

**Spending and Indebtedness of Public Elementary-Secondary School Systems in Iowa: 2000-2003**

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

	School year			
	1999-2000	2000-2001	2001-2002	2002-2003
<b>Current spending</b>				
Total	3,271,730	3,437,205	3,568,585	3,650,422
All functions				
Salaries and wages	2,206,690	2,293,383	2,411,801	2,427,977
Employee benefits	551,187	591,708	644,390	689,512
Instruction				
Total <sup>1</sup>	1,906,755	1,994,331	2,109,878	2,157,225
Salaries and wages	1,429,360	1,485,721	1,567,717	1,582,804
Employee benefits	354,141	380,415	413,061	444,460
Support services				
Total <sup>1</sup>	1,104,075	1,171,278	1,180,608	1,208,401
Functions				
Pupil support services	211,138	221,295	225,036	223,637
Instructional staff support	160,539	171,327	171,038	164,055
General administration	96,700	96,099	99,585	101,858
School administration	174,332	179,060	190,331	196,884
Operation and maintenance benefits	272,361	303,861	286,512	306,029
Pupil transportation	108,771	114,084	114,330	119,591
Other and nonspecified support services	80,234	85,552	93,776	96,347
Salaries and wages	643,183	669,469	697,122	700,061
Employee benefits	164,132	177,099	191,368	198,567
All other functions <sup>2</sup>	260,900	271,596	278,099	284,796
<b>Capital Outlay</b>				
Total	353,405	405,205	459,382	459,042
Construction	221,868	269,918	339,279	337,870
Land and existing structures	6,166	7,907	10,860	14,329
Equipment				
Instructional	48,416	47,511	37,591	34,680
Other	76,955	79,869	71,652	72,163
Interest on debt	51,348	57,462	59,720	64,337
Intergovernmental	-	-	-	-
<b>Debt outstanding at end of fiscal year <sup>3</sup></b>				
Total	1,117,168	1,168,303	1,292,141	1,326,604
Long-term	1,098,043	1,159,451	1,289,245	1,323,218
Short-term	19,125	8,852	2,896	3,386
<b>Debt transactions</b>				
Long-term debt issued	194,024	181,444	312,603	255,726
Long-term debt retired	82,328	130,995	183,279	222,684

<sup>1</sup>Includes amounts not shown separately

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

<sup>3</sup>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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