

Shrewsbury Public Schools

Average Per Pupil Expenditure
Report- Fiscal Year 2023 Review

March 2024

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 (SIMS)

Who publishes the data and when?

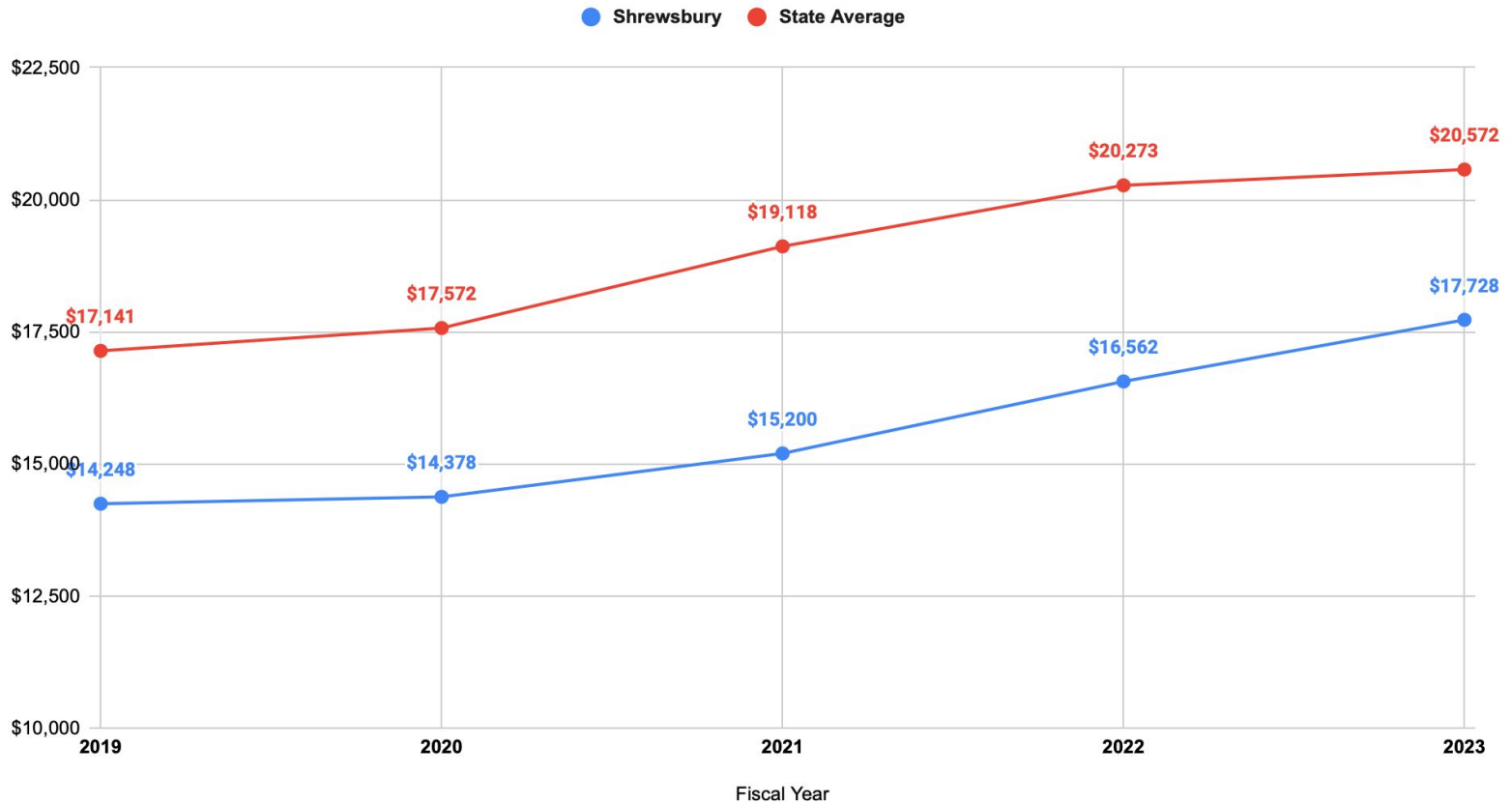
- **Who**: The average per pupil expenditure data for each school district is calculated and published by the Department of Elementary and Secondary Education and available on their [website](#).
- **When**: Typically the data is published in February or March of each for the preceding fiscal year. Fiscal Year 2023 data was published in February 2024.

