Equity and Adequacy of Resources: Per-pupil Expenditures

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).*

### Financial information (per pupil)

#### Excluding Other Commitments

<table>
<thead>
<tr>
<th></th>
<th>Total school expenditures</th>
<th>Total state expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$10,390</td>
<td>$12,308</td>
</tr>
</tbody>
</table>

#### General Education

<table>
<thead>
<tr>
<th></th>
<th>Total school expenditures</th>
<th>Total state expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$8,084</td>
<td>$8,690</td>
</tr>
</tbody>
</table>

#### Instruction (5 components)

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

*Data source: Infoworks*

### Staffing and expenditure overview

<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 school</td>
<td>29</td>
<td>236.6</td>
<td>1:8</td>
<td>$2,462,430</td>
<td>$10,390</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>
<td>$12,308</td>
</tr>
</tbody>
</table>

### Per-pupil expenditures for various student populations

#### Including Other Commitments

- **Per-pupil expenditures for General Education and Title I (all students)**
  - This school: $8,084
  - The state (elementary school): $8,679

- **Per-pupil expenditures for Special Education (in addition to General Education and Title I)**
  - This school: $18,443
  - The state (elementary school): $23,427

- **Per-pupil expenditures for English Language Learners (in addition to General Education and Title I)**
  - This school: $8,084
  - The state (elementary school): $13,157

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