public Affairs Research Institute prepared a research report which looked at the pattern of school district administrative salary expenditures (Kehler and Ponessa, 1991). Using data from the Department of Education and compiled by the New Jersey School Boards Association, this report focused on 460 school districts for the 1982-83 and 1988-89 school years. The conclusion

was that "during this six year period administrative salaries were a significant and increasing expense." Moreover, school district enrollment appeared to be an instrumental factor in explaining levels and variations in administrative salaries. Small districts generally devoted more of their resources to administrative salaries. Again, the issue was that a growing portion of the education dollar did not find its way into the classroom.

The Office of Legislative Services also published an analysis of local school budget expenditures (Legislative Budget and Finance Office, 1992). The report presented a statistical profile of school budgets from FY 1987 to FY 1991. While instruction costs made up the bulk of school spending, the most significant increases in spending occurred in the "fixed costs" (86 percent), administrative costs (42 percent), and transportation costs (48 percent) categories. Insurance and judgments, in particular, were driving the increases in the fixed costs category.

The Public Education Institute assembled an education databook, which described school staff levels among other education statistics (Mackey, 1992). The data supported the perception that the instruction-side of the school budget was under pressure from the non-instruction-side of the budget. For the period 1973 to 1990, the number of teachers increased by .9 percent, the number of students decreased by 26.5 percent, and the number of administrators increased by 33.9 percent. New Jersey had among the lowest student to administrator (140:1, the national average is 206:1) and teacher to administrator (10.4:1, the national average

is 11.9:1) ratios in the country.

Another recent examination of how school districts allocated their budgets was a report which looked at the spending changes under the first year of the Quality Education Act for a sample of 11 school districts (Firestone, Goertz, Nagle, and Smelkinson, 1993). This report organized school district spending into direct educational expense, operation/maintenance, transportation, fixed charges (e.g., insurance, health benefits, and tuition), and other costs (e.g., administration). The districts in this sample spent between 56 and 65 percent of their budgets on direct education expenditures; 9 and 15 percent on operations and maintenance; and 3 and 5 percent on the other category. The percentage spent on transportation varied by the geographic size of the district. At least for these districts, new dollars to the districts were primarily spent on direct education activities.

The Partnership for New Jersey took a slightly different approach in its published report (Partnership, 1994). It studied Union Township which had lower than average per pupil expenditures and above average student outcomes. The portion of that study which is relevant to this project deals with per pupil expenditures. Using 1991-92 fiscal data, Union Township spent 28 percent less than the statewide average on administration (Union Township: \$216 per pupil versus the statewide average: \$298 per pupil). While Union Township does save \$82 per pupil on its administrative costs, that saving represents only 7 percent of its total saving on per pupil expenditures as compared to the

statewide average. (Its total per pupil savings is \$1169 of which \$82 is 7 percent.)

A SCHOOL DISTRICT EXPENDITURE MODEL

Recall that this study's primary research issue was school district spending on administration. In the process of isolating administration spending, the research issue can easily be broadened to reveal how school districts spent their education dollars. A school district expenditure model was developed to show how school districts divided their financial resources among instruction, administration, operations, and the like. Several recent, noteworthy studies have employed different versions of this model. (One earlier study than those cited below was also worth mentioning: Kirst, 1988).

Pertinent Research Literature

Fischer (1990) organized the 1989-90 fiscal year budget data for the public schools in Milwaukee, Wisconsin into five expenditure categories. **Classroom** which included average elementary teacher salaries, fringe benefits, and supplies, books, and furniture accounted for 26 percent of the total budget. **School Building** which included "Classroom" plus principal, secretary, specialists, aides, and counselors; social work, speech, and psychologists; extra costs for exceptional education, and summer school, music, alternative schools, ESL, and science centers accounted for 50 percent of the total budget. **Program Accounts** which included "School Building" plus extra secondary costs accounted for 57 percent of the total budget. **Operating Costs**

which included "Program Accounts" plus maintenance and plant operations, food, transportation, non-school administration, and contingent, special, insurance and judgments accounted for 88 percent of the total budget. Finally, **Total Budget** which included "Operating Costs" plus categorical, recreation, and construction accounted for the entire school district budget.

Two conclusions of this report were relevant to the study of New Jersey school districts. First, the proportion of school district money which went to instruction had been diminishing as a percentage of the total budget over the last two decades. Instruction spending had dropped from 70 percent of the budget in 1968 to 55 percent in 1978, 48 percent in 1988, and 45 percent in 1989. Second, while the Milwaukee school budget had grown 88.0 percent from 1978-79 to 1989-90, spending by category varied; for example, administration 99.6 percent, business functions 123.0 percent, and teachers' salaries 77.0 percent (83.0 percent with fringe benefits). The inflation rate during this ten year period, as measured by the consumer price index, was 86.0 percent.

Nelson et al. (1993) divided 1991-92 fiscal year budget data for the Texas public school districts into three cost categories: administrative, instructional, and support. **Administrative Costs** were associated with managing, planning, directing, coordinating, and evaluating a school district. The role of principal was not included in the definition of administrative costs in part because the legislation which initiated the study excluded principals and in part because some argued that principals were the "instructional

leaders of the schools." **Instructional Costs** were associated with direct teacher-student instruction and closely related activities. Materials and equipment which were used in classrooms and libraries and guidance and counseling were included. Finally, **Support Costs** were identified as necessary for the general operation of the school districts.

After reviewing the budget data for the Texas school districts, the report stated three significant findings: administration accounted for about 2 percent of total expenditures; smaller districts (less than 3,000 students) spent proportionately more on administration than larger districts (especially over 25,000 students); and school districts with a large number of students in special federal, state, and local programs needed more administrative staff to manage these programs.

Cooper and Associates (1993) have also constructed an allocation model. Their model was based on a division of activities among functions rather than a division of budget data among functions. The researchers contended that their approach provided a more accurate answer to the question regarding how a school district allocated its resources. Cooper and his associates have implemented their model for 23 school districts in ten states for 1990-91 fiscal year. The allocation model organized central office and school site functions into **administration, facilities and operations, staff support development, pupil support, and classroom instruction**. In this research, principals and their assistants, secretaries, and office expenses were considered

administration.

This study identified several emerging expenditure patterns: schools with experienced faculty had higher expenditures on instruction than schools with less experienced faculty; spending on school facilities and operations increased with the age and condition of the buildings; schools with a large number of special education students experienced an increase cost in administration; and smaller schools were more costly to operate than larger ones. In fact, the very small and the very large schools were more costly.

An Expenditure Model for New Jersey

This study developed an expenditure model which relied on the previous research and was adjusted to reflect the features of New Jersey public school districts. The expenditure model organized school district budget data which the "Audit Summary Report" captured. The elements of the model include: Categorical and Special Programs, Instruction, Administration, Facilities and Operations, Pupil Support, and Fixed Charges.

A description of these categories was taken from "The Chart of Accounts" (1990) and the "Revised Pages for the Chart of Accounts" (1991). (The page numbers from these reports were cited. The series from the "Audit Summary Report" was also cited.)

Categorical and Special Programs consist of those activities which are classified as special programs, federal projects, and special education.

Instruction 1 consists of those activities dealing with or

aiding in the teaching of students or improving the quality of teaching. These are the activities of the teacher, principal, consultant, or supervisor of instruction, and guidance and psychological personnel (page 10). Series 200 contains the budget data for this category. This definition is the traditional definition of instruction used in previous studies.

Administration 1 consists of those activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and not confined to one school subject, or narrow phase of school activity (page 5). Series 100 contains the budget data for this category. This definition is the traditional definition of administration used in previous studies.

For the purpose of this study, alternative definitions of instruction and administration have been prepared. **Instruction 2** is a second form of the definition of instruction. It considers principals, supervisors of instruction, and their secretarial and clerical staff as part of administration. Instruction 2 is equal to Instruction 1 minus the salaries of principals, supervisors of instruction, and their secretarial and clerical staff. **Administration 2** is a second form of the definition of administration. It is equal to Administration 1 plus the salaries of principals, supervisors of instruction, and their secretarial and clerical staff. These alternative definitions provide information on exactly how much administration costs would change depending on the assigned role for principals, supervisors of

instruction, and their secretarial and clerical staff.

The role of the principal in today's public school was unsettled. One approach classified the principal as a manager; another as an instructor. A sample of the literature on these competing views was Willower who saw the principal's activities comparable to those of a private sector manager; that was, problem-solver, planner, organizer versus Findley and Findley (1992) who saw the principal's activities as those of an education leader; that was, increasing students' achievement, cultivating a relationship with the school's community, and formulating the school's mission statement. The 18 local school administrators who were interviewed for this study also were split on this issue. Twelve of the 18 viewed the principal as an administrator, while 6 of the 18 viewed the principal as an instructor.

Facilities and Operations is the sum of five activities: transportation, operations, maintenance, food services, and community services. Transportation consists of those activities which have as their purpose the conveyance of pupils to and from activities, either between home and school for curricular activities (page 18). Series 500 contains the budget data for this activity.

Operations consist of the housekeeping activities concerned with keeping the physical plant open and ready for use. It includes cleaning, disinfecting, heating, lighting, communication, power, moving furniture, handling stores, caring for grounds, and other such housekeeping activities as are repeated somewhat

regularly on a daily, weekly, monthly, or seasonal basis (page 21). Series 600 contains the budget data for this activity.

Maintenance consists of those activities that are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacement of property (page 24). Series 700 contains the budget data for this activity.

Food services are those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities (page 33). Series 900 contains the budget data for this activity.

Community services are those services (e.g., recreation and civic activities) provided by the school district for the community as a whole, or some segment of the community, excluding public school and adult education programs operated by the school district (page 34). Series 1100 contains the budget data for this activity.

In review, Facilities and Operations is the sum of the following series from the "Audit Summary Report": 500, 600, 700, 900, and 1100.

Pupil Support is the sum of three activities: Attendance, Health, and Student Body. Attendance services consist of those activities which have as their primary purpose the promotion and improvement of children's attendance at school, through enforcement of compulsory attendance laws and other means (page 15).

Health services are activities in the field of physical and mental health which are not direct instruction consisting of

medical, dental, psychiatric, and nurse service in the nature of inspection, treatment, weighting, etc. (page 16). Series 300-400 contains the budget data for these activities.

Student Body activities are direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program (page 33). Series 1000 contains the budget data for this activity.

In review, Pupil Support is the sum of the following series from the "Audit Summary Report": 300, 400, and 1000.

Fixed Charges are expenditures of a generally recurrent nature which are not readily allocable to other expenditure accounts; for example, employee retirement (the school board's share of the TPAF contribution), social security, insurance and judgments, rent, tuition, and the like (page 30). Series 800 contains the budget data for this activity.

The Data

Data were assembled from several computer data files that the Department of Education made available: the "Audit Summary Report" file which provided school district budget information; a file which provided information on district factor groups, "special needs" districts, geographic location in the state -- north, central, or south, type of district -- elementary, secondary, or combined; a student enrollment file; and a school district property

valuation file. These files had to be reorganized and merged before the data could be analyzed. That process resulted in complete data for 544 school districts. School districts were excluded from the investigation if they had incomplete data. Generally, all special services and vocational education districts were excluded. One special needs district, Elizabeth, was dropped because of incomplete data. Twenty-nine special needs districts are included in the report. The fiscal year used throughout the analysis is 1990-91.

AN APPLICATION OF THE EXPENDITURE MODEL

The school districts' budget priorities were looked at over time, across regions of the state, types and enrollments of districts, district factor groups, and levels of property wealth per pupil. Budget priorities were measured as a percent of the total budget and dollars per pupil. The analysis organized the budget data into three broad groups: administration, general instruction (which was the sum of Instruction and Categorical and Special Programs), and non-instruction (which was the sum of administration, facilities and operations, pupil support, and fixed charges). The data tables in the appendices (A through E) display the detailed financial information. The analysis which follows highlighted some of the findings drawn from these tables.

Over Time

In the 1990-91 fiscal year, current expenditures amounted to over \$8.0 billion, or approximately \$7,700 per pupil. (The pupils

are measured using simple head count data, not weighted pupils.) Current expenditures grew 10.4 percent since 1989-90 and averaged an annual growth rate of 8.9 percent since 1986-87. As a point of reference, the inflation measure for factors which affected elementary and secondary school costs was less than 6.0 percent for this period (Research Associates, 1991). So there was a real increase in education resources over this period. The comparable information for Categorical and Special Programs, Instruction 1 (and Instruction 2), Administration 1 (and Administration 2), Facilities and Operations, Pupil Support, and Fixed Charges is shown in Appendix A.

Figures 1 and 2 show the school districts' activities -- Instruction 1 (I1), Categorical and Special Programs (CS), Administration 1 (A1), Facilities and Operations (FO), Pupil Support (PS), and Fixed Charges (FC) -- as a percent of the budget and in terms of spending per pupil for the period FY1987 to FY91.

Administration costs per pupil have grown from 1986-87 to 1990-91, but not as fast as total current spending. Therefore, as a percent of school district spending, administration costs have modestly declined. Under the traditional definition (Administration 1), administration accounted for 3.9 percent of the school district budget (or \$302 per pupil). Under the alternative definition (Administration 2), administration accounted for 9.8 percent (or \$753 per pupil).

General instruction costs per pupil, measured as the sum of Instruction plus Categorical and Special, have also grown from

1986-87 to 1990-91, but not as fast as total current spending. Therefore, as a percent of school district spending, general instruction costs have declined. In 1990-91, they accounted for as much as 59.2 percent of the school district budget (or \$4566) under the traditional definition (Instruction 1 plus Categorical and Special), and as low as 53.4 percent (or \$4115) under the alternative definition (Instruction 2 plus Categorical and Special).

Non-instruction costs were the sum of administration, facilities and operations, pupil support, and fixed charges. Non-instruction costs per pupil have grown from 1986-87 to 1990-91 faster than total current spending. Facilities and operations and fixed charges have led this growth. For example, Fixed charges have increased from 13.7 per cent (or \$702 per pupil) of the budget in 1986-87 to 17.5 percent (or \$1346 per pupil) of the budget in 1990-91. The 18 local school district officials agreed with this conclusion. They cited insurance, health benefits, state mandates, legal fees, and maintenance as the forces behind this growth in expenditures. Therefore, as a percent of school district spending, non-instruction costs have modestly increased. Under the traditional definition (using Administration 1), non-instruction costs accounted for 41.0 percent of the school district budget (or \$3146 per pupil). Under the alternative definition (using Administration 2), non-instruction costs accounted for 46.8 percent (or \$3597 per pupil).

FIGURE 1

**Selected Budget Items, Over a 5-Year Period,
As a % of Current Expenditures**

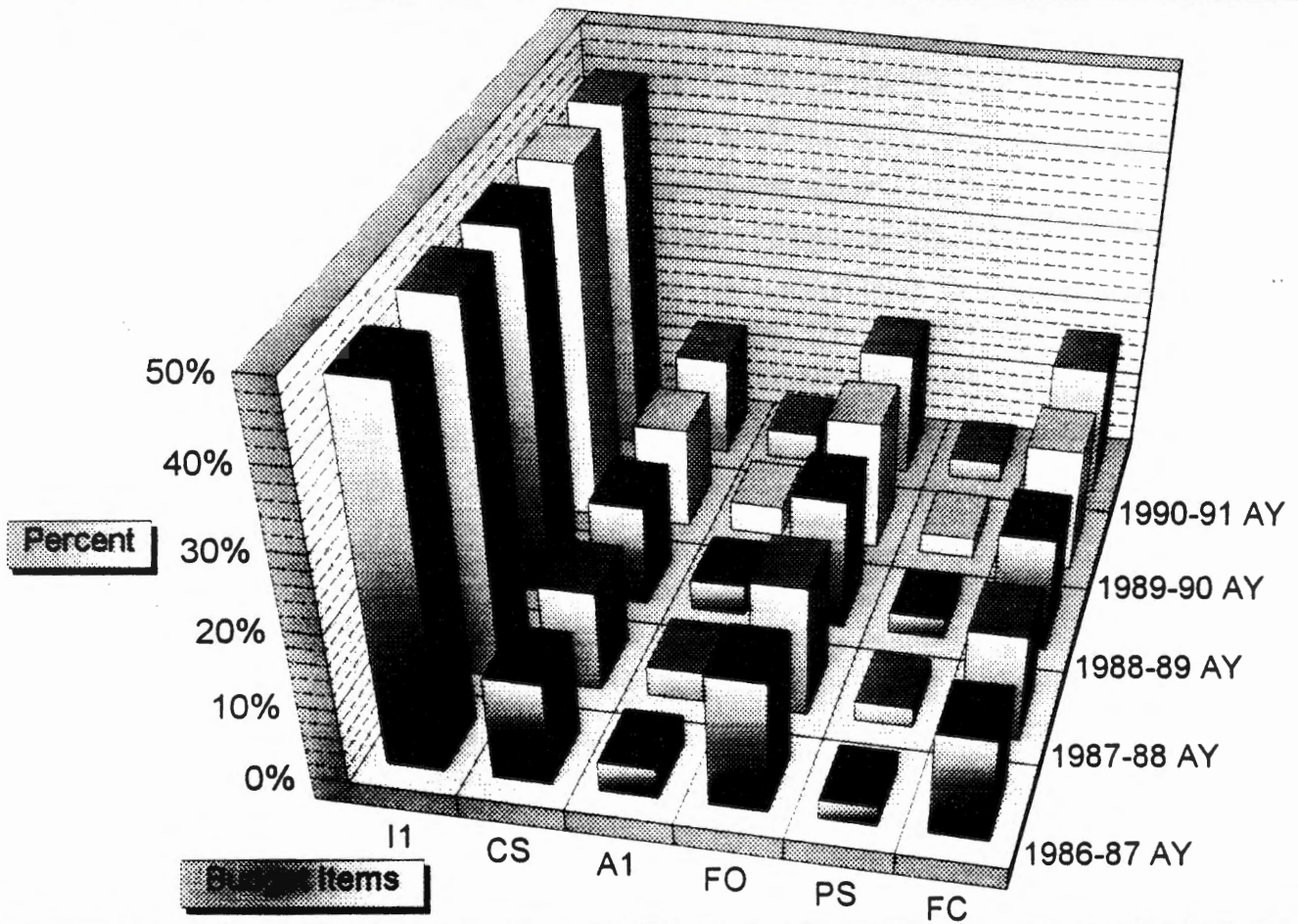
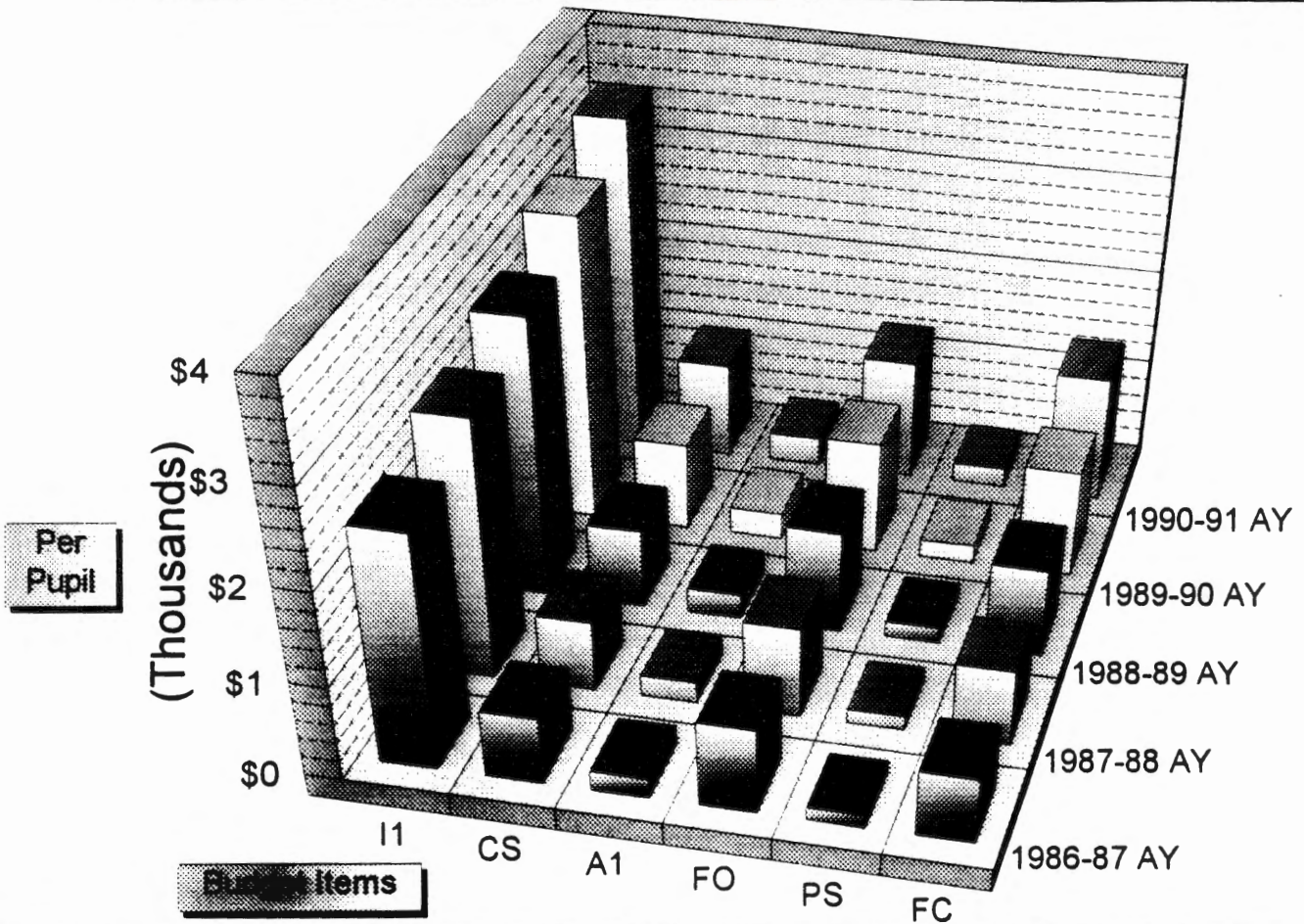


FIGURE 2

**Selected Budget Items, Per Pupil,
Over a 5-Year Period**



Regions

The Department of Education divided the state into three regions. The North region included the following counties: Bergen, Essex, Hudson, Morris, Passaic, Sussex, and Warren. These counties accounted for 205 districts and 449,713 pupils, or 41.2 percent of the total enrollment. The Central region included: Hunterdon, Mercer, Middlesex, Monmouth, Ocean, Somerset, and Union. This region represented 173 districts and 382,000 pupils, or 35.0 percent of the total enrollment. Finally, the South region included: Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, and Salem. The South had 166 districts and 259,887 pupils, or 23.8 percent. Per pupil spending was highest in the North region, \$7614; followed by the Central region, \$7251; and last comes the South region, \$6438.

