

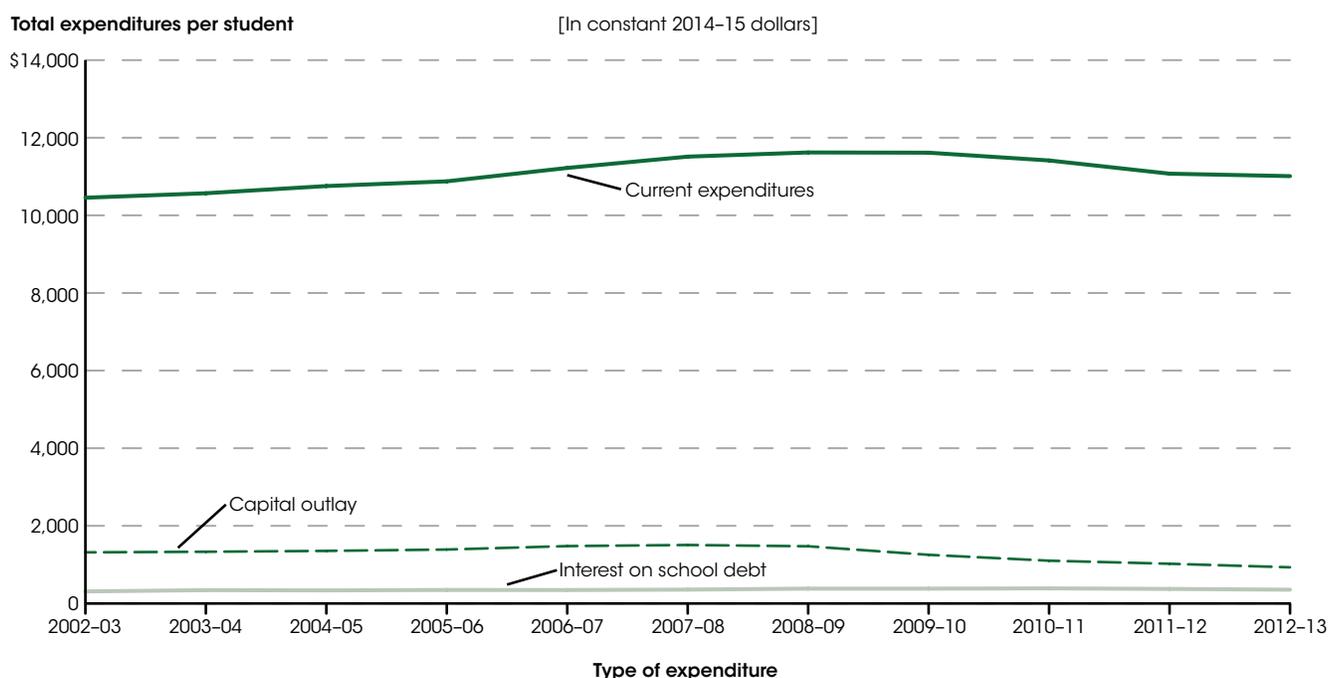
## Public School Expenditures

*Current expenditures per student in public elementary and secondary schools increased by 5 percent overall between 2002–03 and 2012–13; however, expenditures per student peaked in 2008–09 at \$11,621 and decreased each year since then, after adjusting for inflation. The amount for 2012–13 (\$11,011) was less than 1 percent lower than the amount for 2011–12 (\$11,074).*

Total expenditures for public elementary and secondary schools in the United States amounted to \$620 billion in 2012–13, or \$12,296 per public school student enrolled in the fall (in constant 2014–15 dollars, based on the Consumer Price Index). These expenditures

include \$11,011 per student in current expenditures for the operation of schools; \$931 for capital outlay (i.e., expenditures for property and for buildings and alterations completed by school district staff or contractors); and \$355 for interest on school debt.

**Figure 1. Total expenditures per student in fall enrollment in public elementary and secondary schools, by type of expenditure: School years 2002–03 through 2012–13**

