

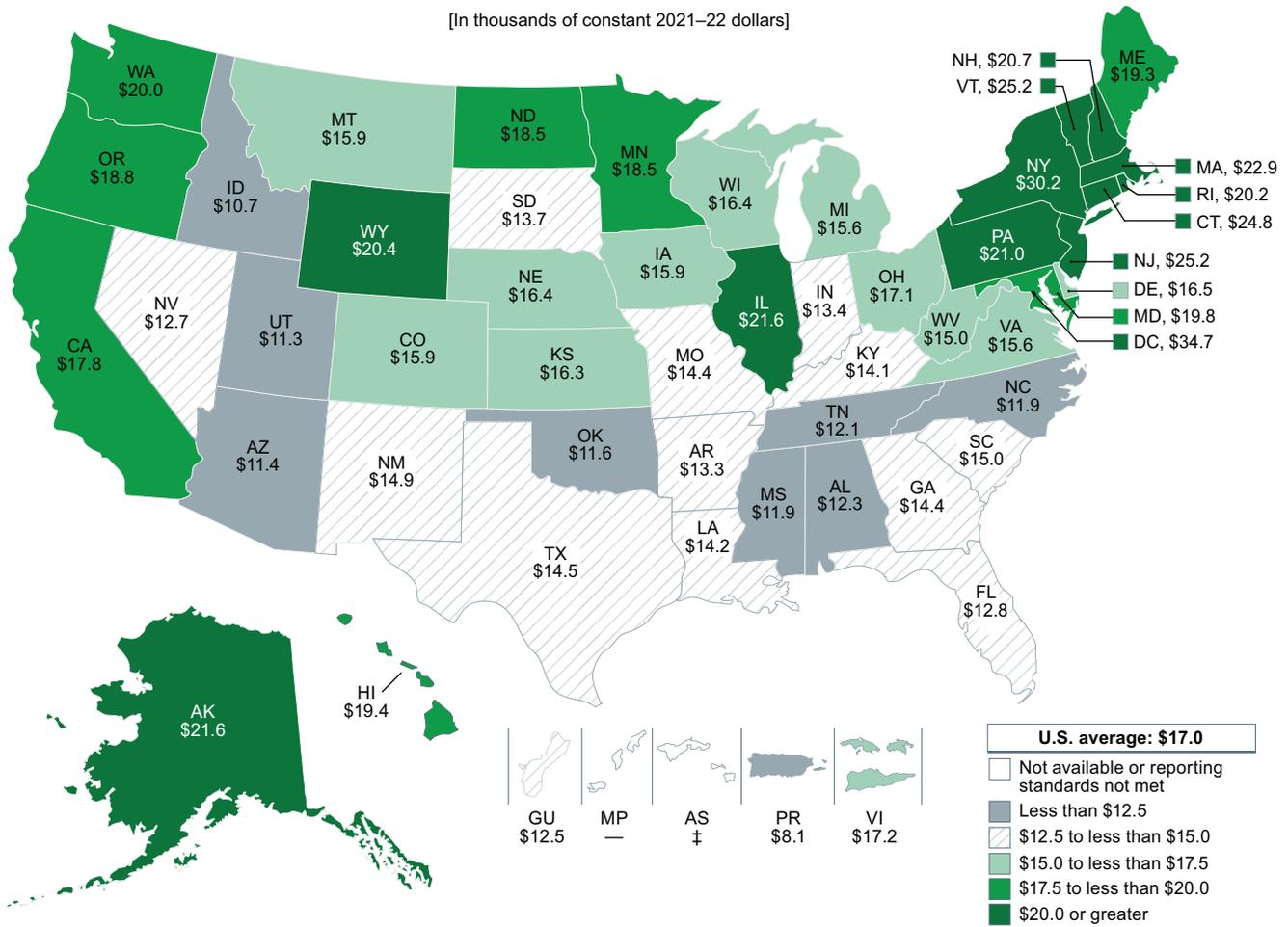
# Public School Expenditures

In 2019–20, public schools spent an average of \$14,789 per pupil in constant 2021–22 dollars on current expenditures. Current expenditures per pupil increased by 9 percent from 2010–11 to 2019–20, 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 were \$870 billion in 2019–20 (in constant 2021–22 dollars).<sup>1</sup> This amounts to an average

of \$17,013 per public school pupil enrolled in the fall of that school year. Data in this indicator represent the 50 states and the District of Columbia unless otherwise noted.

