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

<table>
<thead>
<tr>
<th>Program</th>
<th>Total Expenditures</th>
<th>Total State Expenditures (high school)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>All programs</strong></td>
<td>$14,462</td>
<td>$11,516</td>
</tr>
<tr>
<td><strong>General Education</strong></td>
<td>$10,094</td>
<td>$9,245</td>
</tr>
</tbody>
</table>

#### Instruction (5 components)

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

#### Data source: InfoWorks