

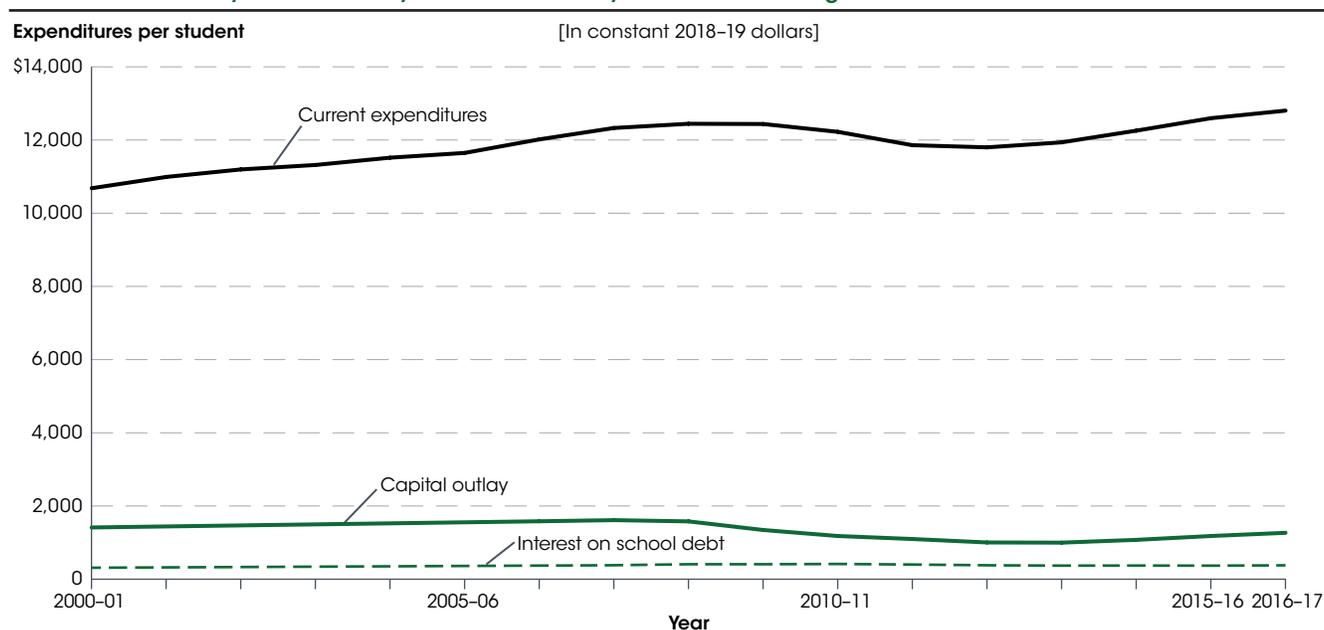
Public School Expenditures

In 2016–17, public schools spent \$12,794 per pupil on current expenditures (in constant 2018–19 dollars), a category that includes salaries, employee benefits, purchased services, and supplies. Current expenditures per pupil were 20 percent higher in 2016–17 than in 2000–01, after adjusting for inflation. During this period, current expenditures per student increased from \$10,675 in 2000–01 to \$12,435 in 2008–09, decreased between 2008–09 and 2012–13 to \$11,791, and then reached \$12,794 in 2016–17.

Total expenditures for public elementary and secondary schools in the United States in 2016–17 amounted to \$739 billion, or \$14,439 per public school student enrolled in the fall (in constant 2018–19 dollars).¹ Total expenditures included \$12,794 per pupil in current expenditures, which include salaries, employee

benefits, purchased services, tuition, and supplies. Total expenditures per pupil also included \$1,266 in capital outlay (expenditures for property and for buildings and alterations completed by school district staff or contractors) and \$379 for interest on school debt.

