

Shrewsbury Public Schools

Average Per Pupil Expenditure Report

March 2016

Topics

- How the data is derived
- Who publishes the data and when
- What goes into the calculation
- Comparative data sets
- Conclusions

How the data is derived

- **Expenditures:** All Massachusetts school districts are required to annually report their revenues and expenditures to the Department of Elementary and Secondary Education using a standard format called the End of Year Report
- **Pupils:** All Massachusetts school districts are required to report their student enrollment data and demographics three times per year via the Student Information Management System

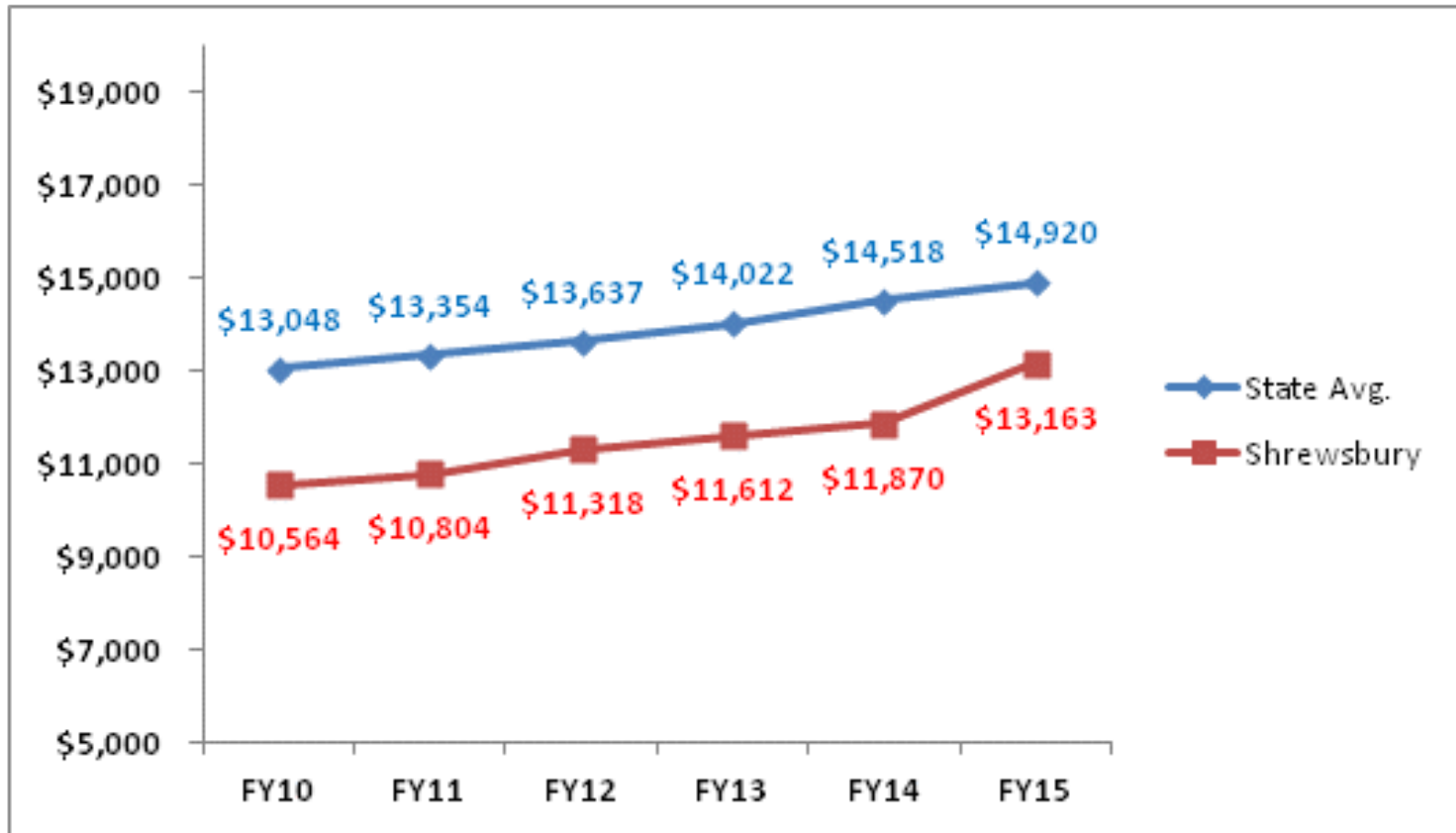
Who publishes the data and when

- **Who:** The average per pupil expenditure data for each school district is calculated and published by the Department of Elementary and Secondary Education and available on their website.
- **When:** Typically the data is published in February or March of each for the preceding fiscal year. FY15 data was published on 2/29/2016.

