

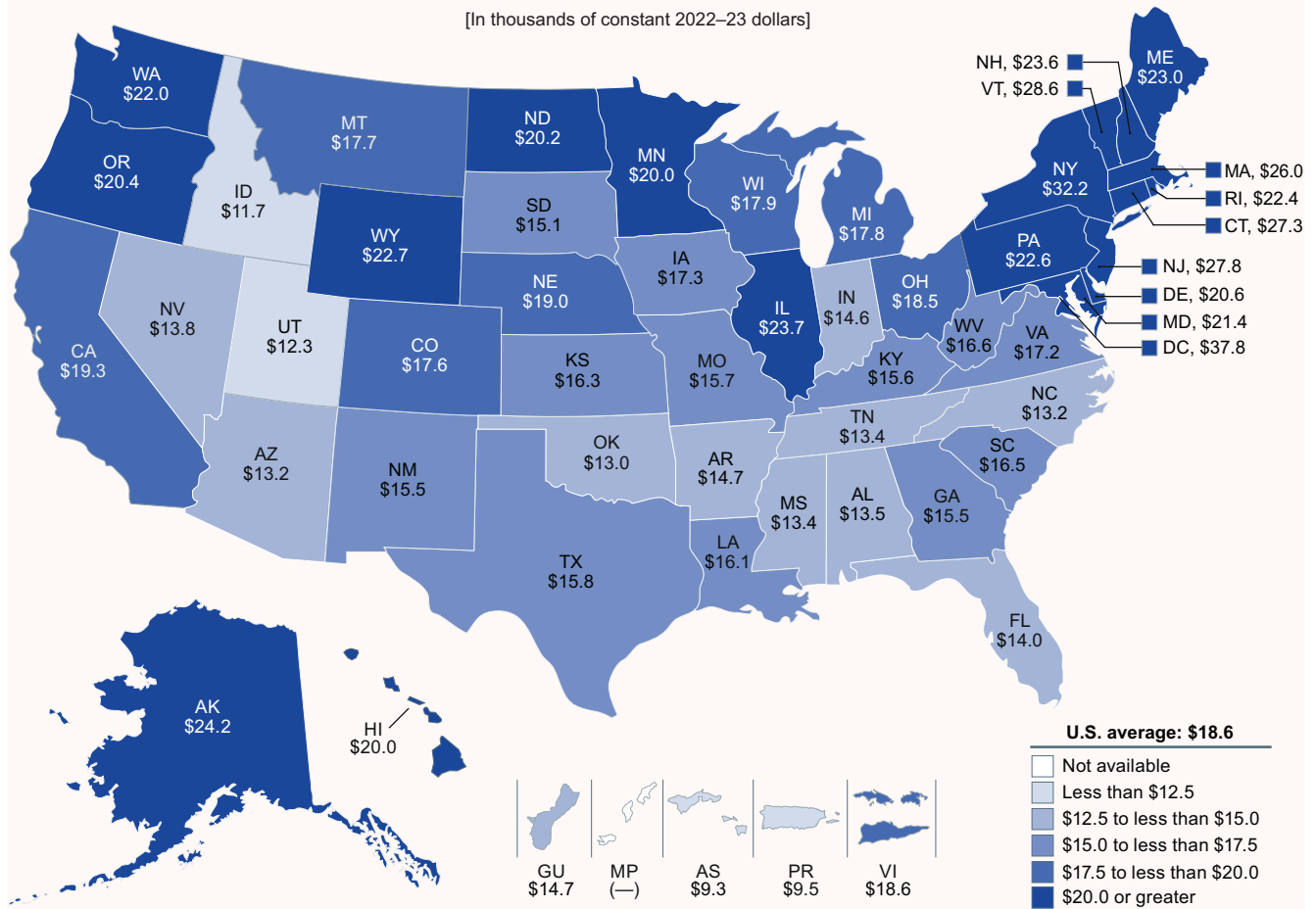
Public School Expenditures

In 2020–21, public schools spent an average of \$16,280 per pupil in constant 2022–23 dollars on current expenditures. Current expenditures per pupil increased by 13 percent from 2010–11 to 2020–21, after adjusting for inflation. Salaries and benefits for staff made up 79 percent of current expenditure costs in 2020–21.

Total expenditures for public elementary and secondary schools in the United States were \$927 billion in 2020–21 (in constant 2022–23 dollars).^{1, 2, 3} This amounts to an average of \$18,614 per public school pupil enrolled in the fall of that school year.⁴ 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 2020–21



See next page for notes and sources.

— Not available.