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

Efficiency & Value: Shrewsbury vs. State Average

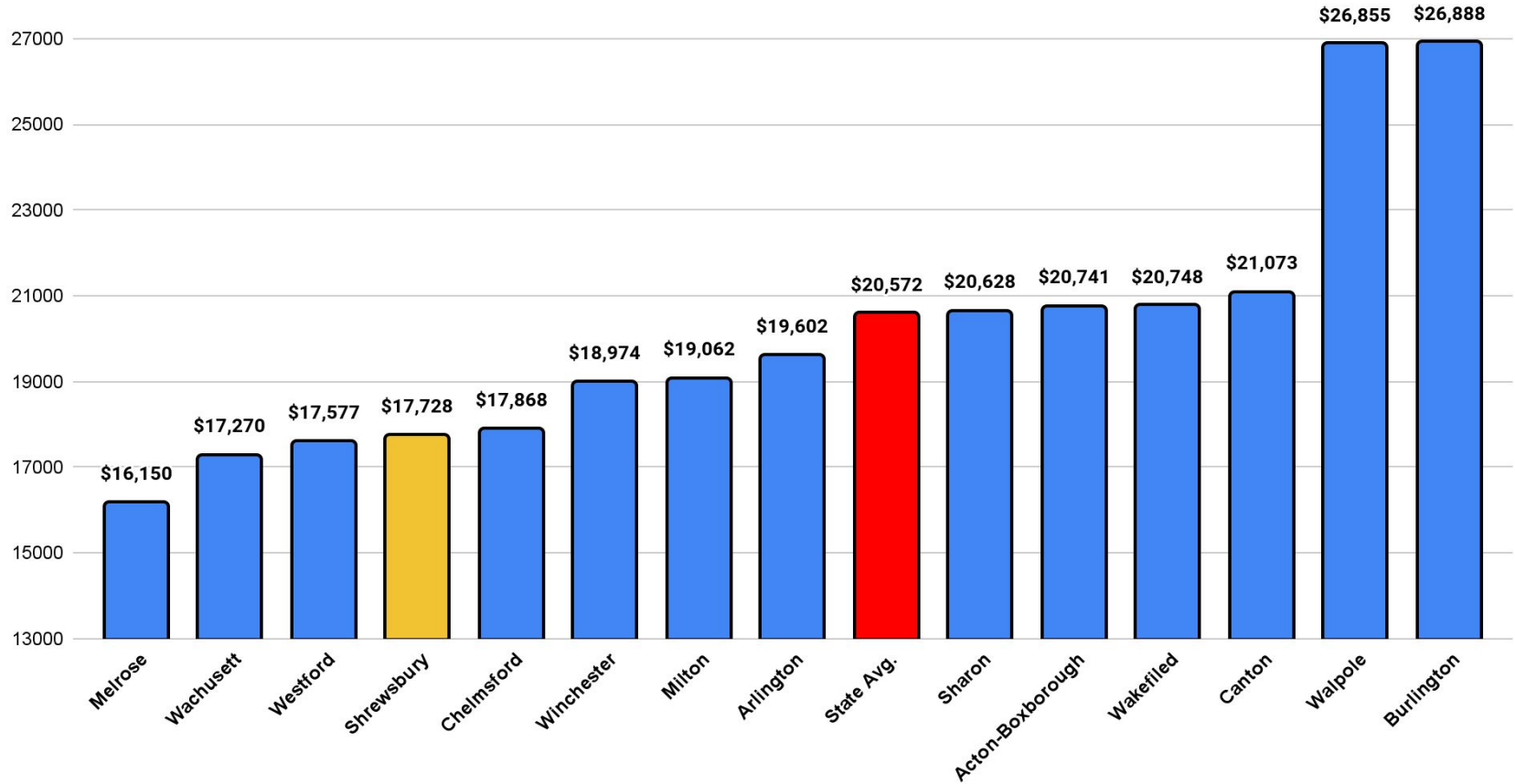
Shrewsbury vs State Average- 5 Year Trend



FY23- \$ below average (\$2,844) / % below average (14%)

Average Cost Per Pupil Comparison: DESE Determined DART Comparable Communities

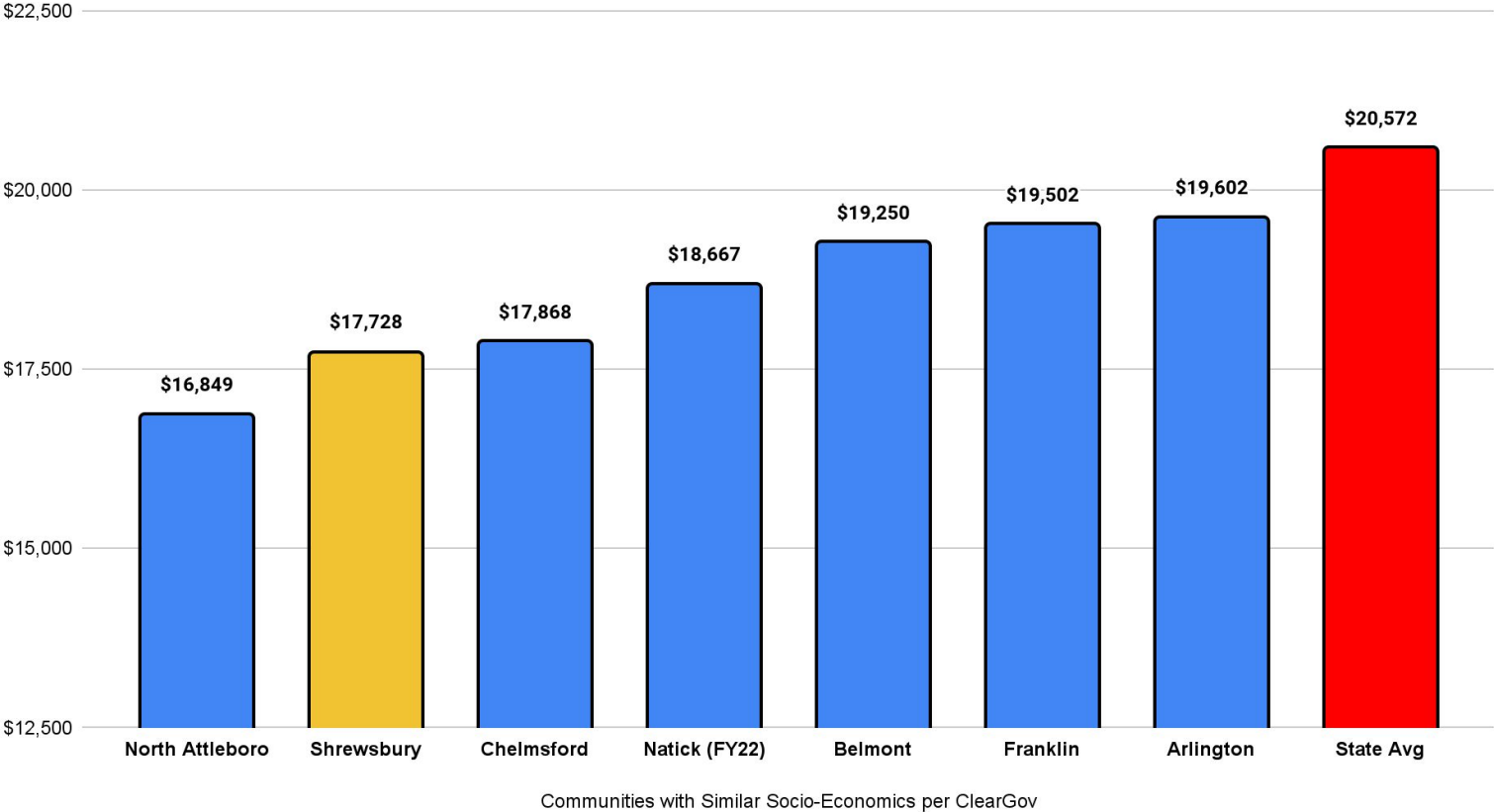
FY23 Per Pupil Expenditure- Shrewsbury vs. DART Districts



