## Public elementary and secondary expenditures per student


#### Abstract

Public elementary and secondary spending can be divided into three main functional areas: instruction, support services, and capital outlay. How school districts spend the funds they receive are influenced by many factors: The overall level of funding, the organizational structure of the district, district- and state-level goals, differences in student needs (e.g., demand for special education services and programs for limited-English-proficient students), and the relative cost of educational resources (e.g., teacher salaries, building maintenance, and construction costs for new schools). The distribution of expenditures across functional areas is an indication of how different public school systems allocate funds to meet their specific needs.


- In the 1993-94 school year, public schools spent $\$ 6,330$ per pupil (in 1996 constant dollars). Of that amount, more than half $(\$ 3,449)$ was spent on instruction, which includes teacher salaries and benefits, supplies, and purchased instructional services.
- Between the 1989-90 and 1993-94 school years, the percentage of total expenditures per pupil that public schools spent on instruction remained relatively constant, while the percentage of expenditures per pupil spent on support services decreased and the percentage spent on capital outlay increased.
- In the 1992-93 school year, relatively high wealth
school districts (those with a median household income of $\$ 35,000$ or more) spent more per pupil than school districts with less wealth. The distribution of expenditures across functional areas was fairly similar regardless of the wealth of the school district (see supplemental table 52-1).

School districts with a low percentage of minority school-age children (less than 20 percent) spent slightly more per pupil on capital outlay than school districts with a high percentage of minority school-age children (20 percent or more), while those districts with a high percentage of minority school-age children spent slightly more on support services than those districts with a low percentage of minority school-age children.

Public school expenditures perpupil (in 1996 constantdollars) and percentage distribution, by function: School years 1989-90 to 1993-94

| School year | Total | Instruction | Support services | Capital outlay | Other | Percentage distribution |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Total | Instruc- tion | Support services | Capital outlay | Other |
| 1989-90 | \$6,203 | \$3,371 | \$2,217 | \$430 | \$184 | 100.0 | 54.3 | 35.7 | 6.9 | 3.0 |
| 1990-91 | 6,527 | 3,546 | 2,315 | 471 | 195 | 100.0 | 54.3 | 35.5 | 7.2 | 3.0 |
| 1991-92 | 6,315 | 3,431 | 2,213 | 370 | 300 | 100.0 | 54.3 | 35.0 | 5.9 | 4.7 |
| 1992-93 | 6,202 | 3,374 | 1,996 | 566 | 267 | 100.0 | 54.4 | 32.2 | 9.1 | 4.3 |
| 1993-94 | 6,330 | 3,449 | 2,026 | 578 | 276 | 100.0 | 54.5 | 32.0 | 9.1 | 4.4 |

Public school expenditures per pupil (in 1996 constant dollars), by function and selected district characteristics: School year 1992-93

| Selected district characteristics | Total | Instruction | Support services | Capital outlay | Other |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Median household income |  |  |  |  |  |
| Less than \$20,000 | \$5,237 | \$2,993 | \$1,709 | \$434 | \$100 |
| \$20,000-24,999 | 5,487 | 3,147 | 1,723 | 473 | 143 |
| \$25,000-29,999 | 5,881 | 3,413 | 1,792 | 490 | 187 |
| \$30,000-34,999 | 5,794 | 3,260 | 1,831 | 551 | 152 |
| \$35,000 or more | 6,661 | 3,737 | 2,102 | 630 | 192 |
| Percentage of minority school-a ge children |  |  |  |  |  |
| Less than 20 percent | 5,972 | 3,384 | 1,828 | 580 | 180 |
| 20 percent ormore | 5,922 | 3,392 | 1,907 | 474 | 149 |

NOTE: Details may not add to totals due to rounding. Median household income categoriesare in 1992-93 dollars. See the glossary for definitions of specific functions. The number of pupils includes those who were enrolled on October 1. The Consumer Price Index (CPI) was used to adjust expenditures into constant 1996 dollars. See (CPI) wasused to adjust expendituresinto constant 1996 dollars. Se
table $53-1$ for resources on altemative adjustment approaches.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," various years and "School District Fiscal Data," 1992-93. U.S. Department of Commerce, Bureau of the Census, "1990 Census School District Special Tabulations."