Figures 3 and 4 show the school districts' activities -- Instruction 1 (I1), Categorical and Special Programs (CS), Administration 1 (A1), Facilities and Operations (FO), Pupil Support (PS), and Fixed Charges (FC) -- as a percent of the budget and in terms of spending per pupil for FY91.

Administration costs, measured using the traditional definition (Administration 1 or A1) remained constant at approximately 4 percent across the three regions. In dollars per pupil, this percentage was equal to: \$299 in the North, \$271 in the Central, and \$239 in the South. Using the alternative definition (Administration 2 or A2), these costs remained constant at approximately 10 percent across the three regions. In dollars

per pupil, this percentage was equal to: \$757 in the North, \$708 in the Central, and \$593 in the South.

The percent of the school districts' budgets spent on general instruction, measured as Instruction 1 (I1) plus Categorical and Special Programs (CS), was lowest in the South 57.2 percent or \$3684 per pupil. In the Central region, the percentage was 58.1 percent or \$4213; and in the North region, the percentage was the highest 61.48 percent or \$4681. Using the alternative definition of instruction (Instruction 2), the comparable figures for general instruction were in the South 51.7 percent or \$3331 per pupil; in the Central region, 52.27 percent or \$3775; and in the North region, 55.6 percent or \$4222.

Non-instructional costs using the traditional definition of administration claimed a high of 43 cents of every education dollar in the South region, or \$2754 per pupil; in the Central region, 42 cents or \$3038; and in the North region, 39 cents or \$2933. Comparable figures for non-instructional costs using the alternative definition of administration were: in the South 48 cents of every education dollar or \$3107; in the Central 48 cents or \$3476; and in the North 45 cents or \$3392. Facilities and Operations and Fixed Charges were significant components of non-instructional costs. Insurance which was a major element of Fixed Charges. See Appendix B for the detailed financial information by region.

FIGURE 3

**Selected Budget Items, By Region,
As a % of Current Expenditures, 1990-1991**

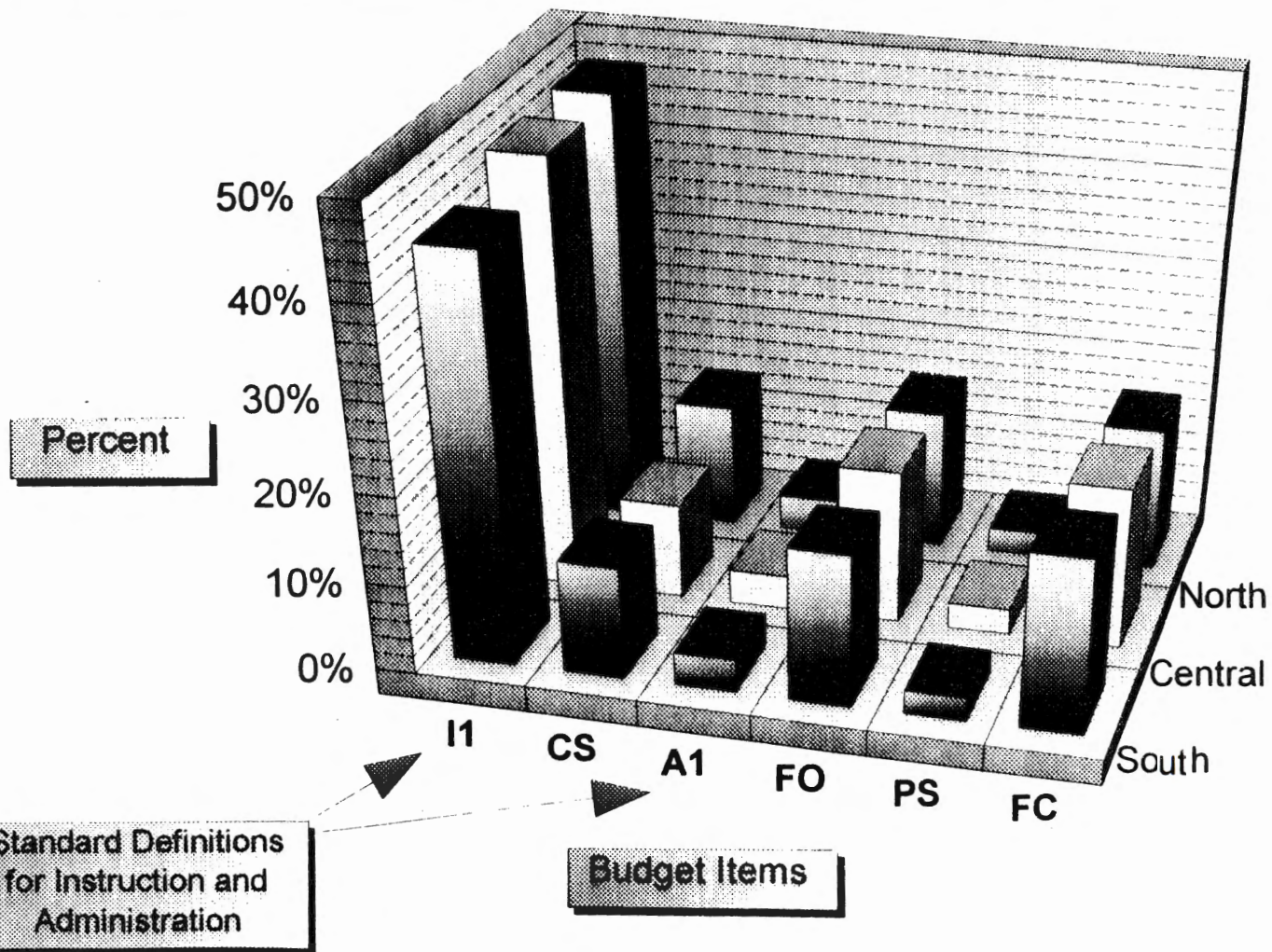
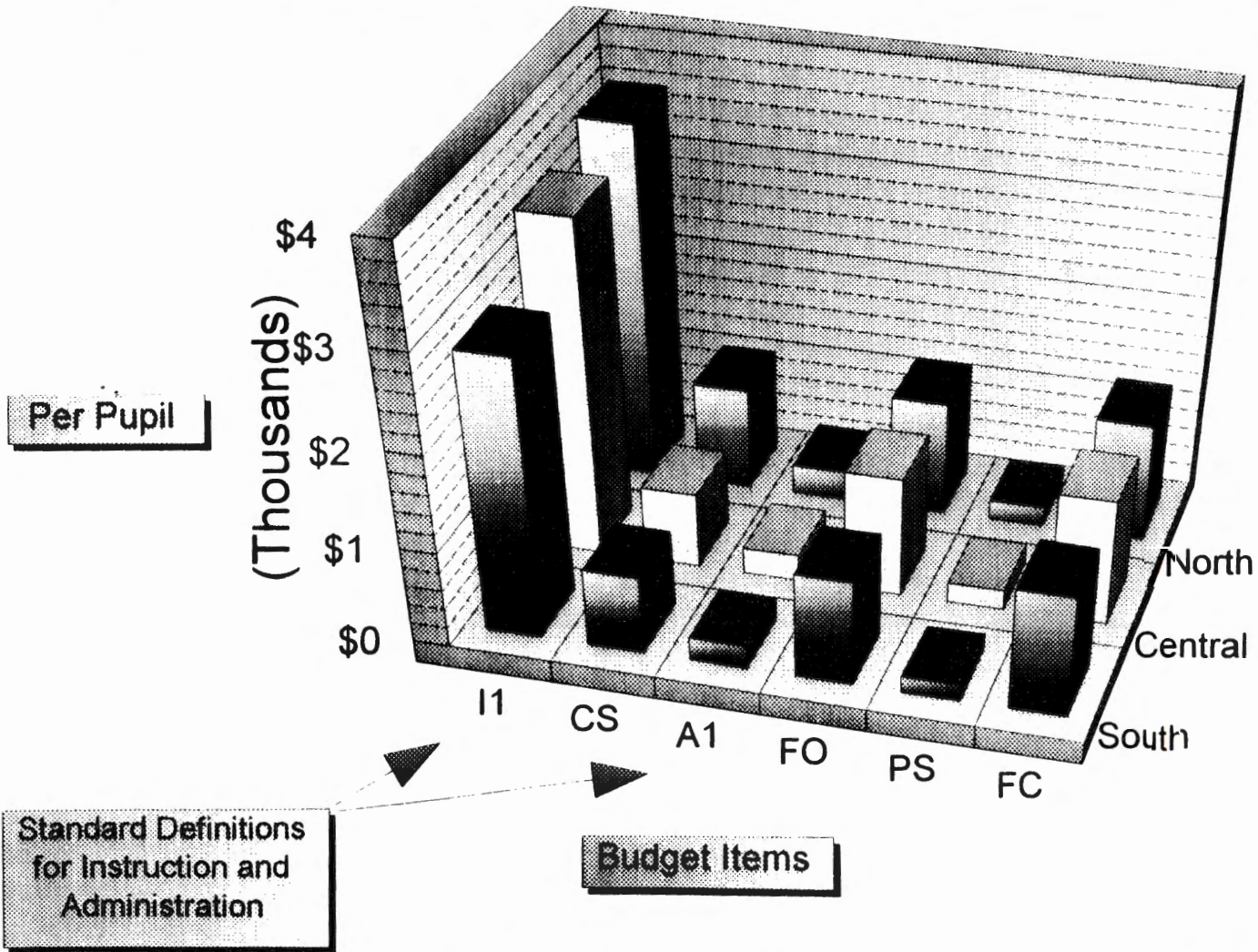


FIGURE 4

Selected Budget Items, Per Pupil, By Region, 1990-1991



Types and Enrollments

School districts were arranged into three groups: K-8 (including K-6), K-12, and Secondary (including 7-12 and 9-12). Figures 5 and 6 show the now familiar budget activities -- administration, instruction, facilities and operations, pupil support, and fixed charges -- for each type of district. Generally, K-12 districts allocated the largest share of their budget to instruction, measured as Instruction 1 plus Categorical and Special Programs (at least 60 percent) and the lowest share to administration, measured as Administration 1 (approximately 4 percent).

Each grade operating type was further organized by enrollment size. The K-8 districts (291) were divided into the following enrollment ranges: 1-499 (129 districts), 500-999 (102 districts), 1000-1499 (35 districts), 1500-1999 (10 districts), 2000 and over (15 districts). Next, the K-12 districts (204) were divided into the following enrollment ranges: 1-2999 (116 districts), 3000-5999 (59 districts), 6000-9999 (19 districts), 10000 and over (10 districts). Last, the Secondary districts (49) were divided into the following enrollment ranges: 1-2999 (45 districts), 3000 and over (4 districts).

In this way, the relationship between enrollment size and administration, instruction, and non-instruction activities for each grade operating type could be examined. The enrollment size groupings for K-12 and Secondary districts did not reveal any general influence on instruction and administration. There were

exceptions. K-12 districts with enrollment between 6000 and 9999 pupils had a smaller percentage of their budget allocated to administration. In addition, Secondary districts with enrollment greater than 3000 also exhibited a smaller percentage for administration cost. The K-8 districts did reveal some relationship between size and these budget components. So the analysis below concentrated on K-8 districts.

Administration, using the traditional definition, declined in percentage terms as enrollment increased. The figures were: K-8 districts with less than 500 pupils allocated 7.5 percent or \$537 per pupil to administration. Those with more than 1999 pupils allocated 4.0 percent or \$228 per pupil. Administration costs accounted for almost double the statewide percentage (4.0 percent) in these smaller K-8 districts. The relationship between administration and enrollment size varied from these figures when the alternative definition of administration was considered. With that measure of administration costs, the figures were: K-8 districts with less than 500 pupils allocated 10.1 percent of their budget or \$724 per pupil. Those with enrollment greater than 1999 pupils allocated 9.2 percent or \$524 per pupil.

Instruction, measured by the sum of Instruction 1 and Categorical and Special Programs, increased in percentage terms as enrollment increased. For example, K-8 districts with less than 500 pupils allocated 48.8 percent of their budget to instruction or \$3516 per pupil. Those with more than 1999 pupils allocated 56.2 percent or \$3205 per pupil. Using the alternative definition of

FIGURE 5

**Selected Budget Items, By Grade Operating Types,
As a % of Current Expenditures, 1990-1991**

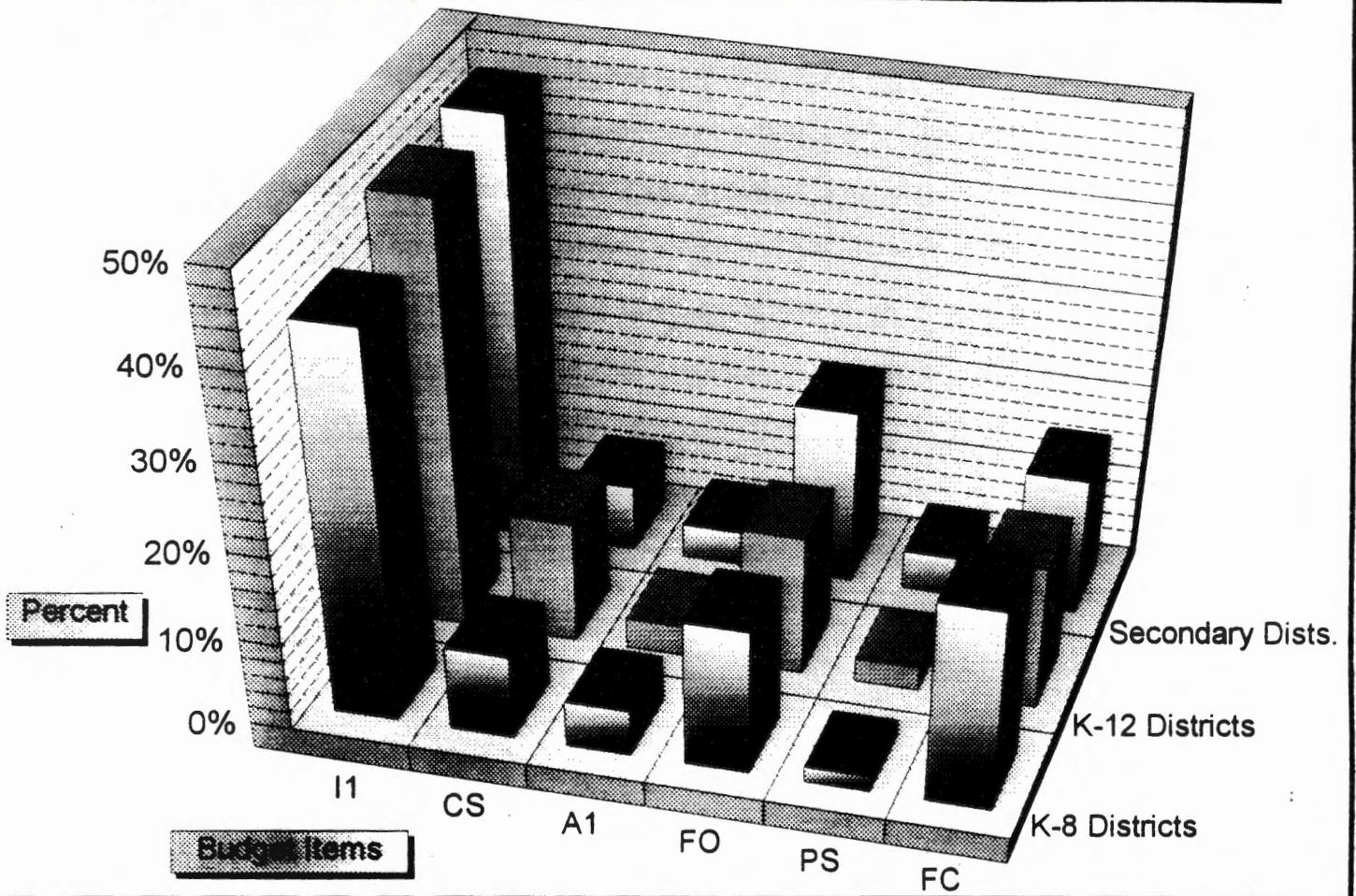
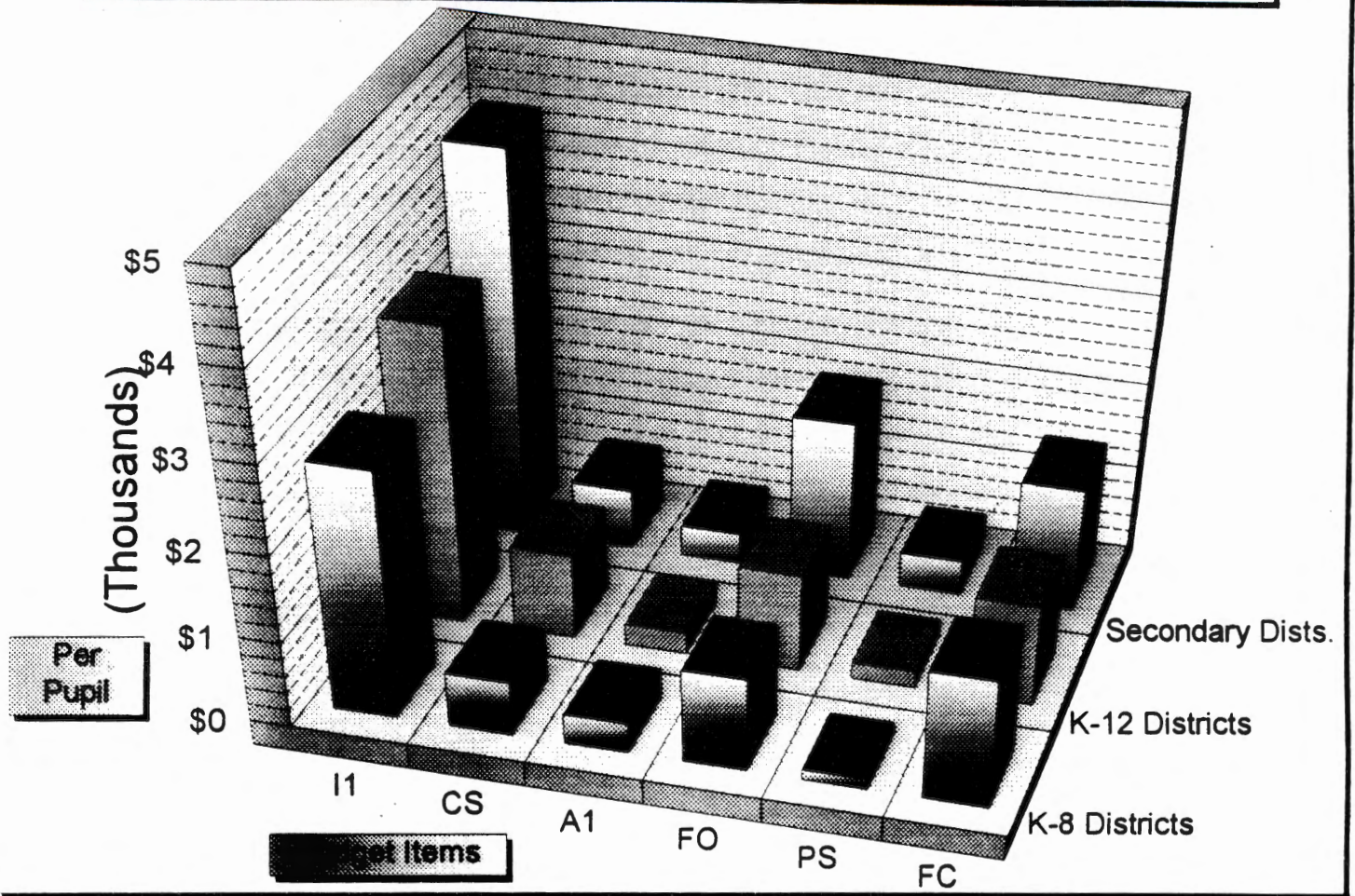


FIGURE 6

**Selected Budget Items, Per Pupil,
By Grade Operating Type, 1990-1991**



instruction, the comparable figures were: for K-8 districts with less than 500 pupils 46.2 percent or \$3327 per pupil and for K-8 districts with more than 1999 pupils 51.0 percent or \$2911 per pupil. Spending per pupil decreased with size. This outcome may reflect economies of scale. The analysis cannot address the quality of the instructional program in these districts.

