

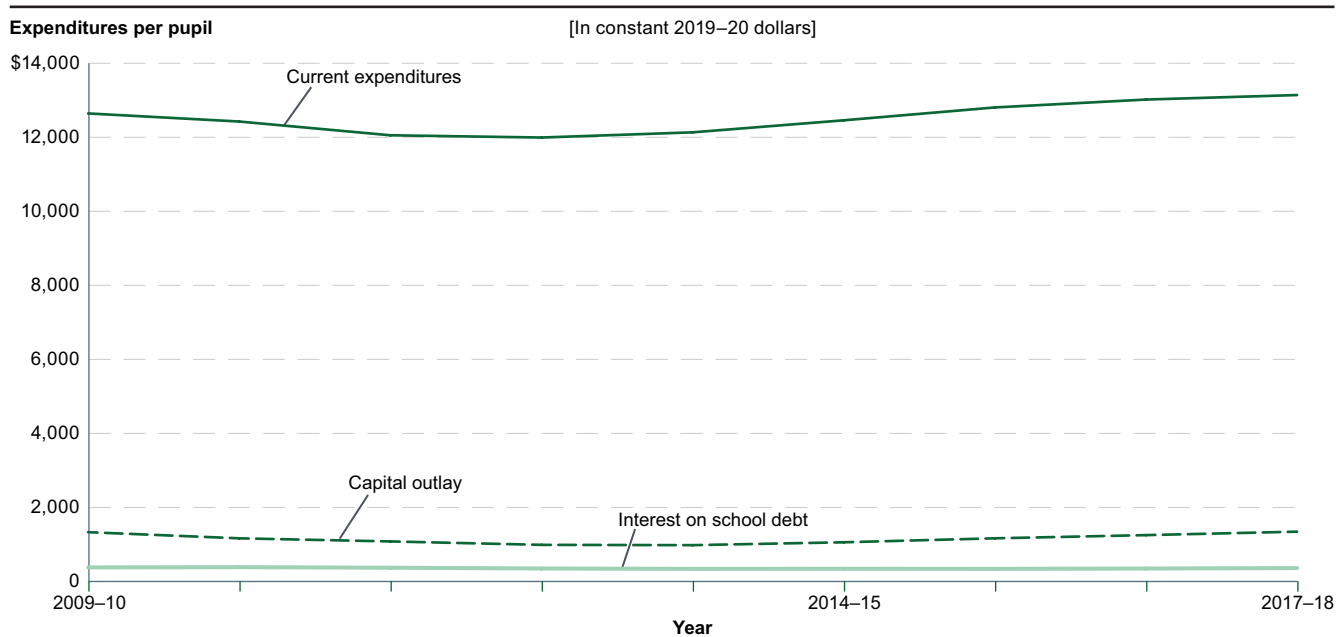
Public School Expenditures

In 2017–18, public schools spent \$13,118 per pupil on current expenditures (in constant 2019–20 dollars), a category that includes salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. Current expenditures per pupil were higher in 2017–18 than in 2009–10, after adjusting for inflation. Salaries and benefits for staff make up approximately 80 percent of current expenditure costs.

Total expenditures for public elementary and secondary schools in the United States in 2017-18 amounted to \$762 billion, or \$14,891 per public school pupil enrolled in the fall (in constant 2019-20 dollars).¹ Total expenditures included \$13,118 per pupil in current expenditures, which include salaries, employee benefits, purchased

services, tuition, supplies, and other expenditures. Total expenditures per pupil also included \$1,376 in capital outlay (expenditures for property and for buildings and alterations completed by school district staff or contractors) and \$397 for interest on school debt.

Figure 1. Current expenditures, capital outlay, and interest on school debt per pupil in fall enrollment in public elementary and secondary schools: 2009–10 through 2017–18

