

Public School Expenditures

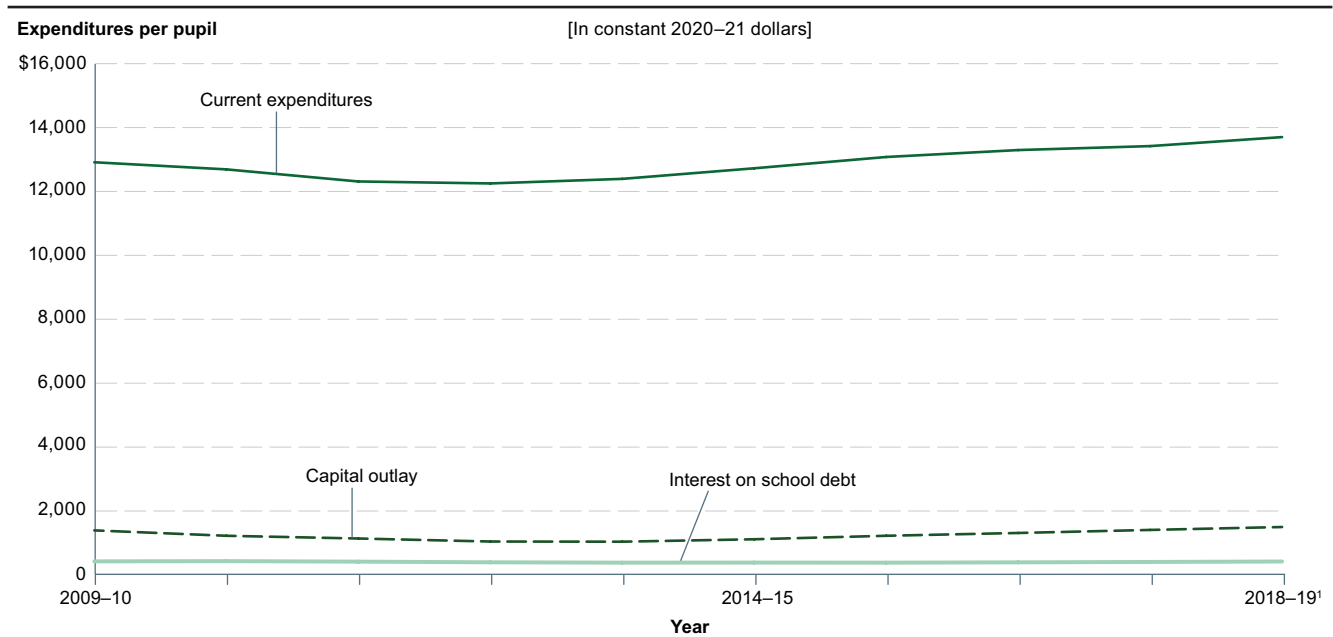
In 2018–19, public schools spent \$13,701 per pupil in constant 2020–21 dollars on current expenditures. This category includes salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. Current expenditures per pupil were higher in 2018–19 than in 2009–10, after adjusting for inflation. Salaries and benefits for staff make up approximately 80 percent of current expenditure costs.

Total expenditures for public elementary and secondary schools in the United States were \$800 billion in 2018–19 (in constant 2020–21 dollars).¹ This amounts to \$15,621 per public school pupil enrolled in the fall of that year. Across the 50 states and the District of Columbia, total expenditures per pupil were lowest in Idaho (\$9,688) and Utah (\$10,103). They were highest in the District of Columbia (\$31,093) and New York (\$27,845).

or 88 percent nationally. Current expenditures include salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. Total expenditures per pupil also included \$1,499 in capital outlay. This category includes expenditures for property and for buildings and alterations completed by school district staff or contractors. Total expenditures per pupil also included \$420 for interest on school debt.

Of the \$15,621 in total expenditures per pupil in 2018–19, current expenditures accounted for \$13,701,

Figure 1. Current expenditures, capital outlay, and interest on school debt per pupil in fall enrollment in public elementary and secondary schools: 2009–10 through 2018–19



¹ Excludes prekindergarten expenditures and prekindergarten enrollment for California.

