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). All per-pupil expenditures are only for students served in the district.

**Per-pupil financial information excluding Other Commitments**

<table>
<thead>
<tr>
<th>Per-pupil expenditures</th>
<th>Total district expenditures</th>
<th>Total state expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>All programs</td>
<td>$13,350</td>
<td>$12,700</td>
</tr>
<tr>
<td>General Education</td>
<td>$9,922</td>
<td>$9,409</td>
</tr>
</tbody>
</table>

**Instruction (5 components)**

- Classroom teachers
- Substitute teachers
- Paraprofessionals
- Classroom technology
- Classroom materials, trips, etc.

**Data source: iSite**

**Staffing and expenditure overview excluding Other Commitments**

<table>
<thead>
<tr>
<th></th>
<th>Number of teachers</th>
<th>Total number of students</th>
<th>Teacher/student ratio</th>
<th>Total expenditure</th>
<th>Total per pupil expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>This district</td>
<td>364</td>
<td>3,691</td>
<td>1:10</td>
<td>$49,274,850</td>
<td>$13,350</td>
</tr>
<tr>
<td>The state</td>
<td>14,160</td>
<td>142,785</td>
<td>1:10</td>
<td>$1,813,369,500</td>
<td>$12,700</td>
</tr>
</tbody>
</table>

**Per-pupil expenditures for various student populations including Other Commitments**

- **Per-pupil expenditures for General Education (all students)**
  - This district: $10,628
  - The state: $9,220

- **Per-pupil expenditures for Special Education (in addition to General Education)**
  - This district: $32,879
  - The state: $25,602

- **Per-pupil expenditures for English Language Learners (in addition to General Education)**
  - This district: $16,691
  - The state: $13,469

- **Per-pupil expenditures for Career and Technical Education (in addition to General Education)**
  - This district: $29,252
  - The state: $17,151

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