

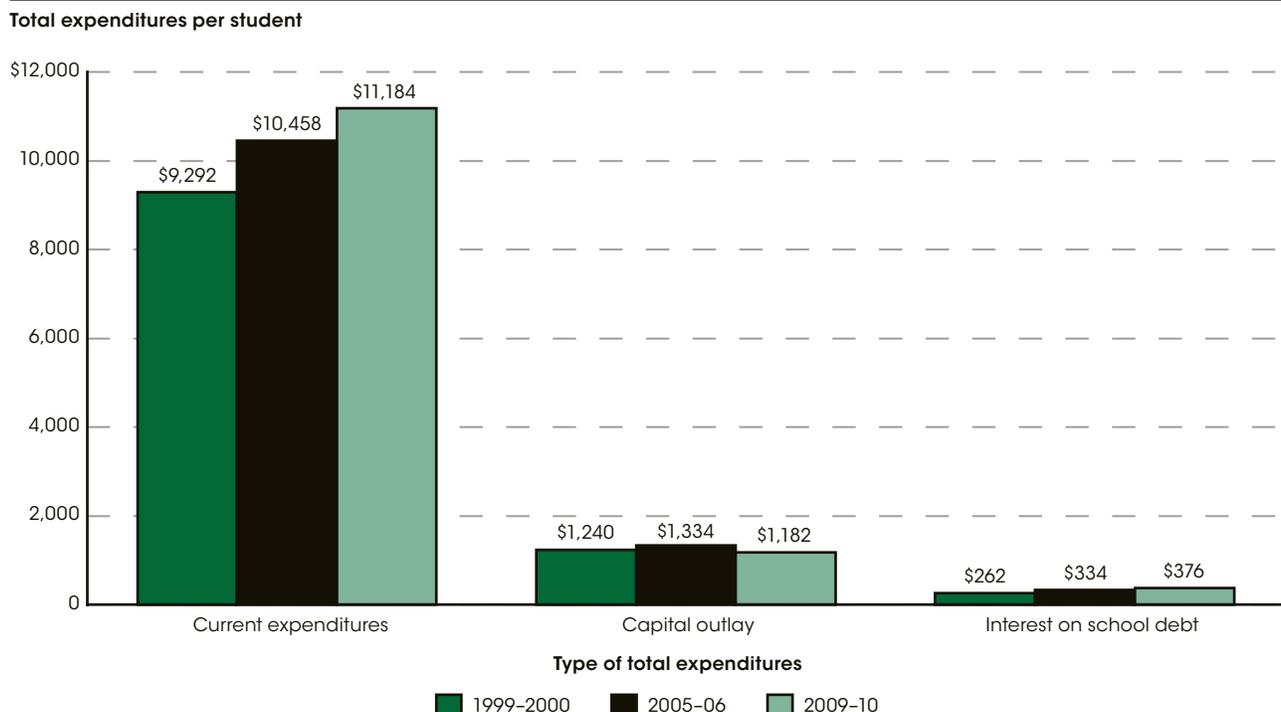
## Public School Expenditures

*From 1999–2000 through 2009–10, current expenditures per student enrolled in the fall in public elementary and secondary schools increased by 20 percent, after adjusting for inflation. The relative increase in expenditures per student for instruction (19 percent) was greater than that for administration (15 percent) but smaller than that for student services (35 percent).*

Total expenditures for public elementary and secondary schools in the United States amounted to \$638 billion in 2009–10, or about \$12,743 per public school student. These expenditures include \$11,184 per student in current expenditures for operation of schools; \$1,182

for capital outlay (i.e., expenditures for property and for buildings and alterations completed by school district staff or contractors); and \$376 for interest on school debt. Expenditures are reported in constant 2011–12 dollars, based on the Consumer Price Index (CPI).

**Figure 1. Total expenditures per student in fall enrollment in public elementary and secondary schools, in constant 2011–12 dollars, by type of total expenditures: 1999–2000, 2005–06, and 2009–10**



NOTE: "Current expenditures," "Capital outlay," and "Interest on school debt" are subcategories of "Total expenditures." "Capital outlay" includes expenditures for property and for buildings and alterations completed by school district staff or contractors. Expenditures are reported in constant 2011–12 dollars, based on the Consumer Price Index (CPI).