In percentage and dollar per pupil measures, non-instructional costs (using the traditional definition of administration) fell as enrollment size increased from 51.0 percent or \$3685 to 44.0 percent or \$2505. Again, using the alternative definition of administration, the comparable amounts were: 54.0 percent or \$3889 to 49 percent or \$2797. These figures were above the statewide average for non-instruction costs. The detailed financial data for all types and sizes of districts are in Appendix C.

District Factor Groups (DFGs)

The New Jersey Department of Education ranked school districts based on their residents' socioeconomic status. The measure was called the District Factor Grouping system. It relied on data from the U.S. Census such as the percent of the population over 25 years over age without a high school diploma, percent of the population over 25 years of age with some college education, occupation, population density, income, unemployment, and the poverty rate (Krebs, 1993).

The District Factor Groups (DFG) ranged from A to J. DFG A had the lowest socioeconomic ranking and DFG J the highest. The New Jersey Supreme Court designated another group of districts as

"Special Needs" (SN) districts. These were selected urban districts from the lowest DFGs. It was worth noting the spending per pupil levels across the special needs and the DFG districts in 1990-91: Special Needs \$6995, DFG A \$6890, DFG B \$6716, DFG C \$6760, DFG D \$6467, DFG E \$6925, DFG F \$7075, DFG G \$7335, DFG H \$7526, DFG I \$7943, and DFG J \$8479.

Figures 7 and 8 display the usual budget priorities -- Instruction1 (I1), Categorical and Special Programs (CS), Administration1 (A1), Facilities and Operations (FO), Pupil Support (PS), and Fixed Charges (FC) -- as a percent of the total budget and in spending per pupil terms for selected DFGs; that was, Special Needs, A, B, C, and I, J. The detailed financial data for all the DFGs and the Special Needs districts are in Appendix D.

Administration, using the traditional definition, increased in dollars per pupil, if not percent of the budget, as the index of socioeconomic status changed from Special Needs districts to DFGs A through J. Generally, the percent of the budget which districts allocated to administration was approximately 4.0 percent in all the districts regardless of their DFG with the exception of DFG J which allocated 4.3 percent. Spending per pupil for administration, on the other hand, generally increased as the index of socioeconomic index changed from Special Needs to DFGs A through J. Special Needs districts, for example, spent \$240 per pupil while DFG J districts spent \$387 per pupil. While the discussion

FIGURE 7

**Selected Budget Items, By District Factor Groups,
As a % of Current Expenditures, 1990-1991**

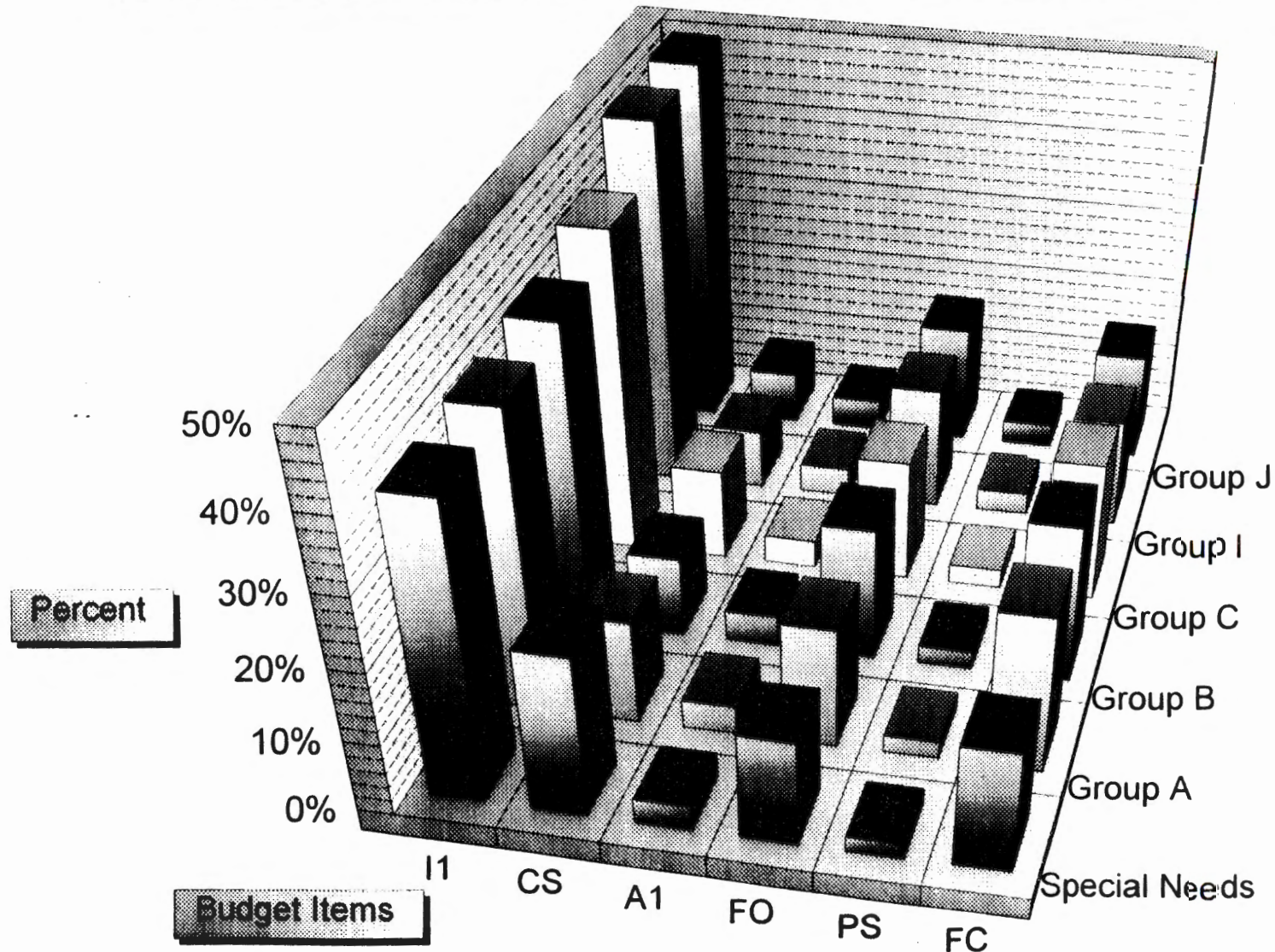
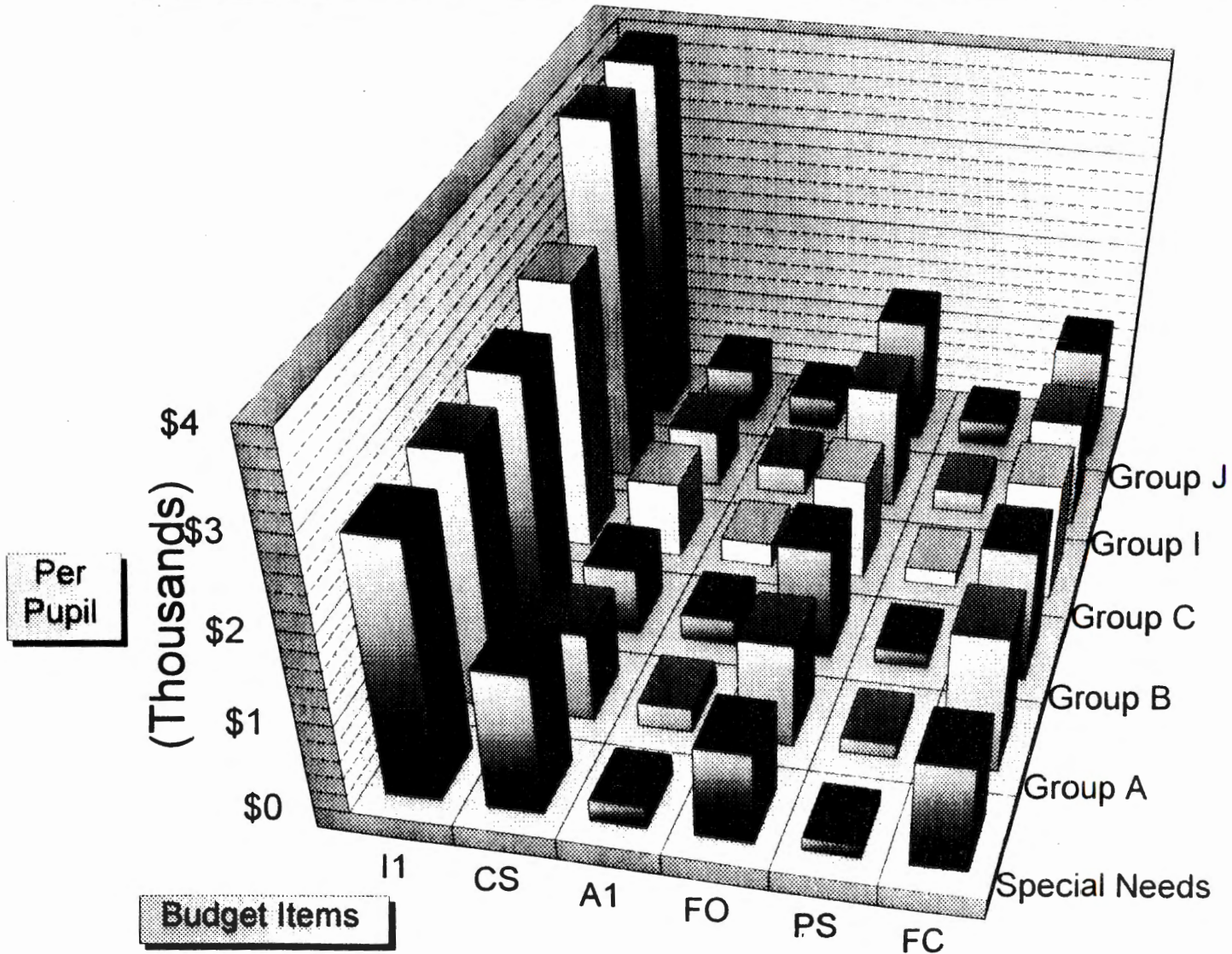


FIGURE 8

Selected Budget Items, Per Pupil, By District Factor Groups, 1990-1991



throughout this section was in terms of Administration 1, the same patterns held for Administration 2. The specific percents and levels of spending per pupil did, of course, change.

Instruction, measured by the sum of Instruction 1 and Categorical and Special Programs, was over 60 percent of the total budget in the Special Needs and DFG I and J districts. In the DFG A, B, and C districts, the percentage varied between 53 to 57 percent. In terms of spending per pupil, the DFG I and J districts were the highest at \$4826 and \$5180 per pupil, respectively. Special Needs districts spent \$4412 on instruction, while DFG A, B, and C districts spent \$3,500 to \$3,800. Instruction as a percentage of the budget and in terms of spending per pupil increased as the DFG changed from A to J.

The above results mean that non-instructional spending as a percent of the school districts' budgets was the lowest (under 40 percent) in the Special Needs districts and the DFGs I and J. The intervening districts such as DFGs A, B, and C directed a higher share of their educational dollar to non-instructional purposes (42 to 47 percent). The relatively low spending on facilities and operations and capital outlay in the Special Needs districts indicated a potential school facilities problem in the neediest of districts.

Wealth

The property wealth per pupil was calculated for each school district. The 544 districts were sorted by wealth per pupil from lowest to highest values. The districts were then divided into

fifths or quintiles. Each quintile generally contains 109 districts. The first quintile consisted of the lowest 20 percent of the districts according to the wealth per pupil (the property "poor") and 337,946 pupils or 31.0 percent of the total enrollment. The second quintile consisted of the next 20 percent of the districts and 181,550 pupils or 16.6 percent of the total enrollment. The fifth quintile consisted of the highest 20 percent of the districts (the property "rich") and 110,591 pupils or 10.1 percent of the total enrollment. Spending per pupil generally increased as wealth per pupil increased; for example, in the lowest quintile spending per pupil was \$6716; in the second quintile \$6949; in the third \$6885; in the fourth \$7834; and in the highest quintile \$8786.

Figures 9 and 10 display the budget priorities -- Instruction 1 (I1), Categorical and Special Programs (CS), Administration1 (A1), Facilities and Operations (FO), Pupil Support (PS), and Fixed Charges (FC) -- as a percent of the total budget and in spending per pupil terms for each quintile. The detailed financial data for all districts by quintile were in Appendix E.

Administration, using the traditional definition, increased as a percent of the total budget as property wealth per pupil increased, especially for the fourth and highest quintiles. Administration was approximately 3.7 percent for the first, second, and third quintiles, approximately \$250 per pupil. It rose to 3.9 percent (\$306 per pupil) and finally 4.5 percent (\$398 per pupil) for the fourth and highest quintiles, respectively. Generally, the

pattern held for administration using the alternative definition. The percent of the budget in the fourth and fifth quintiles was over 10.0 percent and was \$796 per pupil for the fourth quintile and \$939 for the highest quintile.

The percentage of the budget which the school districts allocated to general instruction, measured as Instruction 1 plus Categorical and Special Programs, was the highest in the lowest quintile (61.0 percent or \$4097). It remained at 59 percent for the second through fifth quintiles. However, general instruction spending rose from \$4000 to over \$5100 in the highest quintile. In short, general instruction spending per pupil increased as property wealth per pupil increased. This pattern held for general instruction measured using the alternative definition as well.

The above trends meant that non-instructional costs generally rose in percentage and per pupil terms as property wealth per pupil increased. These costs reached over 40 percent in most districts (and near 48 percent with the alternative definition of administration). Wealth differences were also associated with differences in spending per pupil on facilities and maintenance and capital outlay. The wealthy district simply spent more on maintaining and investing in their education facilities in 1990-91. Contrast the extremes. The lowest wealth quintile spent \$1023 per pupil on facilities and maintenance versus the highest wealth quintile \$1503 per pupil. The lowest wealth quintile allocated \$50

FIGURE 9

**Selected Budget Items, By Wealth Quintile,
As a % of Current Expenditures, 1990-1991**

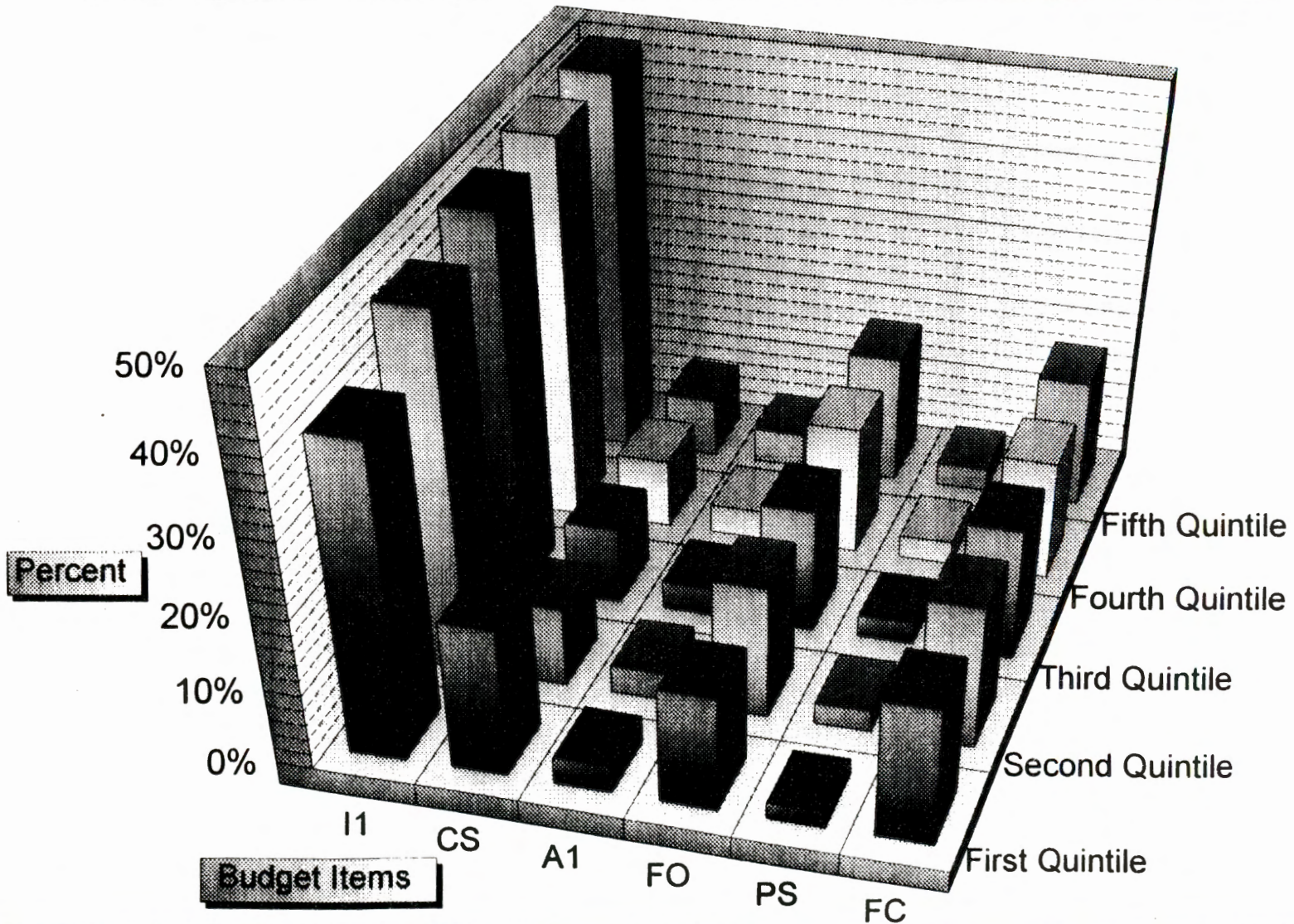
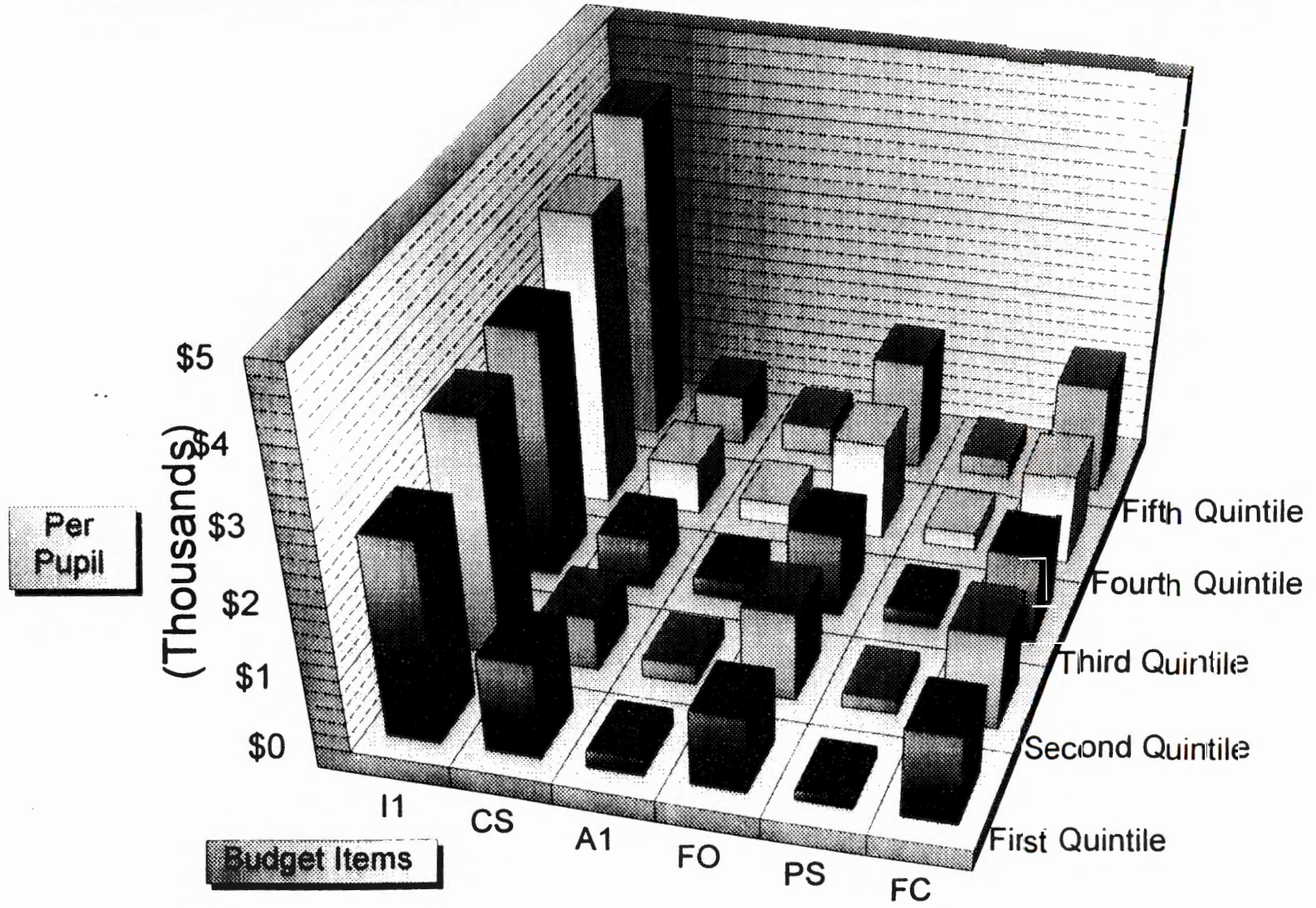