What goes into the calculation

- **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

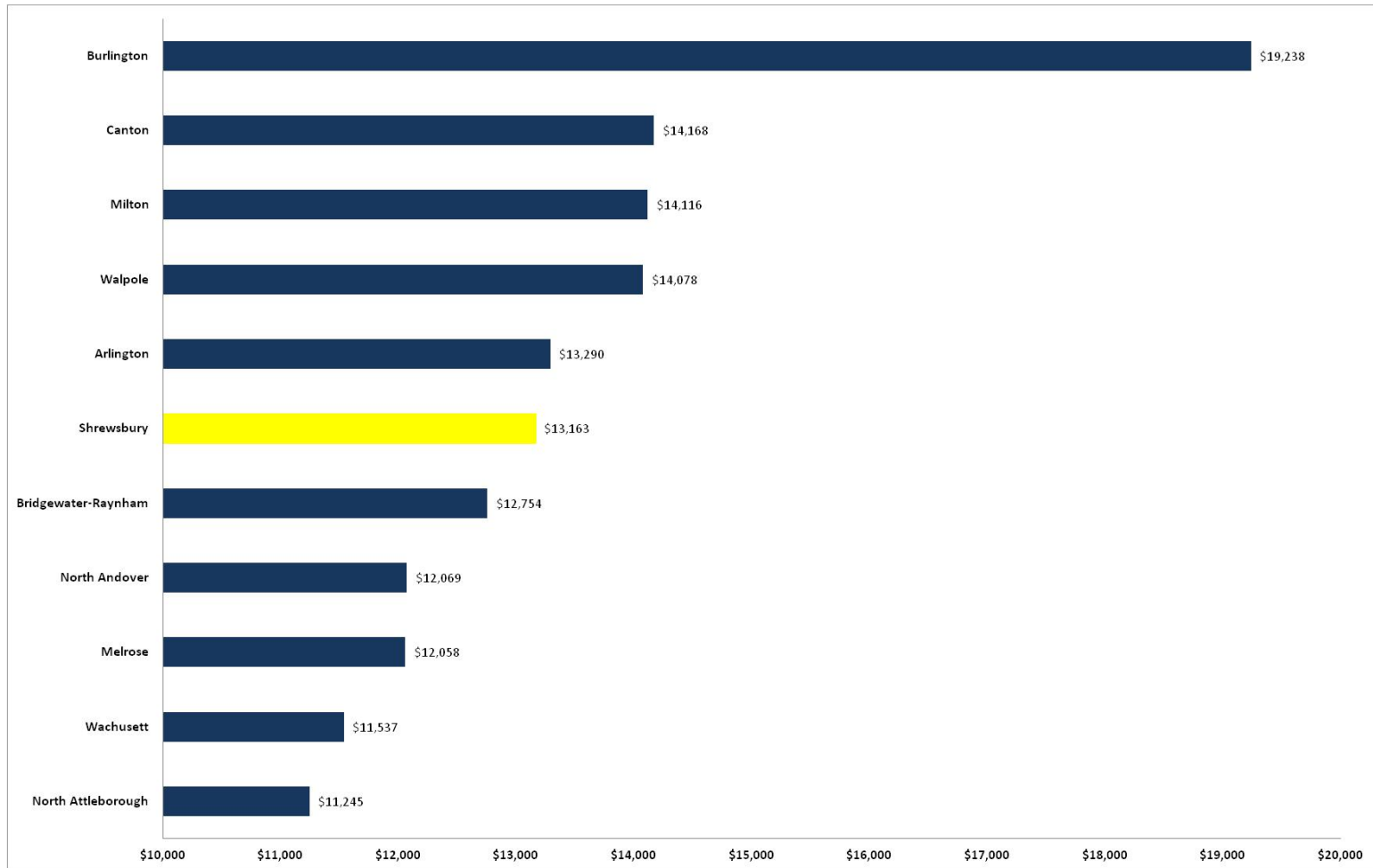
Shrewsbury v. State Average



Shrewsbury v. State Median

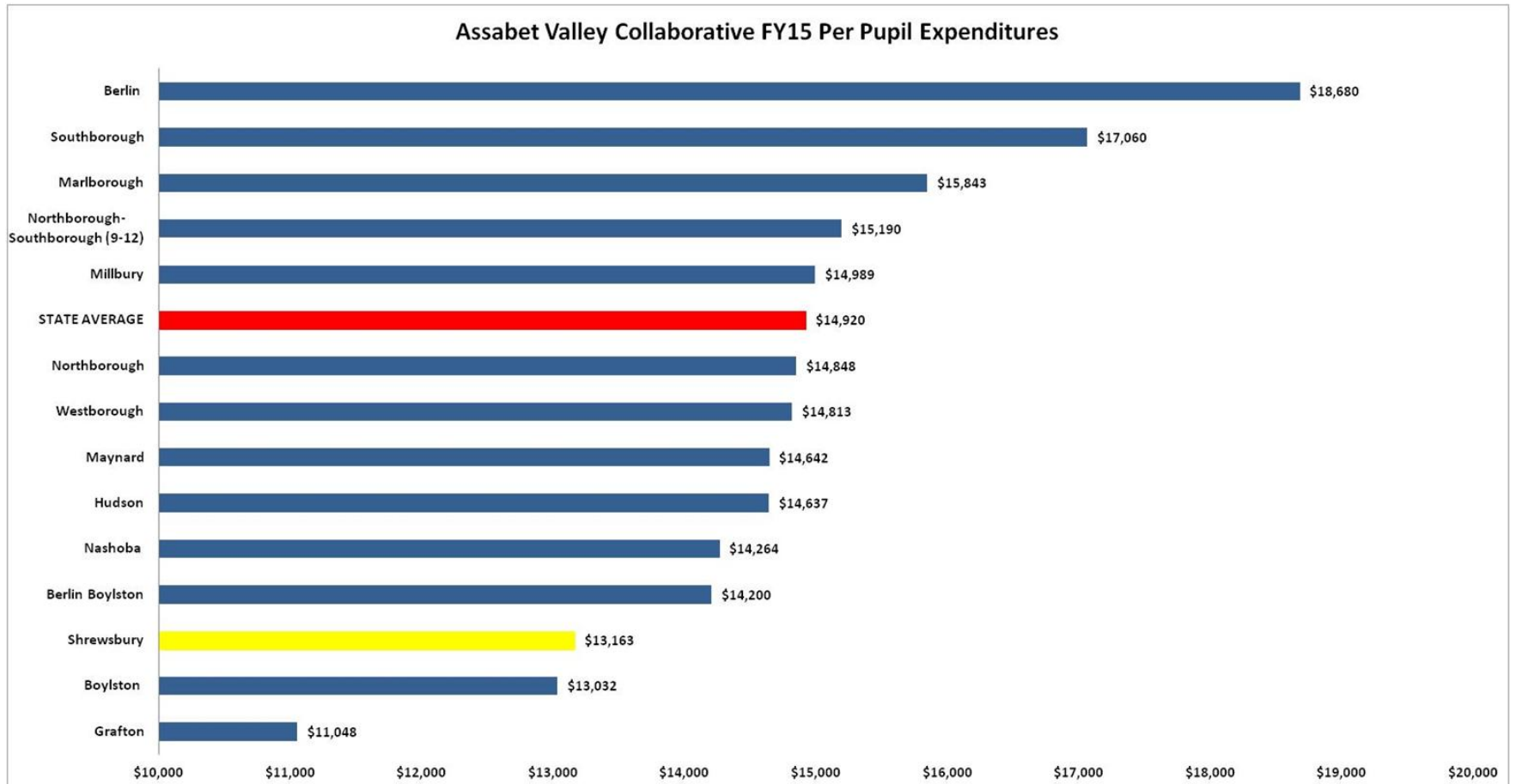
- FY15 State Median = \$14,422
- FY15 Shrewsbury = \$13,163
 - \$1,259 below median
 - 8.7% below median

Shrewsbury v. “Comparable Communities”



MA DESE determines comparable communities by district grades span, total enrollment, and special student populations.

