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

**Total school expenditures**
- **Total state expenditures (elementary school)**
  - $0 $2,000 $4,000 $6,000 $8,000 $10,000 $12,000 $14,000
  - $11,375
  - $12,308

**General Education**
- **Total school expenditures**
  - **Total state expenditures (elementary school)**
  - $0 $2,000 $4,000 $6,000 $8,000 $10,000 $12,000 $14,000
  - $9,704
  - $8,690

**Instruction (5 components)**
- Classroom teachers
- Substitute teachers
- Paraprofessionals
- Classroom technology
- Classroom materials, trips, etc.

### 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 school</td>
<td>26</td>
<td>134.61</td>
<td>1:5</td>
<td>$1,535,625</td>
<td>$11,375</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: $8,704
- The state (elementary school): $8,679

**Per-pupil expenditures for Special Education (in addition to General Education and Title I)**
- This school: $16,075
- The state (elementary school): $23,427

**Per-pupil expenditures for English Language Learners (in addition to General Education and Title I)**
- This school: $11,388
- The state (elementary school): $13,157

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