FIGURE 10

Selected Budget Items, Per Pupil, By Wealth Quintile, 1990-1991



per pupil for capital outlay versus the highest wealth quintile \$136 per pupil. These different budget priorities suggest an investment shortfall in the poorest school districts.

SIMULATION OF CAP LAW ON ADMINISTRATION COSTS

Method

Several states have responded to the perception of excessive spending on administration with legislative solutions. These proposals generally imposed a cap or ceiling on administration spending or staff. In Oklahoma, for instance, House Bill 1017 provided "a sliding scale on allowable percentages of a school district's fund that could be used for administrative services" (Oklahoma Statute Book, 1991).

California had also investigated the implementation of a cap on administration costs. Three measures were suggested to determine whether a school district had unusual levels of administration: the percentage of a school district's total budget expended for administrator salaries, the percentage of a school district's total expenditures expended for all administration, and the number of administrators per 1000 pupils (School Services of California, 1990).

Given the data restrictions, this study simulated the California proposal (which was ultimately not enacted) using the percentage of a school district's total expenditures expended for all administration. This proposal capped the percentage of a school district's total expenditures allocated to administration at

1.0, 1.5, or 2.0 standard deviations above the statewide average. Obviously, the tightest cap was the statewide average plus 1.0 standard deviation.

Results

In New Jersey, 29 districts were 2.0 standard deviations above the statewide average, 48 were 1.5 standard deviations above, and 69 were 1.0 standard deviation above out of a total of 544 districts in this data set. This section will discuss the results of the simulation for the tightest cap (plus 1.0 standard deviation). Appendix F lists the school districts which would have exceeded this cap.

A cap on administration spending defined in this manner would "save" the school districts almost \$2.6 million, or approximately 10 percent of their administration costs. For the most part, the 69 school districts were either K-6 districts (25) or K-8 districts (40). They were almost equally distributed across the state: 20 of 205 districts were in the North region, 29 of 173 were in the Central region, and 20 of 166 were in the South region. Generally, these districts were not the most wealthy districts in the state. In fact, 19 of the 69 districts had DFGs in the A through C range and only 17 were in the I and J range. Whether these school districts could cope with a reduction of this magnitude was beyond the scope of this assessment, but that issue must be investigated further before any cap legislation was considered in New Jersey.

Under a cap of this type, the state government certainly has control over the school district spending priorities as they

pertained to administration. In addition, the strengths of a cap law would be that it is easy to understand; it would adjust to changing school district fiscal circumstances; it would be easily audited; and would be straightforward to enforce.

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APPENDIX A

Educational Expenditures By Designated Activities
for Selected Years From FY87 to FY91

Educational Expenditures for Selected Years

1990-1991	Dollars	Percent	Dollars/Pupil	Percent Change From Prior Year
CURRENT EXPENDITURES	\$8,253,853,113	100.00%	\$7,712	10.35%
CATEGORICAL/SPECIAL	\$1,095,296,570	13.27%	\$1,023	10.03%
INSTRUCTION 1	\$3,791,855,591	45.94%	\$3,543	8.89%
Salaries	\$3,161,612,865	38.30%		
ADMINISTRATION 1	\$323,116,209	3.91%	\$302	7.39%
Salaries	\$226,436,247	2.74%		
FACILITIES/OPERATIONS	\$1,382,889,673	16.75%	\$1,292	7.66%
Transportation	\$426,615,346	5.17%		
Salaries	\$92,521,306			
Operations	\$568,447,767	6.89%		
Salaries	\$309,578,357			
Maintenance	\$353,844,781	4.29%		
Salaries	\$87,064,151			
Food Services	\$28,670,482	0.35%		
Salaries	\$8,287,808			
Community Services	\$5,091,297	0.06%		
Salaries	\$1,638,152			
Subtotal Salaries	\$499,089,774	6.05%		
PUPIL SUPPORT	\$220,475,490	2.67%	\$206	8.85%
Attendance & Health	\$109,038,263	1.32%		
Salaries	\$95,345,283			
Student Body Activities	\$111,437,227	1.35%		
Salaries	\$70,172,841			
Subtotal Salaries	\$165,518,124	2.01%		
FIXED CHARGES	\$1,440,438,580	17.45%	\$1,348	18.63%
INSTRUCTION 2	\$3,308,747,516	40.09%	\$3,092	8.90%
Salaries	\$2,678,504,790	32.45%		8.80%
ADMINISTRATION 2	\$806,224,284	9.77%	\$753	8.25%
Salaries Administration 1	\$226,436,247			
Principals	\$217,505,064	2.64%		6.56%
Supervisor/Instruction	\$109,556,181			
Sec. & Clerical Staff	\$156,046,830			
Subtotal Salaries	\$709,544,322	8.60%		8.67%
EXHIBIT 1: SALARIES	\$4,052,657,010	49.10%	\$3,787	8.82%
EXHIBIT 2: INSURANCE	\$727,356,366	8.81%	\$680	20.52%
EXHIBIT 3: CAPITAL OUTLAY	\$97,810,009		\$91	
EXHIBIT 4: DEBT SERVICE	\$172,525,836		\$161	
ENROLLMENT	1,070,216			-0.67%
TOTAL EXPENDITURES	\$8,724,725,309			10.65%
TOTAL REVENUES	\$9,851,636,064			8.75%

Educational Expenditures for Selected Years

1989-1990	Dollars	Percent	Dollars/Pupil	Percent Change From Prior Year
CURRENT EXPENDITURES	\$7,479,703,585	100.00%	\$6,942	9.69%
CATEGORICAL/SPECIAL	\$995,471,805	13.31%	\$924	9.36%
INSTRUCTION 1	\$3,482,282,146	46.56%	\$3,232	8.25%
Salaries	\$2,905,820,244	38.85%		
ADMINISTRATION 1	\$300,883,821	4.02%	\$279	7.07%
Salaries	\$209,038,683	2.79%		
FACILITIES/OPERATIONS	\$1,284,335,042	17.17%	\$1,192	8.63%
Transportation	\$380,237,782	5.08%		
Salaries	\$82,602,829			
Operations	\$537,544,675	7.19%		
Salaries	\$285,824,497			
Maintenance	\$333,461,429	4.46%		
Salaries	\$79,333,983			
Food Services	\$27,099,568	0.36%		
Salaries	\$6,832,221			
Community Services	\$5,991,588	0.08%		
Salaries	\$1,783,137			
Subtotal Salaries	\$456,376,667	6.10%		
PUPIL SUPPORT	\$202,549,750	2.71%	\$188	10.48%
Attendance & Health	\$101,240,030	1.35%		
Salaries	\$90,297,616			
Student Body Activities	\$101,309,720	1.35%		
Salaries	\$62,734,364			
Subtotal Salaries	\$153,031,980	2.05%		
FIXED CHARGES	\$1,214,181,021	16.23%	\$1,127	16.16%
INSTRUCTION 2	\$3,038,365,035	40.62%	\$2,820	7.91%
Salaries	\$2,461,903,133	32.91%		8.27%
ADMINISTRATION 2	\$744,800,932	9.96%	\$691	9.16%
Salaries Administration 1	\$209,038,683			
Principals	\$204,121,599	2.73%		8.69%
Supervisor/Instruction	\$99,681,661			
Sec. & Clerical Staff	\$140,113,851			
Subtotal Salaries	\$652,955,794	8.73%		9.97%
EXHIBIT 1: SALARIES	\$3,724,267,574	49.79%	\$3,457	8.73%
EXHIBIT 2: INSURANCE	\$603,512,325	8.07%	\$560	18.02%
EXHIBIT 3: CAPITAL OUTLAY	\$80,867,052		\$75	
EXHIBIT 4: DEBT SERVICE	\$169,228,707		\$157	
ENROLLMENT	1,077,400			-1.43%
TOTAL EXPENDITURES	\$7,884,629,453			9.13%
TOTAL REVENUES	\$9,059,355,889			8.84%

Educational Expenditures for Selected Years

1988-1989	Dollars	Percent	Dollars/Pupil	Percent Change From Prior Year
CURRENT EXPENDITURES	\$6,819,171,252	100.00%	\$6,239	7.74%
CATEGORICAL/SPECIAL	\$910,290,806	13.35%	\$833	7.53%
INSTRUCTION 1	\$3,216,943,040	47.17%	\$2,943	5.34%
Salaries	\$2,675,073,114	39.23%		
ADMINISTRATION 1	\$281,006,704	4.12%	\$257	10.86%
Salaries	\$192,494,912	2.82%		
FACILITIES/OPERATIONS	\$1,182,304,103	17.34%	\$1,082	7.55%
Transportation	\$352,927,888	5.18%		
Salaries	\$76,828,648			
Operations	\$500,266,306	7.34%		
Salaries	\$263,838,847			
Maintenance	\$304,659,917	4.47%		
Salaries	\$71,679,564			
Food Services	\$20,344,079	0.30%		
Salaries	\$6,458,587			
Community Services	\$4,105,913	0.06%		
Salaries	\$967,037			
Subtotal Salaries	\$419,772,683	6.16%		
PUPIL SUPPORT	\$163,343,292	2.69%	\$166	8.97%
Attendance & Health	\$92,490,754	1.36%		
Salaries	\$83,008,770			
Student Body Activities	\$90,852,538	1.33%		
Salaries	\$54,908,872			
Subtotal Salaries	\$137,917,642	2.02%		
FIXED CHARGES	\$1,046,263,307	15.33%	\$956	15.16%
INSTRUCTION 2	\$2,815,664,034	41.29%	\$2,576	5.17%
Salaries	\$2,273,794,108	33.34%		5.59%
ADMINISTRATION 2	\$682,285,710	10.01%	\$624	8.29%
Salaries Administration 1	\$192,494,912			
Principals	\$187,792,998	2.75%		6.39%
Supervisor/Instruction	\$88,271,663			
Sec. & Clerical Staff	\$125,214,345			
Subtotal Salaries	\$593,773,918	8.71%		6.95%
EXHIBIT 1: SALARIES	\$3,425,258,351	50.23%	\$3,134	5.93%
EXHIBIT 2: INSURANCE	\$511,373,033	7.50%	\$468	15.88%
EXHIBIT 3: CAPITAL OUTLAY	\$71,063,809		\$65	
EXHIBIT 4: DEBT SERVICE	\$161,924,243		\$148	
ENROLLMENT	1,093,031			-2.41%
TOTAL EXPENDITURES	\$7,224,893,873			6.48%
TOTAL REVENUES	\$8,323,243,076			5.93%

Educational Expenditures for Selected Years

1987-1988	Dollars	Percent	Dollars/Pupil	Percent Change From Prior Year
CURRENT EXPENDITURES	\$6,329,190,861	100.00%	\$5.651	9.52%
CATEGORICAL/SPECIAL	\$846,574,992	13.38%	\$756	6.78%
INSTRUCTION 1	\$3,053,899,412	48.25%	\$2,727	9.12%
Salaries	\$2,529,917,645	39.97%		
ADMINISTRATION 1	\$253,470,274	4.00%	\$226	9.26%
Salaries	\$178,612,764	2.82%		
FACILITIES/OPERATIONS	\$1,069,346,603	17.37%	\$982	8.79%
Transportation	\$329,031,370	5.20%		
Salaries	\$74,394,954			
Operations	\$474,502,069	7.50%		
Salaries	\$247,410,871			
Maintenance	\$275,320,442	4.35%		
Salaries	\$68,553,801			
Food Services	\$16,518,211	0.26%		
Salaries	\$5,523,338			
Community Services	\$3,974,511	0.06%		
Salaries	\$1,093,168			
Subtotal Salaries	\$396,976,132	6.27%		
PUPIL SUPPORT	\$166,248,182	2.66%	\$150	9.75%
Attendance & Health	\$85,737,545	1.35%		
Salaries	\$77,919,032			
Student Body Activities	\$82,510,637	1.30%		
Salaries	\$50,003,506			
Subtotal Salaries	\$127,922,538	2.02%		
FIXED CHARGES	\$907,851,396	14.34%	\$810	14.62%
INSTRUCTION 2	\$2,677,330,997	42.30%	\$2,391	8.86%
Salaries	\$2,153,349,230	34.02%		7.63%
ADMINISTRATION 2	\$630,038,689	9.95%	\$563	10.30%
Salaries Administration 1	\$178,612,764			
Principals	\$176,513,437	2.79%		5.98%
Supervisor/Instruction	\$81,520,337			
Sec. & Clerical Staff	\$118,534,641			
Subtotal Salaries	\$555,181,179	8.77%		10.51%
EXHIBIT 1: SALARIES	\$3,233,429,079	51.09%	\$2,887	8.04%
EXHIBIT 2: INSURANCE	\$441,293,160	6.97%	\$394	18.53%
EXHIBIT 3: CAPITAL OUTLAY	\$70,059,311		\$63	
EXHIBIT 4: DEBT SERVICE	\$166,379,970		\$149	
ENROLLMENT	1,119,968			-0.77%
TOTAL EXPENDITURES	\$6,785,420,452			10.29%
TOTAL REVENUES	\$7,857,280,426			10.31%

Educational Expenditures for Selected Years

1986-1987	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$5,779,145,314	100.00%	\$5,121
CATEGORICAL/SPECIAL	\$792,784,574	13.72%	\$702
INSTRUCTION 1	\$2,798,622,733	48.43%	\$2,480
Salaries	\$2,339,972,149	40.49%	
ADMINISTRATION 1	\$231,986,742	4.01%	\$206
Salaries	\$163,164,111	2.82%	
FACILITIES/OPERATIONS	\$1,010,547,957	17.49%	\$895
Transportation	\$294,273,901	5.09%	
Salaries	\$68,712,353		
Operations	\$462,432,984	8.00%	
Salaries	\$234,819,512		
Maintenance	\$223,969,138	3.88%	
Salaries	\$55,621,935		
Food Services	\$24,531,868	0.42%	
Salaries	\$13,930,090		
Community Services	\$5,340,066	0.09%	
Salaries	\$958,884		
Subtotal Salaries	\$374,042,774	6.47%	
PUPIL SUPPORT	\$153,296,437	2.65%	\$136
Attendance & Health	\$78,018,461	1.35%	
Salaries	\$71,230,793		
Student Body Activities	\$75,276,976	1.30%	
Salaries	\$44,492,326		
Subtotal Salaries	\$115,723,119	2.00%	
FIXED CHARGES	\$791,907,871	13.70%	\$702
INSTRUCTION 2	\$2,459,399,235	42.56%	\$2,179
Salaries	\$2,000,748,651	34.62%	
ADMINISTRATION 2	\$571,210,240	9.88%	\$506
Salaries Administration 1	\$163,164,111		
Principals	\$166,558,779	2.88%	
Supervisor/Instruction	\$68,420,213		
Sec. & Clerical Staff	\$104,244,506		
Subtotal Salaries	\$502,387,609	8.69%	
EXHIBIT 1: SALARIES	\$2,992,902,153	51.79%	\$2,652
EXHIBIT 2: INSURANCE	\$372,304,922	6.44%	\$330
EXHIBIT 3: CAPITAL OUTLAY	\$69,779,718		\$62
EXHIBIT 4: DEBT SERVICE	\$182,880,598		\$162
ENROLLMENT	1,128,611		
TOTAL EXPENDITURES	\$6,152,090,495		
TOTAL REVENUES	\$7,122,680,271		

APPENDIX B

Educational Expenditures (FY90-91) By Designated Activities
for Districts Arranged By Geographic Regions

Educational Expenditures By Region

1990-1991	NORTH = 205		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$3,424,052,605	100.00%	\$7,614
CATEGORICAL/SPECIAL	\$474,498,958	13.86%	\$1,055
INSTRUCTION 1	\$1,630,534,523	47.62%	\$3,626
Salaries	\$1,375,786,976	40.18%	
ADMINISTRATION 1	\$134,316,594	3.92%	\$299
Salaries	\$95,371,039	2.79%	
FACILITIES/OPERATIONS	\$535,422,376	15.64%	\$1,191
Transportation	\$139,891,737	4.09%	
Salaries	\$22,062,449		
Operations	\$239,257,845	6.99%	
Salaries	\$139,417,011		
Maintenance	\$140,372,290	4.10%	
Salaries	\$36,541,327		
Food Services	\$14,815,521	0.43%	
Salaries	\$2,442,320		
Community Services	\$1,084,983	0.03%	
Salaries	\$361,219		
Subtotal Salaries	\$200,824,326	5.87%	
PUPIL SUPPORT	\$92,536,396	2.70%	\$206
Attendance & Health	\$46,975,955	1.37%	
Salaries	\$41,524,286		
Student Body Activities	\$45,560,443	1.33%	
Salaries	\$27,635,733		
Subtotal Salaries	\$69,160,019	2.02%	
FIXED CHARGES	\$24,743,750	0.72%	\$55
INSTRUCTION 2	\$1,424,275,068	41.60%	\$3,167
Salaries	\$1,169,527,521	34.16%	
ADMINISTRATION 2	\$340,576,049	9.95%	\$757
Salaries Administration 1	\$95,371,039		
Principals	\$96,300,328	2.81%	
Supervisor/Instruction	\$46,466,774		
Sec. & Clerical Staff	\$63,492,353		
Subtotal Salaries	\$301,630,494	8.81%	
EXHIBIT 1: SALARIES	\$1,741,142,360	50.85%	\$3,872
EXHIBIT 2: INSURANCE	\$283,327,444	8.27%	\$630
EXHIBIT 3: CAPITAL OUTLAY	\$36,691,425		\$82
EXHIBIT 4: DEBT SERVICE	\$49,396,793		\$110
ENROLLMENT	449,713		
TOTAL EXPENDITURES	\$3,576,370,646		
TOTAL REVENUES	\$3,957,809,900		

