

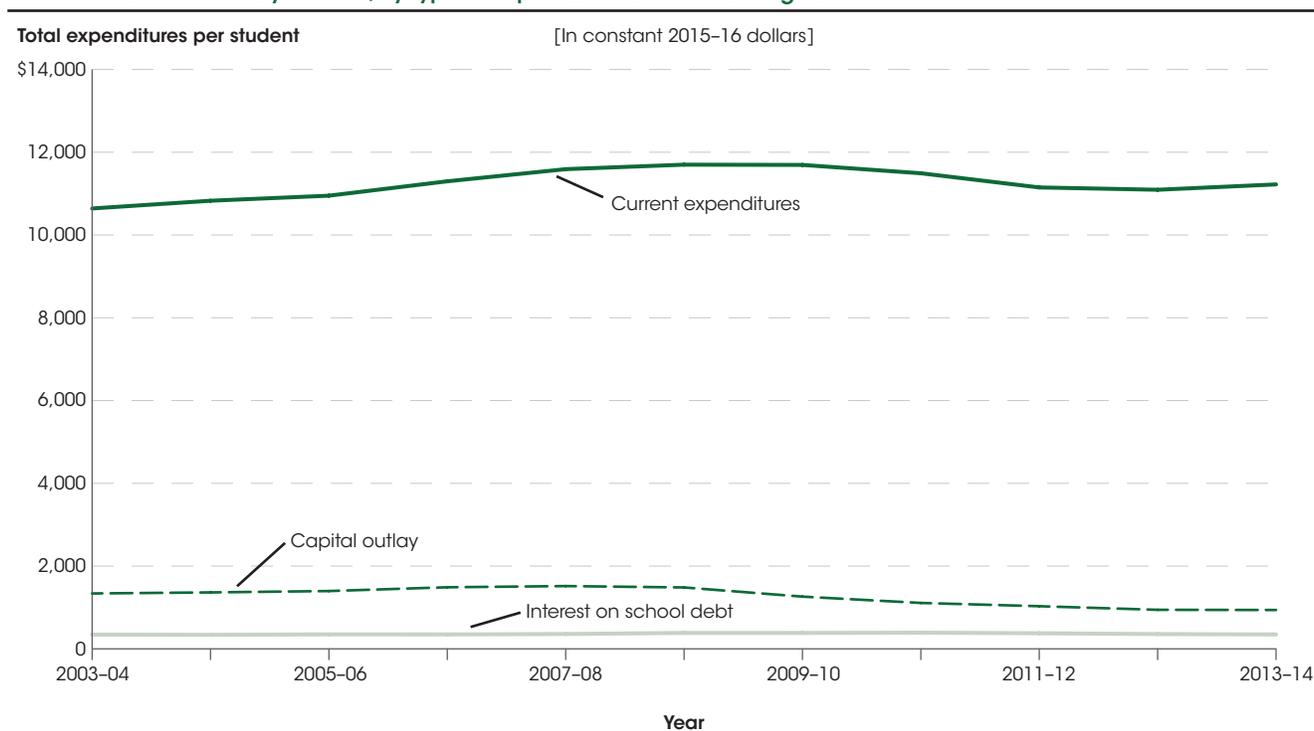
## Public School Expenditures

*In 2013–14, public schools spent \$11,222 per student on current expenditures, a category which includes salaries, employee benefits, purchased services, and supplies. Current expenditures per student were 5 percent higher in 2013–14 than in 2003–04, after adjusting for inflation. During this time period, current expenditures per student peaked in 2008–09 at \$11,699, declined to \$11,093 in 2012–13, and then rose 1 percent to \$11,222 in 2013–14.*

Total expenditures for public elementary and secondary schools in the United States in 2013–14 amounted to \$634 billion, or \$12,509 per public school student enrolled in the fall (in constant 2015–16 dollars).<sup>1</sup> Total expenditures included \$11,222 per student in current expenditures, which includes salaries, employee benefits,

purchased services, and supplies. Total expenditures also included \$939 per student in capital outlay (expenditures for property and for buildings and alterations completed by school district staff or contractors) and \$348 for interest on school debt.

**Figure 1. Current expenditures, interest payments, and capital outlays per student in fall enrollment in public elementary and secondary schools, by type of expenditure: 2003–04 through 2013–14**



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 (expenditures for operations funded by sales of products and services). "Capital outlay" includes expenditures for property and for buildings and alterations completed by school district staff or contractors. Expenditures are reported in constant 2015–16 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," 2003–04 through 2013–14. See *Digest of Education Statistics 2014*, table 236.60; *Digest of Education Statistics 2015*, tables 203.20 and 236.60; and *Digest of Education Statistics 2016*, tables 236.10, 236.55, and 236.60.

