



Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

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To: School Committee

Subj: **FY16 AVERAGE PER PUPIL EXPENDITURE REPORT**

As you know, each year the Massachusetts Department of Elementary and Secondary Education [DESE] publishes the average per pupil expenditures for all individual school district and the state as whole. A complete downloadable file is available publicly at <http://www.doe.mass.edu/finance/statistics/ppx.html>.

Enclosed is a Powerpoint presentation that provides explanatory detail on the production of this data and a variety of comparisons using different criteria. I will present this at your meeting on March 29th.

I have included here a description of how these figures are derived by MA DESE and some changes made for FY16 that lead to an even more granular analysis.

All of this data continues to indicate that Shrewsbury is a cost-efficient district in comparison to peer groups.

School Finance: Statistical Comparisons

FY12-FY16 Per-Pupil Expenditures, All Funds

The per pupil expenditure report has been updated to include **expenditures from fiscal years 2012-2016** . This update continues the effort to present Massachusetts school spending data in a way that is comprehensive, comparable, and transparent to the general public.

These calculations show **all** school operating expenditures including those outside the general fund such as grants, private donations, and revolving accounts. They also include payments for local resident pupils who are being educated in schools outside the district. In addition to showing the overall cost per pupil, they provide detail about how much schools spend in specific functional areas such as administration, teaching, and maintenance.

The file opens to a single, detailed district report by funding source and functional areas. Use the dropdown menus on the detailed report to select a district and fiscal year. By clicking on the tabs at the bottom of the workbook, there are additional reports showing a 3-year trend by major functional areas, and a summary showing per pupil expenditures for all districts. There are also tabs with the complete 5-year dataset, both expenditures and pupils, to support additional analysis.

It is important to note that per pupil expenditures are not calculated for out-of-district expenditures, only total expenditures are shown, see additional explanation below.

Data source and timing

Per pupil expenditures are calculated from information provided on each district's End of Year Financial Report (EOYR). This is a comprehensive report of revenues and expenditures that occurred during each fiscal year.

Districts are required to hire auditing firms to verify the accuracy of the data on the EOYR. In addition, the Massachusetts Department of Elementary and Secondary Education (ESE) conducts a careful review of the data during the months following the report's submission. If any changes are necessary, districts must file amendments.

Spending from all funds

The following funding sources are all included in the functional expenditure per pupil measure:

- school committee appropriations
- municipal appropriations outside the school committee budget that affect schools
- federal grants
- state grants
- circuit breaker funds
- private grants and gifts
- school choice and other tuition revolving funds
- athletic funds
- school lunch funds
- other local receipts such as rentals and insurance receipts

Typically, school committee and municipal school appropriations, approved annually by town meetings and city councils, account for seven out of every eight dollars spent upon education.

Functional categories

The functional spending categories included in the per pupil calculations follow the order of the ESE chart of accounts:

Code	Function
	In-District Expenditures
1110	School Committee
1210	Superintendent
1220	Assistant Superintendents
1230	Other District-Wide Administration
1410	Business and Finance

1420	Human Resources
1430	Legal Service for School Committee
1435	Legal Settlements
1450	District-wide Information Systems
ADMN	Administration (sub-total)
2110	Curriculum Directors (Supervisory)
2120	Dept Heads (Non-Supervisory)
2210	School Leadership
2220	Curriculum Leaders (School Level)
2250	Admin. Technology (School Level)
2315	Instructional Coordinators
LDRS	Instructional Leadership (sub-total)
2305	Teachers, Classroom
2310	Teachers, Specialists
TCHR	Teachers (sub-total)
2320	Medical/ Therapeutic Services
2325	Substitute Teachers
2330	Paraprofessionals
2340	Librarians/Media Center Directors
TSER	Other Teaching Services (sub-total)
2351	Professional Development Leaders
2353	Professional Days
2355	Substitutes for Prof. Development
2357	Professional Development Costs
PDEV	Professional Development (sub-total)
2410	Textbooks, Software/Media/Matls
2415	Instructional Materials (Libraries)
2420	Instructional Equipment
2430	General Classroom Supplies
2440	Other Instructional Services
2451	Classroom Technology
2453	Technology (Libraries)
2455	Instructional Software
MATL	Instructional Materials/Equip/Tech (sub-total)
2710	Guidance/Adjustment Counselors
2720	Testing and Assessment
2800	Psychological Services
GUID	Guidance, Counseling, Testing (sub-total)
3100	Attendance and Parent Liaisons
3200	Medical/Health Services
3300	Transportation Services
3400	Food Services
3510	Athletics