Educational Expenditures By Region

1990-1991	CENTRAL = 173		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$2,769,767,968	100.00%	\$7,251
CATEGORICAL/SPECIAL	\$295,247,363	10.77%	\$751
INSTRUCTION 1	\$1,310,954,060	47.33%	\$3,432
Salaries	\$1,094,330,216	39.51%	
ADMINISTRATION 1	\$103,499,936	3.74%	\$271
Salaries	\$73,317,934	2.65%	
FACILITIES/OPERATIONS	\$477,176,625	17.23%	\$1,249
Transportation	\$155,248,104	5.61%	
Salaries	\$43,506,064		
Operations	\$187,900,228	6.78%	
Salaries	\$99,807,684		
Maintenance	\$124,993,519	4.51%	
Salaries	\$34,132,244		
Food Services	\$7,719,250	0.28%	
Salaries	\$3,016,461		
Community Services	\$1,315,524	0.05%	
Salaries	\$392,247		
Subtotal Salaries	\$180,854,700	6.53%	
PUPIL SUPPORT	\$75,990,049	2.74%	\$206
Attendance & Health	\$36,807,107	1.33%	
Salaries	\$32,251,751		
Student Body Activities	\$41,882,942	1.51%	
Salaries	\$27,917,031		
Subtotal Salaries	\$60,168,782	2.17%	
FIXED CHARGES	\$501,199,935	18.10%	\$1,312
INSTRUCTION 2	\$1,143,868,197	41.30%	\$2,994
Salaries	\$927,244,353	33.48%	
ADMINISTRATION 2	\$270,585,799	9.77%	\$708
Salaries Administration 1	\$73,317,934		
Principals	\$72,147,498	2.60%	
Supervisor/Instruction	\$39,016,403		
Sec. & Clerical Staff	\$55,921,962		
Subtotal Salaries	\$240,403,797	8.68%	
EXHIBIT 1: SALARIES	\$1,414,453,996	51.07%	\$3,703
EXHIBIT 2: INSURANCE	\$253,402,189	9.15%	\$663
EXHIBIT 3: CAPITAL OUTLA	\$38,576,034		\$101
EXHIBIT 4: DEBT SERVICE	\$69,064,997		\$181
ENROLLMENT	382,000		
TOTAL EXPENDITURES	\$2,947,113,898		
TOTAL REVENUES	\$3,274,999,671		

Educational Expenditures By Region

1990-1991	SOUTH = 166		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,673,083,245	100.00%	\$6,438
CATEGORICAL/SPECIAL	\$209,561,123	12.53%	\$806
INSTRUCTION 1	\$747,908,852	44.70%	\$2,878
Salaries	\$620,392,900	37.08%	
ADMINISTRATION 1	\$62,176,637	3.72%	\$239
Salaries	\$41,312,958	2.47%	
FACILITIES/OPERATIONS	\$284,184,299	16.99%	\$1,093
Transportation	\$86,621,709	5.18%	
Salaries	\$22,993,265		
Operations	\$116,666,574	6.97%	
Salaries	\$59,725,636		
Maintenance	\$73,783,340	4.41%	
Salaries	\$13,505,862		
Food Services	\$4,793,247	0.29%	
Salaries	\$2,307,919		
Community Services	\$2,319,429	0.14%	
Salaries	\$1,155,184		
Subtotal Salaries	\$99,687,866	5.96%	
PUPIL SUPPORT	\$43,224,912	2.58%	\$166
Attendance & Health	\$21,256,256	1.27%	
Salaries	\$18,396,263		
Student Body Activities	\$21,968,656	1.31%	
Salaries	\$13,330,489		
Subtotal Salaries	\$31,726,752	1.90%	
FIXED CHARGES	\$328,027,422	19.49%	\$1,254
INSTRUCTION 2	\$656,086,385	39.21%	\$2,525
Salaries	\$528,570,433	31.59%	
ADMINISTRATION 2	\$153,999,104	9.20%	\$593
Salaries Administration 1	\$41,312,958		
Principals	\$42,413,490	2.54%	
Supervisor/Instruction	\$19,039,139		
Sec. & Clerical Staff	\$30,369,838		
Subtotal Salaries	\$133,135,425	7.96%	
EXHIBIT 1: SALARIES	\$810,085,489	48.42%	\$3,117
EXHIBIT 2: INSURANCE	\$160,847,701	9.61%	\$619
EXHIBIT 3: CAPITAL OUTLAY	\$16,821,231		\$65
EXHIBIT 4: DEBT SERVICE	\$53,969,547		\$208
ENROLLMENT	259,887		
TOTAL EXPENDITURES	\$1,796,164,675		
TOTAL REVENUES	\$2,147,657,988		

APPENDIX C

Educational Expenditures (FY90-91) By Designated Activities
for Districts Arranged By Type and Enrollment

Education Expenditures By Type and Enrollment

1990-1991	K - 8 Districts = 291		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,412,145,280	100.00%	\$6,534
CATEGORICAL/SPECIAL	\$136,280,921	9.65%	\$631
INSTRUCTION 1	\$815,394,081	43.58%	\$2,848
Salaries	\$507,436,931	35.93%	
ADMINISTRATION 1	\$74,309,710	5.26%	\$344
Salaries	\$51,612,536	3.65%	
FACILITIES/OPERATIONS	\$235,229,444	16.66%	\$1,088
Transportation	\$82,906,425	5.87%	
Salaries	\$16,795,241		
Operations	\$85,460,812	6.05%	
Salaries	\$42,827,906		
Maintenance	\$60,434,569	4.28%	
Salaries	\$8,164,941		
Food Services	\$5,273,373	0.37%	
Salaries	\$2,430,049		
Community Services	\$1,154,265	0.08%	
Salaries	\$698,408		
Subtotal Salaries	\$70,916,545	5.02%	
PUPIL SUPPORT	\$25,530,678	1.81%	\$118
Attendance & Health	\$20,843,174	1.48%	
Salaries	\$17,031,293		
Student Body Activities	\$4,687,504	0.33%	
Salaries	\$3,083,175		
Subtotal Salaries	\$20,114,468	1.42%	
FIXED CHARGES	\$325,400,446	23.04%	\$1,506
INSTRUCTION 2	\$555,945,008	39.37%	\$2,573
Salaries	\$447,987,858	31.72%	
ADMINISTRATION 2	\$133,758,783	9.47%	\$619
Salaries Administration 1	\$51,612,536		
Principals	\$30,605,455	2.17%	
Supervisor/Instruction	\$6,913,163		
Sec. & Clerical Staff	\$21,930,455		
Subtotal Salaries	\$111,061,609	7.86%	
EXHIBIT 1: SALARIES	\$650,080,480	46.03%	\$3,008
EXHIBIT 2: INSURANCE	\$127,065,694	9.00%	\$588
EXHIBIT 3: CAPITAL OUTLA	\$20,570,523		\$95
EXHIBIT 4: DEBT SERVICE	\$42,265,448		\$196
ENROLLMENT	216,109		
TOTAL EXPENDITURES	\$1,494,855,478		
TOTAL REVENUES	\$1,710,734,433		

Education Expenditures By Type and Enrollment

1990-1991	K - 8 (1 - 499) = 129		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$274,544,737	100.00%	\$7,201
CATEGORICAL/SPECIAL	\$25,122,172	9.15%	\$659
INSTRUCTION 1	\$108,909,556	39.67%	\$2,857
Salaries	\$89,317,790	32.53%	
ADMINISTRATION 1	\$20,457,006	7.45%	\$537
Salaries	\$14,647,215	5.34%	
FACILITIES/OPERATIONS	\$44,125,379	16.07%	\$1,157
Transportation	\$15,651,186	5.70%	
Salaries	\$1,011,567		
Operations	\$15,361,217	5.60%	
Salaries	\$7,749,241		
Maintenance	\$11,487,309	4.18%	
Salaries	\$535,927		
Food Services	\$1,536,438	0.56%	
Salaries	\$788,083		
Community Services	\$89,229	0.03%	
Salaries	\$22,548		
Subtotal Salaries	\$10,107,366	3.68%	
PUPIL SUPPORT	\$5,684,302	2.07%	\$149
Attendance & Health	\$4,554,464	1.66%	
Salaries	\$3,956,024		
Student Body Activities	\$1,129,838	0.41%	
Salaries	\$717,160		
Subtotal Salaries	\$4,673,184	1.70%	
FIXED CHARGES	\$70,246,322	25.59%	\$1,842
INSTRUCTION 2	\$101,770,465	37.07%	\$2,669
Salaries	\$82,178,699	29.93%	
ADMINISTRATION 2	\$27,596,097	10.05%	\$724
Salaries Administration 1	\$14,647,215		
Principals	\$3,034,195	1.11%	
Supervisor/Instruction	\$401,994		
Sec. & Clerical Staff	\$3,702,902		
Subtotal Salaries	\$21,786,306	7.94%	
EXHIBIT 1: SALARIES	\$118,745,555	43.25%	\$3,115
EXHIBIT 2: INSURANCE	\$21,973,907	8.00%	\$576
EXHIBIT 3: CAPITAL OUTLAY	\$3,854,245		\$101
EXHIBIT 4: DEBT SERVICE	\$5,821,236		\$153
ENROLLMENT	38,126		
TOTAL EXPENDITURES	\$290,082,271		
TOTAL REVENUES	\$344,995,741		

Education Expenditures By Type and Enrollment

1990-1991	K - 8 (500 - 999) = 102		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$469,437,415	100.00%	\$6,853
CATEGORICAL/SPECIAL	\$44,727,729	9.53%	\$653
INSTRUCTION 1	\$205,605,926	43.80%	\$3,001
Salaries	\$169,800,881	36.17%	
ADMINISTRATION 1	\$25,845,080	5.51%	\$377
Salaries	\$18,278,529	3.89%	
FACILITIES/OPERATIONS	\$72,013,871	15.34%	\$1,051
Transportation	\$23,261,742	4.96%	
Salaries	\$1,869,144		
Operations	\$27,380,987	5.83%	
Salaries	\$14,438,417		
Maintenance	\$19,339,131	4.12%	
Salaries	\$2,011,454		
Food Services	\$1,785,636	0.38%	
Salaries	\$1,003,871		
Community Services	\$246,375	0.05%	
Salaries	\$139,476		
Subtotal Salaries	\$19,462,362	4.15%	
PUPIL SUPPORT	\$8,382,883	1.79%	\$122
Attendance & Health	\$6,746,651	1.44%	
Salaries	\$5,596,143		
Student Body Activities	\$1,636,232	0.35%	
Salaries	\$1,084,865		
Subtotal Salaries	\$6,681,008	1.42%	
FIXED CHARGES	\$112,881,926	24.04%	\$1,648
INSTRUCTION 2	\$186,175,199	39.66%	\$2,718
Salaries	\$150,370,154	32.03%	
ADMINISTRATION 2	\$45,275,807	9.64%	\$661
Salaries Administration 1	\$18,278,529		
Principals	\$10,711,022	2.28%	
Supervisor/Instruction	\$1,714,188		
Sec. & Clerical Staff	\$7,005,517		
Subtotal Salaries	\$37,709,256	8.03%	
EXHIBIT 1: SALARIES	\$214,222,780	45.63%	\$3,127
EXHIBIT 2: INSURANCE	\$40,744,279	8.68%	\$595
EXHIBIT 3: CAPITAL OUTLAY	\$6,226,049		\$91
EXHIBIT 4: DEBT SERVICE	\$9,659,912		\$141
ENROLLMENT	68,502		
TOTAL EXPENDITURES	\$491,298,449		
TOTAL REVENUES	\$570,628,966		

Education Expenditures By Type and Enrollment

1990-1991	K - 8 (1000 - 1499) = 35		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$269,288,698	100.00%	\$6,652
CATEGORICAL/SPECIAL	\$26,656,357	9.90%	\$658
INSTRUCTION 1	\$117,757,426	43.73%	\$2,909
Salaries	\$97,378,352	36.16%	
ADMINISTRATION 1	\$12,228,021	4.54%	\$302
Salaries	\$8,337,288	3.10%	
FACILITIES/OPERATIONS	\$45,113,226	16.75%	\$1,114
Transportation	\$16,822,463	6.25%	
Salaries	\$4,041,919		
Operations	\$16,555,017	6.15%	
Salaries	\$8,516,044		
Maintenance	\$10,863,171	4.03%	
Salaries	\$1,732,220		
Food Services	\$790,824	0.29%	
Salaries	\$181,251		
Community Services	\$81,751	0.03%	
Salaries	\$19,292		
Subtotal Salaries	\$14,490,726	5.38%	
PUPIL SUPPORT	\$6,066,005	1.88%	\$125
Attendance & Health	\$4,272,541	1.59%	
Salaries	\$3,369,243		
Student Body Activities	\$793,464	0.29%	
Salaries	\$572,546		
Subtotal Salaries	\$3,941,789	1.46%	
FIXED CHARGES	\$62,467,663	23.20%	\$1,543
INSTRUCTION 2	\$105,060,213	39.01%	\$2,595
Salaries	\$84,681,139	31.45%	
ADMINISTRATION 2	\$24,925,234	9.26%	\$616
Salaries Administration 1	\$8,337,288		
Principals	\$6,612,192	2.46%	
Supervisor/Instruction	\$1,508,315		
Sec. & Clerical Staff	\$4,576,706		
Subtotal Salaries	\$21,034,501	7.81%	
EXHIBIT 1: SALARIES	\$124,148,155	46.10%	\$3,067
EXHIBIT 2: INSURANCE	\$24,781,501	9.20%	\$612
EXHIBIT 3: CAPITAL OUTLAY	\$4,998,334		\$123
EXHIBIT 4: DEBT SERVICE	\$6,403,711		\$158
ENROLLMENT	40,482		
TOTAL EXPENDITURES	\$283,593,616		
TOTAL REVENUES	\$314,237,649		

Education Expenditures By Type and Enrollment

1990-1991	K - 8 (1500 - 1999) = 10		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$102,172,815	100.00%	\$6,002
CATEGORICAL/SPECIAL	\$10,801,005	10.57%	\$635
INSTRUCTION 1	\$45,463,665	44.50%	\$2,671
Salaries	\$37,601,199	36.80%	
ADMINISTRATION 1	\$3,952,200	3.87%	\$232
Salaries	\$2,635,029	2.58%	
FACILITIES/OPERATIONS	\$18,509,308	18.12%	\$1,087
Transportation	\$7,073,468	6.92%	
Salaries	\$2,030,802		
Operations	\$6,349,730	6.21%	
Salaries	\$2,784,299		
Maintenance	\$4,686,788	4.59%	
Salaries	\$704,124		
Food Services	\$399,462	0.39%	
Salaries	\$105,180		
Community Services	(\$140)	-0.00%	
Salaries	(\$140)		
Subtotal Salaries	\$5,624,265	5.50%	
PUPIL SUPPORT	\$1,716,920	1.68%	\$101
Attendance & Health	\$1,504,338	1.47%	
Salaries	\$1,098,612		
Student Body Activities	\$212,582	0.21%	
Salaries	\$129,804		
Subtotal Salaries	\$1,228,416	1.20%	
FIXED CHARGES	\$21,729,717	21.27%	\$1,277
INSTRUCTION 2	\$40,715,579	39.85%	\$2,392
Salaries	\$32,853,113	32.15%	
ADMINISTRATION 2	\$8,700,286	8.52%	\$511
Salaries Administration 1	\$2,635,029		
Principals	\$2,217,182	2.17%	
Supervisor/Instruction	\$562,877		
Sec. & Clerical Staff	\$1,968,027		
Subtotal Salaries	\$7,383,115	7.23%	
EXHIBIT 1: SALARIES	\$47,088,909	46.09%	\$2,766
EXHIBIT 2: INSURANCE	\$10,082,732	9.87%	\$592
EXHIBIT 3: CAPITAL OUTLAY	\$1,173,838		\$69
EXHIBIT 4: DEBT SERVICE	\$2,031,264		\$119
ENROLLMENT	17,022		
TOTAL EXPENDITURES	\$105,380,274		
TOTAL REVENUES	\$115,853,641		

Education Expenditures By Type and Enrollment

1990-1991	K - 8 (2000 +) = 15		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$296,701,615	100.00%	\$5,708
CATEGORICAL/SPECIAL	\$28,973,658	9.77%	\$557
INSTRUCTION 1	\$137,657,508	46.40%	\$2,648
Salaries	\$113,338,709	38.20%	
ADMINISTRATION 1	\$11,827,403	3.99%	\$228
Salaries	\$7,714,475	2.60%	
FACILITIES/OPERATIONS	\$55,467,660	18.69%	\$1,067
Transportation	\$20,097,566	6.77%	
Salaries	\$7,841,809		
Operations	\$19,813,861	6.68%	
Salaries	\$9,339,905		
Maintenance	\$14,058,170	4.74%	
Salaries	\$3,181,216		
Food Services	\$761,013	0.26%	
Salaries	\$351,664		
Community Services	\$737,050	0.25%	
Salaries	\$517,232		
Subtotal Salaries	\$21,231,826	7.16%	
PUPIL SUPPORT	\$4,680,568	1.58%	\$90
Attendance & Health	\$3,765,180	1.27%	
Salaries	\$3,011,271		
Student Body Activities	\$915,388	0.31%	
Salaries	\$578,800		
Subtotal Salaries	\$3,590,071	1.21%	
FIXED CHARGES	\$58,094,818	19.58%	\$1,118
INSTRUCTION 2	\$122,223,552	41.19%	\$2,351
Salaries	\$97,904,753	33.00%	
ADMINISTRATION 2	\$27,261,359	9.19%	\$524
Salaries Administration 1	\$7,714,475		
Principals	\$8,030,864	2.71%	
Supervisor/Instruction	\$2,725,789		
Sec. & Clerical Staff	\$4,677,303		
Subtotal Salaries	\$23,148,431	7.80%	
EXHIBIT 1: SALARIES	\$145,875,081	49.17%	\$2,807
EXHIBIT 2: INSURANCE	\$29,483,275	9.94%	\$567
EXHIBIT 3: CAPITAL OUTLAY	\$4,318,057		\$83
EXHIBIT 4: DEBT SERVICE	\$18,349,325		\$353
ENROLLMENT	51,977		
TOTAL EXPENDITURES	\$324,500,868		
TOTAL REVENUES	\$365,018,436		

