

the condition of education 2008



INDICATOR 35

Public Elementary and Secondary Expenditures by Type and Function

The indicator and corresponding tables are taken directly from *The Condition of Education 2008*. Therefore, the page numbers may not be sequential.

Additional information about the survey data and supplementary notes can be found in the full report. For a copy of *The Condition of Education 2008*, visit the NCES website (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2008031>) or contact ED PUBs at 1-877-4ED-PUBS.

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Finance

Public Elementary and Secondary Expenditures by Type and Function

The percentage of current expenditures spent on salaries declined 4 percentage points from 1989–90 to 2004–05, from 66 to 62 percent. During this period, the percentage spent on employee benefits increased 3 percentage points.

Total expenditures per student rose 29 percent in constant dollars between 1989–90 and 2004–05, from \$8,437 to \$10,892 (see supplemental table 35-1). This rate of increase in total expenditures was not evenly distributed among the types of expenditures. Spending on interest on school debt increased the most (94 percent), followed by capital outlays (66 percent), other total expenditures¹ (41 percent), and current expenditures (24 percent).

Among the functions of current expenditures, spending on student and staff support increased the most (48 percent), followed by instruction (26 percent) and transportation (20 percent). Spending on three other functions of current expenditures also increased: operation and maintenance (11 percent), food services (11 percent), and administration (10 percent). Of the seven functions of current expenditures, only spending on enterprise operations declined (39 percent) (see supplemental table 35-2).

In the 2004–05 school year, 61 percent of the \$9,266 spent on current expenditures in public

elementary and secondary schools went toward instruction expenditures such as teacher salaries and employee benefits. About 13 percent went toward student and staff support, 10 percent toward operation and maintenance, 8 percent toward administration, and 4 percent each toward transportation and food services.

From 1989–90 to 2004–05, the amount of current expenditures spent on salaries increased 16 percent (see supplemental table 35-1). Despite this increase, the percentage of current expenditures spent on salaries declined 4 percentage points, from 66 to 62 percent. The percentage of current expenditures spent on employee benefits increased almost 3 percentage points during this period, and the percentage spent on purchased services and supplies each increased 1 percentage point. In each year, the percentage spent on tuition and other expenditures was about 2 percent. The greatest increase was for employee benefits, which rose 43 percent, from \$1,246 to \$1,787 per student.

¹ Other expenditures include funds for adult education, community colleges, private school programs funded by local and state education agencies, and community services.

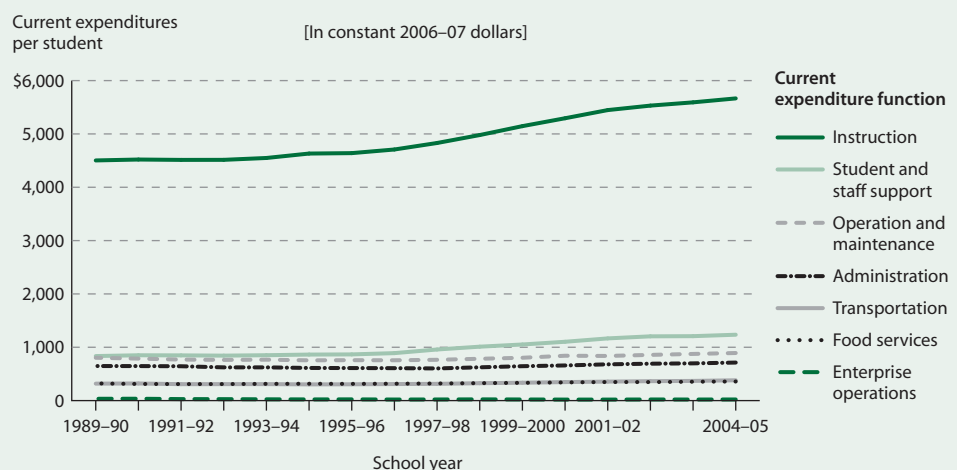
NOTE: Expenditures have been adjusted for the effects of inflation using the Consumer Price Index (CPI) and are in constant 2006–07 dollars. See supplemental note 11 for information about this index and about classifications of expenditures for elementary and secondary education. All analyses were performed with unrounded numbers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1989–90 through 2004–05.