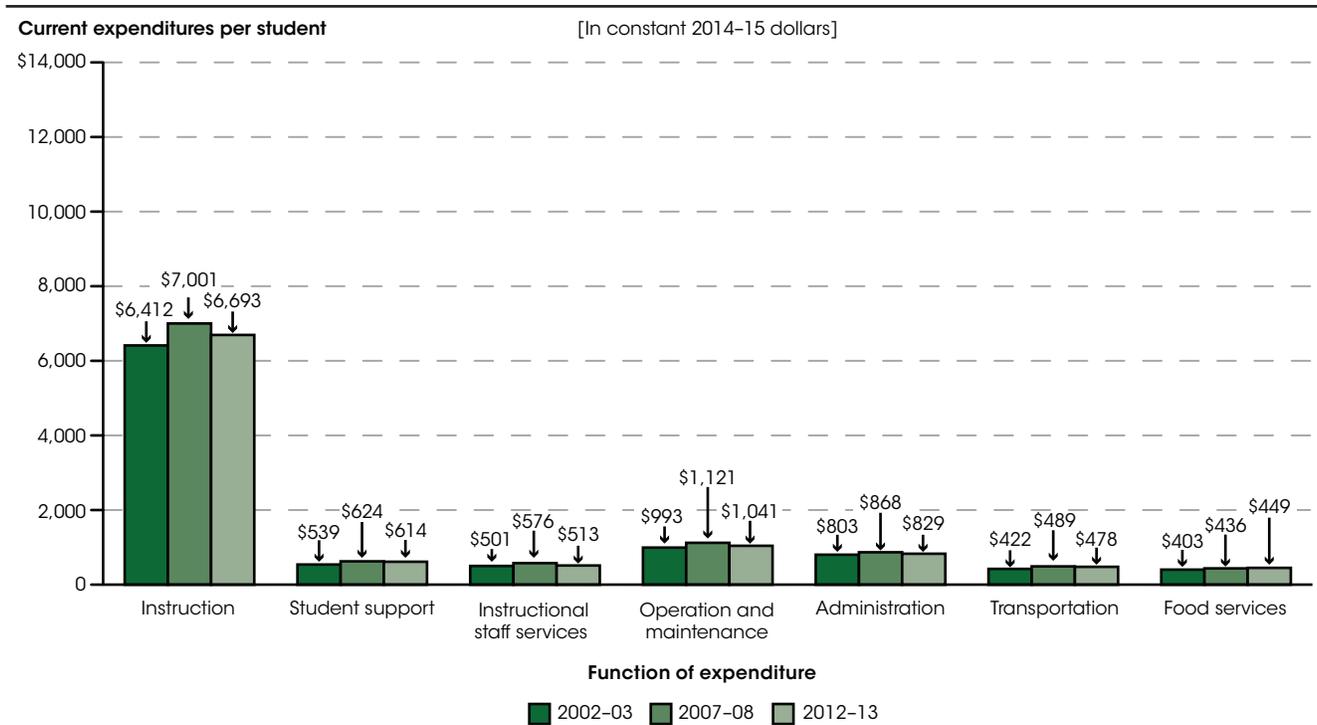


NOTE: Current expenditures, Capital outlay, and Interest on school debt are subcategories of Total expenditures. Current expenditures include instruction, support services, food services, and enterprise operations. Capital outlay includes expenditures for property and for buildings and alterations completed by school district staff or contractors. Expenditures are reported in constant 2014–15 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," 2002–03 through 2012–13. See *Digest of Education Statistics 2015*, tables 236.10, 236.55, and 236.60.

From 2002–03 to 2012–13, current expenditures per student enrolled in the fall in public elementary and secondary schools increased by 5 percent (from \$10,455 to \$11,011 in constant 2014–15 dollars). Current expenditures per student peaked in 2008–09 at \$11,621 and have decreased each year since then. While current expenditures per pupil declined \$64 from 2011–12 to 2012–13, this decline was smaller than the declines from 2009–10 to 2010–11 and from 2010–11 to 2011–12 (\$200 and \$340, respectively.)

Interest payments on school debt per student in fall enrollment increased by 14 percent (from \$310 to \$355 in constant 2014–15 dollars) during the period from 2002–03 to 2012–13. Capital outlay expenditures per student in 2012–13 (\$931) were 29 percent lower than the 2002–03 amount (\$1,317) and 9 percent lower than the 2011–12 amount (\$1,023); however, there were some fluctuations during this period.

**Figure 2. Current expenditures per student in fall enrollment in public elementary and secondary schools, by function of expenditure: School years 2002–03, 2007–08, and 2012–13**

