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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**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>30</td>
<td>279.14</td>
<td>1:9</td>
<td>$4,190,580</td>
<td>$15,020</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: $12,375
  - The state (elementary school): $8,679

- **Per-pupil expenditures for Special Education (in addition to General Education and Title I)**
  - This school: $38,840
  - The state (elementary school): $23,427

- **Per-pupil expenditures for English Language Learners (in addition to General Education and Title I)**
  - This school: $12,375
  - The state (elementary school): $13,157

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