Education Expenditures By Type and Enrollment

1990-1991	K - 12 Districts = 204		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$5,774,537,562	100.00%	\$7,200
CATEGORICAL/SPECIAL	\$794,165,123	13.75%	\$990
INSTRUCTION 1	\$2,747,883,404	47.59%	\$3,426
Salaries	\$2,312,437,366	40.05%	
ADMINISTRATION 1	\$199,395,313	3.45%	\$249
Salaries	\$140,814,769	2.44%	
FACILITIES/OPERATIONS	\$923,824,904	16.00%	\$1,152
Transportation	\$253,256,720	4.39%	
Salaries	\$62,759,648		
Operations	\$407,109,197	7.05%	
Salaries	\$231,081,341		
Maintenance	\$239,138,083	4.14%	
Salaries	\$70,221,393		
Food Services	\$20,970,580	0.36%	
Salaries	\$5,066,498		
Community Services	\$3,350,324	0.06%	
Salaries	\$1,163,460		
Subtotal Salaries	\$370,292,340	6.41%	
PUPIL SUPPORT	\$158,303,795	2.74%	\$197
Attendance & Health	\$77,977,239	1.35%	
Salaries	\$69,582,895		
Student Body Activities	\$80,326,556	1.39%	
Salaries	\$50,063,522		
Subtotal Salaries	\$119,646,417	2.07%	
FIXED CHARGES	\$950,965,023	16.47%	\$1,186
INSTRUCTION 2	\$2,386,388,696	41.33%	\$2,976
Salaries	\$1,950,942,658	33.79%	
ADMINISTRATION 2	\$560,890,021	9.71%	\$699
Salaries Administration 1	\$140,814,769		
Principals	\$164,411,396	2.85%	
Supervisor/Instruction	\$83,036,561		
Sec. & Clerical Staff	\$114,046,751		
Subtotal Salaries	\$502,309,477	8.70%	
EXHIBIT 1: SALARIES	\$2,943,190,892	50.97%	\$3,670
EXHIBIT 2: INSURANCE	\$513,260,590	8.89%	\$640
EXHIBIT 3: CAPITAL OUTLAY	\$60,221,347		\$75
EXHIBIT 4: DEBT SERVICE	\$101,645,525		\$127
ENROLLMENT	801,985		
TOTAL EXPENDITURES	\$6,076,346,250		
TOTAL REVENUES	\$6,790,905,295		

Education Expenditures By Type and Enrollment

1990-1991	K - 12 (1 - 2999) = 116		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,516,926,600	100.00%	\$7,550
CATEGORICAL/SPECIAL	\$150,885,310	9.95%	\$751
INSTRUCTION 1	\$770,742,734	50.81%	\$3,836
Salaries	\$644,256,163	42.47%	
ADMINISTRATION 1	\$60,631,413	4.00%	\$302
Salaries	\$42,295,018	2.79%	
FACILITIES/OPERATIONS	\$238,339,990	15.71%	\$1,186
Transportation	\$58,052,881	3.83%	
Salaries	\$11,093,355		
Operations	\$106,484,112	7.02%	
Salaries	\$58,467,019		
Maintenance	\$69,548,610	4.58%	
Salaries	\$17,659,756		
Food Services	\$3,376,079	0.22%	
Salaries	\$980,203		
Community Services	\$878,308	0.06%	
Salaries	\$425,283		
Subtotal Salaries	\$88,625,616	5.84%	
PUPIL SUPPORT	\$51,430,469	3.39%	\$256
Attendance & Health	\$19,946,637	1.31%	
Salaries	\$17,549,874		
Student Body Activities	\$31,483,832	2.08%	
Salaries	\$19,775,735		
Subtotal Salaries	\$37,325,609	2.46%	
FIXED CHARGES	\$244,896,684	16.14%	\$1,219
INSTRUCTION 2	\$672,761,752	44.35%	\$3,349
Salaries	\$546,275,181	36.01%	
ADMINISTRATION 2	\$158,612,395	10.46%	\$789
Salaries Administration 1	\$42,295,018		
Principals	\$46,005,291	3.03%	
Supervisor/Instruction	\$17,939,870		
Sec. & Clerical Staff	\$34,035,821		
Subtotal Salaries	\$140,276,000	9.25%	
EXHIBIT 1: SALARIES	\$812,502,406	53.56%	\$4,044
EXHIBIT 2: INSURANCE	\$136,256,612	8.98%	\$678
EXHIBIT 3: CAPITAL OUTLAY	\$14,886,589		\$74
EXHIBIT 4: DEBT SERVICE	\$30,466,326		\$152
ENROLLMENT	200,905		
TOTAL EXPENDITURES	\$1,589,570,629		
TOTAL REVENUES	\$1,749,742,527		

Education Expenditures By Type and Enrollment

1990-1991	K - 12 (3000 - 5999) = 59		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,856,989,474	100.00%	\$7,382
CATEGORICAL/SPECIAL	\$206,125,835	11.10%	\$819
INSTRUCTION 1	\$915,534,736	49.30%	\$3,639
Salaries	\$771,898,887	41.57%	
ADMINISTRATION 1	\$61,324,700	3.30%	\$244
Salaries	\$42,321,038	2.28%	
FACILITIES/OPERATIONS	\$315,784,450	17.01%	\$1,255
Transportation	\$95,047,967	5.12%	
Salaries	\$25,185,489		
Operations	\$134,955,868	7.27%	
Salaries	\$71,600,906		
Maintenance	\$80,532,517	4.34%	
Salaries	\$19,958,846		
Food Services	\$3,723,981	0.20%	
Salaries	\$1,113,589		
Community Services	\$1,524,117	0.08%	
Salaries	\$512,800		
Subtotal Salaries	\$118,371,630	6.37%	
PUPIL SUPPORT	\$50,472,252	2.72%	\$201
Attendance & Health	\$24,404,840	1.31%	
Salaries	\$21,101,377		
Student Body Activities	\$26,067,412	1.40%	
Salaries	\$16,518,002		
Subtotal Salaries	\$37,619,379	2.03%	
FIXED CHARGES	\$307,747,501	16.57%	\$1,223
INSTRUCTION 2	\$794,518,209	42.79%	\$3,158
Salaries	\$650,882,360	35.05%	
ADMINISTRATION 2	\$182,341,227	9.82%	\$725
Salaries Administration 1	\$42,321,038		
Principals	\$50,869,609	2.74%	
Supervisor/Instruction	\$30,506,215		
Sec. & Clerical Staff	\$39,640,703		
Subtotal Salaries	\$163,337,565	8.80%	
EXHIBIT 1: SALARIES	\$970,210,934	52.25%	\$3,857
EXHIBIT 2: INSURANCE	\$163,087,644	8.78%	\$648
EXHIBIT 3: CAPITAL OUTLAY	\$23,900,527		\$95
EXHIBIT 4: DEBT SERVICE	\$43,496,793		\$173
ENROLLMENT	251,562		
TOTAL EXPENDITURES	\$1,987,609,755		
TOTAL REVENUES	\$2,188,091,704		

Education Expenditures By Type and Enrollment

1990-1991	K -12 (6000 - 9999) = 19		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$964,014,692	100.00%	\$6,374
CATEGORICAL/SPECIAL	\$136,396,494	14.15%	\$902
INSTRUCTION 1	\$458,988,271	47.61%	\$3,035
Salaries	\$390,438,494	40.50%	
ADMINISTRATION 1	\$27,684,162	2.87%	\$183
Salaries	\$20,350,717	2.11%	
FACILITIES/OPERATIONS	\$148,694,738	15.42%	\$983
Transportation	\$44,219,532	4.59%	
Salaries	\$14,905,757		
Operations	\$68,246,183	7.08%	
Salaries	\$39,360,257		
Maintenance	\$33,831,861	3.51%	
Salaries	\$9,394,884		
Food Services	\$1,653,973	0.17%	
Salaries	\$811,373		
Community Services	\$743,189	0.08%	
Salaries	\$123,209		
Subtotal Salaries	\$64,595,480	6.70%	
PUPIL SUPPORT	\$24,247,798	2.52%	\$160
Attendance & Health	\$12,721,113	1.32%	
Salaries	\$11,509,821		
Student Body Activities	\$11,526,685	1.20%	
Salaries	\$7,283,002		
Subtotal Salaries	\$18,792,823	1.95%	
FIXED CHARGES	\$168,003,229	17.43%	\$1,111
INSTRUCTION 2	\$400,970,663	41.59%	\$2,651
Salaries	\$332,420,886	34.48%	
ADMINISTRATION 2	\$85,701,770	8.89%	\$567
Salaries Administration 1	\$20,350,717		
Principals	\$26,592,016	2.76%	
Supervisor/Instruction	\$13,138,554		
Sec. & Clerical Staff	\$18,287,038		
Subtotal Salaries	\$78,368,325	8.13%	
EXHIBIT 1: SALARIES	\$494,177,514	51.26%	\$3,268
EXHIBIT 2: INSURANCE	\$96,798,893	10.04%	\$640
EXHIBIT 3: CAPITAL OUTLAY	\$11,716,046		\$77
EXHIBIT 4: DEBT SERVICE	\$17,322,272		\$115
ENROLLMENT	151,234		
TOTAL EXPENDITURES	\$1,018,628,323		
TOTAL REVENUES	\$1,207,588,956		

Education Expenditures By Type and Enrollment

1990-1991	K - 12 (10000 +) = 10		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,436,606,796	100.00%	\$7,245
CATEGORICAL/SPECIAL	\$300,757,484	20.94%	\$1,517
INSTRUCTION 1	\$602,617,663	41.95%	\$3,039
Salaries	\$505,843,822	35.21%	
ADMINISTRATION 1	\$49,755,038	3.46%	\$251
Salaries	\$35,847,996	2.50%	
FACILITIES/OPERATIONS	\$221,005,726	15.38%	\$1,115
Transportation	\$55,936,340	3.89%	
Salaries	\$11,575,047		
Operations	\$97,423,034	6.78%	
Salaries	\$61,653,159		
Maintenance	\$55,225,095	3.84%	
Salaries	\$23,207,907		
Food Services	\$12,216,547	0.85%	
Salaries	\$2,161,333		
Community Services	\$204,710	0.01%	
Salaries	\$102,168		
Subtotal Salaries	\$98,699,614	6.87%	
PUPIL SUPPORT	\$32,153,276	2.24%	\$162
Attendance & Health	\$20,904,649	1.46%	
Salaries	\$19,421,823		
Student Body Activities	\$11,248,627	0.78%	
Salaries	\$6,486,783		
Subtotal Salaries	\$25,908,606	1.80%	
FIXED CHARGES	\$230,317,609	16.03%	\$1,162
INSTRUCTION 2	\$518,138,072	36.07%	\$2,613
Salaries	\$421,364,231	29.33%	
ADMINISTRATION 2	\$134,234,629	9.34%	\$677
Salaries Administration 1	\$35,847,996		
Principals	\$40,944,480	2.85%	
Supervisor/Instruction	\$21,451,922		
Sec. & Clerical Staff	\$22,083,189		
Subtotal Salaries	\$120,327,587	8.38%	
EXHIBIT 1: SALARIES	\$666,300,038	46.38%	\$3,360
EXHIBIT 2: INSURANCE	\$117,117,441	8.15%	\$591
EXHIBIT 3: CAPITAL OUTLAY	\$9,718,185		\$49
EXHIBIT 4: DEBT SERVICE	\$10,360,134		\$52
ENROLLMENT	198,284		
TOTAL EXPENDITURES	\$1,480,537,543		
TOTAL REVENUES	\$1,645,482,108		

Education Expenditures By Type and Enrollment

1990-1991	Secondary Districts = 49		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$680,220,976	100.00%	\$9,254
CATEGORICAL/SPECIAL	\$51,861,400	7.62%	\$706
INSTRUCTION 1	\$326,119,950	47.94%	\$4,437
Salaries	\$270,635,795	39.79%	
ADMINISTRATION 1	\$26,288,144	3.86%	\$358
Salaries	\$17,574,626	2.58%	
FACILITIES/OPERATIONS	\$137,728,952	20.25%	\$1,874
Transportation	\$45,598,405	6.70%	
Salaries	\$9,006,889		
Operations	\$51,254,638	7.53%	
Salaries	\$25,041,084		
Maintenance	\$39,576,497	5.82%	
Salaries	\$5,793,099		
Food Services	\$1,084,065	0.16%	
Salaries	\$270,153		
Community Services	\$215,347	0.03%	
Salaries	\$46,782		
Subtotal Salaries	\$40,158,007	5.90%	
PUPIL SUPPORT	\$30,616,668	4.50%	\$417
Attendance & Health	\$6,218,905	0.91%	
Salaries	\$5,558,112		
Student Body Activities	\$24,397,981	3.59%	
Salaries	\$15,736,556		
Subtotal Salaries	\$21,294,668	3.13%	
FIXED CHARGES	\$107,605,644	15.82%	\$1,464
INSTRUCTION 2	\$281,895,946	41.44%	\$3,835
Salaries	\$226,411,791	33.29%	
ADMINISTRATION 2	\$70,512,148	10.37%	\$959
Salaries Administration 1	\$17,574,626		
Principals	\$15,844,465	2.33%	
Supervisor/Instruction	\$14,572,592		
Sec. & Clerical Staff	\$13,806,947		
Subtotal Salaries	\$61,798,630	9.09%	
EXHIBIT 1: SALARIES	\$349,663,096	51.40%	\$4,757
EXHIBIT 2: INSURANCE	\$57,251,050	8.42%	\$779
EXHIBIT 3: CAPITAL OUTLAY	\$11,296,820		\$154
EXHIBIT 4: DEBT SERVICE	\$28,520,364		\$388
ENROLLMENT	73,506		
TOTAL EXPENDITURES	\$748,447,491		
TOTAL REVENUES	\$878,827,831		

Education Expenditures By Type and Enrollment

1990-1991	Secondary (1 - 2999) = 45		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$529,898,609	100.00%	\$9,958
CATEGORICAL/SPECIAL	\$38,663,973	7.30%	\$727
INSTRUCTION 1	\$256,674,804	48.44%	\$4,824
Salaries	\$212,326,451	40.07%	
ADMINISTRATION 1	\$22,375,336	4.22%	\$420
Salaries	\$14,944,693	2.82%	
FACILITIES/OPERATIONS	\$106,113,674	20.03%	\$1,994
Transportation	\$31,978,066	6.03%	
Salaries	\$6,274,477		
Operations	\$39,456,235	7.45%	
Salaries	\$18,732,585		
Maintenance	\$33,543,602	6.33%	
Salaries	\$4,758,603		
Food Services	\$962,713	0.18%	
Salaries	\$200,894		
Community Services	\$173,058	0.03%	
Salaries	\$38,582		
Subtotal Salaries	\$30,005,141	5.66%	
PUPIL SUPPORT	\$24,760,646	4.67%	\$465
Attendance & Health	\$4,742,147	0.89%	
Salaries	\$4,223,948		
Student Body Activities	\$20,018,499	3.78%	
Salaries	\$12,830,072		
Subtotal Salaries	\$17,054,020	3.22%	
FIXED CHARGES	\$81,310,176	15.34%	\$1,528
INSTRUCTION 2	\$221,524,268	41.81%	\$4,163
Salaries	\$177,175,915	33.44%	
ADMINISTRATION 2	\$57,525,872	10.86%	\$1,081
Salaries Administration 1	\$14,944,693		
Principals	\$12,229,906	2.31%	
Supervisor/Instruction	\$11,716,163		
Sec. & Clerical Staff	\$11,204,467		
Subtotal Salaries	\$50,095,229	9.45%	
EXHIBIT 1: SALARIES	\$274,330,305	51.77%	\$5,155
EXHIBIT 2: INSURANCE	\$45,852,042	8.65%	\$862
EXHIBIT 3: CAPITAL OUTLAY	\$9,420,532		\$177
EXHIBIT 4: DEBT SERVICE	\$20,594,943		\$387
ENROLLMENT	53,213		
TOTAL EXPENDITURES	\$586,909,595		
TOTAL REVENUES	\$662,120,269		

Education Expenditures By Type and Enrollment

1990-1991	Secondary (3000 +) = 4		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$150,322,367	100.00%	\$7,408
CATEGORICAL/SPECIAL	\$13,197,427	8.78%	\$650
INSTRUCTION 1	\$69,445,146	46.20%	\$3,422
Salaries	\$58,309,344	38.79%	
ADMINISTRATION 1	\$3,912,808	2.60%	\$193
Salaries	\$2,629,933	1.75%	
FACILITIES/OPERATIONS	\$31,615,278	21.03%	\$1,558
Transportation	\$13,620,339	9.06%	
Salaries	\$2,732,412		
Operations	\$11,798,403	7.85%	
Salaries	\$6,308,499		
Maintenance	\$6,032,895	4.01%	
Salaries	\$1,034,496		
Food Services	\$121,352	0.08%	
Salaries	\$69,259		
Community Services	\$42,289	0.03%	
Salaries	\$8,200		
Subtotal Salaries	\$10,152,866	6.75%	
PUPIL SUPPORT	\$5,856,240	3.90%	\$289
Attendance & Health	\$1,476,758	0.98%	
Salaries	\$1,334,164		
Student Body Activities	\$4,379,482	2.91%	
Salaries	\$2,906,484		
Subtotal Salaries	\$4,240,648	2.82%	
FIXED CHARGES	\$26,295,468	17.40%	\$1,296
INSTRUCTION 2	\$60,371,678	40.16%	\$2,975
Salaries	\$49,235,876	32.75%	
ADMINISTRATION 2	\$12,986,276	8.64%	\$640
Salaries Administration 1	\$2,629,933		
Principals	\$3,614,559	2.40%	
Supervisor/Instruction	\$2,856,429		
Sec. & Clerical Staff	\$2,602,480		
Subtotal Salaries	\$11,703,401	7.79%	
EXHIBIT 1: SALARIES	\$75,332,791	50.11%	\$3,712
EXHIBIT 2: INSURANCE	\$11,399,008	7.58%	\$562
EXHIBIT 3: CAPITAL OUTLAY	\$1,876,288		\$92
EXHIBIT 4: DEBT SERVICE	\$7,925,421		\$391
ENROLLMENT	20,293		
TOTAL EXPENDITURES	\$161,537,896		
TOTAL REVENUES	\$216,707,562		

APPENDIX D

Educational Expenditures (FY90-91) By Designated Activities
for Districts Arranged By District Factor Groups
and Special Needs Classification

Educational Expenditures By District Factor Groups

1990-1991	Special Needs District = 29		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,795,284,954	100.00%	\$6,995
CATEGORICAL/SPECIAL	\$400,759,902	22.32%	\$1,561
INSTRUCTION 1	\$731,759,735	40.76%	\$2,851
Salaries	\$616,799,283	34.36%	
ADMINISTRATION 1	\$61,498,548	3.43%	\$240
Salaries	\$44,424,204	2.47%	
FACILITIES/OPERATIONS	\$280,807,191	14.53%	\$1,016
Transportation	\$61,252,695	3.41%	
Salaries	\$11,078,921		
Operations	\$116,912,001	6.51%	
Salaries	\$70,877,904		
Maintenance	\$69,757,304	3.89%	
Salaries	\$23,878,189		
Food Services	\$12,584,202	0.70%	
Salaries	\$1,973,360		
Community Services	\$300,989	0.02%	
Salaries	\$96,973		
Subtotal Salaries	\$107,905,347	6.01%	
PUPIL SUPPORT	\$38,112,519	2.12%	\$148
Attendance & Health	\$25,029,938	1.39%	
Salaries	\$23,577,833		
Student Body Activities	\$13,082,581	0.73%	
Salaries	\$6,667,796		
Subtotal Salaries	\$30,245,629	1.68%	
FIXED CHARGES	\$302,347,059	16.84%	\$1,178
INSTRUCTION 2	\$627,816,176	34.97%	\$2,446
Salaries	\$512,855,724	28.57%	
ADMINISTRATION 2	\$165,442,107	9.22%	\$645
Salaries Administration 1	\$44,424,204		
Principals	\$51,160,652	2.85%	
Supervisor/Instruction	\$25,559,459		
Sec. & Clerical Staff	\$27,223,448		
Subtotal Salaries	\$148,367,763	8.26%	
EXHIBIT 1: SALARIES	\$799,374,463	44.53%	\$3,115
EXHIBIT 2: INSURANCE	\$153,431,770	8.55%	\$598
EXHIBIT 3: CAPITAL OUTLAY	\$10,003,336		\$39
EXHIBIT 4: DEBT SERVICE	\$12,557,011		\$49
ENROLLMENT	256,657		
TOTAL EXPENDITURES	\$1,837,923,762		
TOTAL REVENUES	\$2,047,531,165		