Per Pupil Expenditure- Shrewsbury DART Districts

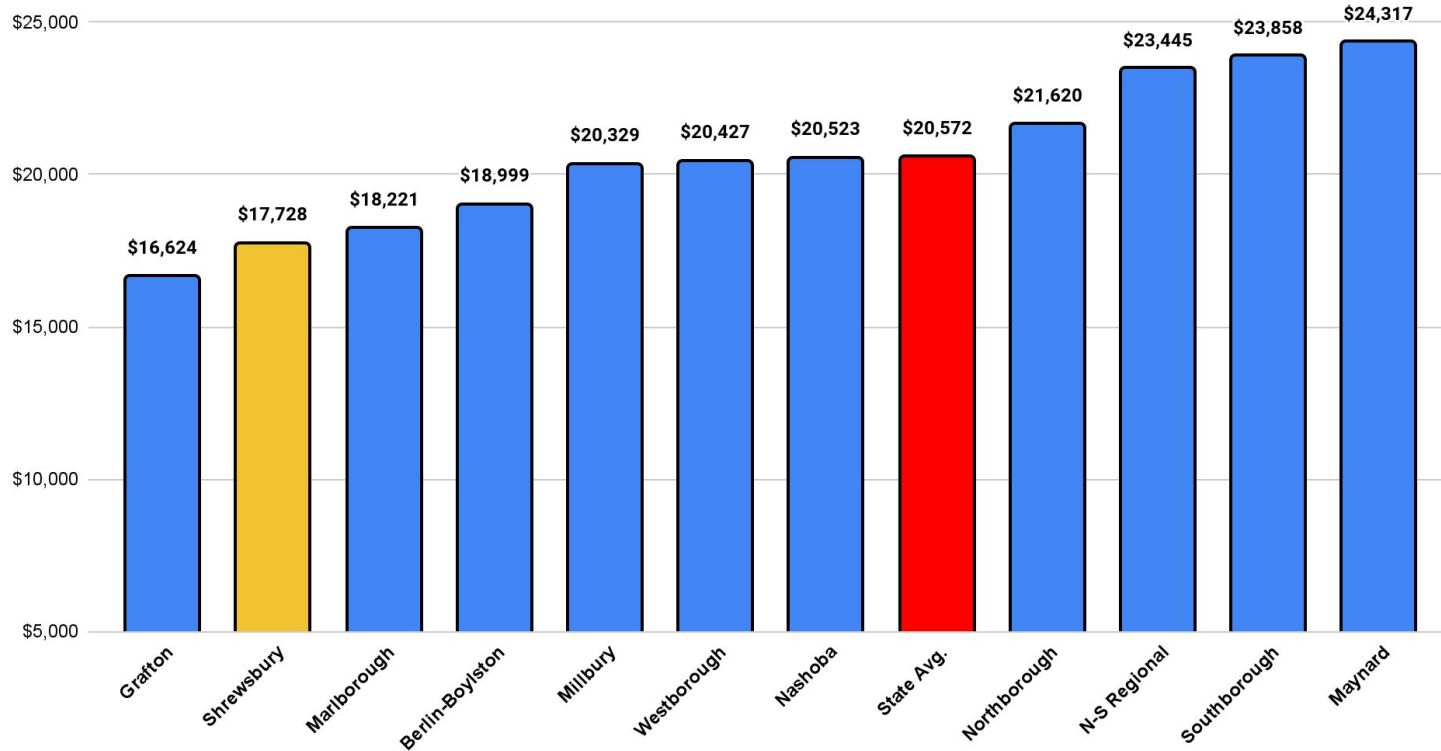
Average Cost Per Pupil Comparison: ClearGov Determined Comparable Communities

FY23 Per Pupil Expenditure- Communities with Similar Socio-Economics per ClearGov



