

Spending and Indebtedness of Public Elementary-Secondary School Systems in Iowa: 1992-1999

(In current, thousand dollars. Detail may not add to total because of rounding.)

	School year							
	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999
Current spending								
Total	2,358,406	2,455,868	2,529,551	2,615,085	2,745,572	2,878,042	2,995,366	3,115,577
All functions								
Salaries and wages	1,564,399	1,620,848	1,664,374	1,727,951	1,817,301	1,899,563	1,982,261	2,103,829
Employee benefits	346,643	382,420	400,743	417,061	438,306	459,218	484,137	510,978
Instruction								
Total ¹	1,446,478	1,522,556	1,551,221	1,614,502	1,679,091	1,752,717	1,827,658	1,815,795
Salaries and wages	1,049,827	1,092,866	1,114,726	1,160,831	1,214,134	1,266,174	1,320,878	1,367,790
Employee benefits	233,506	255,336	264,575	278,574	290,663	304,334	319,843	331,180
Support services								
Total ¹	800,570	818,922	858,078	872,640	931,857	983,324	1,022,484	1,054,419
Functions								
Pupil support services	71,835	76,898	79,843	150,937	169,384	181,084	190,277	198,219
Instructional staff support	180,347	187,876	195,668	111,158	125,158	134,455	142,639	153,290
General administration	80,508	86,185	90,606	92,011	80,815	82,326	87,154	89,032
School administration	120,641	123,221	129,160	136,380	143,469	148,251	155,042	162,194
Operation and maintenance benefits	226,382	217,899	225,914	229,821	242,354	252,717	257,422	260,686
Pupil transportation	81,306	83,625	85,443	89,943	93,251	97,611	98,446	101,501
Other and nonspecified support services	39,551	43,218	51,441	62,390	77,426	86,880	91,504	89,497
Salaries and wages	468,820	480,980	497,607	511,606	544,489	573,048	598,834	610,927
Employee benefits	106,258	114,996	121,899	125,033	133,450	141,431	150,440	153,602
All other functions ²	111,358	114,390	120,252	127,943	134,624	142,001	145,224	245,363
Capital Outlay								
Total	222,086	196,098	195,410	209,808	242,065	295,558	325,840	340,182
Construction	34,899	69,177	89,811	107,054	123,955	168,145	199,875	204,609
Land and existing structures	124,133	56,391	11,848	8,808	13,125	2,672	5,743	9,343
Equipment								
Instructional	18,776	25,732	34,420	38,098	43,111	54,348	54,376	51,214
Other	44,278	44,798	59,331	55,848	61,874	70,393	65,846	75,016
Interest on debt	32,349	33,870	31,935	31,554	38,097	39,992	46,800	49,820
Intergovernmental	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year ³								
Total	563,960	667,248	563,089	637,069	719,935	838,696	956,564	1,004,582
Long-term	445,676	572,040	536,417	613,114	686,267	813,240	910,937	989,426
Short-term	118,284	95,208	26,672	23,955	33,668	25,456	45,627	15,156
Debt transactions								
Long-term debt issued	106,816	57,274	120,853	114,903	150,981	194,163	225,946	197,740
Long-term debt retired	30,155	37,449	80,100	44,980	73,465	71,740	121,818	119,785

¹Includes amounts not shown separately

² Expenditure for adult education, community services, and other nonelementary-secondary programs are included under "Total" current spending and "All other functions".

³ Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases cannot be distinguished from the total indebtedness of their parent government

Source: U.S. Census Bureau, Governments Division

Annual Survey of Governments, <http://www.census.gov/govs/www/school.html>

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