

The budgeted expenditures for operations were \$1.8 billion the 1965-66 school year. The average operating cost per pupil was about \$43 per pupil. Operating costs cover activities connected with keeping the physical plant open and ready for use. They include cleaning, heating, lighting, and care of grounds, but do not include repairs or replacement of facilities or equipment.

It might be supposed that larger schools could be operated more efficiently and that per pupil costs for maintenance and operation would decline as the size of the school plant increased. Instead, it appears that the use of part-time employees and the practice of contracting for services largely equalize per pupil expenditures for these purposes among schools of varying size. There is, however, no substantial relationship between total educational expenditures and expenditures budgeted for maintenance and operation. Data summarized in table 18 provide evidence of this relationship and show large variations which are not apparent from averages.

TABLE 18.—*Variation in budgeted expenditures for maintenance and operation, 1965-66*

Total district expenditure per pupil	Expenditure per pupil	
	Maintenance	Operation
\$200 or less.....	\$7.84	
\$201 to \$250.....	9.96	
\$251 to \$300.....	13.28	
\$301 to \$350.....	15.68	
\$351 to \$400.....	19.71	
\$401 to \$450.....	22.71	
\$451 to \$500.....	23.85	
\$501 or more.....	37.47	

2. USER CHARGES

(a) Funds for the construction of facilities are obtained from Federal taxes (20 percent), local (72 percent), local authorities (7 percent), and Federal taxes (1 percent). Current educational expenses, including those for maintenance and operation, are obtained from taxes collected by State (39 percent), local (57 percent), and Federal (4 percent). Pupils and their parents do not pay user charges but are subject to the same general taxes as the general population. When public authorities purchase school facilities, local school districts usually pay fees for lease of the building equal to the payments for bonded indebtedness incurred by the public authority to construct the school. When the bonds are paid the school districts are relieved of the school.

(b) *Extent user charges cover expenses.*—Pupils pay no direct charges that cover annual debt services or operations and maintenance expenses. Rental fees paid by community groups seldom