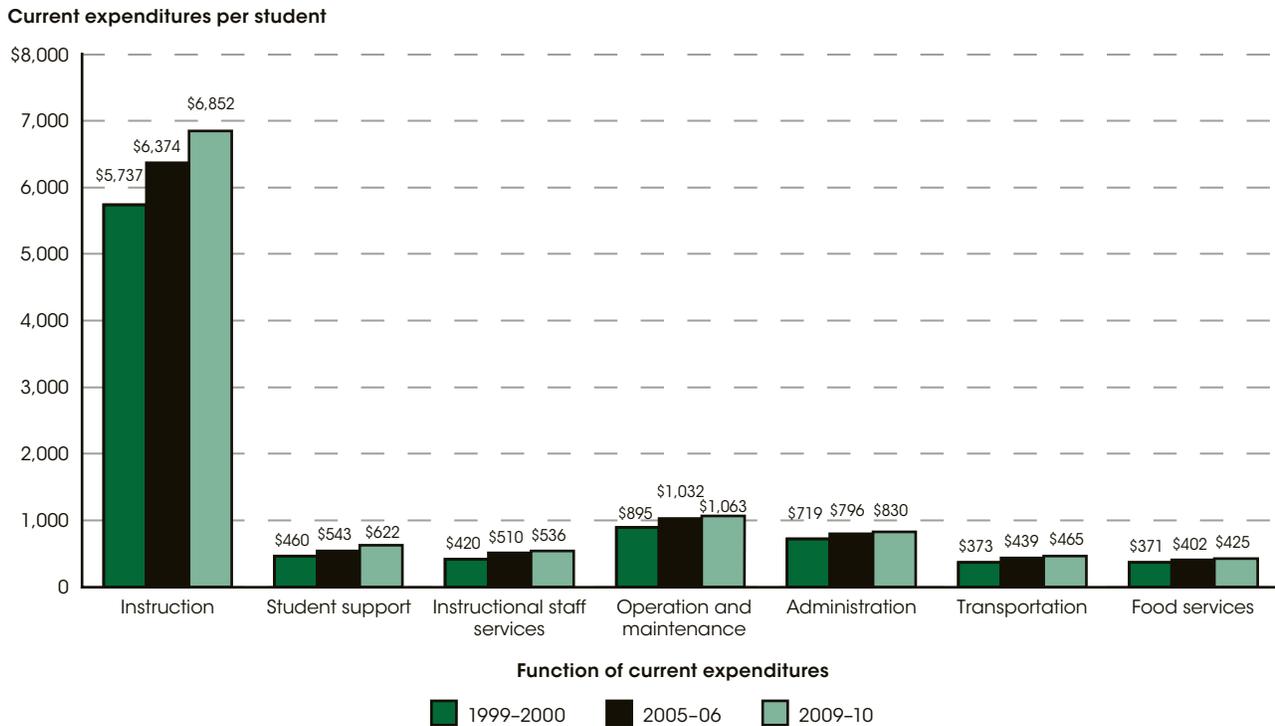
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1999–2000, 2005–06, and 2009–10. See *Digest of Education Statistics 2012*, table 214.

From 1999–2000 to 2009–10, current expenditures per student enrolled in the fall increased by 20 percent, compared with a 44 percent increase for interest on school debt per student in fall enrollment. Much of the increase in current expenditures occurred during the early part of the period, with current expenditures per student increasing by 1 percent from 2007–08 to

2009–10. There was a 5 percent decrease in capital outlay expenditures per student overall from 1999–2000 to 2009–10. Over that period, however, these expenditures actually increased until 2007–08 (when they reached \$1,449 in constant 2011–12 dollars), after which they began to decrease, ending up at \$1,182 in 2009–10.

For more information, see the Reader's Guide and the Guide to Sources.

**Figure 2. Current expenditures per student in fall enrollment in public elementary and secondary schools, in constant 2011–12 dollars, by function of current expenditures: 1999–2000, 2005–06, and 2009–10**