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 2022–23 dollars, based on the Consumer Price Index (CPI). Excludes prekindergarten expenditures and prekindergarten enrollment for California. Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021. 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. Figures are plotted based on unrounded data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey,” 2020–21. See *Digest of Education Statistics 2023*, table 236.75.

In 2020–21, across the 50 states and the District of Columbia, total expenditures per pupil were lowest in Idaho (\$11,686) and Utah (\$12,301). They were highest in the District of Columbia (\$37,835) and New York (\$32,184).

Types of Expenditures

In 2020–21, of the \$18,614 spent on total expenditures per pupil nationally,

- current expenditures—which include salaries, employee benefits, purchased services, supplies, tuition, and other expenditures—accounted for \$16,280 (87 percent);
- capital outlay—which includes expenditures for property, buildings, and alterations completed by school district staff or contractors—accounted for \$1,833 (10 percent); and
- interest on school debt accounted for \$501 (3 percent).

Per pupil spending on these three types of expenditures varied by state in 2020–21. As a percentage of total expenditures, current expenditures per pupil were

- lowest in the District of Columbia (76 percent) and Oregon (77 percent); and
- highest in Vermont and Rhode Island (96 percent in each).

Capital outlay per pupil was

- lowest in Rhode Island (3 percent) and Vermont and Massachusetts (4 percent in each); and
- highest in the District of Columbia (19 percent) and Oregon (18 percent).