**Figure 1. Total expenditures per pupil in public elementary and secondary schools, by state or jurisdiction: School year 2019–20**



— Not available.

‡ Reporting standards not met.

NOTE: All 50 states and the District of Columbia are included in the U.S. average. Per pupil expenditures are calculated with fall enrollment. Expenditures are reported in constant 2021–22 dollars, based on the Consumer Price Index (CPI). Excludes prekindergarten expenditures and prekindergarten enrollment for California. Excludes expenditures for state education agencies and “other current expenditures,” such as community services, private school programs, adult education, and other programs not allocable to expenditures per pupil in public schools. Categorizations are based on unrounded values.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey,” 2019–20. See *Digest of Education Statistics 2022*, table 236.75.

In 2019–20, total expenditures per pupil were lowest in Idaho (\$10,709) and Utah (\$11,311). They were highest in the District of Columbia (\$34,670) and New York (\$30,157).

***Types of Expenditures***

In 2019-20, of the \$17,013 spent on total expenditures per pupil nationally,

- current expenditures—which include salaries, employee benefits, purchased services, supplies, tuition, and other expenditures—accounted for \$14,789 (87 percent);
- capital outlay—which includes expenditures for property, buildings, and alterations completed by school district staff or contractors—accounted for \$1,760 (10 percent); and
- interest on school debt accounted for \$465 (3 percent).

Per pupil spending on these three types of expenditures varied by state in 2019-20. As a percentage of total expenditures, current expenditures per pupil were

- lowest in Oregon and the District of Columbia (75 percent in each) and Texas (79 percent); and
- highest in Rhode Island and Vermont (96 percent in each).

Capital outlay per pupil was

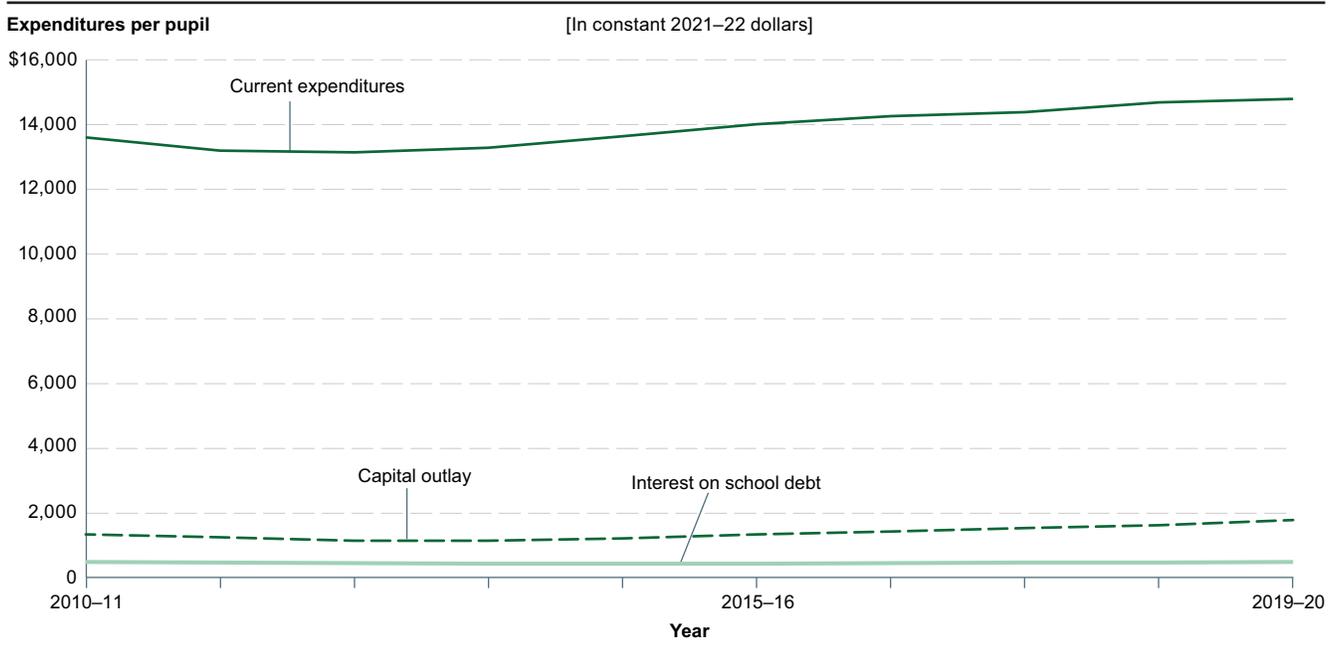
- lowest in Rhode Island (2 percent), Vermont (3 percent), and Massachusetts (4 percent); and
- highest in the District of Columbia and Oregon (19 percent in each).