Average Cost Per Pupil Comparison: Assabet Valley Collaborative Districts

FY23 Per Pupil Expenditure- Assabet Districts

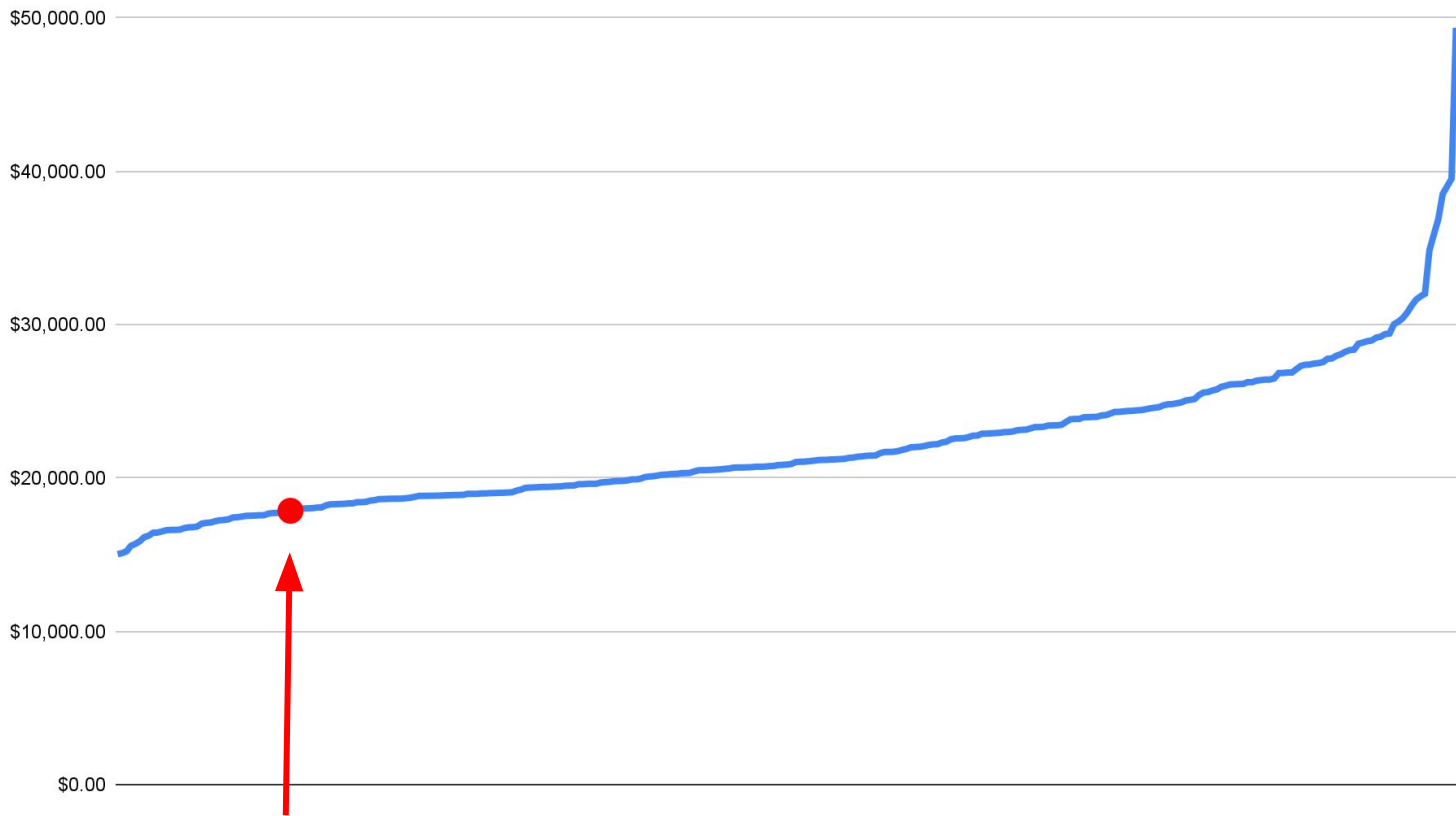


March 2024 Per Pupil Expenditure- Assabet Districts

Source: MA Department of Elementary and Secondary Education

March 2024 Total Per Pupil Expenditure: Statewide Array

FY23 Per Pupil Expenditure- Statewide Array



**Ranked
267 of 314
districts**

**Bottom
15th
Percentile**

Shrewsbury- \$17,728

Per Pupil Expenditure Sub-Group Analysis: Administration

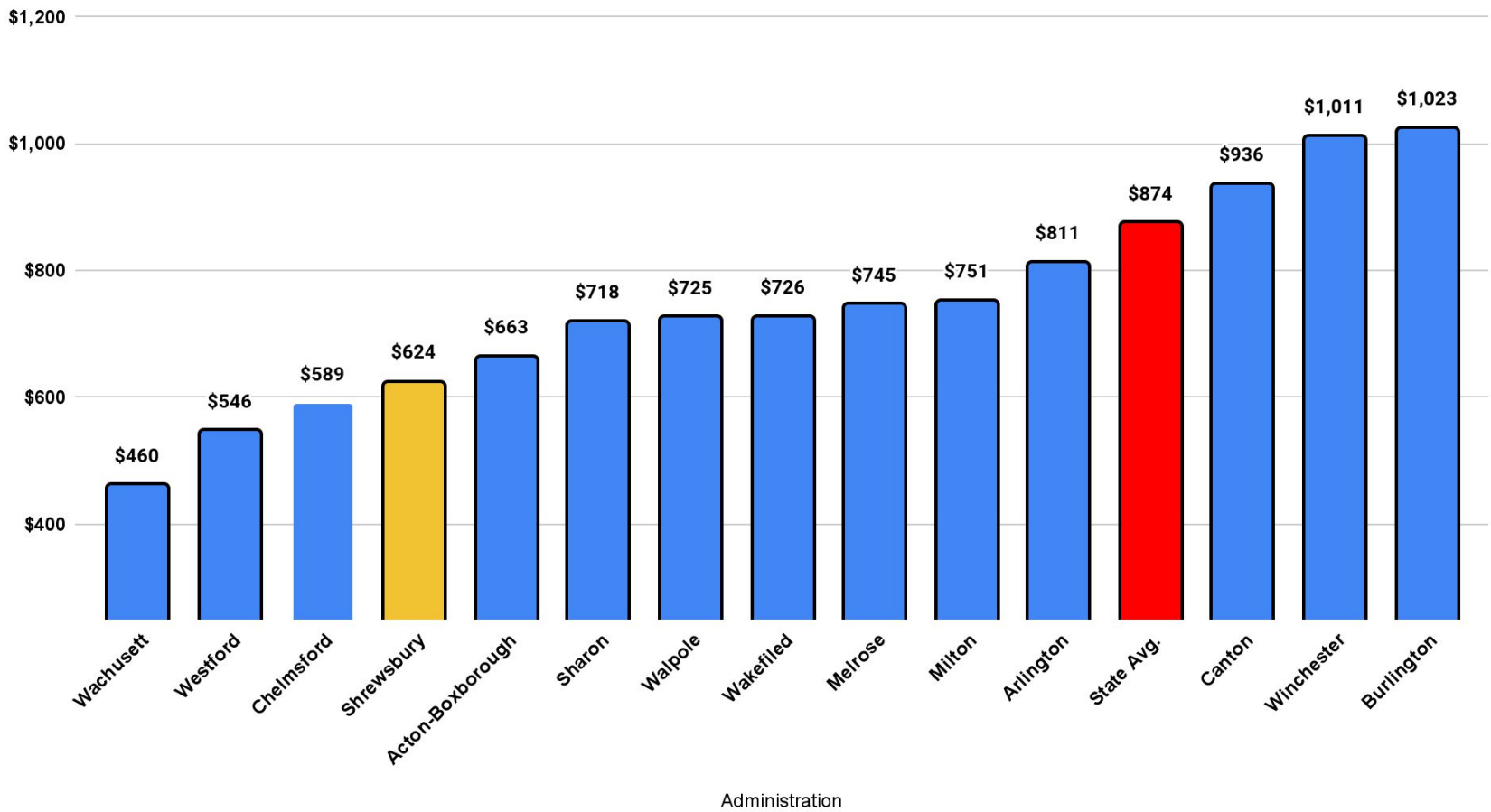
**Ranked 279
of 314**

**Bottom 11th
Percentile**