Shrewsbury v. Assabet Valley Collaborative Communities



Source: MA Department of Elementary and Secondary Education

Shrewsbury v. Similar Size Districts

20 Districts Closest in Size to S.P.S.			
Size Rank	District	Pupils	Avg. Cost
1	BRIDGEWATER RAYNHAM	5,509	\$ 12,754
2	NATICK	5,520	\$ 14,044
3	BARNSTABLE	5,576	\$ 15,013
4	NEEDHAM	5,626	\$ 15,900
5	FITCHBURG	5,659	\$ 13,783
6	WESTFIELD	5,756	\$ 13,603
7	BRAINTREE	5,770	\$ 13,838
8	ACTON BOXBOROUGH	5,790	\$ 14,016
9	FRANKLIN	6,160	\$ 12,435
10	PEABODY	6,191	\$ 13,496
11	SHREWSBURY	6,222	\$ 13,163
12	ANDOVER	6,237	\$ 15,602
13	ATTLEBORO	6,268	\$ 12,980
14	PITTSFIELD	6,462	\$ 14,460
15	LEOMINSTER	6,569	\$ 13,305
16	HOLYOKE	6,692	\$ 15,742
17	WEYMOUTH	6,812	\$ 13,407
18	CHELSEA	7,015	\$ 13,765
19	CAMBRIDGE	7,049	\$ 27,569
20	METHUEN	7,176	\$ 12,770
21	REVERE	7,271	\$ 14,165

20 Districts Closest in Size to S.P.S.			
Cost Rank	District	Pupils	Avg. Cost
1	CAMBRIDGE	7,049	\$ 27,569
2	NEEDHAM	5,626	\$ 15,900
3	HOLYOKE	6,692	\$ 15,742
4	ANDOVER	6,237	\$ 15,602
5	BARNSTABLE	5,576	\$ 15,013
6	PITTSFIELD	6,462	\$ 14,460
7	REVERE	7,271	\$ 14,165
8	NATICK	5,520	\$ 14,044
9	ACTON BOXBOROUGH	5,790	\$ 14,016
10	BRAINTREE	5,770	\$ 13,838
11	FITCHBURG	5,659	\$ 13,783
12	CHELSEA	7,015	\$ 13,765
13	WESTFIELD	5,756	\$ 13,603
14	PEABODY	6,191	\$ 13,496
15	WEYMOUTH	6,812	\$ 13,407
16	LEOMINSTER	6,569	\$ 13,305
17	SHREWSBURY	6,222	\$ 13,163
18	ATTLEBORO	6,268	\$ 12,980
19	METHUEN	7,176	\$ 12,770
20	BRIDGEWATER RAYNHAM	5,509	\$ 12,754
21	FRANKLIN	6,160	\$ 12,435

Shrewsbury v. Districts with Similar Income/Capita

DOR Income, US Census and EQV used in FY2017 Cherry Sheets						
Rank	Municipality	School District	2013 US Census	2013 DOR Income	DOR Income Per Capita	FY15 Average PPX [High to Low]
1	Chilmark	Martha's Vineyard	913	\$ 42,905,000	\$ 46,993	\$ 27,920
2	Berlin	Berlin K-?	2,942	\$ 137,395,000	\$ 46,701	\$ 18,680
3	Dedham	Dedham	25,299	\$ 1,145,623,000	\$ 45,283	\$ 17,780
4	Mattapoissett	Mattapoissett	6,172	\$ 300,431,000	\$ 48,676	\$ 15,993
5	Marion	Marion	4,919	\$ 247,311,000	\$ 50,277	\$ 15,796
6	Norfolk	Norfolk	11,689	\$ 531,508,000	\$ 45,471	\$ 14,898
7	Northborough	Northborough K-8	14,762	\$ 715,516,000	\$ 48,470	\$ 14,849
8	North Reading	North Reading	15,377	\$ 774,844,000	\$ 50,390	\$ 14,137
9	Walpole	Walpole	24,818	\$ 1,146,776,000	\$ 46,207	\$ 14,078
10	Ipswich	Ipswich	13,574	\$ 655,915,000	\$ 48,321	\$ 14,069
11 [Median]	Natick	Natick	35,214	\$ 1,752,670,000	\$ 49,772	\$ 14,044
12	Littleton	Littleton	9,246	\$ 416,651,000	\$ 45,063	\$ 13,993
13	Mendon	WORCESTER	5,904	\$ 280,488,000	\$ 47,508	\$ 13,742
14	Wrentham	NORFOLK	11,268	\$ 507,151,000	\$ 45,008	\$ 13,386
15	Holliston	Holliston	14,162	\$ 708,004,000	\$ 49,993	\$ 13,322
16	Shrewsbury	Shrewsbury	36,309	\$ 1,751,632,000	\$ 48,242	\$ 13,163
17	Boylston	WORCESTER	4,431	\$ 221,074,000	\$ 49,893	\$ 13,032
18	Reading	Reading	25,327	\$ 1,241,500,000	\$ 49,019	\$ 12,520
19	Hanover	Hanover	14,280	\$ 653,688,000	\$ 45,776	\$ 12,461
20	Sutton	Sutton	9,133	\$ 419,062,000	\$ 45,884	\$ 12,411
21	Princeton	Wachusett	3,436	\$ 170,313,000	\$ 49,567	\$ 11,537
State Totals:			6,692,824	\$ 252,039,938,602	\$ 37,658	

