The average per pupil expenditure in Scotch Plains-Fanwood, including debt service, was \$2,929 for the 1979-80 school year. The itemized school budget for 1979-80 is as follows:

Expenditures	
Administration	\$ 688,754
Instruction	
Operation of Plant	
Maintenance of plant	
Attendance Services	
Health services	
Food services	
Community services	
Transportation	
Fixed charges	1 413 680
Student Body Activities	195 668
Capital Outlay	67 750
Debt service	1 271 290
Special projects	178 862
	\$15.493.476
Total, all accounts	\$10,400,470

School Revenues

All New Jersey school districts have three sources of funding-local, state and federal. The major source of school financing is still the local property tax, despite the 1973 "Botter Decision" that held the present method of funding education did not satisfy the New Jersey constitutional requirement of providing a "thorough and efficient (T & E) system of free public schools".

Local school taxes are apportioned among the communities on the basis of each municipality's ability to pay, which is determined by the total assessed valuation of property within each community. Approximately seventy-five per cent of the total school budget is provided by Scotch Plains, and twenty-five per cent by Fanwood. There is a stateimposed "cap" or ceiling on the amount by which a local district can increase its operating budget, based upon a special formula.

In the aftermath of the Botter decision, the state legislature voted to raise the state's total support to public education from 32% to 38%. Scotch Plains receives approximately 17% of its revenues from state funds.

A minor portion of local school revenues is provided by federal funds, dependent on Congressional action, usually for special programs provided under the Elementary and Secondary Education Act of 1965.

Scotch Plains receives four main kinds of state aid: 1) equalization aid, designed to equalize valuation per pupil between districts (no district receives less than 10% of the state support limit); 2) transportation aid, which pays 100% of the cost of transporting handicapped students, elementary pupils living more than two miles from school, and secondary pupils (grades 9-12) living over 2½ miles from school; 3) special education for atypical students and "bedside" instruction; and, 4) building aid, given according to a state formula.

Facilities

When the Board of Education decides that a new school or an addition to any existing facility is needed, it submits a bond issue proposal to the voters. With the exception of the new School One, all nine schools in the district have had additions. All schools have complete library media centers with books, periodicals, and audio-visual materials available for use by classes, small groups or individuals.