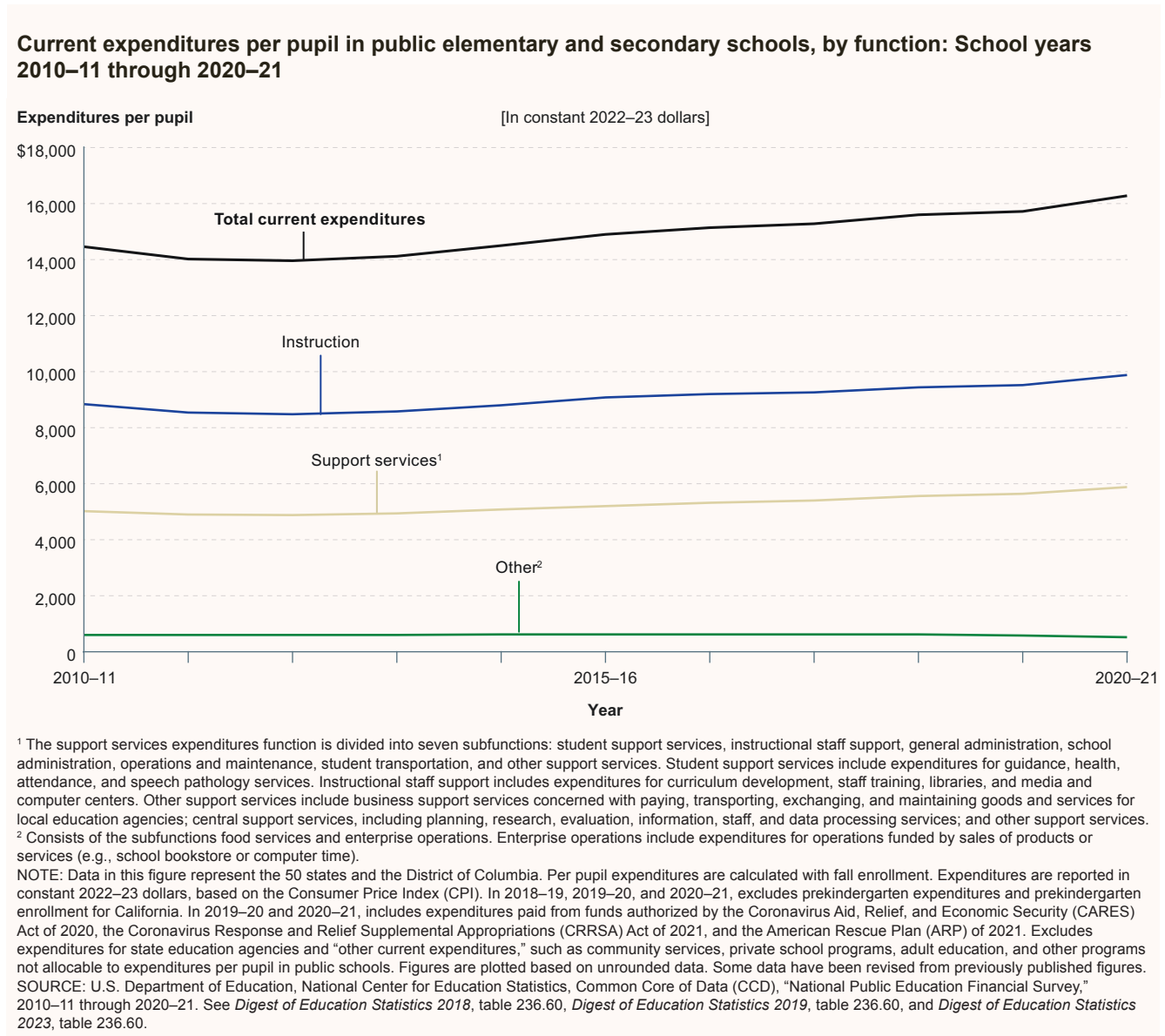
Interest on school debt per pupil was

- lowest in Hawaii (0 percent) and Wyoming, North Carolina, West Virginia, and Vermont (less than one-half of 1 percent in each); and
- highest in the District of Columbia (6 percent) and Texas, Oregon, and Colorado (5 percent in each).

Data on public school expenditures were available for some other U.S. jurisdictions as well.⁵ Across these jurisdictions in 2020–21, total per pupil expenditures were lowest in American Samoa (\$9,256) and Puerto Rico (\$9,476), followed by Guam (\$14,701) and the U.S. Virgin Islands (\$18,650). The percentage of total expenditures that were current expenditures ranged from 91 to 100 percent in these four jurisdictions.

Current Expenditures Over Time and Their Functions

FIGURE 2.

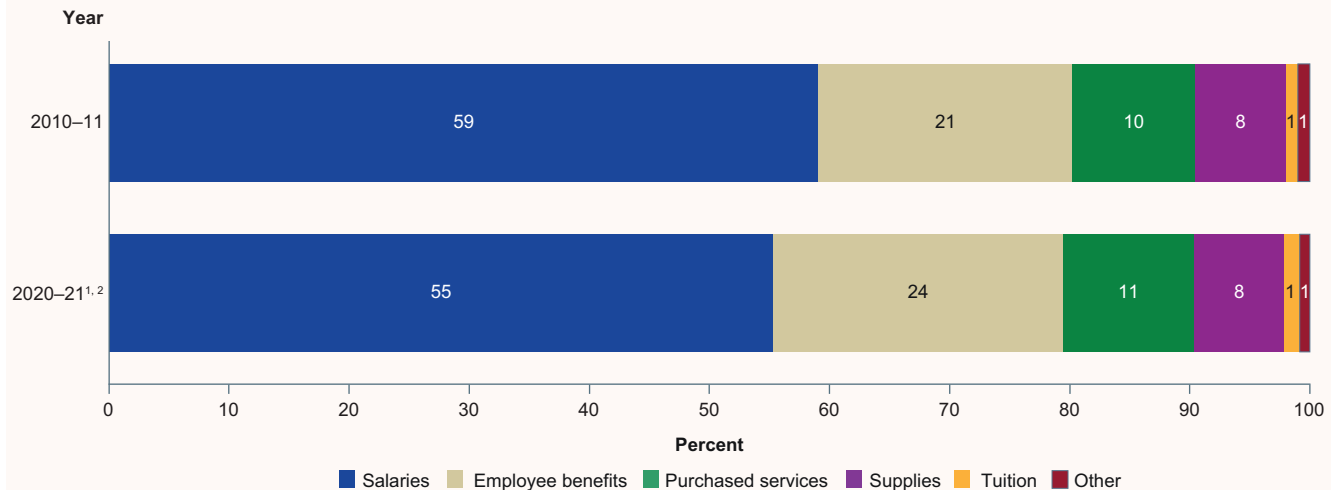


Average current expenditures per pupil enrolled in the fall in public elementary and secondary schools increased by 13 percent from 2010-11 (\$14,453) to 2020-21 (\$16,280), after adjusting for inflation. During this period, current expenditures per pupil were lowest in 2012-13 (\$13,952) and then increased each year from 2012-13 to 2020-21.

Expenditures can be defined by their function, meaning the *activity* supported by the service or commodity bought. Current expenditures consist of functions including instruction, support services,⁶ and other functions.⁷ Between 2010-11 and 2020-21,

- average instructional expenditures per pupil increased by 12 percent, from \$8,841 to \$9,885;
- average expenditures on support services per pupil increased by 17 percent, from \$5,023 to \$5,878;
- average expenditures on other functions per pupil increased from \$589 in 2010-11 to \$621 in 2015-16 and then decreased to \$517 in 2020-21 (12 percent lower than in 2010-11).

In percentage terms, instruction accounted for 60 to 61 percent of current expenditures throughout the decade, and support services accounted for 35 to 36 percent.