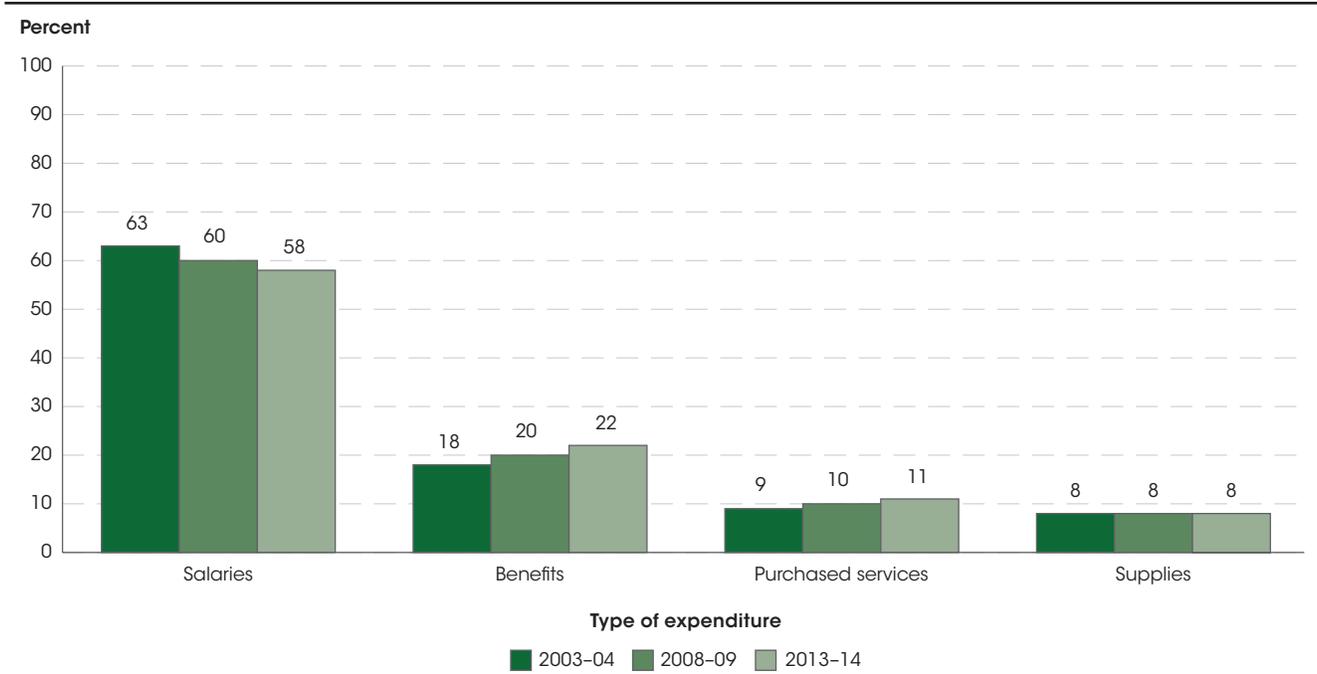
Current expenditures per student enrolled in the fall in public elementary and secondary schools were 5 percent higher in 2013–14 than in 2003–04 (\$11,222 and \$10,641 respectively, both in constant 2015–16 dollars). Current expenditures per student peaked in 2008–09

at \$11,699 and then decreased each year until 2012–13. Current expenditures per pupil then increased 1 percent from 2012–13 to 2013–14 (\$11,093 and \$11,222, respectively).

Interest payments on school debt per student were 1 percent higher in 2013–14 than in 2003–04 in constant 2015–16 dollars. Interest payments increased from \$345 in 2003–04 to \$391 in 2010–11, before declining to \$348 in 2013–14. Capital outlay expenditures per student in

2013–14 (\$939) were 30 percent lower than in 2003–04 (\$1,338). Capital outlay expenditures per student increased 13 percent from 2003–04 to 2007–08 (\$1,517) before declining 38 percent from 2007–08 to 2013–14.