3520	Other Student Activities
3600	School Security
SERV	Pupil Services (sub-total)
4110	Custodial Services
4120	Heating of Buildings
4130	Utility Services
4210	Maintenance of Grounds
4220	Maintenance of Buildings
4225	Building Security System
4230	Maintenance of Equipment
4300	Extraordinary Maintenance
4400	Networking/Telecommunications
4450	Technology Maintenance
OPMN	Operations and Maintenance (sub-total)
5100	Employer Retirement Contributions
5150	Employee Separation Costs
5200	Insurance for Active Employees
5250	Insurance for Retired Employees
5260	Other Non-Employee Insurance
5300	Rental Lease of Equipment
5350	Rental Lease of Buildings
5400	Short Term Interest RANs
5500	Other Fixed/Crossing Guards
5550	School Crossing Guards
BENE	Benefits and Fixed Charges (sub-total)
IIII	Total In-District Expenditures
	Out-of-District Expenditures (total expenditures only)
9100	Tuition to Mass. Schools
9110	Tuition for School Choice
9120	Tuition to Commonwealth Charter Schools
9125	Tuition to Horace Mann Charter Schools
9200	Tuition to Out-of-State Schools
9300	Tuition to Non-Public Schools
9400	Tuition to Collaboratives
ODTR	Transportation
OIDD	Total Out-of-District Expenditures
TTPP	Total Expenditures

Spending categories that are **not** included in the per pupil expenditure calculations are: Community services (6000 series), fixed assets (7000 series), and debt service (8000 series).

In-District and Out-of-District Spending and Pupils

Most school spending goes toward educating local resident pupils in local schools. However, about five percent of the nearly one million public school children in Massachusetts are enrolled in publicly-funded settings outside the district. School districts

pay tuition for pupils at special education schools, charter schools, and other placements. Transportation costs often add to the expense.

The first ten functional categories are for services provided within the school district. In those categories, per pupil calculations are limited to the pupils enrolled at the district. An in-district per pupil expenditure is calculated for these functions and measures what is spent on the pupils enrolled at the district.

The eleventh category includes expenditures made on out-of-district tuitions and transportation. Previous versions of this report included an out-of-district per pupil expenditure. However, this measure was difficult to interpret when comparing districts because it is typically a combination of high-cost special education placements and lower-cost school choice, charter school, and other out-of-district settings. If we were able to assign students to each tuition function to calculate per pupil expenditures at that level, it might be more useful, but that information is not available. Instead, the report only shows total expenditures for each 9000 series function.

The total per pupil expenditure includes all eleven categories of spending, and combines both groups of students, in-district and out-of-district.

Measuring enrollment: the concept of full-time equivalent average membership

The per pupil spending calculations published compare spending, which occurs throughout the school year, to the average number of pupils, which normally fluctuates over the school year. The enrollment statistic used is called full-time equivalent average membership or FTE.

Full-time equivalency refers to the percentage of time that students are enrolled during the school year. A pupil who arrives on November 1 and is still enrolled at the end of the year, for example, would be assigned full-time equivalency of somewhere in the range of eight-tenths.