- School Committee
- Superintendent
- Asst. Superintendents
- Other District-Wide Administration
- Business and Finance
- Human Resources
- Legal Services & Settlements
- District-Wide Information Systems

PPX Sub-Group Analysis: Administration

FY23 Per Pupil Expenditure- Administration



PPX Sub-Group Analysis: Instructional Leadership

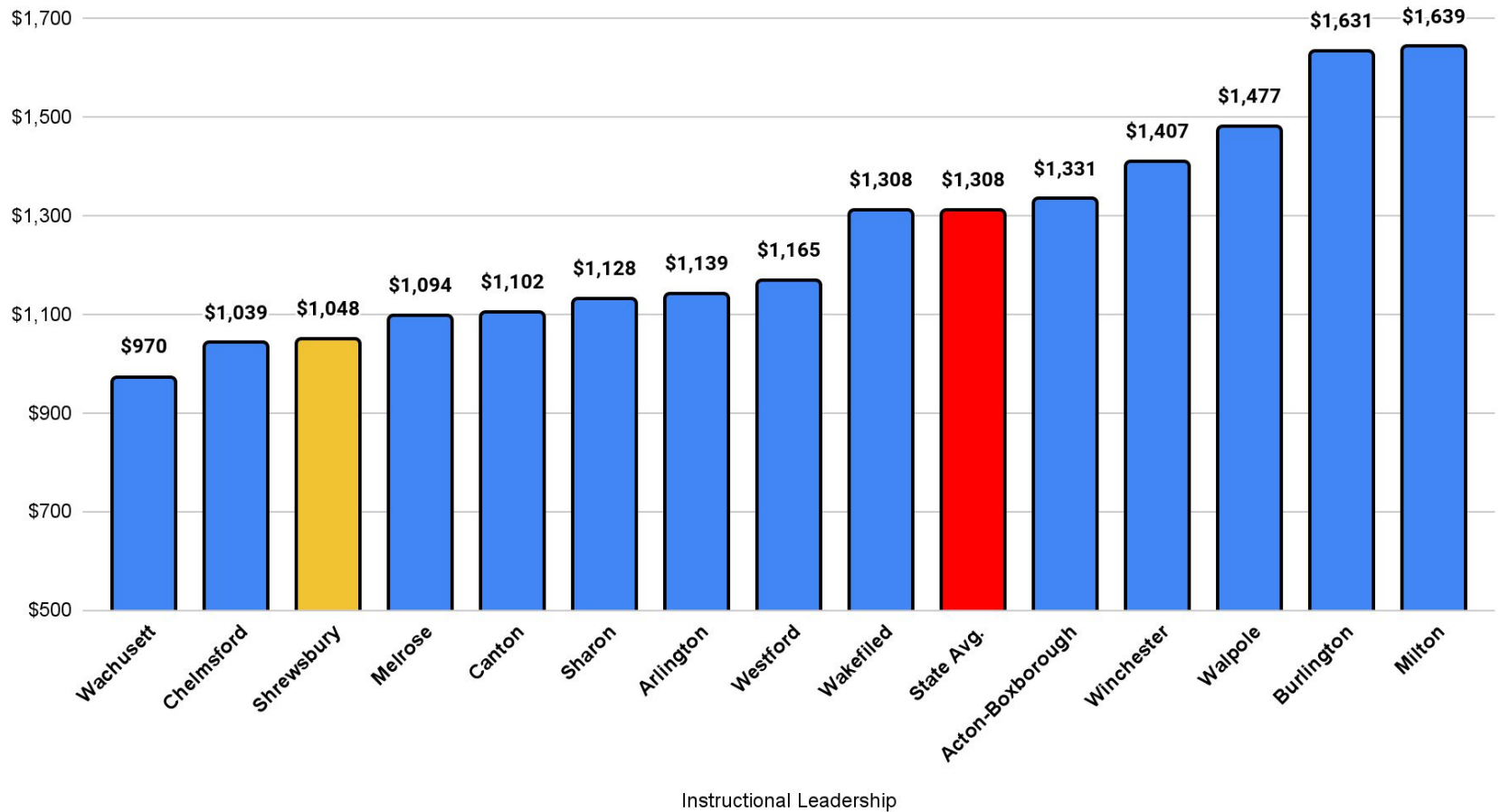
**Ranked 228
of 314**

**Bottom 29th
percentile**

- Curriculum Directors (Supervisory)
- Dept. heads (Non-Supervisory)
- School Leadership
- Curriculum Leaders (School Level)
- Admin. Technology (School Level)
- Instructional Coordinators