Educational Expenditures By District Factor Groups

1990-1991	DF Group A = 38		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$236,972,046	100.00%	\$6,890
CATEGORICAL/SPECIAL	\$33,809,492	14.27%	\$983
INSTRUCTION 1	\$97,112,464	40.98%	\$2,824
Salaries	\$81,057,633	34.21%	
ADMINISTRATION 1	\$9,281,107	3.92%	\$270
Salaries	\$6,185,154	2.61%	
FACILITIES/OPERATIONS	\$39,485,391	16.66%	\$1,148
Transportation	\$11,297,110	4.77%	
Salaries	\$2,074,664		
Operations	\$16,887,017	7.13%	
Salaries	\$9,142,079		
Maintenance	\$9,419,704	3.98%	
Salaries	\$669,550		
Food Services	\$1,391,438	0.59%	
Salaries	\$505,420		
Community Services	\$490,122	0.21%	
Salaries	\$69,150		
Subtotal Salaries	\$12,460,863	5.26%	
PUPIL SUPPORT	\$5,611,623	2.37%	\$163
Attendance & Health	\$2,915,059	1.23%	
Salaries	\$2,602,917		
Student Body Activities	\$2,696,564	1.14%	
Salaries	\$1,318,228		
Subtotal Salaries	\$3,921,145	1.65%	
FIXED CHARGES	\$51,671,969	21.81%	\$1,502
INSTRUCTION 2	\$84,833,912	35.80%	\$2,467
Salaries	\$68,779,081	29.02%	
ADMINISTRATION 2	\$21,559,659	9.10%	\$627
Salaries Administration 1	\$6,185,154		
Principals	\$5,326,348	2.25%	
Supervisor/Instruction	\$2,501,595		
Sec. & Clerical Staff	\$4,450,609		
Subtotal Salaries	\$18,463,706	7.79%	
EXHIBIT 1: SALARIES	\$103,624,795	43.73%	\$3,013
EXHIBIT 2: INSURANCE	\$22,277,258	9.40%	\$648
EXHIBIT 3: CAPITAL OUTLA	\$2,164,383		\$63
EXHIBIT 4: DEBT SERVICE	\$9,674,054		\$281
ENROLLMENT	34,392		
TOTAL EXPENDITURES	\$264,994,759		
TOTAL REVENUES	\$396,784,048		

Educational Expenditures By District Factor Groups

1990-1991	DF Group B = 44		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$337,100,916	100.00%	\$6,716
CATEGORICAL/SPECIAL	\$37,548,866	11.14%	\$748
INSTRUCTION 1	\$140,714,374	41.74%	\$2,804
Salaries	\$115,017,976	34.12%	
ADMINISTRATION 1	\$14,374,526	4.26%	\$286
Salaries	\$9,145,206	2.71%	
FACILITIES/OPERATIONS	\$62,171,207	18.44%	\$1,239
Transportation	\$22,161,891	6.57%	
Salaries	\$7,198,439		
Operations	\$22,408,590	6.65%	
Salaries	\$10,222,646		
Maintenance	\$16,050,081	4.76%	
Salaries	\$2,010,450		
Food Services	\$1,377,257	0.41%	
Salaries	\$300,001		
Community Services	\$173,388	0.05%	
Salaries	\$88,925		
Subtotal Salaries	\$19,820,461	5.88%	
PUPIL SUPPORT	\$8,350,189	2.48%	\$166
Attendance & Health	\$3,918,457	1.16%	
Salaries	\$3,388,963		
Student Body Activities	\$4,431,732	1.31%	
Salaries	\$2,899,052		
Subtotal Salaries	\$6,288,015	1.87%	
FIXED CHARGES	\$73,941,754	21.93%	\$1,473
INSTRUCTION 2	\$123,474,034	36.63%	\$2,460
Salaries	\$97,777,636	29.01%	
ADMINISTRATION 2	\$31,614,866	9.38%	\$630
Salaries Administration 1	\$9,145,206		
Principals	\$7,083,150	2.10%	
Supervisor/Instruction	\$3,942,412		
Sec. & Clerical Staff	\$6,214,778		
Subtotal Salaries	\$26,385,546	7.83%	
EXHIBIT 1: SALARIES	\$150,271,658	44.58%	\$2,994
EXHIBIT 2: INSURANCE	\$33,538,629	9.95%	\$668
EXHIBIT 3: CAPITAL OUTLA	\$4,426,483		\$88
EXHIBIT 4: DEBT SERVICE	\$16,342,255		\$326
ENROLLMENT	50,190		
TOTAL EXPENDITURES	\$358,440,984		
TOTAL REVENUES	\$399,545,279		

Educational Expenditures By District Factor Groups

1990-1991	DF Group C = 52		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$552,632,648	100.00%	\$6,760
CATEGORICAL/SPECIAL	\$70,162,995	12.70%	\$858
INSTRUCTION 1	\$245,527,019	44.43%	\$3,003
Salaries	\$206,598,556	37.38%	
ADMINISTRATION 1	\$21,602,924	3.91%	\$264
Salaries	\$15,040,745	2.72%	
FACILITIES/OPERATIONS	\$93,282,228	16.88%	\$1,141
Transportation	\$29,795,289	5.39%	
Salaries	\$7,714,427		
Operations	\$36,078,857	6.53%	
Salaries	\$19,262,735		
Maintenance	\$25,055,280	4.53%	
Salaries	\$5,327,644		
Food Services	\$1,958,706	0.35%	
Salaries	\$665,105		
Community Services	\$394,096	0.07%	
Salaries	\$216,444		
Subtotal Salaries	\$33,186,355	6.01%	
PUPIL SUPPORT	\$14,565,891	2.64%	\$178
Attendance & Health	\$7,397,472	1.34%	
Salaries	\$6,280,001		
Student Body Activities	\$7,168,419	1.30%	
Salaries	\$4,329,556		
Subtotal Salaries	\$10,609,557	1.92%	
FIXED CHARGES	\$107,491,591	19.45%	\$1,315
INSTRUCTION 2	\$214,485,739	38.81%	\$2,624
Salaries	\$175,557,276	31.77%	
ADMINISTRATION 2	\$52,644,204	9.53%	\$644
Salaries Administration 1	\$15,040,745		
Principals	\$14,440,902	2.61%	
Supervisor/Instruction	\$6,219,640		
Sec. & Clerical Staff	\$10,380,738		
Subtotal Salaries	\$46,082,025	8.34%	
EXHIBIT 1: SALARIES	\$265,435,213	48.03%	\$3,247
EXHIBIT 2: INSURANCE	\$46,740,129	8.46%	\$572
EXHIBIT 3: CAPITAL OUTLA	\$6,707,249		\$82
EXHIBIT 4: DEBT SERVICE	\$13,432,259		\$164
ENROLLMENT	81,747		
TOTAL EXPENDITURES	\$620,239,580		
TOTAL REVENUES	\$705,383,567		

Educational Expenditures By District Factor Groups

1990-1991	DF Group D = 52		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$521,171,978	100.00%	\$6,467
CATEGORICAL/SPECIAL	\$52,146,558	10.01%	\$647
INSTRUCTION 1	\$245,928,978	47.19%	\$3,052
Salaries	\$204,122,706	39.17%	
ADMINISTRATION 1	\$21,189,217	4.07%	\$263
Salaries	\$14,481,219	2.78%	
FACILITIES/OPERATIONS	\$86,949,027	16.68%	\$1,079
Transportation	\$31,064,858	5.96%	
Salaries	\$10,850,847		
Operations	\$34,785,071	6.67%	
Salaries	\$18,414,545		
Maintenance	\$19,834,016	3.81%	
Salaries	\$5,797,443		
Food Services	\$1,073,744	0.21%	
Salaries	\$472,033		
Community Services	\$191,338	0.04%	
Salaries	\$106,897		
Subtotal Salaries	\$35,641,765	6.84%	
PUPIL SUPPORT	\$16,025,382	3.07%	\$199
Attendance & Health	\$7,164,801	1.37%	
Salaries	\$6,363,695		
Student Body Activities	\$8,860,581	1.70%	
Salaries	\$5,824,225		
Subtotal Salaries	\$12,187,920	2.34%	
FIXED CHARGES	\$98,932,816	18.98%	\$1,228
INSTRUCTION 2	\$216,083,419	41.46%	\$2,681
Salaries	\$174,277,147	33.44%	
ADMINISTRATION 2	\$51,034,776	9.79%	\$633
Salaries Administration 1	\$14,481,219		
Principals	\$13,176,399	2.53%	
Supervisor/Instruction	\$6,039,418		
Sec. & Clerical Staff	\$10,629,742		
Subtotal Salaries	\$44,326,778	8.51%	
EXHIBIT 1: SALARIES	\$266,433,610	51.12%	\$3,306
EXHIBIT 2: INSURANCE	\$42,151,859	8.09%	\$523
EXHIBIT 3: CAPITAL OUTLA	\$6,378,340		\$79
EXHIBIT 4: DEBT SERVICE	\$12,237,042		\$152
ENROLLMENT	80,591		
TOTAL EXPENDITURES	\$550,540,017		
TOTAL REVENUES	\$603,489,601		

Educational Expenditures By District Factor Groups

1990-1991	DF Group E = 58		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$492,019,235	100.00%	\$6,925
CATEGORICAL/SPECIAL	\$46,901,273	9.53%	\$660
INSTRUCTION 1	\$235,483,280	47.86%	\$3,314
Salaries	\$196,649,259	39.97%	
ADMINISTRATION 1	\$21,193,734	4.31%	\$298
Salaries	\$14,765,772	3.00%	
FACILITIES/OPERATIONS	\$76,787,702	15.61%	\$1,081
Transportation	\$25,537,580	5.19%	
Salaries	\$4,692,625		
Operations	\$33,287,636	6.77%	
Salaries	\$17,728,598		
Maintenance	\$16,688,031	3.39%	
Salaries	\$3,331,704		
Food Services	\$974,334	0.20%	
Salaries	\$497,980		
Community Services	\$300,121	0.06%	
Salaries	\$117,184		
Subtotal Salaries	\$26,368,091	5.36%	
PUPIL SUPPORT	\$14,553,802	2.96%	\$205
Attendance & Health	\$6,490,668	1.32%	
Salaries	\$5,167,099		
Student Body Activities	\$8,063,134	1.64%	
Salaries	\$4,991,950		
Subtotal Salaries	\$10,159,049	2.06%	
FIXED CHARGES	\$97,099,444	19.73%	\$1,387
INSTRUCTION 2	\$206,150,091	41.90%	\$2,901
Salaries	\$167,316,070	34.01%	
ADMINISTRATION 2	\$50,526,923	10.27%	\$711
Salaries Administration 1	\$14,765,772		
Principals	\$13,397,113	2.72%	
Supervisor/Instruction	\$6,137,602		
Sec. & Clerical Staff	\$9,798,474		
Subtotal Salaries	\$44,098,961	8.96%	
EXHIBIT 1: SALARIES	\$247,942,171	50.39%	\$3,490
EXHIBIT 2: INSURANCE	\$44,728,884	9.09%	\$630
EXHIBIT 3: CAPITAL OUTLA	\$4,053,558		\$57
EXHIBIT 4: DEBT SERVICE	\$13,577,930		\$191
ENROLLMENT	71,052		
TOTAL EXPENDITURES	\$519,291,346		
TOTAL REVENUES	\$571,534,380		

Educational Expenditures By District Factor Groups

1990-1991	DF Group F = 54		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$772,943,216	100.00%	\$7,075
CATEGORICAL/SPECIAL	\$74,569,439	9.65%	\$683
INSTRUCTION 1	\$375,989,663	48.64%	\$3,442
Salaries	\$316,752,383	40.98%	
ADMINISTRATION 1	\$28,587,064	3.70%	\$262
Salaries	\$19,945,127	2.58%	
FACILITIES/OPERATIONS	\$128,663,217	16.65%	\$1,178
Transportation	\$37,504,660	4.85%	
Salaries	\$7,696,829		
Operations	\$57,149,945	7.39%	
Salaries	\$32,880,808		
Maintenance	\$30,699,232	3.97%	
Salaries	\$8,984,806		
Food Services	\$2,635,670	0.34%	
Salaries	\$1,435,316		
Community Services	\$673,710	0.09%	
Salaries	\$440,640		
Subtotal Salaries	\$51,438,399	6.65%	
PUPIL SUPPORT	\$22,104,142	2.86%	\$202
Attendance & Health	\$10,764,126	1.39%	
Salaries	\$9,553,872		
Student Body Activities	\$11,340,016	1.47%	
Salaries	\$7,155,503		
Subtotal Salaries	\$16,709,375	2.16%	
FIXED CHARGES	\$143,029,691	18.50%	\$1,309
INSTRUCTION 2	\$329,307,963	42.60%	\$3,014
Salaries	\$270,070,683	34.94%	
ADMINISTRATION 2	\$75,268,764	9.74%	\$689
Salaries Administration 1	\$19,945,127		
Principals	\$21,468,080	2.78%	
Supervisor/Instruction	\$9,979,419		
Sec. & Clerical Staff	\$15,234,201		
Subtotal Salaries	\$66,626,827	8.62%	
EXHIBIT 1: SALARIES	\$404,845,284	52.38%	\$3,706
EXHIBIT 2: INSURANCE	\$72,535,935	9.38%	\$664
EXHIBIT 3: CAPITAL OUTLA	\$12,654,935		\$116
EXHIBIT 4: DEBT SERVICE	\$10,523,750		\$96
ENROLLMENT	109,250		
TOTAL EXPENDITURES	\$799,750,425		
TOTAL REVENUES	\$887,324,406		

Educational Expenditures By District Factor Groups

1990-1991	DF Group G = 57		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$778,443,536	100.00%	\$7,335
CATEGORICAL/SPECIAL	\$72,388,859	9.30%	\$682
INSTRUCTION 1	\$381,387,529	48.99%	\$3,594
Salaries	\$321,253,364	41.27%	
ADMINISTRATION 1	\$28,390,106	3.65%	\$268
Salaries	\$19,705,441	2.53%	
FACILITIES/OPERATIONS	\$137,306,852	17.64%	\$1,294
Transportation	\$42,632,735	5.48%	
Salaries	\$10,262,123		
Operations	\$57,503,844	7.39%	
Salaries	\$30,187,363		
Maintenance	\$35,943,050	4.62%	
Salaries	\$7,394,929		
Food Services	\$1,146,737	0.15%	
Salaries	\$349,588		
Community Services	\$79,486	0.01%	
Salaries	\$31,215		
Subtotal Salaries	\$48,225,218	6.20%	
PUPIL SUPPORT	\$23,365,901	3.00%	\$220
Attendance & Health	\$10,119,145	1.30%	
Salaries	\$8,829,583		
Student Body Activities	\$13,246,756	1.70%	
Salaries	\$8,635,526		
Subtotal Salaries	\$17,465,109	2.24%	
FIXED CHARGES	\$135,605,489	17.42%	\$1,278
INSTRUCTION 2	\$337,241,919	43.32%	\$3,178
Salaries	\$277,107,754	35.60%	
ADMINISTRATION 2	\$72,535,716	9.32%	\$683
Salaries Administration 1	\$19,705,441		
Principals	\$21,319,132	2.74%	
Supervisor/Instruction	\$8,109,114		
Sec. & Clerical Staff	\$14,717,364		
Subtotal Salaries	\$63,851,051	8.20%	
EXHIBIT 1: SALARIES	\$406,649,132	52.24%	\$3,832
EXHIBIT 2: INSURANCE	\$69,912,222	8.98%	\$659
EXHIBIT 3: CAPITAL OUTLA	\$10,671,689		\$101
EXHIBIT 4: DEBT SERVICE	\$20,643,931		\$195
ENROLLMENT	106,131		
TOTAL EXPENDITURES	\$830,487,899		
TOTAL REVENUES	\$938,687,674		

Educational Expenditures By District Factor Groups

1990-1991	DF Group H = 55		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$908,730,842	100.00%	\$7,526
CATEGORICAL/SPECIAL	\$78,233,583	8.61%	\$848
INSTRUCTION 1	\$455,359,023	50.11%	\$3,771
Salaries	\$381,628,127	42.00%	
ADMINISTRATION 1	\$33,469,560	3.68%	\$277
Salaries	\$24,069,913	2.65%	
FACILITIES/OPERATIONS	\$162,412,695	17.87%	\$1,345
Transportation	\$52,626,335	5.79%	
Salaries	\$14,480,655		
Operations	\$63,809,463	7.02%	
Salaries	\$33,656,720		
Maintenance	\$43,629,862	4.80%	
Salaries	\$9,802,746		
Food Services	\$1,676,753	0.18%	
Salaries	\$574,492		
Community Services	\$670,282	0.07%	
Salaries	\$217,498		
Subtotal Salaries	\$58,732,111	6.46%	
PUPIL SUPPORT	\$26,325,031	2.90%	\$218
Attendance & Health	\$11,492,742	1.26%	
Salaries	\$9,823,891		
Student Body Activities	\$14,832,289	1.63%	
Salaries	\$9,909,891		
Subtotal Salaries	\$19,733,782	2.17%	
FIXED CHARGES	\$152,930,950	16.83%	\$1,297
INSTRUCTION 2	\$398,850,340	43.89%	\$3,303
Salaries	\$325,119,444	35.78%	
ADMINISTRATION 2	\$89,978,243	9.90%	\$745
Salaries Administration 1	\$24,069,913		
Principals	\$22,833,034	2.51%	
Supervisor/Instruction	\$15,484,690		
Sec. & Clerical Staff	\$18,190,959		
Subtotal Salaries	\$80,578,596	8.87%	
EXHIBIT 1: SALARIES	\$484,163,933	53.28%	\$4,010
EXHIBIT 2: INSURANCE	\$83,245,363	9.16%	\$689
EXHIBIT 3: CAPITAL OUTLA	\$13,449,844		\$111
EXHIBIT 4: DEBT SERVICE	\$27,156,496		\$225
ENROLLMENT	120,740		
TOTAL EXPENDITURES	\$983,971,862		
TOTAL REVENUES	\$1,083,740,084		

Educational Expenditures By District Factor Groups

1990-1991	DF Group I = 56		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$916,852,504	100.00%	\$7,943
CATEGORICAL/SPECIAL	\$75,484,539	8.23%	\$654
INSTRUCTION 1	\$481,559,462	52.52%	\$4,172
Salaries	\$404,486,192	44.12%	
ADMINISTRATION 1	\$38,396,751	3.97%	\$315
Salaries	\$25,273,933	2.76%	
FACILITIES/OPERATIONS	\$157,360,073	17.16%	\$1,363
Transportation	\$44,810,367	4.89%	
Salaries	\$9,513,956		
Operations	\$66,064,146	7.21%	
Salaries	\$35,396,649		
Maintenance	\$43,742,148	4.77%	
Salaries	\$11,321,928		
Food Services	\$1,413,120	0.15%	
Salaries	\$601,605		
Community Services	\$1,330,292	0.15%	
Salaries	\$485,930		
Subtotal Salaries	\$57,320,068	6.25%	
PUPIL SUPPORT	\$27,687,137	3.02%	\$240
Attendance & Health	\$12,421,580	1.35%	
Salaries	\$10,494,452		
Student Body Activities	\$15,265,557	1.66%	
Salaries	\$9,784,049		
Subtotal Salaries	\$20,278,501	2.21%	
FIXED CHARGES	\$138,364,542	15.09%	\$1,199
INSTRUCTION 2	\$422,104,584	46.04%	\$3,657
Salaries	\$345,031,314	37.63%	
ADMINISTRATION 2	\$95,851,629	10.45%	\$830
Salaries Administration 1	\$25,273,933		
Principals	\$25,380,688	2.77%	
Supervisor/Instruction	\$14,117,293		
Sec. & Clerical Staff	\$19,956,897		
Subtotal Salaries	\$84,728,811	9.24%	
EXHIBIT 1: SALARIES	\$507,358,694	55.34%	\$4,396
EXHIBIT 2: INSURANCE	\$79,943,660	8.72%	\$693
EXHIBIT 3: CAPITAL OUTLA	\$13,564,563		\$118
EXHIBIT 4: DEBT SERVICE	\$23,804,656		\$206
ENROLLMENT	115,426		
TOTAL EXPENDITURES	\$973,525,241		
TOTAL REVENUES	\$1,106,637,316		

