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).*

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**Financial information (per pupil) excluding Other Commitments**

**Total school expenditures**

- **Total state expenditures (elementary school)**
  - $0
  - $2,000
  - $4,000
  - $6,000
  - $8,000
  - $10,000
  - $12,000
  - $14,000

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**General Education**

- **Total school expenditures**
  - $0
  - $2,000
  - $4,000
  - $6,000
  - $8,000
  - $10,000
  - $12,000
  - $14,000

**Staffing and expenditure overview excluding Other Commitments**

<table>
<thead>
<tr>
<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 school</td>
<td>32</td>
<td>294.86</td>
<td>1:9</td>
<td>$3,373,915</td>
</tr>
<tr>
<td>The state (elementary school)</td>
<td>6,363</td>
<td>62,959</td>
<td>1:9</td>
<td>$774,899,372</td>
</tr>
</tbody>
</table>

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

**Per-pupil expenditures for General Education and Title I (all students)**

- **This school**
  - $9,122

- **The state (elementary school)**
  - $8,679

**Per-pupil expenditures for Special Education (in addition to General Education and Title I)**

- **This school**
  - $16,435

- **The state (elementary school)**
  - $23,427

**Per-pupil expenditures for English Language Learners (in addition to General Education and Title I)**

- **This school**
  - $9,190

- **The state (elementary school)**
  - $13,157

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