Interest on school debt per pupil was

- lowest in Hawaii (0 percent), Wyoming, North Carolina, West Virginia, and Vermont (less than one-half of 1 percent in each); and
- highest in Oregon and the District of Columbia (6 percent in each).

Data on public school expenditures were available for some other U.S. jurisdictions as well.<sup>2</sup> Across these jurisdictions in 2019-20, total per pupil expenditures were lowest in Puerto Rico (\$8,129), followed by Guam (\$12,512) and the U.S. Virgin Islands (\$17,208). The percentage of total expenditures that were current expenditures ranged from 98 to 100 percent in these three jurisdictions.

**Figure 2. Current expenditures, capital outlay, and interest on school debt per pupil in public elementary and secondary schools: School years 2010–11 through 2019–20**

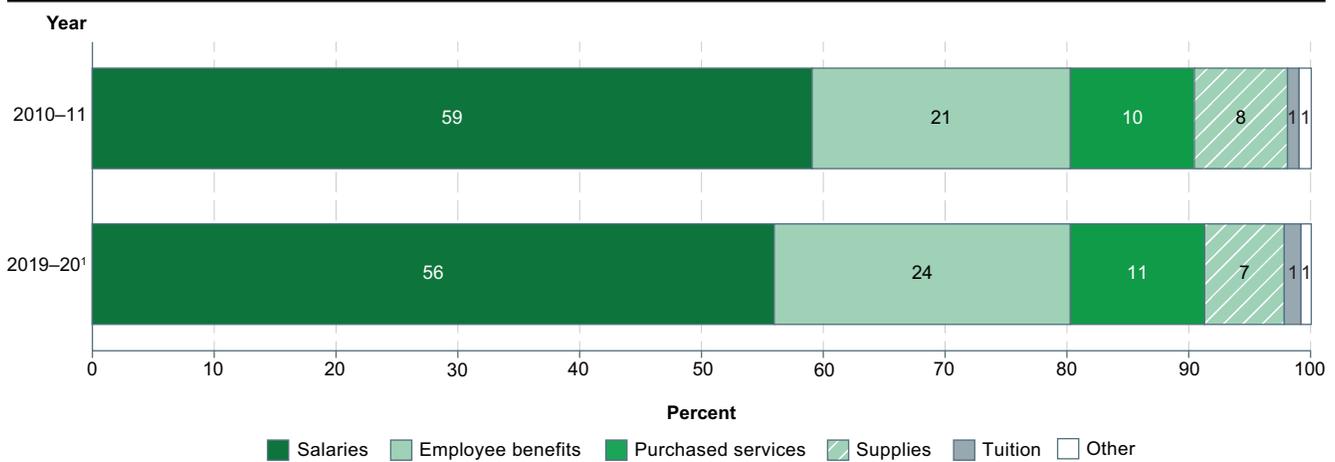


NOTE: Data in this figure represent the 50 states and the District of Columbia. Per pupil expenditures are calculated with fall enrollment. “Current expenditures,” “Capital outlay,” and “Interest on school debt” are subcategories of total expenditures. Current expenditures include salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. Capital outlay includes expenditures for property, buildings, and alterations completed by school district staff or contractors. Expenditures are reported in constant 2021–22 dollars, based on the Consumer Price Index (CPI). In 2018–19 and 2019–20, excludes prekindergarten expenditures and prekindergarten enrollment for California. Excludes expenditures for state education agencies and “other current expenditures,” such as community services, private school programs, adult education, and other programs not allocable to expenditures per pupil in public schools. Some data have been revised from previously published figures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey,” 2010–11 through 2019–20. See *Digest of Education Statistics 2018*, table 236.60, and *Digest of Education Statistics 2022*, table 236.60.

Average current expenditures per pupil enrolled in the fall in public elementary and secondary schools increased by 9 percent from 2010-11 (\$13,601) to 2019-20 (\$14,789). During this period, current expenditures per pupil were lowest in 2012-13 (\$13,130) and then increased each year from 2012-13 to 2019-20.

Average capital outlay expenditures per pupil increased by 34 percent between 2010-11 (\$1,313) and 2019-20 (\$1,760). Interest on school debt per pupil decreased from 2010-11 (\$463) to 2015-16 (\$411) and then increased from 2015-16 to 2019-20 (\$465).

**Types of Current Expenditures****Figure 3. Percentage of current expenditures per pupil in public elementary and secondary schools, by type of expenditure: School years 2010–11 and 2019–20**

<sup>1</sup> Excludes prekindergarten expenditures and prekindergarten enrollment for California.

