Public School Expenditures

In 2014–15, public schools spent $11,734 per student on current expenditures, a category that includes salaries, employee benefits, purchased services, and supplies. Current expenditures per student were 15 percent higher in 2014–15 than in 2000–01, after adjusting for inflation. During this period, current expenditures per student peaked in 2008–09 at $11,914, and fluctuated between 2008–09 and 2014–15.

Total expenditures for public elementary and secondary schools in the United States in 2014–15 amounted to $668 billion, or $13,119 per public school student enrolled in the fall (in constant 2016–17 dollars). Total expenditures included $11,734 per student in current expenditures, which includes salaries, employee benefits, purchased services, tuition, and supplies. Total expenditures also included $1,029 per student in capital outlay (expenditures for property and for buildings and alterations completed by school district staff or contractors) and $356 for interest on school debt.

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 2016–17 dollars, based on the Consumer Price Index (CPI). Some data have been revised from previous figures. Excludes expenditures for state education agencies.


Interest payments on school debt per student were 19 percent higher in 2014–15 than in 2000–01. Interest payments per student increased from $298 in 2000–01 to $398 in 2010–11, before declining to $356 in 2014–15 (all amounts in constant 2016–17 dollars). Capital outlay expenditures per student in 2014–15 ($1,029) were 24 percent lower than in 2000–01 ($1,353). Capital outlay expenditures per student were 17 percent lower in 2010–11 ($1,129) than in 2000–01 and a further 9 percent lower in 2014–15 than in 2010–11.

**Figure 2. Percentage of current expenditures per student in fall enrollment in public elementary and secondary schools, by type of expenditure: 2000–01, 2010–11, and 2014–15**

<table>
<thead>
<tr>
<th>Percent</th>
<th>100</th>
<th>90</th>
<th>80</th>
<th>70</th>
<th>60</th>
<th>50</th>
<th>40</th>
<th>30</th>
<th>20</th>
<th>10</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>64</td>
<td>59</td>
<td>57</td>
<td>59</td>
<td>17</td>
<td>23</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Benefits</td>
<td>21</td>
<td>21</td>
<td>23</td>
<td>21</td>
<td>17</td>
<td>21</td>
<td>10</td>
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<td>8</td>
</tr>
<tr>
<td>Purchased services</td>
<td>17</td>
<td>21</td>
<td>23</td>
<td>17</td>
<td>17</td>
<td>21</td>
<td>17</td>
<td>17</td>
<td>17</td>
<td>17</td>
<td>17</td>
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<td>10</td>
<td>11</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
</tr>
</tbody>
</table>

**Type of expenditure**

- **2000–01**
- **2010–11**
- **2014–15**

**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 subcategories of expenditure, "Tuition" and "Other," are not included in this figure. Excludes expenditures for state education agencies.

Public School Expenditures

Current expenditures for education can be expressed in terms of the percentage of funds going toward salaries, benefits, purchased services, tuition, or supplies. On a national basis in 2014–15, approximately 80 percent of current expenditures were for salaries and benefits for staff, compared with 81 percent in 2000–01. There were, however, shifts within the distribution of salaries and benefits for staff, as the proportion of current expenditures for staff salaries decreased from 64 percent in 2000–01 to 57 percent in 2014–15, and the proportion of current expenditures for staff benefits increased from 17 to 23 percent during this period. Approximately 11 percent of current expenditures in 2014–15 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 the expenditure distribution going toward purchased services shifted only slightly from 2000–01 to 2014–15, increasing from 9 to 11 percent. Eight percent of school expenditures in 2014–15 were for supplies, ranging from books to heating oil. The percentage of current expenditures for supplies decreased less than 1 percentage point from 2000–01 to 2014–15.

Endnotes:
1 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 2016, table 203.20; Digest of Education Statistics 2017, tables 236.10, 236.55, and 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