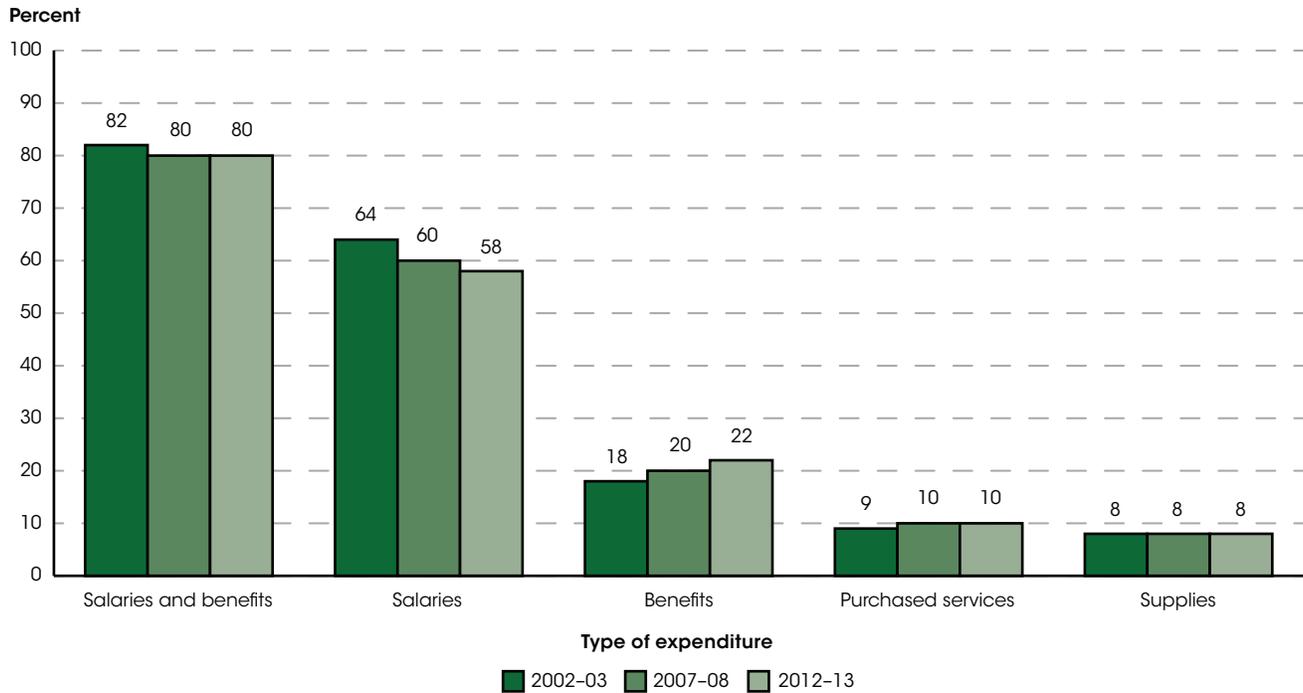


NOTE: Instruction, Student support, Instructional staff services, Operation and maintenance, Administration, Transportation, and Food services are subcategories of Current expenditures. Student support includes expenditures for guidance, health, attendance, and speech pathology services. Instructional staff services include expenditures for curriculum development, staff training, libraries, and media and computer centers. Administration includes both general administration and school administration. Transportation refers to student transportation. Expenditures are reported in constant 2014–15 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," 2002–03, 2007–08, and 2012–13. See *Digest of Education Statistics 2015*, table 236.60.

In addition to being reported by type, expenditures are also reported by function, which describes the activity for which a service or material object is acquired. Current expenditures per student (in constant 2014–15 dollars) increased for most functions between 2002–03 and 2012–13, though expenditures for each function in 2012–13 were within a percentage point of their value in 2011–12. In 2012–13, instruction—the single largest component of current expenditures—was \$6,693 per student, or 61 percent of current expenditures. Instruction expenditures include salaries and benefits of teachers and teaching assistants as well as costs for instructional materials and instructional services provided under contract. Between 2002–03 and 2012–13, expenditures per student for instruction increased by 4 percent (from

\$6,412 to \$6,693), though they peaked in 2009–10 at \$7,110. Expenditures between 2002–03 and 2012–13 for most other major school functions increased more rapidly, although, with the exception of food services, all function categories peaked within a year of 2008–09. For example, expenditures per student for student support services, such as guidance and health personnel, increased by 14 percent from 2002–03 to 2012–13 (from \$539 to \$614), but peaked in 2009–10 at \$645. Expenditures per student for instructional staff services, including curriculum development, staff training, libraries, and media and computer centers, were 2 percent higher in 2012–13 than in 2002–03 (\$513 versus \$501) and peaked in 2007–08 at \$576. Expenditures per student for food services, however, were highest in 2012–13 (\$449).

**Figure 3. Percentage of current expenditures per student in fall enrollment in public elementary and secondary schools, by type of expenditure: School years 2002–03, 2007–08, and 2012–13**



NOTE: Salaries and benefits, Salaries, Benefits, Purchased services, and Supplies are subcategories of Current expenditures. Purchased services include expenditures for contracts for food, transportation, or janitorial services, or professional development for teachers. Supplies include expenditures for items ranging from books to heating oil. 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," 2002–03, 2007–08, and 2012–13. See *Digest of Education Statistics 2015*, table 236.60.

Current expenditures for education can also be expressed in terms of the percentage of funds going toward salaries, benefits, purchased services, or supplies. On a national basis in 2012–13, approximately 80 percent of current expenditures were for salaries and benefits for staff. Approximately 10 percent of current expenditures were for purchased services, which include a wide variety of items, such as contracts for food, transportation, and janitorial services, and for professional development for teachers. This expenditure distribution shifted only slightly from 2002–03 to 2012–13, when expenditures for purchased

services increased from 9 to 10 percent. Eight percent of school expenditures in 2012–13 were for supplies, ranging from books to heating oil. The percentages of expenditures for supplies changed less than one percentage point over the period from 2002–03 to 2012–13. There were, however, shifts within the distribution of salaries and benefits for staff, as the proportion of school budgets for staff salaries decreased from 64 percent in 2002–03 to 58 percent in 2012–13, and the proportion of staff benefits increased from 18 to 22 percent during this period.

**Reference tables:** *Digest of Education Statistics 2015*, tables 236.10, 236.55, and 236.60

**Related indicators:** 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