PPX Sub-Group Analysis: Instructional Leadership

FY23 Per Pupil Expenditure- Instructional Leadership



PPX Sub-Group Analysis: Teachers

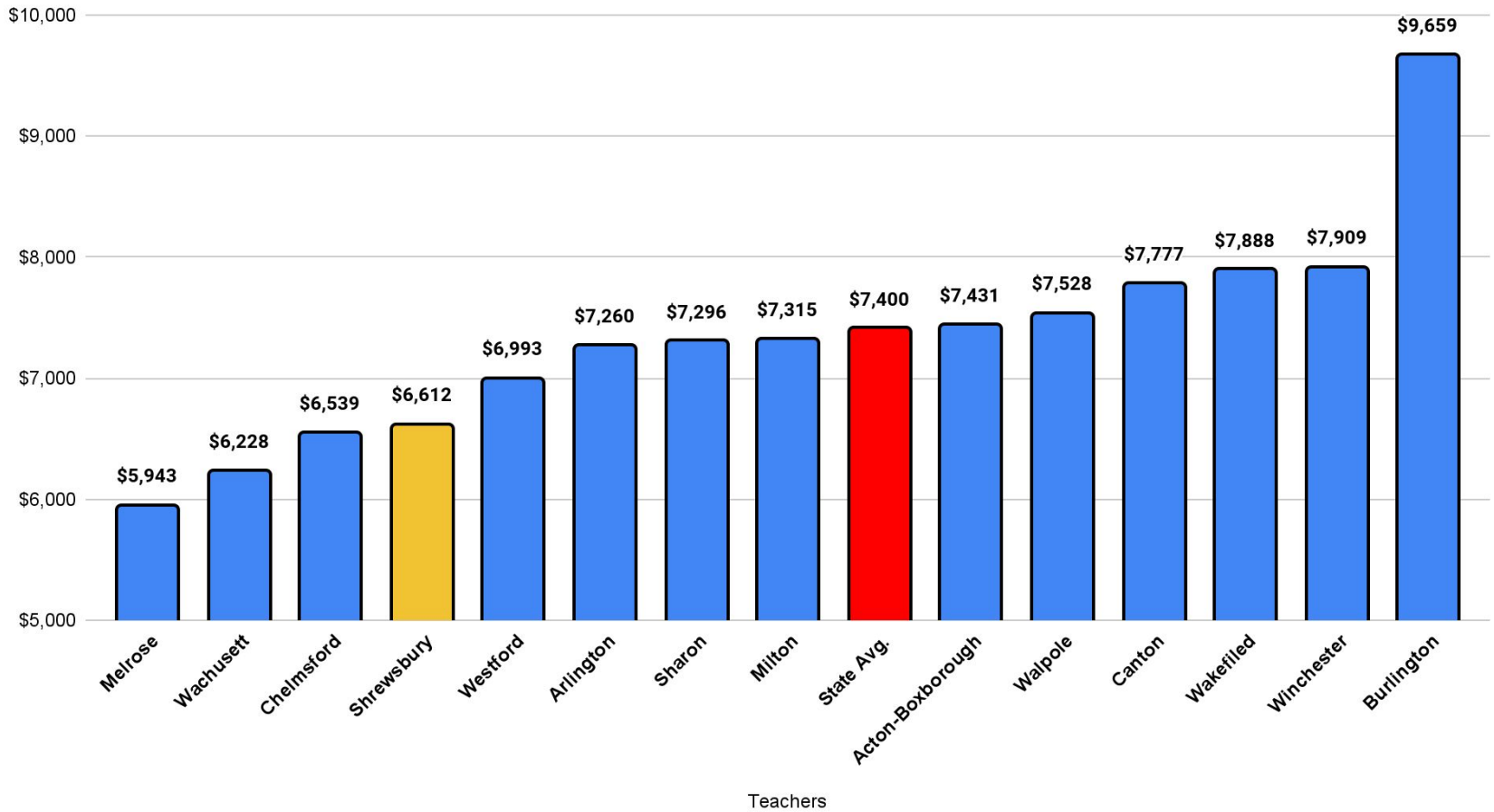
**Ranked 244
of 314**

**Bottom 24th
Percentile**

- Classroom Teachers
- Specialist Teachers

PPX Sub-Group Analysis: Teachers

FY23 Per Pupil Expenditures- Teachers



PPX Sub-Group Analysis: Other Teaching Services

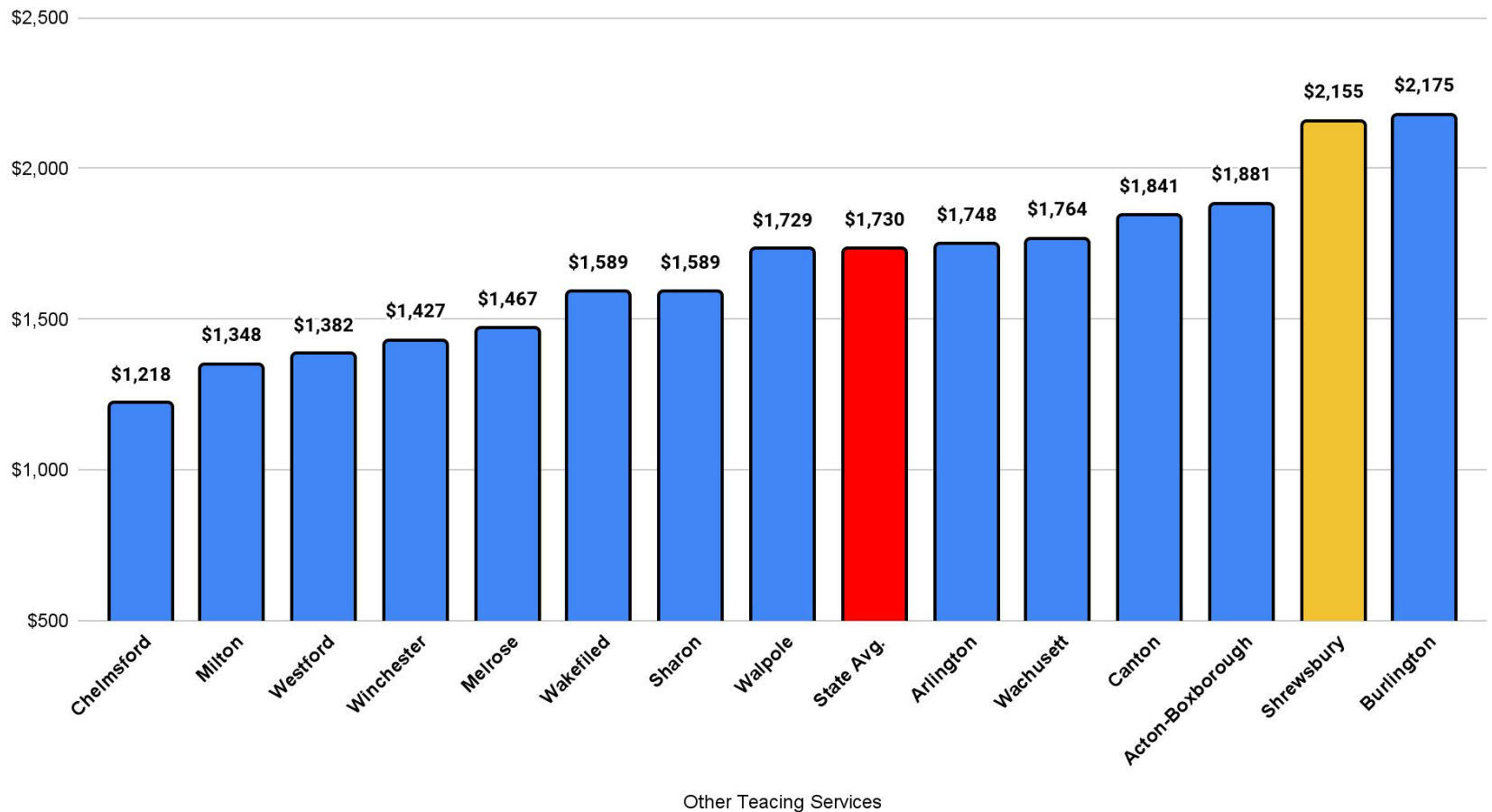
**Ranked 83
of 314**

**Top 26th
Percentile**

- **Medical/Therapeutic Services**
- **Substitute Teachers**
- **Paraprofessionals**
- **Librarians/Media Center Directors**

PPX Sub-Group Analysis: Other Teaching Services

FY23 Per Pupil Expenditure- Other Teaching Services



PPX Sub-Group Analysis: Other Teaching Services Breakdown

Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEIn
Medical/ Therapeutic Services	\$2,441,918	\$13,045	\$2,454,963	\$415.05
Substitutes, Long-Term	\$558,227	\$0	\$558,227	\$94.38
Substitutes, Short-Term	\$671,466	\$0	\$671,466	\$113.52
Paraprofessionals	\$8,244,559	\$205,526	\$8,450,085	\$1,428.61
Librarians/ Media Center Directors	\$612,988	\$0	\$612,988	\$103.63
Distance Learning/ Online Coursework+	\$0	\$0	\$0	\$0.00
Other Teaching Services (sub-total)	\$12,529,158	\$218,571	\$12,747,729	\$2,155.19