Public school expenditures per pupil (in constant 1996 dollars), by function


NOTE: Median household income categories are in 1992-93 dollars. See the glossary for a definition of functions. The number of pupils includes those who were enrolled on October 1. The Consumer Price Index (CPI) was used to adjust expenditures into constant 1996 dollars. See table 53-1 for resources on altemative adjustment approaches.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," various years and "School District Fiscal Data," 1991-92. U.S. Department of Commerce, Bureau of the Census, "1990 Census School District Special Tabulations."

Public school expenditures per pupil (in 1996 constant dollars) and percentage distribution, by function: School years 1989-90 to 1993-94

| School year | Total | Instruction | Support services | Capital outlay | Other | Percentage distribution |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Total | Tnstruc- tion | $\begin{aligned} & \text { Support } \\ & \text { services } \end{aligned}$ | $\begin{aligned} & \text { Capifal } \\ & \text { outlay } \end{aligned}$ | Other |
| 1989-90 | \$6,203 | \$3,3/1 | \$2,21/ | \$430 | \$ 184 | 100.0 | 54.3 | 35.1 | 6.9 | 3.0 |
| 1990-91 | 6,527 | 3,546 | 2,315 | 471 | 195 | 100.0 | 54.3 | 35.5 | 7.2 | 3.0 |
| 1991-92 | 6,315 | 3,431 | 2,213 | 370 | 300 | 100.0 | 54.3 | 35.0 | 5.9 | 4.7 |
| 1992-93 | 6,202 | 3,374 | 1,996 | 566 | 267 | 100.0 | 54.4 | 32.2 | 9.1 | 4.3 |
| 1993-94 | 6,330 | 3,449 | 2,026 | 578 | 276 | 100.0 | 54.5 | 32.0 | 9.1 | 4.4 |

NOTE: Details may not add to totals due to rounding. See glossary for definitions of specific functions.
The number of pupils includes those who were enrolled on October 1. The Consumer Price Index (CPI) was used to adjust expenditures into constant 1996 dollars. See table 53-1 for resources on alternative adjustment approaches.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," various years.

Public school expenditures per pupil (in 1996 constant dollars), by function and selected
district characteristics: School year 1992-93

| Selected district characteristics | Total | Instruction | Support services | Capital outlay | Other |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Median household income |  |  |  |  |  |
| Less than \$20,000 | \$5,237 | \$2,993 | \$1,709 | \$434 | \$100 |
| \$20,000-24,999 | 5,487 | 3,147 | 1,723 | 473 | 143 |
| \$25,000-29,999 | 5,881 | 3,413 | 1,792 | 490 | 187 |
| \$30,000-34,999 | 5,794 | 3,260 | 1,831 | 551 | 152 |
| \$35,000 or more | 6,661 | 3,737 | 2,102 | 630 | 192 |
| Percentage of minority school-age children |  |  |  |  |  |
| Less than 20 percent | 5,972 | 3,384 | 1,828 | 580 | 180 |
| 20 percent or more | 5,922 | 3,392 | 1,907 | 474 | 149 |

NOTE: Details may not add to totals due to rounding. Median household income categories are in 1992-93 dollars.
See glossary for definitions of specific functions. The number of pupils includes those who were enrolled on October 1.
The Consumer Price Index (CPI) was used to adjust expenditures into constant 1996 dollars. See table 53-1 for resources on alternative adjustment approaches.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Fiscal Data," 1992-93. U.S. Department of Commerce, Bureau of the Census, "1990 Census School District Special Tabulations."