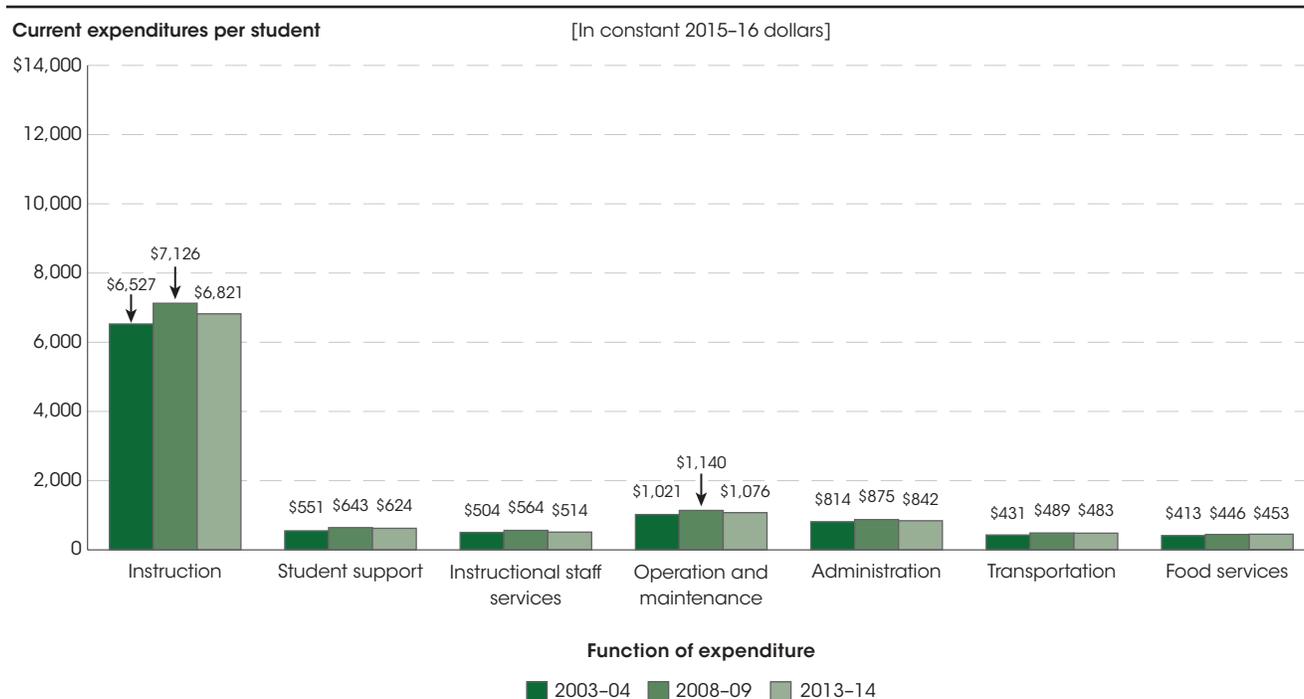
**Figure 2. Percentage of current expenditures per student in fall enrollment in public elementary and secondary schools, by type of expenditure: 2003–04, 2008–09, and 2013–14**



NOTE: “Salaries,” “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 types of expenditure, tuition and Other, are not included in this figure. 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,” 2003–04, 2008–09, and 2013–14. See *Digest of Education Statistics 2016*, table 236.60.

Current expenditures for education can be expressed in terms of the percentage of funds going toward salaries, benefits, purchased services, or supplies. On a national basis in 2013–14, approximately 80 percent of current expenditures were for salaries and benefits for staff, compared to 81 percent in 2003–04. There were, however, shifts within the distribution of salaries and benefits for staff, as the proportion of current expenditures for staff salaries decreased from 63 percent in 2003–04 to 58 percent in 2013–14, and the proportion for staff benefits increased from 18 to 22 percent during this

period. Approximately 11 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. The percentage of expenditure distribution going toward purchased services shifted only slightly from 2003–04 to 2013–14, increasing from 9 to 11 percent. Eight percent of school expenditures in 2013–14 were for supplies, ranging from books to heating oil. The percentage of current expenditures for supplies changed less than 1 percentage point from 2003–04 to 2013–14.

**Figure 3. Current expenditures per student in fall enrollment in public elementary and secondary schools, by function of expenditure: 2003–04, 2008–09, and 2013–14**

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. The two smallest subcategories in 2013–14 dollars, enterprise operations and Other support services, are not included in this figure. Expenditures are reported in constant 2015–16 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," 2003–04, 2008–09, and 2013–14. See *Digest of Education Statistics 2016*, table 236.60.

Current expenditures can also be categorized by function, which describes the school activity supported by the salaries, benefits, purchased services, and supplies described in figure 2. Current expenditures per student (in constant 2015–16 dollars) were higher in 2013–14 than in 2003–04 for most functions. However, for a majority of functions, expenditures per student in 2013–14 were within a percentage point of their value in 2012–13. In 2013–14, instruction—the single largest component of current expenditures—was \$6,821 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. While expenditures per student for instruction were 5 percent higher in 2013–14 than in 2003–04

(\$6,821 and \$6,527, respectively), they peaked in 2009–10 at \$7,158. Expenditures for all other major school functions were higher in 2013–14 than in 2003–04, though each peaked within a year of 2008–09, except food services, which were highest in 2013–14. For example, expenditures per student for student support services, such as guidance and health personnel, increased by 13 percent from 2003–04 to 2013–14 (from \$551 to \$624), but peaked in 2009–10 at \$649. Expenditures per student for instructional staff services, including curriculum development, staff training, libraries, and media and computer centers, were 2 percent higher in 2013–14 than in 2003–04 (\$514 versus \$504) and peaked in 2007–08 at \$580. Expenditures per student for food services, however, were highest in 2013–14 (\$453).

#### Endnotes:

<sup>1</sup> Expenditures in this indicator are adjusted for inflation using the Consumer Price Index, or 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 2015*, table 203.20; *Digest of Education Statistics 2016*, tables 236.10, 236.55, and 236.60

**Related indicators and resources:** Public School Revenue Sources, Education Expenditures by Country

**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