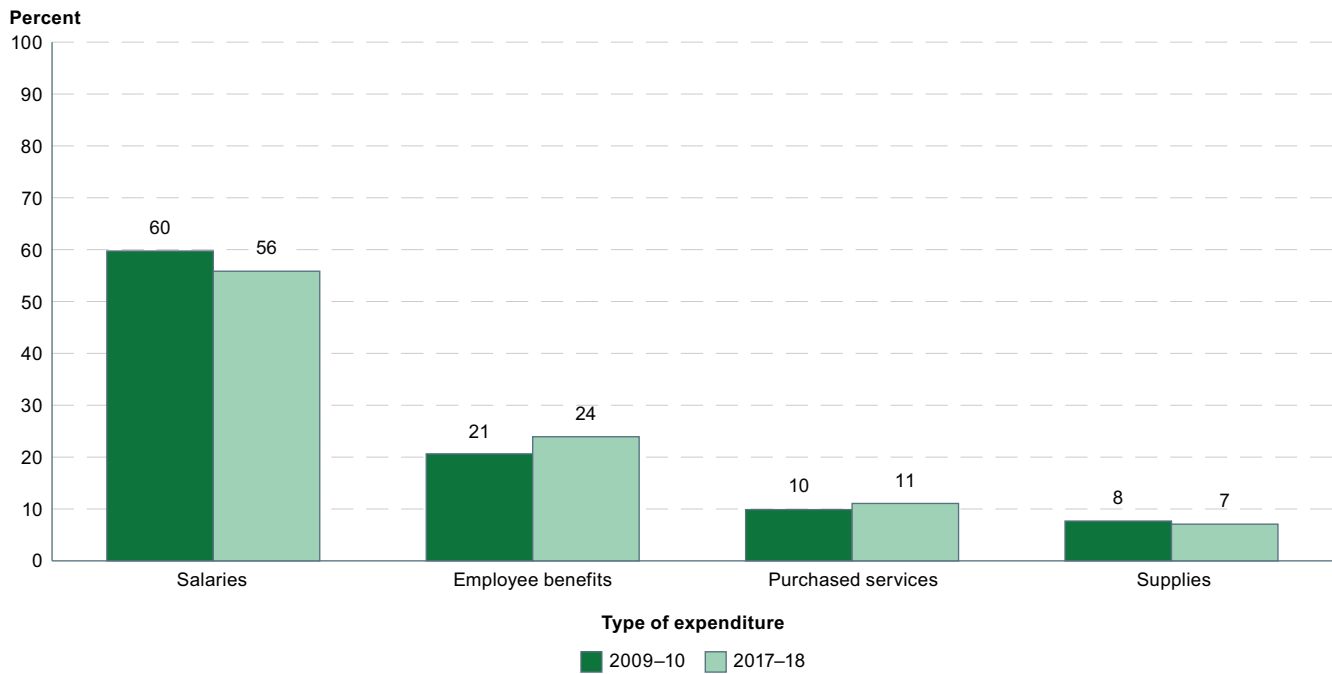


NOTE: Data in this figure represent the 50 states and the District of Columbia. "Current expenditures," "Capital outlay," and "Interest on school debt" are subcategories of total expenditures. Current expenditures includes salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. Capital outlay includes expenditures for property and for buildings and alterations completed by school district staff or contractors. Expenditures are reported in constant 2019–20 dollars, based on the Consumer Price Index (CPI). Some data have been revised from previous figures. Excludes expenditures for state education agencies.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2009–10 through 2017–18; CCD, "State Nonfiscal Survey of Public Elementary/Secondary Education," 2009–10 through 2017–18. See *Digest of Education Statistics 2019*, table 105.30, and *Digest of Education Statistics 2020*, tables 236.10, 236.55, and 236.60.

Current expenditures per pupil enrolled in the fall in public elementary and secondary schools were 4 percent higher in 2017-18 than in 2009-10 (\$13,118 vs. \$12,623). The change in current expenditures per pupil over this period began by decreasing from \$12,623 in 2009-10 to \$11,975 in 2012-13, before increasing to \$13,118 in 2017-18.

Capital outlay expenditures per pupil in 2017-18 (\$1,376) were 1 percent higher than in 2009-10 (\$1,362). Interest payments on public elementary and secondary school debt per pupil were 4 percent lower in 2017-18 (\$397) than in 2009-10 (\$415). Both capital outlay expenditures per pupil and interest payments per pupil fluctuated during this period.

Figure 2. Percentage of current expenditures per pupil in fall enrollment in public elementary and secondary schools, by type of expenditure: 2009–10 and 2017–18

NOTE: Data in this figure represent the 50 states and the District of Columbia. “Salaries,” “Employee benefits,” “Purchased services,” and “Supplies” are subcategories of current expenditures. Purchased services include expenditures for contracts for food, transportation, and janitorial services and professional development for teachers. Supplies include expenditures for items ranging from books to heating oil. Two additional subcategories of expenditures, “Tuition” and “Other,” are not included in this figure. Excludes expenditures for state education agencies.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey,” 2009–10 and 2017–18. See *Digest of Education Statistics 2020*, table 236.60.

Current expenditures for education can be expressed in terms of the percentage of funds going toward salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. On a national basis, the proportion of current expenditures for staff salaries decreased from 60 percent in 2009–10 to 56 percent in 2017–18, while the proportion of current expenditures for employee benefits increased from 21 to 24 percent. Taken together, approximately 80 percent of current expenditures for public elementary and secondary schools went to salaries and benefits for staff in 2017–18, a decrease of roughly one percentage point from 81 percent

in 2009–10. The percentage of current expenditures going toward purchased services, which include a variety of items, such as contracts for food, transportation, janitorial services, and professional development for teachers, increased between 2009–10 and 2017–18 (from 10 to 11 percent). Seven percent of current expenditures in 2017–18 were for supplies, ranging from books to heating oil. The percentage of current expenditures for supplies decreased about 1 percentage point from 2009–10 to 2017–18. Tuition and other expenditures accounted for 2 percent of current expenditures in both 2009–10 and 2017–18.

Endnotes:

¹ All expenditures in this indicator are adjusted for inflation to constant 2019–20 dollars using the Consumer Price Index (CPI). For this indicator, the CPI is adjusted to a school-year

basis. The CPI is prepared by the Bureau of Labor Statistics, U.S. Department of Labor.

Reference tables: *Digest of Education Statistics 2020*, tables 236.10, 236.55, and 236.60; *Digest of Education Statistics 2019*, table 105.30

Related indicators and resources: [Education Expenditures by Country](#); [Public School Revenue Sources](#)

Glossary: Capital outlay; Constant dollars; Consumer Price Index (CPI); Current expenditures (elementary/secondary); Elementary school; Expenditures per pupil; Expenditures, total; Interest on debt; Public school or institution; Salary; Secondary school