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

#### All programs

<table>
<thead>
<tr>
<th>Total school expenditures</th>
<th>Total state expenditures (middle school)</th>
<th>( \text{FTE ADM} \times \text{expenditures} )</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,992</td>
<td>$11,898</td>
<td>$10,992</td>
</tr>
</tbody>
</table>

#### General Education

<table>
<thead>
<tr>
<th>Total school expenditures</th>
<th>Total state expenditures (middle school)</th>
<th>( \text{FTE ADM} \times \text{expenditures} )</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,065</td>
<td>$9,058</td>
<td>$8,065</td>
</tr>
</tbody>
</table>

### Staffing and Expenditure Overview excluding Other Commitments

#### Instruction (5 components)

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

### Per-pupil Expenditures for Various Student Populations including Other Commitments

#### This school

- **Per-pupil expenditures for General Education and Title I (all students)**: \( \text{FTE ADM} \times 8,065 \)
- **Per-pupil expenditures for Special Education** (in addition to General Education and Title I): \( \text{FTE ADM} \times 19,259 \)
- **Per-pupil expenditures for English Language Learners** (in addition to General Education and Title I): \( \text{FTE ADM} \times 13,159 \)

#### The state (middle school)

- **Per-pupil expenditures for General Education and Title I (all students)**: \( \text{FTE ADM} \times 6,342,384 \)
- **Per-pupil expenditures for Special Education** (in addition to General Education and Title I): \( \text{FTE ADM} \times 22,240 \)
- **Per-pupil expenditures for English Language Learners** (in addition to General Education and Title I): \( \text{FTE ADM} \times 1,384 \)

Please note: Calculations for school expenditures use a student count based on Average Daily Enrollment/Membership (ADM).

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