

Cost Per Pupil

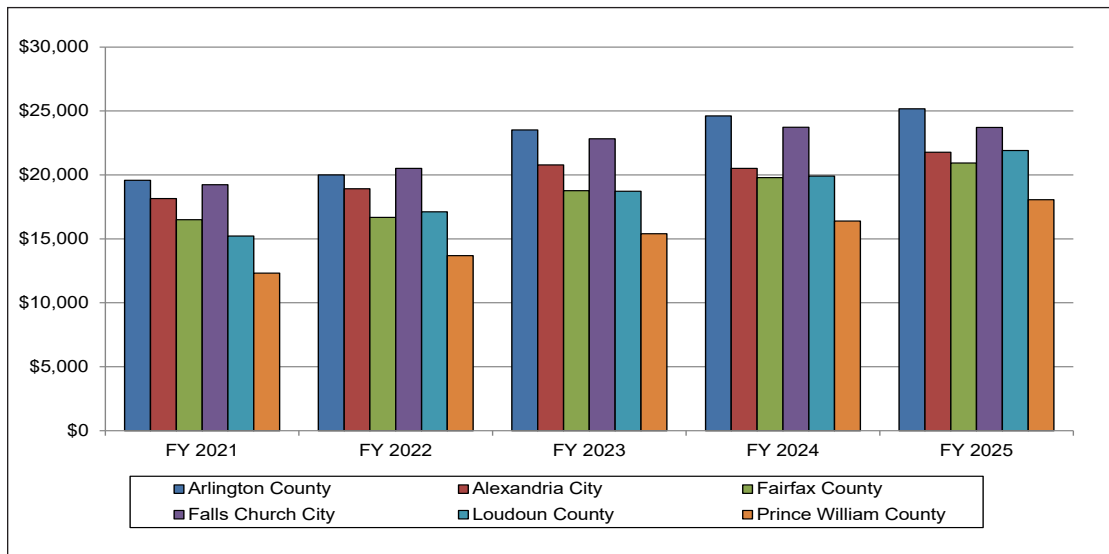
Cost per pupil information provides a measure of resource allocation based on student population. It is a useful tool for analyzing our expenditures over time and for comparing our expenditures to those of other school systems.

Arlington Public Schools uses the Washington Area Boards of Education (WABE) methodology to calculate the cost per pupil presented in the budget. The WABE calculation includes all students, including PreK students, the School Operating Fund, entitlement grants, police services costs and the Minor Construction/ Major Maintenance portion of the Capital Projects Fund. It excludes only the self-funded portion of the summer school and Adult Education program costs in the School Operating Fund. The chart below presents the cost per pupil as reported in the FY 2022 through FY 2026 budgets.

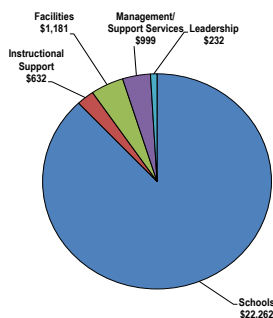
APS COST PER PUPIL FY 2022–FY 2026 (WABE METHOD)

FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
ADOPTED	ADOPTED	ADOPTED	ADOPTED	PROPOSED
\$20,648	\$23,521	\$24,612	\$25,175	\$25,307

WABE COST PER PUPIL COMPARISON



FY 2026 COST PER PUPIL BY CATEGORY



- ⦿ **Facilities** includes the Department of Facilities and Operations.
- ⦿ **Instructional Support** refers to the Chief Academic Office and the Chief of School Support Office.
- ⦿ **Leadership** includes the School Board Office, the Superintendent's Office, the Superintendent's Cabinet positions, the Assistant Superintendent positions, and the Executive Director positions.
- ⦿ **Management/Support Services** includes Finance and Management Services, Human Resources, Information Services, and School and Community Relations departments. It also includes the offices within the Chief of Staff and the Chief of Diversity, Equity and Inclusion and Student Services and the Division Counsel and the Labor Relations offices.
- ⦿ **Schools** includes all school-based funding, including funds budgeted in central accounts and in Grants and Restricted Programs but expended at the schools.