NOTE: Data in this figure represent the 50 states and the District of Columbia. Per pupil expenditures are calculated with fall enrollment. "Salaries," "Employee benefits," "Purchased services," "Supplies," "Tuition," and "Other" are subcategories of current expenditures. Excludes expenditures for state education agencies and "other current expenditures," such as community services, private school programs, adult education, and other programs not allocable to expenditures per pupil in public schools. Although rounded numbers are displayed, the figures are based on unrounded data. Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2010–11 and 2019–20. See *Digest of Education Statistics 2022*, table 236.60.

The majority of current expenditures for education were spent on salaries. From 2010–11 to 2019–20, the percentage of current expenditures spent on staff salaries decreased from 59 to 56 percent. In contrast, the percentage of current expenditures spent on employee benefits increased from 21 to 24 percent during this period. Altogether, 80 percent of current expenditures were spent on salaries and benefits in each year from 2010–11 to 2019–20. About two-thirds of expenditures for salaries and benefits were considered instructional spending.<sup>3</sup>

Current expenditures also include purchased services, supplies, tuition, and other expenditures. The percentage of current expenditures going to purchased services increased between 2010–11 and 2019–20 (from 10 to 11 percent). Purchased services include items such as contracts for food, transportation, janitorial services, and professional development for teachers. The percentage of current expenditures spent on supplies decreased from 8 percent in 2010–11 to 7 percent in 2019–20. Supplies range from books to heating oil. Together, tuition and other expenditures accounted for 2 percent of current expenditures in each year from 2010–11 to 2019–20.

**Endnotes:**

<sup>1</sup> All expenditures in this indicator are adjusted for inflation to constant 2021–22 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.

<sup>2</sup> Expenditures per pupil did not meet reporting standards in American Samoa and were not available in the Northern Mariana Islands.

<sup>3</sup> All types of current expenditures were spent on both instruction and noninstruction functions. Overall, 60 percent of current expenditures were spent on instruction and another 6 percent were spent on student support.

**Reference tables:** *Digest of Education Statistics 2022*, tables 236.10, 236.55, 236.60, and 236.75; *Digest of Education Statistics 2018*, table 236.60

**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