Objects of Current Expenditures**FIGURE 3.****Percentage distribution of current expenditures per pupil in public elementary and secondary schools, by type of expenditure: School years 2010–11 and 2020–21**

¹ Excludes prekindergarten expenditures and prekindergarten enrollment for California.

² Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021.

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. Figures are plotted based on unrounded data. Detail may not sum to totals because of rounding in the data labels.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2010–11 and 2020–21. See *Digest of Education Statistics 2023*, table 236.60.

Current expenditures can also be defined by their object, meaning the service or commodity bought (as distinct from the *activity* supported by that service). These services and commodities include staff salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. Each of these can support activities in both instruction and noninstruction functions. The object of the majority of current expenditures for education was salaries. From 2010-11 to 2020-21, the percentage of current expenditures spent on staff salaries decreased from 59 to 55 percent. In contrast, the percentage of current expenditures spent on employee benefits increased from 21 to 24 percent during this period. Altogether, salaries and benefits combined accounted for 79 to 80 percent of current expenditures throughout the decade. About two-thirds of expenditures for salaries and benefits supported the function of instruction in 2020-21.

Apart from salaries and benefits, current expenditures in 2020-21 were spent as follows:

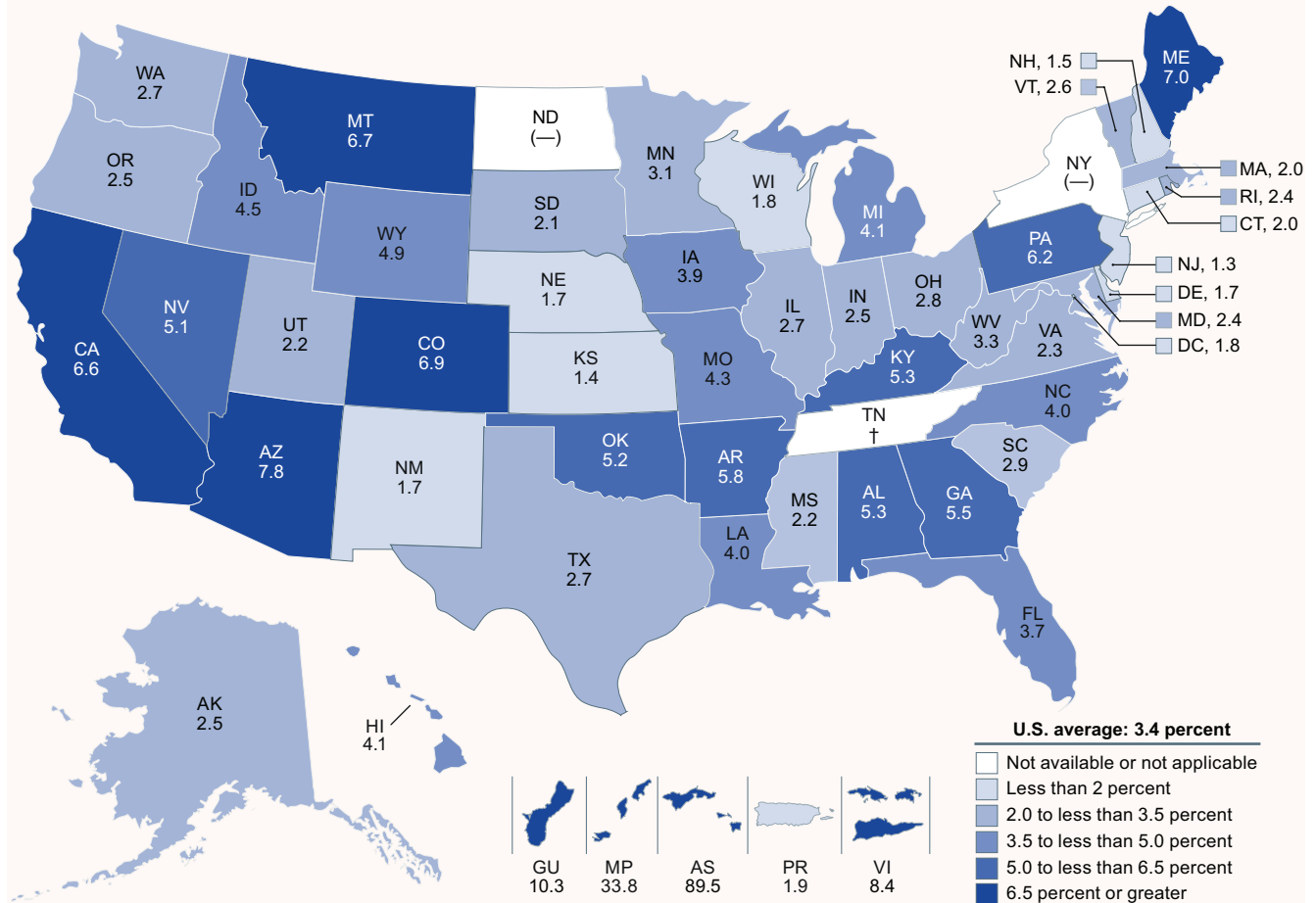
- 11 percent on purchased services, which include items such as contracts for food, transportation, janitorial services, and professional development for teachers;
- 8 percent on supplies, which range from books to heating oil; and
- 2 percent combined on tuition and other expenditures.