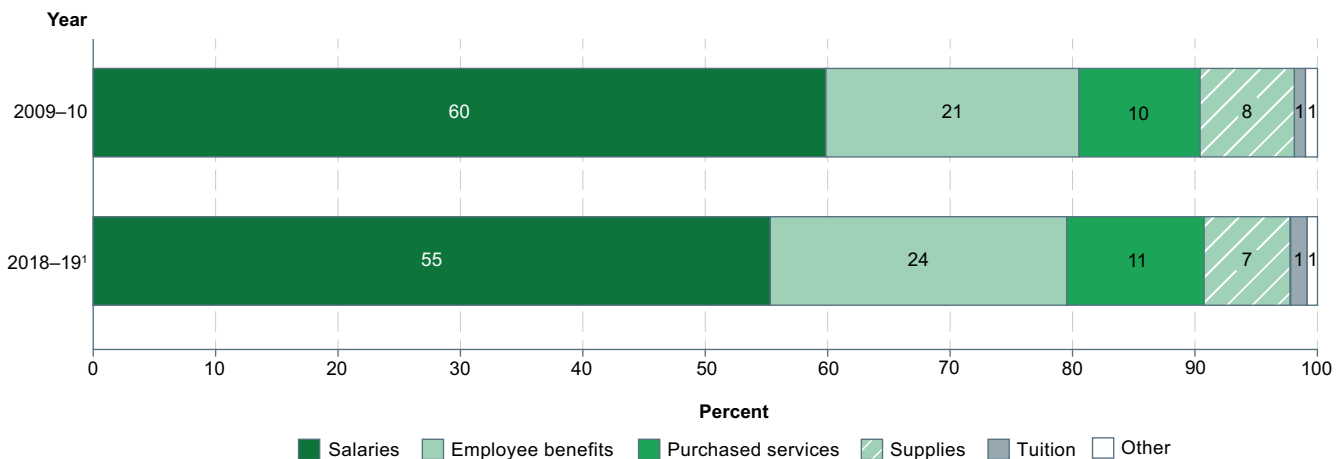
NOTE: Data in this figure represent the 50 states and the District of Columbia. “Current expenditures,” “Capital outlay,” and “Interest on school debt” are subcategories of total expenditures. Current expenditures include salaries, employee benefits, purchased services, tuition, supplies, and other expenditures. Capital outlay includes expenditures for property and for buildings and alterations completed by school district staff or contractors. Expenditures are reported in constant 2020–21 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,” 2009–10 through 2018–19; CCD, “State Nonfiscal Survey of Public Elementary/Secondary Education,” 2009–10 through 2018–19. See *Digest of Education Statistics 2020*, table 105.30, and *Digest of Education Statistics 2021*, tables 236.10, 236.55, and 236.60.

Current expenditures per pupil enrolled in the fall in public elementary and secondary schools were 6 percent higher in 2018-19 than in 2009-10 (\$13,701 vs. \$12,914). Over this period, current expenditures per pupil first decreased from \$12,914 in 2009-10 to \$12,251 in 2012-13. They then increased over 6 consecutive years to \$13,701 in 2018-19.

Capital outlay expenditures per pupil in 2018-19 (\$1,499) were 8 percent higher than in 2009-10 (\$1,394). Interest payments on public elementary and secondary school debt per pupil were 1 percent lower in 2018-19 (\$420) than in 2009-10 (\$424). However, there was no consistent pattern of change for either type of expenditure over this period.

Figure 2. Percentage of current expenditures per pupil in fall enrollment in public elementary and secondary schools, by function: 2009–10 and 2018–19



¹ Excludes prekindergarten expenditures and prekindergarten enrollment for California.
 NOTE: Data in this figure represent the 50 states and the District of Columbia. "Salaries," "Employee benefits," "Supplies," "Purchased services," "Tuition," and "Other" 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. Excludes expenditures for state education agencies. Although rounded numbers are displayed, the figures are based on unrounded data. 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," 2009-10 and 2018-19. See *Digest of Education Statistics 2021*, table 236.60.

In the United States, the majority of current expenditures for education are spent on salaries.² From 2009-10 to 2018-19, the percentage of current expenditures for staff salaries decreased from 60 percent to 55 percent. In contrast, the proportion of current expenditures for employee benefits increased from 21 to 24 percent during this time. Taken together, about 80 percent of current expenditures went to salaries and benefits combined in 2018-19, a decrease from 2009-10 (81 percent).

of current expenditures going to purchased services increased between 2009-10 and 2018-19 (from 10 to 11 percent). Purchased services include items such as contracts for food, transportation, janitorial services, and professional development for teachers. The percentage of current expenditures for supplies decreased from 8 percent in 2009-10 to 7 percent in 2018-19. Supplies range from books to heating oil. Tuition and other expenditures accounted for 2 percent of current expenditures in both 2009-10 and 2018-19.

Current expenditures also include purchased services, tuition, supplies, and other expenditures. The percentage

Endnotes:

¹ All expenditures in this indicator are adjusted for inflation to constant 2020-21 dollars using the Consumer Price Index (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.

² Trend discussions for current expenditure subcategories (salaries, benefits, purchased services, tuition, supplies, and other expenditures) do not include data for 2011-12, 2012-13, and 2013-14.

Reference tables: *Digest of Education Statistics 2021*, tables 236.10, 236.55, 236.60, and 236.75

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