District spending requirements

The Commonwealth does impose a strictly enforced total spending requirement called net school spending which is an integral component of the Chapter 70 state aid formula. Net school spending includes local appropriations, Chapter 70 aid, and special education circuit breaker monies, but not grants or revolving funds. Because of this, what qualifies as net school spending is slightly lower than a district's total expenditure. Reports showing each district's actual and budgeted net school spending, compared to what is required, are available on the ESE web site, see [detailed compliance reports](#) and the [Chapter 70 district profiles](#).

Otherwise, aside from one maintenance spending provision administered by the Massachusetts School Building Authority, there are no spending requirements for specific functional areas imposed by the Commonwealth.

Charter school per pupil expenditures

Charter schools report their spending in a different format than the districts contained in this report, see [charter school revenue and expenditure data](#).

Contacts

Questions and comments can be addressed to:

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Per Pupil Expenditure Summary, FY14-FY16

Fiscal year 2016 data last updated March 3, 2017

This report shows per pupil expenditures by major functional categories for the last three years, including total in-district expenditures, and total expenditures for all districts. Total expenditures per pupil average across all expenditures and pupils, both in-district and out-of-district. The out-of-district expenditure functions (9000 series) are not included on this report because we are not able to calculate per pupil expenditures consistently for all of these functional categories. Districts with incomplete fiscal year 2016 data are not displayed.

Shrewsbury

		2014	2015	2016
FTEIn	In-District FTE Pupils	5,925.8	5,868.2	5,967.9
FTEOut	Out-of-District FTE Pupils	357.8	353.3	302.8
FTEs	Total FTE Pupils	6,283.6	6,221.5	6,270.7

Function Description	2014			2015			2016		
	\$ Per In-District Pupil	State Average	% of State	\$ Per In-District Pupil	State Average	% of State	\$ Per In-District Pupil	State Average	% of State
	A	B	C = A/B	A	B	C = A/B	A	B	C = A/B
ADMN Administration	\$310.26	\$500.14	62.0%	\$294.78	\$531.08	55.5%	\$338.54	\$545.36	62.1%
LDRS Instructional Leadership	\$676.87	\$935.16	72.4%	\$754.67	\$976.22	77.3%	\$795.88	\$1,016.07	78.3%
TCHR Teachers	\$4,315.20	\$5,442.89	79.3%	\$5,042.60	\$5,619.30	89.7%	\$5,087.39	\$5,831.96	87.2%
TSER Other Teaching Services	\$1,326.94	\$1,138.33	116.6%	\$1,391.59	\$1,177.10	118.2%	\$1,444.07	\$1,240.11	116.4%
PDEV Professional Development	\$163.13	\$217.05	75.2%	\$154.56	\$197.46	78.3%	\$216.32	\$207.18	104.4%
MATL Instructional Materials, Equipment and Technology	\$307.49	\$431.09	71.3%	\$417.69	\$430.87	96.9%	\$331.93	\$466.69	71.1%
GUID Guidance, Counseling and Testing	\$322.09	\$420.88	76.5%	\$376.31	\$443.26	84.9%	\$361.74	\$461.50	78.4%
SERV Pupil Services	\$1,087.92	\$1,375.78	79.1%	\$1,143.38	\$1,430.21	79.9%	\$1,288.38	\$1,502.53	85.7%
OPMN Operations and Maintenance	\$708.41	\$1,102.49	64.3%	\$818.03	\$1,140.40	71.7%	\$794.49	\$1,124.35	70.7%
BENE Insurance, Retirement Programs and Other	\$1,544.90	\$2,434.56	63.5%	\$1,584.28	\$2,490.70	63.6%	\$1,693.30	\$2,598.82	65.2%
III In-District Per Pupil Expenditure	\$10,763.21	\$13,998.38	76.9%	\$11,977.91	\$14,436.60	83.0%	\$12,352.04	\$14,994.57	82.4%
TTPP Total Per Pupil Expenditures	\$11,869.99	\$14,520.87	81.7%	\$13,147.35	\$14,942.48	88.0%	\$13,372.35	\$15,511.26	86.2%