Educational Expenditures By District Factor Groups

1990-1991	DF Group J = 49		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$554,751,943	100.00%	\$8,479
CATEGORICAL/SPECIAL	\$40,302,138	7.26%	\$616
INSTRUCTION 1	\$298,575,908	53.82%	\$4,564
Salaries	\$246,144,613	44.37%	
ADMINISTRATION 1	\$24,009,630	4.33%	\$367
Salaries	\$16,965,217	3.06%	
FACILITIES/OPERATIONS	\$91,558,717	16.50%	\$1,399
Transportation	\$23,078,030	4.16%	
Salaries	\$2,998,292		
Operations	\$38,938,077	7.02%	
Salaries	\$21,180,284		
Maintenance	\$28,330,441	5.11%	
Salaries	\$5,660,044		
Food Services	\$1,096,057	0.20%	
Salaries	\$391,800		
Community Services	\$116,112	0.02%	
Salaries	\$37,794		
Subtotal Salaries	\$30,268,214	5.46%	
PUPIL SUPPORT	\$17,749,742	3.20%	\$271
Attendance & Health	\$7,325,330	1.32%	
Salaries	\$6,089,994		
Student Body Activities	\$10,424,412	1.88%	
Salaries	\$7,367,477		
Subtotal Salaries	\$13,457,471	2.43%	
FIXED CHARGES	\$62,555,808	14.88%	\$1,262
INSTRUCTION 2	\$263,881,473	47.57%	\$4,033
Salaries	\$211,450,178	38.12%	
ADMINISTRATION 2	\$58,704,065	10.58%	\$897
Salaries Administration 1	\$16,965,217		
Principals	\$15,275,818	2.75%	
Supervisor/Instruction	\$6,431,674		
Sec. & Clerical Staff	\$12,986,943		
Subtotal Salaries	\$51,659,652	9.31%	
EXHIBIT 1: SALARIES	\$306,835,515	55.31%	\$4,690
EXHIBIT 2: INSURANCE	\$49,071,625	8.85%	\$750
EXHIBIT 3: CAPITAL OUTLA	\$8,014,310		\$122
EXHIBIT 4: DEBT SERVICE	\$12,481,953		\$191
ENROLLMENT	65,424		
TOTAL EXPENDITURES	\$580,483,344		
TOTAL REVENUES	\$639,810,039		

APPENDIX E

Educational Expenditures (FY90-91) By Designated Activities
for Districts Arranged By Property Wealth Per Pupil
in Quintiles

Educational Expenditures By Wealth

1990-1991	First Quintile		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$2,269,503,987	100.00%	\$6,716
CATEGORICAL/SPECIAL	\$445,951,406	19.65%	\$1,320
INSTRUCTION 1	\$933,821,577	41.15%	\$2,763
Salaries	\$781,941,181	34.45%	
ADMINISTRATION 1	\$81,660,611	3.60%	\$242
Salaries	\$57,300,416	2.52%	
FACILITIES/OPERATIONS	\$345,728,804	15.23%	\$1,023
Transportation	\$90,801,999	4.00%	
Salaries	\$19,447,491		
Operations	\$151,333,827	6.67%	
Salaries	\$86,287,358		
Maintenance	\$88,830,452	3.91%	
Salaries	\$25,649,284		
Food Services	\$14,120,129	0.62%	
Salaries	\$2,863,943		
Community Services	\$640,397	0.03%	
Salaries	\$354,382		
Subtotal Salaries	\$134,602,458	5.93%	
PUPIL SUPPORT	\$49,901,009	2.20%	\$148
Attendance & Health	\$31,396,761	1.38%	
Salaries	\$28,616,381		
Student Body Activities	\$18,504,248	0.82%	
Salaries	\$9,953,524		
Subtotal Salaries	\$38,569,905	1.70%	
FIXED CHARGES	\$412,442,580	18.17%	\$1,220
INSTRUCTION 2	\$808,817,016	35.64%	\$2,393
Salaries	\$656,936,620	28.95%	
ADMINISTRATION 2	\$206,665,172	9.11%	\$612
Salaries Administration 1	\$57,300,416		
Principals	\$62,019,467	2.73%	
Supervisor/Instruction	\$27,900,466		
Sec. & Clerical Staff	\$35,084,628		
Subtotal Salaries	\$182,304,977	8.03%	
EXHIBIT 1: SALARIES	\$1,012,413,960	44.61%	\$2,996
EXHIBIT 2: INSURANCE	\$197,106,990	8.69%	\$583
EXHIBIT 3: CAPITAL OUTLAY	\$16,995,532		\$50
EXHIBIT 4: DEBT SERVICE	\$34,485,123		\$102
ENROLLMENT	337,946		
TOTAL EXPENDITURES	\$2,345,013,870		
TOTAL REVENUES	\$2,641,545,443		

Educational Expenditures By Wealth

1990-1991	Second Quintile		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,261,633,615	100.00%	\$6,949
CATEGORICAL/SPECIAL	\$132,356,582	10.49%	\$729
INSTRUCTION 1	\$589,078,851	46.69%	\$3,245
Salaries	\$494,441,832	39.19%	
ADMINISTRATION 1	\$46,816,448	3.71%	\$258
Salaries	\$32,691,389	2.59%	
FACILITIES/OPERATIONS	\$220,096,751	17.45%	\$1,212
Transportation	\$78,365,786	6.21%	
Salaries	\$20,501,865		
Operations	\$85,615,866	6.79%	
Salaries	\$44,011,522		
Maintenance	\$51,649,259	4.09%	
Salaries	\$11,935,318		
Food Services	\$3,338,683	0.26%	
Salaries	\$1,027,714		
Community Services	\$1,129,157	0.09%	
Salaries	\$486,485		
Subtotal Salaries	\$77,962,904	6.18%	
PUPIL SUPPORT	\$36,288,999	2.86%	\$194
Attendance & Health	\$15,368,882	1.22%	
Salaries	\$13,325,237		
Student Body Activities	\$19,920,117	1.58%	
Salaries	\$13,050,795		
Subtotal Salaries	\$26,376,032	2.09%	
FIXED CHARGES	\$237,993,984	18.86%	\$1,311
INSTRUCTION 2	\$514,524,793	40.78%	\$2,834
Salaries	\$419,887,774	33.28%	
ADMINISTRATION 2	\$121,370,506	9.62%	\$669
Salaries Administration 1	\$32,691,389		
Principals	\$31,720,289	2.51%	
Supervisor/Instruction	\$18,821,479		
Sec. & Clerical Staff	\$24,012,290		
Subtotal Salaries	\$107,245,447	8.50%	
EXHIBIT 1: SALARIES	\$631,472,157	50.05%	\$3,478
EXHIBIT 2: INSURANCE	\$116,342,764	9.22%	\$641
EXHIBIT 3: CAPITAL OUTLAY	\$17,576,674		\$97
EXHIBIT 4: DEBT SERVICE	\$42,902,749		\$236
ENROLLMENT	181,550		
TOTAL EXPENDITURES	\$1,369,397,737		
TOTAL REVENUES	\$1,544,070,216		

Educational Expenditures By Wealth

1990-1991	Third Quintile		
	Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$1,823,984,312	100.00%	\$6,885
CATEGORICAL/SPECIAL	\$185,642,924	10.18%	\$701
INSTRUCTION 1	\$896,763,160	49.17%	\$3,385
Salaries	\$753,217,867	41.30%	
ADMINISTRATION 1	\$67,320,173	3.69%	\$254
Salaries	\$47,468,501	2.60%	
FACILITIES/OPERATIONS	\$300,736,622	16.49%	\$1,135
Transportation	\$94,290,950	5.17%	
Salaries	\$26,620,865		
Operations	\$128,260,822	7.03%	
Salaries	\$70,323,309		
Maintenance	\$72,309,349	3.96%	
Salaries	\$20,605,089		
Food Services	\$4,478,016	0.25%	
Salaries	\$1,798,465		
Community Services	\$1,399,485	0.08%	
Salaries	\$653,631		
Subtotal Salaries	\$120,001,359	6.58%	
PUPIL SUPPORT	\$52,652,680	2.89%	\$199
Attendance & Health	\$25,051,871	1.37%	
Salaries	\$21,913,892		
Student Body Activities	\$27,600,809	1.51%	
Salaries	\$17,605,163		
Subtotal Salaries	\$39,519,055	2.17%	
FIXED CHARGES	\$320,866,753	17.59%	\$1,211
INSTRUCTION 2	\$787,326,858	43.17%	\$2,972
Salaries	\$643,781,565	35.30%	
ADMINISTRATION 2	\$176,756,475	9.69%	\$667
Salaries Administration 1	\$47,468,501		
Principals	\$49,601,708	2.72%	
Supervisor/Instruction	\$22,955,529		
Sec. & Clerical Staff	\$36,879,065		
Subtotal Salaries	\$156,904,803	8.60%	
EXHIBIT 1: SALARIES	\$960,206,782	52.64%	\$3,624
EXHIBIT 2: INSURANCE	\$166,221,422	9.11%	\$627
EXHIBIT 3: CAPITAL OUTLAY	\$21,881,837		\$83
EXHIBIT 4: DEBT SERVICE	\$43,821,563		\$165
ENROLLMENT	264,924		
TOTAL EXPENDITURES	\$1,955,074,975		
TOTAL REVENUES	\$2,139,139,058		

Educational Expenditures By Wealth

1990-1991	Fourth Quintile		Dollars/Pupil
	Dollars	Percent	
CURRENT EXPENDITURES	\$1,540,132,898	100.00%	\$7,834
CATEGORICAL/SPECIAL	\$140,940,237	9.15%	\$717
INSTRUCTION 1	\$780,970,817	50.71%	\$3,973
Salaries	\$653,258,580	42.42%	
ADMINISTRATION 1	\$60,222,319	3.91%	\$306
Salaries	\$41,639,477	2.70%	
FACILITIES/OPERATIONS	\$264,009,909	17.14%	\$1,343
Transportation	\$74,846,360	4.86%	
Salaries	\$15,896,939		
Operations	\$107,565,962	6.98%	
Salaries	\$58,318,832		
Maintenance	\$77,804,963	5.05%	
Salaries	\$16,929,742		
Food Services	\$3,269,457	0.21%	
Salaries	\$1,086,887		
Community Services	\$523,167	0.03%	
Salaries	\$87,655		
Subtotal Salaries	\$92,320,055	5.99%	
PUPIL SUPPORT	\$46,913,224	3.05%	\$239
Attendance & Health	\$20,486,137	1.33%	
Salaries	\$17,326,827		
Student Body Activities	\$26,427,087	1.72%	
Salaries	\$17,990,413		
Subtotal Salaries	\$35,317,240	2.29%	
FIXED CHARGES	\$247,076,392	16.04%	\$1,257
INSTRUCTION 2	\$684,707,275	44.46%	\$3,483
Salaries	\$556,995,038	36.17%	
ADMINISTRATION 2	\$156,485,861	10.16%	\$796
Salaries Administration 1	\$41,639,477		
Principals	\$42,110,776	2.73%	
Supervisor/Instruction	\$21,431,505		
Sec. & Clerical Staff	\$32,721,261		
Subtotal Salaries	\$137,903,019	8.95%	
EXHIBIT 1: SALARIES	\$822,535,352	53.41%	\$4,184
EXHIBIT 2: INSURANCE	\$131,250,699	8.52%	\$668
EXHIBIT 3: CAPITAL OUTLAY	\$20,631,314		\$105
EXHIBIT 4: DEBT SERVICE	\$28,965,663		\$147
ENROLLMENT	196,589		
TOTAL EXPENDITURES	\$1,629,877,917		
TOTAL REVENUES	\$1,810,766,298		

Educational Expenditures By Wealth

1990-1991	Fifth Quintile Dollars	Percent	Dollars/Pupil
CURRENT EXPENDITURES	\$971,649,006	100.00%	\$8,786
CATEGORICAL/SPECIAL	\$77,416,295	7.97%	\$700
INSTRUCTION 1	\$488,763,030	50.30%	\$4,420
Salaries	\$407,650,632	41.95%	
ADMINISTRATION 1	\$43,973,616	4.53%	\$398
Salaries	\$30,902,148	3.18%	
FACILITIES/OPERATIONS	\$166,209,214	17.11%	\$1,503
Transportation	\$43,456,455	4.47%	
Salaries	\$6,094,618		
Operations	\$71,048,170	7.31%	
Salaries	\$40,009,310		
Maintenance	\$48,555,126	5.00%	
Salaries	\$9,060,000		
Food Services	\$2,121,733	0.22%	
Salaries	\$989,691		
Community Services	\$1,027,730	0.11%	
Salaries	\$326,497		
Subtotal Salaries	\$56,480,116	5.81%	
PUPIL SUPPORT	\$29,695,447	3.06%	\$269
Attendance & Health	\$12,735,667	1.31%	
Salaries	\$10,989,963		
Student Body Activities	\$16,959,780	1.75%	
Salaries	\$10,283,358		
Subtotal Salaries	\$21,273,321	2.19%	
FIXED CHARGES	\$165,591,404	17.04%	\$1,497
INSTRUCTION 2	\$428,853,708	44.14%	\$3,878
Salaries	\$347,741,310	35.79%	
ADMINISTRATION 2	\$103,882,938	10.69%	\$939
Salaries Administration 1	\$30,902,148		
Principals	\$25,409,076	2.62%	
Supervisor/Instruction	\$13,413,337		
Sec. & Clerical Staff	\$21,086,909		
Subtotal Salaries	\$90,811,470	9.35%	
EXHIBIT 1: SALARIES	\$516,306,217	53.14%	\$4,669
EXHIBIT 2: INSURANCE	\$86,655,459	8.92%	\$784
EXHIBIT 3: CAPITAL OUTLAY	\$15,003,333		\$136
EXHIBIT 4: DEBT SERVICE	\$22,256,239		\$201
ENROLLMENT	110,591		
TOTAL EXPENDITURES	\$1,020,284,720		
TOTAL REVENUES	\$1,244,946,544		

APPENDIX F

Results of Administration Costs Limit Law
Simulation

Administration Costs Limit Law Simulation

County	School District	Administration1 %	Administration 1 \$	Legal Limit	Excess Administration
ATLANTIC	PORT REPUBLIC CITY	8.11%	\$108,004	\$102,547	\$5,457
BERGEN	ALPINE BORO	9.42%	\$226,042	\$184,821	\$41,221
BERGEN	DEMAREST BORO	9.77%	\$410,075	\$323,256	\$86,819
BERGEN	HAWORTH BORO	9.11%	\$243,132	\$205,521	\$37,611
BERGEN	NORWOOD BORO	7.66%	\$293,336	\$293,336	\$0
BERGEN	OLD TAPPAN BORO	8.33%	\$305,305	\$282,292	\$23,013
BERGEN	RIVER EDGE BORO	7.79%	\$341,864	\$337,954	\$3,910
BERGEN	SADDLE RIVER BORO	7.89%	\$243,690	\$237,824	\$5,866
BURLINGTON	BASS RIVER TWP	8.79%	\$97,142	\$85,104	\$12,038
BURLINGTON	CHESTERFIELD TWP	9.79%	\$182,023	\$143,185	\$38,838
BURLINGTON	NEW HANOVER TWP	11.78%	\$240,312	\$157,019	\$83,293
BURLINGTON	SPRINGFIELD TWP	9.15%	\$147,449	\$124,130	\$23,319
BURLINGTON	WASHINGTON TWP	9.46%	\$79,158	\$64,397	\$14,761
CAMDEN	CHESILHURST	13.86%	\$182,994	\$101,631	\$81,363
CAMDEN	CLEMENTON BORO	9.09%	\$244,466	\$207,019	\$37,447
CAMDEN	MAGNOLIA BORO	7.84%	\$246,514	\$242,024	\$4,490
CAMDEN	MERCHANTVILLE BORO	7.85%	\$257,285	\$252,444	\$4,841
CAPE MAY	AVALON BORO	9.07%	\$135,537	\$115,095	\$20,442
CAPE MAY	CAPE MAY CITY	11.48%	\$189,788	\$127,350	\$62,438
CAPE MAY	STONE HARBOR BORO	13.40%	\$130,305	\$74,869	\$55,436
CUMBERLAND	GREENWICH TWP	13.41%	\$88,174	\$50,620	\$37,554
ESSEX	ESSEX FELS BORO	14.25%	\$159,123	\$86,010	\$73,113
ESSEX	NORTH CALDWELL BORO	9.07%	\$337,045	\$286,084	\$50,961
GLOUCESTER	SOUTH HARRISON TWP	15.80%	\$222,852	\$108,584	\$114,268
GLOUCESTER	SWEDESBORO-WOOLWICH	8.42%	\$200,349	\$183,266	\$17,083
GLOUCESTER	WENONAH BORO	8.69%	\$89,744	\$79,529	\$10,215
GLOUCESTER	WOODBURY HEIGHTS BORO	8.00%	\$137,615	\$132,474	\$5,141
HUDSON	EAST NEWARK BORO	9.60%	\$164,741	\$132,127	\$32,614
HUNTERDON	BLOOMSBURY BORO	8.94%	\$75,407	\$64,937	\$10,470
HUNTERDON	CALIFON BORO	11.27%	\$103,774	\$70,881	\$32,893
HUNTERDON	DELAWARE VALLEY REG H	9.98%	\$605,919	\$467,639	\$138,280
HUNTERDON	FRANKLIN TWP	9.64%	\$199,370	\$159,287	\$40,083
HUNTERDON	FRENCHTOWN BORO	10.41%	\$120,200	\$88,899	\$31,301
HUNTERDON	HAMPTON BORO	9.29%	\$121,516	\$100,667	\$20,849
HUNTERDON	KINGWOOD TWP	9.20%	\$211,612	\$177,060	\$34,522
HUNTERDON	LEBANON BORO	12.05%	\$113,433	\$72,485	\$40,948
HUNTERDON	MILFORD BORO	10.25%	\$103,429	\$77,680	\$25,749
HUNTERDON	STOCKTON BORO	20.62%	\$61,940	\$23,133	\$38,807
HUNTERDON	WEST AMWELL TWP	12.09%	\$161,120	\$102,586	\$58,534
MONMOUTH	ATLANTIC HIGHLANDS BORO	9.45%	\$190,156	\$154,982	\$35,174
MONMOUTH	AVON BORO	9.81%	\$119,826	\$94,057	\$25,769
MONMOUTH	DEAL BORO	10.89%	\$123,157	\$87,112	\$36,045
MONMOUTH	FARMINGDALE BORO	10.53%	\$130,381	\$95,349	\$35,032
MONMOUTH	HIGHLANDS BORO	12.38%	\$219,835	\$136,770	\$83,065
MONMOUTH	MONMOUTH BEACH BORO	13.20%	\$196,146	\$114,375	\$81,771
MONMOUTH	ROOSEVELT BORO	11.93%	\$131,310	\$84,747	\$46,563
MONMOUTH	SEA GIRT BORO	10.16%	\$180,385	\$136,645	\$43,740
MONMOUTH	SHREWSBURY BORO	11.09%	\$294,522	\$204,497	\$90,025
MORRIS	BOONTON TWP	10.23%	\$357,280	\$268,792	\$88,488
MORRIS	MENDHAM BORO	7.71%	\$283,586	\$283,289	\$297
MORRIS	MENDHAM TWP	8.37%	\$313,316	\$288,352	\$24,964
MORRIS	NETCONG BORO	7.83%	\$143,319	\$140,963	\$2,356
OCEAN	BAY HEAD BORO	9.20%	\$101,808	\$85,206	\$16,602
OCEAN	EAGLESWOOD TWP	10.07%	\$105,739	\$80,850	\$24,889
OCEAN	ISLAND HEIGHTS BORO	12.49%	\$114,114	\$70,336	\$43,778
OCEAN	OCEAN GATE BORO	11.74%	\$107,982	\$70,844	\$37,138
OCEAN	SEASIDE HEIGHTS BORO	8.79%	\$120,300	\$105,353	\$14,947
OCEAN	SEASIDE PARK BORO	15.19%	\$162,588	\$82,428	\$80,160
OCEAN	TUCKERTON BORO	7.74%	\$133,169	\$132,446	\$723
PASSAIC	HALEDON BORO	8.63%	\$287,523	\$256,621	\$30,902
SALEM	ELSINBORO TWP	10.80%	\$98,048	\$69,878	\$28,170
SALEM	MANNINGTON TWP	8.77%	\$146,333	\$128,538	\$17,795
SUSSEX	FREDON TWP	12.00%	\$240,431	\$154,289	\$86,142
SUSSEX	HAMBURG BORO	9.87%	\$201,153	\$156,960	\$44,173
SUSSEX	LAFAYETTE TWP	7.77%	\$147,893	\$146,627	\$1,266
SUSSEX	SANDYSTON-WALPACK TWP	11.50%	\$130,005	\$87,062	\$42,923
UNION	GARWOOD BORO	8.08%	\$189,908	\$181,048	\$8,860
UNION	WINFIELD TWP	8.76%	\$154,589	\$135,845	\$18,744
WARREN	FRELINGHUYSEN TWP	11.43%	\$132,080	\$88,949	\$43,131
					\$2,589,625