The 20 school districts closest to Shrewsbury in Income/Capita: 10 just above and 10 just below

Shrewsbury v. Districts with Similar EQV/Capita

DOR Income, US Census and EQV used in FY2017 Cherry Sheets						
Rank	Municipality	School District	2013 US Census	2014 EQV	EQV Per Capita	FY15 Average PPX [High to Low]
1	Plainfield	Mohawk Trail	650	\$ 87,121,300	\$ 134,033	\$ 17,492
2	Pelham	Pelham K-6	1,319	\$ 180,375,200	\$ 136,751	\$ 17,297
3	Lanesborough	Lanesborough K-6	3,037	\$ 419,083,500	\$ 137,993	\$ 16,615
4	Blandford	Gateway Reg.	1,246	\$ 172,518,200	\$ 138,458	\$ 15,338
5	Plainville	Plainville K-6	8,825	\$ 1,227,709,400	\$ 139,117	\$ 15,129
6	Williamstown	Williamstown K-6	7,599	\$ 1,044,563,700	\$ 137,461	\$ 14,558
7	Westhampton	Westhampton	1,603	\$ 219,564,300	\$ 136,971	\$ 14,509
8	Saugus	Saugus	27,735	\$ 3,766,040,400	\$ 135,787	\$ 14,166
9	Goshen	Chesterfield-Goshen K-8	1,058	\$ 145,887,900	\$ 137,890	\$ 14,061
10	Mansfield	Mansfield	23,566	\$ 3,215,394,000	\$ 136,442	\$ 13,790
11 [Median]	Mendon	Mendon-Upton	5,904	\$ 808,861,300	\$ 137,002	\$ 13,742
12	Chelmsford	Chelmsford	34,722	\$ 4,733,578,400	\$ 136,328	\$ 13,289
13	Groton	Groton-Dunstable	11,115	\$ 1,533,032,100	\$ 137,925	\$ 13,254
14	Shrewsbury	Shrewsbury	36,309	\$ 4,974,698,800	\$ 137,010	\$ 13,163
15	Raynham	Raynham	13,554	\$ 1,862,199,900	\$ 137,391	\$ 12,754
16	Georgetown	Georgetown	8,468	\$ 1,172,756,500	\$ 138,493	\$ 12,602
17	Kingston	Kingston	12,819	\$ 1,722,383,000	\$ 134,362	\$ 12,523
18	Franklin	Franklin	32,581	\$ 4,528,882,700	\$ 139,004	\$ 12,435
19	Sutton	Sutton	9,133	\$ 1,234,142,300	\$ 135,130	\$ 12,411
20	Princeton	Wachusett reg.	3,436	\$ 459,644,500	\$ 133,773	\$ 11,537
21	Northfield	Pioneer Valley Reg.	3,023	\$ 416,996,200	\$ 137,941	No data reported yet
State Totals:			6,692,824	\$ 977,191,967,900	\$ 146,006	

The 20 school districts closest to Shrewsbury in EQV/Capita: 10 just above and 10 just below

PPX Sub-Group Analysis

Massachusetts Department of Elementary and Secondary Education

271 - SHREWSBURY

Total Expenditure Per Pupil, All Funds, By Function, FY15

271 SHREWSBURY

(310 of 322 Districts With Accepted Data)