The percentage of current expenditures spent on each of these objects in 2020-21 differed by 1 percentage point or less compared with the corresponding percentage in 2010-11.

Current Expenditures and COVID-19 Federal Assistance Funds

FIGURE 4.

Percentage of current expenditures paid from COVID-19 Federal Assistance Funds in public elementary and secondary schools, by state or jurisdiction: School year 2020–21



— Not available.
† Not applicable.

NOTE: All 50 states and the District of Columbia are included in the U.S. average. Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021. For fiscal year (FY) 2021, the reporting period for the CARES Act annual report began on October 1, 2020, and ran through the end of the state fiscal year. National Public Education Financial Survey (NPEFS) data are reported by school fiscal year, which for many states was July 1, 2020, through June 30, 2021. The funding sources that are included are specific to each state and are noted in the FY 21 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>. Figures are plotted based on unrounded data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Provisional Version 1a, and "National Public Education Financial Survey," 2020-21. See *Digest of Education Statistics 2023*, table 236.25 and *Revenues and Expenditures for Public Elementary and Secondary Education: FY 21* (NCES 2023–301), table 11.

In 2020-21, public elementary and secondary school expenditures included those paid from COVID-19 federal assistance funds,⁸ which included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021. Nationally, 3 percent of current expenditures were paid from COVID-19 federal assistance funds.⁹ Of the 50 states and the District of Columbia, the percentage of current expenditures paid from COVID-19 federal assistance funds was

- lowest in New Jersey and Kansas (1 percent in each); and
- highest in Arizona (8 percent) and Maine, Colorado, Montana, and California (7 percent in each).

Across the other U.S. jurisdictions, the percentage was lowest in Puerto Rico (2 percent) and highest in American Samoa (90 percent).

Out of the current expenditures paid from COVID-19 federal assistance funds, 56 percent were spent on instruction in 2020-21 and 38 percent were spent on support services.

Endnotes:

¹ For general technical notes related to data analysis, data interpretation, rounding, and other considerations, please refer to the [Reader's Guide](#).

² All expenditures in this indicator are adjusted for inflation to constant 2022-23 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.

³ Excludes prekindergarten expenditures and prekindergarten enrollment for California.

⁴ Per pupil expenditures exclude 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.

⁵ Expenditures per pupil were not available for the Northern Mariana Islands.

⁶ The support services expenditures function is divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services. Student support services include expenditures for guidance, health, attendance, and speech pathology services. Instructional staff support includes expenditures for curriculum development, staff training, libraries, and media and computer centers. Other

support services include business support services concerned with paying, transporting, exchanging, and maintaining goods and services for local education agencies; central support services, including planning, research, evaluation, information, staff, and data processing services; and other support services.

⁷ Consist of the subfunctions food services and enterprise operations. Enterprise operations include expenditures for operations funded by sales of products or services (e.g., school bookstore or computer time).

⁸ For fiscal year (FY) 2021, the reporting period for the Coronavirus Aid, Relief, and Economic Security Act annual report began on October 1, 2020, and ran through the end of the state fiscal year. The data in this indicator come from the National Public Education Financial Survey (NPEFS) and are reported by school fiscal year, which for many states was July 1, 2020, through June 30, 2021. The funding sources that are included are specific to each state and are noted in the FY 21 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>.

⁹ New York, North Dakota, and Tennessee were not able to separately report COVID-19 federal assistance funds because their accounting systems did not track such expenditures separately. For more information on these three states, see [Exhibit F-19. Fiscal Data Plan responses to question 15, by state or jurisdiction: Fiscal year 2021](#).

Reference tables: *Digest of Education Statistics 2023*, tables [236.10](#), [236.25](#), [236.55](#), [236.60](#), and [236.75](#); *Digest of Education Statistics 2019*, table [236.60](#); *Digest of Education Statistics 2018*, table [236.60](#); *Revenues and Expenditures for Public Elementary and Secondary Education: FY 21*, [table 11](#)

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/High school](#)