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**

- **All programs**
  - Total school expenditures
  - Total state expenditures (elementary school)

**General Education**

- Total school expenditures
- Total state expenditures (elementary school)

**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>55</td>
<td>516.78</td>
<td>1:9</td>
<td>$6,938,140</td>
<td>$13,420</td>
</tr>
<tr>
<td>The state</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
- The state (elementary school)

**Per-pupil expenditures for Special Education (in addition to General Education and Title I)**

- This school
- The state (elementary school)

**Per-pupil expenditures for English Language Learners (in addition to General Education and Title I)**

- This school
- The state (elementary school)

<table>
<thead>
<tr>
<th></th>
<th>FTE</th>
<th>ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>This school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The state</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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