The perfect per-pupil expenditure is the one that accomplishes the job reliably and efficiently, but it will always be a work in progress. Education is a labor-intensive enterprise, so personnel costs alone usually account for about 85% of any school’s budget. The choices about the mix of faculty expertise and programs affect the school’s ability to succeed with its particular school population and its varying levels of challenges.

**Please note:** Calculations for school expenditures use a student count based on Average Daily Enrollment/Membership (ADM).

### Per-pupil Expenditures for Various Student Populations

- **Per-pupil expenditures for General Education and Title I (all students)**
  - This school: $8,760
  - The state (elementary school): $8,228

- **Per-pupil expenditures for Special Education (in addition to General Education and Title I)**
  - This school: $17,932
  - The state (elementary school): $21,693

- **Per-pupil expenditures for English Language Learners (in addition to General Education and Title I)**
  - This school: $8,988
  - The state (elementary school): $12,915

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*FTE = Full-Time Equivalent; ADM = Average Daily Membership.*