FOR MORE INFORMATION:
Supplemental Notes 3, 11
Supplemental Tables 35-1,
35-2

EXPENDITURES BY FUNCTION: Current expenditures per student in fall enrollment in public elementary and secondary schools, by expenditure function: School years 1989–90 through 2004–05



Public Elementary and Secondary Expenditures by Type and Function

Table 35-1. Total expenditures per student in fall enrollment in public elementary and secondary schools, percentage distribution of current expenditures, and percentage change of total expenditures, by type and function: School years 1989–90 through 2004–05

Type and function	Expenditures [in constant 2006–07 dollars]			Percentage distribution of current expenditures			Percentage change		
	1989–90	1996–97	2004–05	1989–90	1996–97	2004–05	1989–90 to 1996–97	1996–97 to 2004–05	1989–90 to 2004–05
Total expenditures	\$8,437	\$8,820	\$10,892	†	†	†	5	23	29
Current expenditures ¹	7,464	7,609	9,266	100	100	100	2	22	24
Salaries	4,896	4,930	5,701	66	65	62	1	16	16
Employee benefits	1,246	1,327	1,787	17	17	19	7	35	43
Purchased services	616	649	869	8	9	9	5	34	41
Supplies	557	574	738	7	8	8	3	29	32
Tuition and other	149	130	170	2	2	2	-13	31	14
Capital outlay	705	885	1,169	†	†	†	26	32	66
Interest on school debt	150	194	290	†	†	†	30	49	94
Other ²	118	131	167	†	†	†	11	28	41

† Not applicable.

¹ Categories include estimated data for food services and enterprise operations for 1989–90 by subfunction because those data were not collected for that year.

² Includes expenditures for adult education, community colleges, private school programs funded by local and state education agencies, and community services.

NOTE: Detail may not sum to totals because of rounding. Estimates are revised from previous editions. Expenditures are in constant 2006–07 dollars, adjusted using the Consumer Price Index (CPI). See *supplemental note 11* for information about this index and about classifications of expenditures for elementary and secondary education. See *supplemental note 3* for more information about the Common Core of Data (CCD).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1989–90 through 2004–05.

Public Elementary and Secondary Expenditures by Type and Function

Table 35-2. Current expenditures per student in fall enrollment in public elementary and secondary schools, percentage distribution of current expenditures, and percentage change of current expenditures, by function and subfunction: School years 1989–90 through 2004–05

Function and subfunction	Expenditures [in constant 2006–07 dollars]			Percentage distribution of current expenditures			Percentage change		
	1989–90	1996–97	2004–05	1989–90	1996–97	2004–05	1989–90 to 1996–97	1996–97 to 2004–05	1989–90 to 2004–05
Current expenditures	\$7,464	\$7,609	\$9,266	100	100	100	2	22	24
Instruction	4,503	4,708	5,666	60	62	61	5	20	26
Salaries	3,345	3,413	3,902	45	45	42	2	14	17
Employee benefits	821	901	1,200	11	12	13	10	33	46
Purchased services	101	121	196	1	2	2	19	62	94
Supplies	170	201	265	2	3	3	19	32	56
Tuition and other	66	72	103	1	1	1	9	43	57
Administration	648	608	713	9	8	8	-6	17	10
Salaries	428	413	462	6	5	5	-4	12	8
Employee benefits	113	112	144	2	1	2	-1	28	27
Purchased services	65	58	77	1	1	1	-11	33	19
Supplies	14	13	14	#	#	#	-6	8	2
Tuition and other	28	12	15	#	#	#	-56	22	-46
Student and staff support ¹	835	890	1,235	11	12	13	7	39	48
Salaries	544	564	736	7	7	8	4	30	35
Employee benefits	145	154	229	2	2	2	6	49	58
Purchased services	70	95	170	1	1	2	36	79	143
Supplies	49	49	66	1	1	1	1	36	36
Tuition and other	27	27	32	#	#	#	3	18	21
Operation and maintenance	803	756	892	11	10	10	-6	18	11
Transportation	318	310	381	4	4	4	-3	23	20
Food services	322	317	358	4	4	4	-1	13	11
Enterprise operations	34	20	21	#	#	#	-41	4	-39

Rounds to zero.

¹ Includes expenditures for student support, other instructional staff, and other support services.

NOTE: Detail may not sum to totals because of rounding. Estimates are revised from previous editions. Expenditures are in constant 2006–07 dollars, adjusted using the Consumer Price Index (CPI). See *supplemental note 11* for information about this index and about classifications of expenditures for elementary and secondary education. See *supplemental note 3* for more information about the Common Core of Data (CCD).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1989–90 through 2004–05.