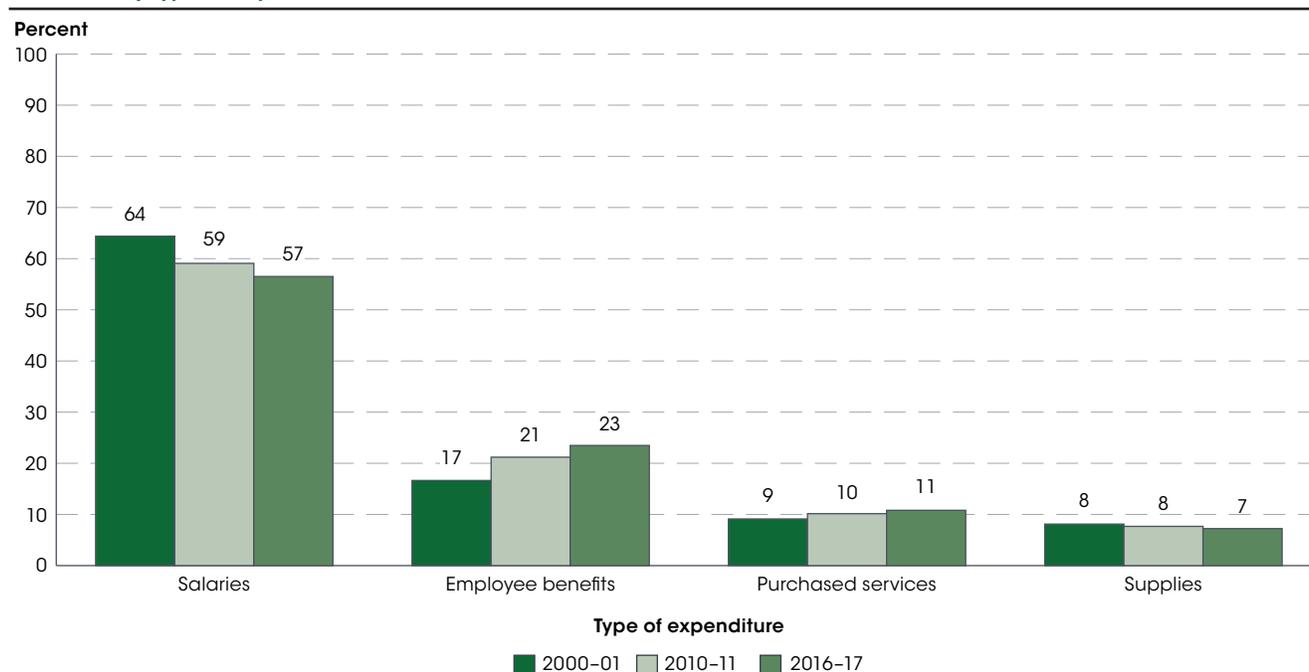
Figure 1. Current expenditures, capital outlay, and interest on school debt per student in fall enrollment in public elementary and secondary schools: Selected years, 2000–01 through 2016–17



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 2018–19 dollars, based on the Consumer Price Index (CPI). Some data have been revised from previous figures. Excludes expenditures for state education agencies. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 through 2016–17; CCD, "State Nonfiscal Survey of Public Elementary/Secondary Education," 2000–01 through 2016–17. See *Digest of Education Statistics 2018*, table 105.30, and *Digest of Education Statistics 2019*, tables 236.10, 236.55, and 236.60.

Current expenditures per pupil enrolled in the fall in public elementary and secondary schools were 20 percent higher in 2016–17 than in 2000–01 (\$12,794 vs. \$10,675, both in constant 2018–19 dollars). Current expenditures per pupil increased from \$10,675 in 2000–01 to \$12,435 in 2008–09, decreased between 2008–09 and 2012–13 to \$11,791, and then increased to \$12,794 in 2016–17.

Capital outlay expenditures per pupil in 2016–17 (\$1,266) were 10 percent lower than in 2000–01 (\$1,412). Interest payments on public elementary and secondary school debt per pupil were 22 percent higher in 2016–17 than in 2000–01. During this period, interest payments per pupil increased from \$312 in 2000–01 to \$415 in 2010–11, before declining to \$379 in 2016–17 (all in constant 2018–19 dollars).

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 2016–17

NOTE: "Salaries," "Employee 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 expenditures, "Tuition" and "Other," are not included in this figure. Excludes expenditures for state education agencies. Although rounded numbers are displayed, the figures are 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," 2000–01, 2010–11, and 2016–17. See *Digest of Education Statistics 2019*, table 236.60.

Current expenditures for education can be expressed in terms of the percentage of funds going toward salaries, employee benefits, purchased services, tuition, supplies, or other expenditures. On a national basis in 2016–17, approximately 80 percent of current expenditures for public elementary and secondary schools were for salaries and benefits for staff, compared with 81 percent in 2000–01. As the proportion of current expenditures for staff salaries decreased from 64 percent in 2000–01 to 57 percent in 2016–17, the proportion of current expenditures for employee benefits increased from 17 to 23 percent. Eleven percent of current expenditures in

2016–17 were for purchased services, which include a variety of items, such as contracts for food, transportation, janitorial services, and professional development for teachers. The percentage of the current expenditure distribution going toward purchased services increased from 9 percent in 2000–01 to 11 percent in 2016–17. Seven percent of current expenditures in 2016–17 were for supplies, ranging from books to heating oil. The percentage of current expenditures for supplies decreased about 1 percentage point from 2000–01 to 2016–17. Tuition and other expenditures accounted for 2 percent of current expenditures in both 2000–01 and 2016–17.

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 2019*, tables 236.10, 236.55, and 236.60; *Digest of Education Statistics 2018*, table 105.30

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