The Other Commitments category includes such expenses as costs for district students taught outside of the district, debt service for facilities construction/repair, capital projects, retiree benefits, and community service operations (e.g., adult continuing education, child care centers). Because the Other Commitments category varies considerably from district to district, we include it for the full district picture (chart on left). This category is eliminated from further per pupil considerations (chart on right) to provide a more comparable and consistent picture district to district.

**Total district expenditures for all programs**

**Total Per Pupil Expenditures**

All of the following dollar figures are expressed as per pupil

**Excluding Other Commitments**

- Total PPE $8,078
  - Instruction: $615
  - Instructional Support: $945
  - Operations: $1,250
  - Leadership: $5,267
  - Other Commitments: $945

**Instruction Detail**

- Total $5,267
  - Classroom teachers: $612
  - Substitute teachers: $470
  - Paraprofessionals: $139
  - Classroom technology: $220
  - Classroom materials (including textbooks): $625

**Instructional Support Detail**

- Total $945
  - Professional development (see detail below): $790
  - Pupil support guidance & counseling: $62
  - Library/media: $62
  - Extracurricular: $62
  - Student health & services: $62

**Leadership Detail**

- Total $615
  - School Management: $440
  - Program/Operations Management: $0
  - District Management: $440

**Professional Development Detail**

(includes related substitute costs)

- This District: $29
- State Average: $89

**SOURCES OF REVENUE**

(excludes food service and debt service)

- Federal: 38%
- Local: 59%
- State: 3%

*Data source: Form 31*

Per pupil expenditure is not a simple head-count, but a count by full-time equivalent. Thus, a child’s participation in Special Education Resource or English as a Second Language is counted only as a percentage of that child’s day. In a six period day, a child who spends one period in the program will count as one sixth. Six such periods account for the per pupil expenditure, or the full-time equivalent (FTE). See User’s Guide for further information.