Table 52-1 Percentage distribution of public school expenditures, by function and selected district characteristics: School year 1992-93

| Selected district characteristics | Percentage distribution | Total | Instruction | Support services | Capital outlay | Other |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Median household income |  |  |  |  |  |  |
| Less than \$20,000 | 18.1 | 100.0 | 57.2 | 32.6 | 8.3 | 1.9 |
| 20,000-24,999 | 27.4 | 100.0 | 57.4 | 31.4 | 8.6 | 2.6 |
| 25,000-29,999 | 20.8 | 100.0 | 58.0 | 30.5 | 8.3 | 3.2 |
| 30,000-34,999 | 12.9 | 100.0 | 56.3 | 31.6 | 9.5 | 2.6 |
| 35,000 or more | 20.8 | 100.0 | 56.1 | 31.6 | 9.5 | 2.9 |
| Percentage of school-age children in poverty |  |  |  |  |  |  |
| 0-5 | 15.8 | 100.0 | 56.1 | 31.6 | 9.0 | 3.3 |
| 6-20 | 53.7 | 100.0 | 56.4 | 31.0 | 9.9 | 2.7 |
| 21-40 | 25.2 | 100.0 | 58.3 | 31.5 | 7.5 | 2.7 |
| 41 or more | 5.3 | 100.0 | 56.0 | 34.1 | 8.0 | 1.9 |
| Percentage of limited English proficient school-age children |  |  |  |  |  |  |
| None | 41.1 | 100.0 | 56.4 | 30.4 | 8.3 | 4.9 |
| Less than 5 | 54.0 | 100.0 | 56.5 | 31.5 | 9.4 | 2.5 |
| 5 or more | 4.9 | 100.0 | 59.4 | 30.8 | 6.6 | 3.1 |
| Percentage of minority school-age children |  |  |  |  |  |  |
| Less than 20 percent | 82.6 | 100.0 | 56.7 | 30.6 | 9.7 | 3.0 |
| 20 percent or more | 17.4 | 100.0 | 57.3 | 32.2 | 8.0 | 2.5 |

NOTE: Details may not add to totals due to rounding. Median household income categories are in 1992-93 dollars.
See glossary for definitions of specific functions. The number of pupils includes those who were enrolled on October 1.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Fiscal Data," 1992-93. U.S. Department of Commerce, Bureau of the Census, "1990 Census School District Special Tabulations."

Table 52-2 Public school expenditures per pupil (in 1996 constant dollars), by function and selected district characteristics: School year 1992-93

| Selected district characteristics | Total | Instruction | Support services | Capital outlay | Other |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Median household income |  |  |  |  |  |
| Less than \$20,000 | \$5,237 | \$2,993 | \$1,709 | \$434 | \$100 |
| 20,000-24,999 | 5,487 | 3,147 | 1,723 | 473 | 143 |
| 25,000-29,999 | 5,881 | 3,413 | 1,792 | 490 | 187 |
| 30,000-34,999 | 5,794 | 3,260 | 1,831 | 551 | 152 |
| 35,000 or more | 6,661 | 3,737 | 2,102 | 630 | 192 |
| Percentage of school-age children in poverty |  |  |  |  |  |
| 0-5 | 7,402 | 4,150 | 2,338 | 669 | 246 |
| 6-20 | 5,715 | 3,222 | 1,769 | 567 | 156 |
| 21-40 | 5,841 | 3,406 | 1,839 | 435 | 160 |
| 41 or more | 5,709 | 3,194 | 1,948 | 457 | 110 |
| Percentage of limited English proficient school-age children |  |  |  |  |  |
| None | 5,874 | 3,314 | 1,785 | 488 | 287 |
| Less than 5 | 5,917 | 3,345 | 1,866 | 558 | 148 |
| 5 or more | 6,162 | 3,660 | 1,899 | 409 | 194 |
| Percentage of minority school-age children |  |  |  |  |  |
| Less than 20 percent | 5,972 | 3,384 | 1,828 | 580 | 180 |
| 20 percent or more | 5,922 | 3,392 | 1,907 | 474 | 149 |

NOTE: Details may not add to totals due to rounding. Median household income categories are in 1992-93 dollars.
See glossary for definitions of specific functions. The number of pupils includes those who were enrolled on October 1.
The Consumer Price Index (CPI) was used to adjust expenditures into constant 1996 dollars. See table 53-1 for resources
on alternative adjustment approaches.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School
District Fiscal Data," 1992-93. U.S. Department of Commerce, Bureau of the Census, " 1990 Census School District
Special Tabulations."