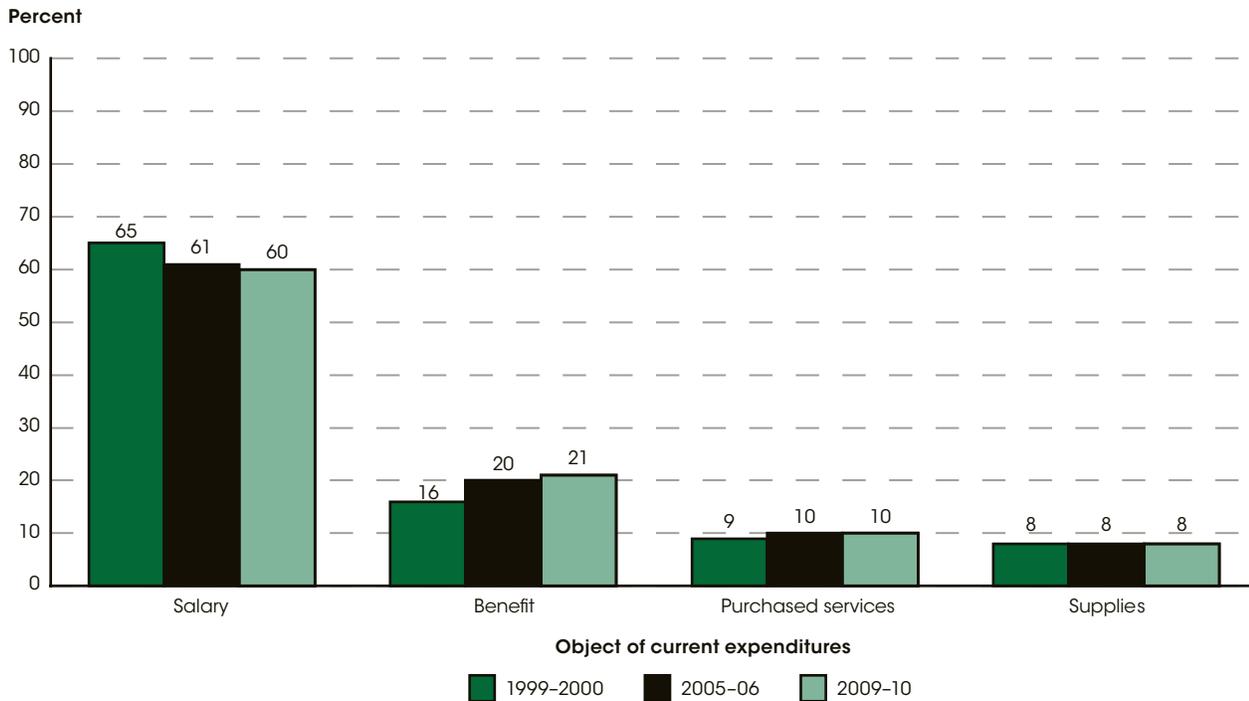


NOTE: "Instruction," "Student support," "Instructional staff services," "Operation and maintenance," "Administration," "Transportation," and "Food services" are subcategories of "Current expenditures." "Student support" includes expenditures for guidance, health, attendance, and speech pathology services. "Instructional staff services" includes expenditures for curriculum development, staff training, libraries, and media and computer centers. Expenditures are reported in constant 2011–12 dollars, based on the Consumer Price Index (CPI).  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," selected years, 1999–2000, 2005–06, and 2009–10. See *Digest of Education Statistics 2012*, table 214.

The single largest component of current expenditures was instruction, amounting to about 61 percent of the total, or \$6,852 per student in 2009–10. These expenditures include salaries and benefits of teachers and teaching assistants, as well as costs for instructional materials and instructional services provided under contract. Between 1999–2000 and 2009–10, expenditures for instruction per student increased by 19 percent. Expenditures for some major school activities increased more rapidly than this. For example, expenditures for student support services, such as for guidance and health personnel, increased by 35 percent, from \$460 to \$622. Expenditures per student for instructional staff services, including

curriculum development, staff training, libraries, and media and computer centers, increased by 28 percent, reaching \$536 in 2009–10. Also, transportation costs per student increased by 25 percent during this period, reaching \$465 per student. In contrast, some categories of expenditure increased at a slower rate than instruction. School and general administrative costs per student and food services expenditures per student both increased by 15 percent, reaching \$830 and \$425, respectively, in 2009–10. Expenditures per student for operation and maintenance of schools increased by the same percentage as instruction costs (19 percent) and reached \$1,063 per student in 2009–10.

**Figure 3. Percentage of current expenditures per student in fall enrollment in public elementary and secondary schools, by object of current expenditures: 1999–2000, 2005–06, and 2009–10**



NOTE: All percentages are based on constant 2011–12 dollars, based on the Consumer Price Index (CPI).  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1999–2000, 2005–06, and 2009–10. See *Digest of Education Statistics 2012*, table 214.

Current expenditures can also be expressed in terms of the percentage going toward salaries and benefits for all staff or for supplies for all activities. In 2009–10, about 81 percent of current expenditures were for salaries and benefits for staff. About 10 percent of current expenditures were for purchased services, which include a wide variety of items, such as contracts for food, transportation, or janitorial services, or for professional development for teachers. Another 8 percent of school expenditures were for supplies, ranging from books to

heating oil. This expenditure distribution has shifted only slightly from 1999–2000 to 2009–10, when expenditures for purchased services increased from 9 to 10 percent and expenditures in other categories changed less than a percentage point. However, there has been a shift within the labor costs for staff. The proportion of school budgets for staff salaries decreased from 65 percent in 1999–2000 to 60 percent in 2009–10. In contrast, the proportion of school budgets for staff benefits increased from 16 to 21 percent during this period.

**Reference tables:** *Digest of Education Statistics 2012*, tables 205, 213, 214

**Glossary:** Consumer Price Index (CPI), Current expenditures (elementary/secondary), Expenditures, Public school or institution, Salary