In-District FTE Average Membership = 5,868.2
 Out-of-District FTE Average Membership = 353.3
 Total FTE Average Membership = 6,221.5

	general fund appropriations	grants, revolving and other funds	total expenditures all funds	function as percentage of total	SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1%=Bottom
Administration	1,685,872	43,980	1,729,852	2.11	294.78	530.11	-235	303	2%
Instructional Leadership	4,188,340	240,233	4,428,573	5.41	754.67	971.81	-217	239	23%
Classroom and Specialist Teachers	28,436,815	1,137,210	29,574,025	36.11	5,039.71	5,607.52	-568	225	27%
Other Teaching Services	7,871,118	295,024	8,166,142	9.97	1,391.59	1,168.44	223	82	74%
Professional Development	696,234	208,190	904,424	1.10	154.12	198.11	-44	156	50%
Instructional Materials, Equipment and Technology	1,504,234	945,336	2,449,570	2.99	417.43	430.36	-13	123	60%
Guidance, Counseling and Testing	2,199,224	9,032	2,208,256	2.70	376.31	438.96	-63	214	31%
Pupil Services	3,348,105	4,098,080	7,446,185	9.09	1,268.90	1,435.42	-167	179	42%
Operations and Maintenance	4,736,699	222,894	4,959,593	6.06	845.16	1,144.31	-299	285	8%
Insurance, Retirement Programs and Other	9,233,424	60,984	9,294,408	11.35	1,583.86	2,490.06	-906	280	10%
Expenditures Within The District	63,900,065	7,260,963	71,161,028	86.89	12,127	14,415	-2289	265	15%
Expenditures Outside the District	7,871,364	2,863,842	10,735,206	13.11	30,385.53	21,549.46	8836	125	60%
TOTAL EXPENDITURES	71,771,429	10,124,805	81,896,234	100.00	13,163.42	14,919.84	-1756	247	20%

PPX Sub-Group Analysis

Administration	SPS expend- iture per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1%=Bottom
	294.78	530.11	-235	303	2%

PPX Sub-Group Analysis

	SPS expend- iture per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1%=Bottom
Instructional Leadership	754.67	971.81	-217	239	23%

PPX Sub-Group Analysis

	SPS expend- iture per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1%=Bottom
Classroom and Specialist Teachers	5,039.71	5,607.52	-568	225	27%

PPX Sub-Group Analysis

Other Teaching Services

SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1% = Bottom
1,391.59	1,168.44	223	82	74%

PPX Sub-Group Analysis

Professional Development

SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1% = Bottom
154.12	198.11	-44	156	50%

PPX Sub-Group Analysis

	SPS expend- iture per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1%=Bottom
Instructional Materials, Equipment and	417.43	430.36	-13	123	60%

PPX Sub-Group Analysis

Guidance, Counseling and Testing

SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1% = Bottom
376.31	438.96	-63	214	31%

PPX Sub-Group Analysis

Pupil Services

SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1% = Bottom
1,268.90	1,435.42	-167	179	42%

PPX Sub-Group Analysis

Operations and Maintenance

SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1%=Bottom
845.16	1,144.31	-299	285	8%

PPX Sub-Group Analysis

	SPS expend- iture per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1% = Bottom
Insurance, Retirement Programs and Other	1,583.86	2,490.06	-906	280	10%

PPX Sub-Group Analysis

Expenditures Within The District

SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1%=Bottom
12,127	14,415	-2289	265	15%

PPX Sub-Group Analysis

Expenditures Outside the District

SPS expenditure per pupil	state average per pupil	SPS v. State average per pupil	Ranking SPS out of 310 districts, 1=Highest	Percentile 100% = Top 1% = Bottom
30,385.53	21,549.46	8836	125	60%

Other Facts

- Shrewsbury ranks #247 of 310 school districts reported thus far. [Data for 12 districts is not yet published.]
 - This is bottom 20th percentile
- *Shrewsbury ranks #69 of 351 Commonwealth communities in income per capita at \$48,242
 - This is the top 20th percentile
- *State average income per capita is \$37,658 and median is \$31,708
 - **Department of Revenue data from 2013-latest available*

Conclusions

- The different data sets all affirm Shrewsbury Public Schools is a comparatively “cost-efficient” organization
- If S.P.S. were spending at the state average per pupil, our budget would have to increase by \$10.9M [$6221.5 \text{ pupil FTE} \times \$1,756$]
- When comparing like-sized districts, Shrewsbury’s per pupil cost for “Administration” ranks 20th out of 21 districts