PPX Sub-Group Analysis: Professional Development

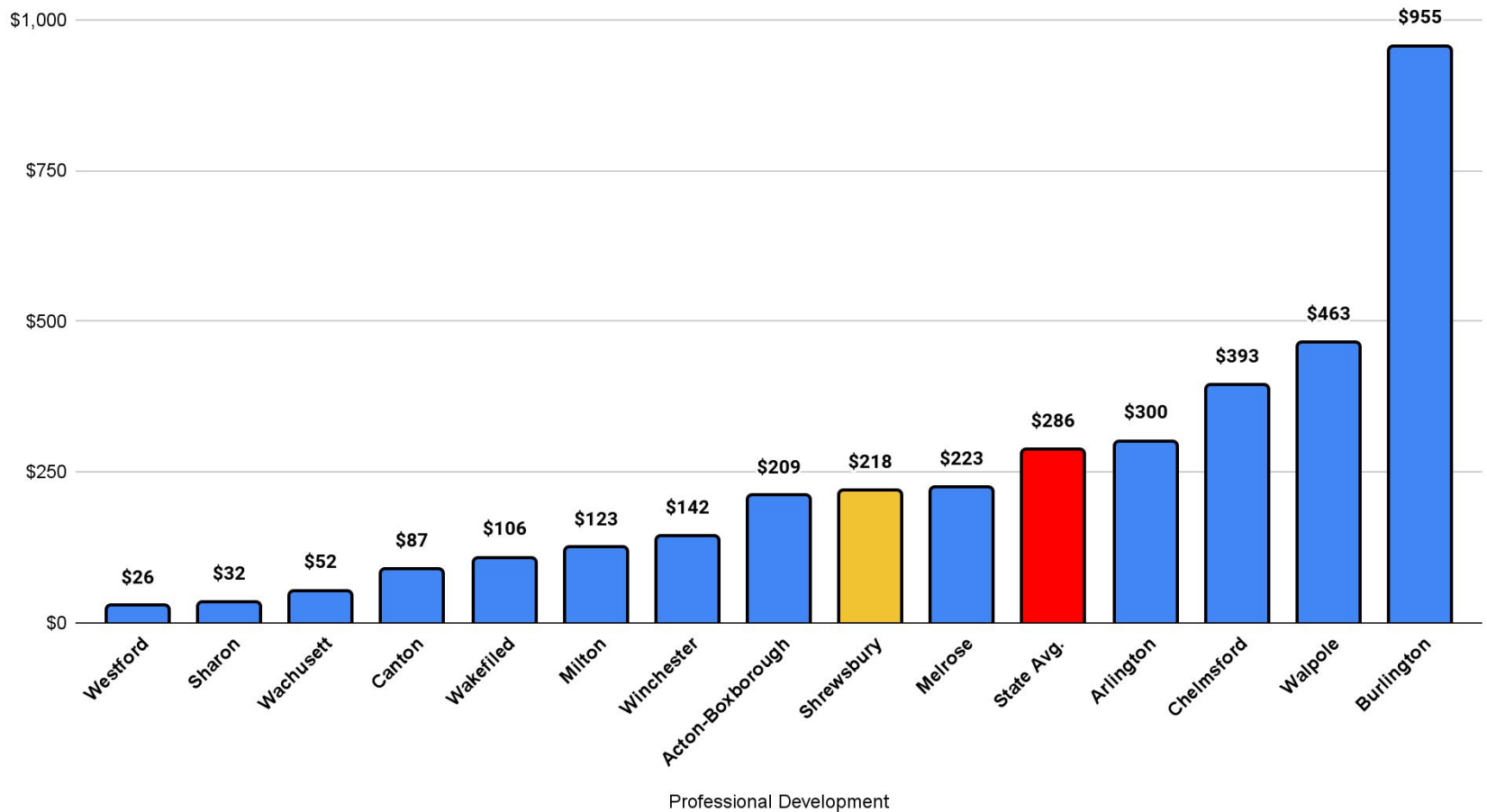
**Ranked
111 of 314**

**Top 35th
Percentile**

- Professional Development Leaders
- Professional days
- Substitutes for Prof. Development
- Professional Development Costs

PPX Sub-Group Analysis: Professional Development

FY23 Per Pupil Expenditures- Professional Development



PPX Sub-Group Analysis: Materials, Equipment, Technology

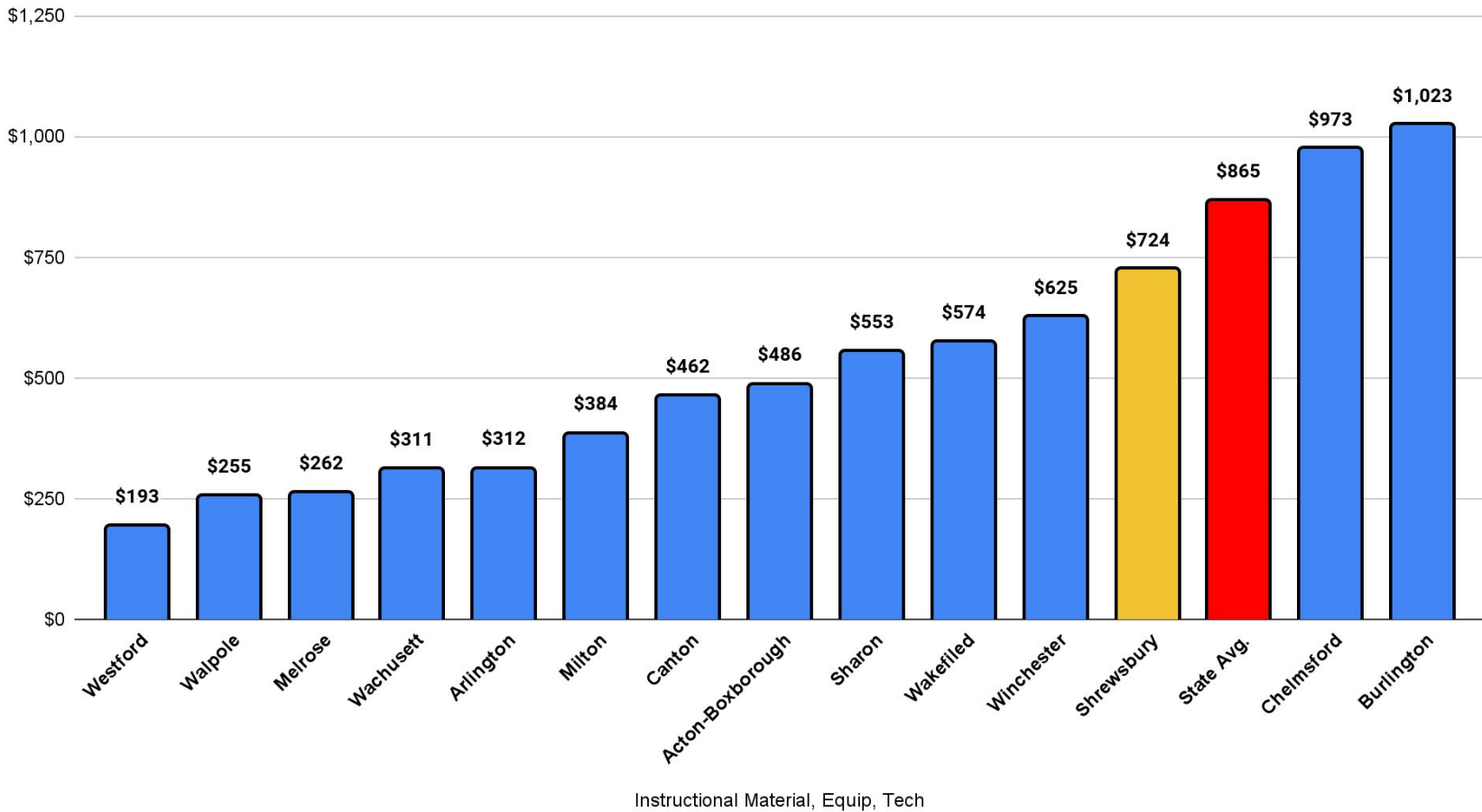
**Ranked
122 of 314**

**Top 39th
Percentile**

- Textbooks,
Software/Media/Materials
- Instructional Materials
(Library)
- Instructional Equipment
- General Classroom Supplies
- Other Instructional Services
- Classroom Technology
- Technology (Libraries)
- Instructional Software

PPX Sub-Group Analysis: Materials, Equipment, Technology

FY23 Per Pupil Expenditures- Instructional Materials, Equipment, Technology



PPX Sub-Group Analysis: Guidance Counseling and Testing

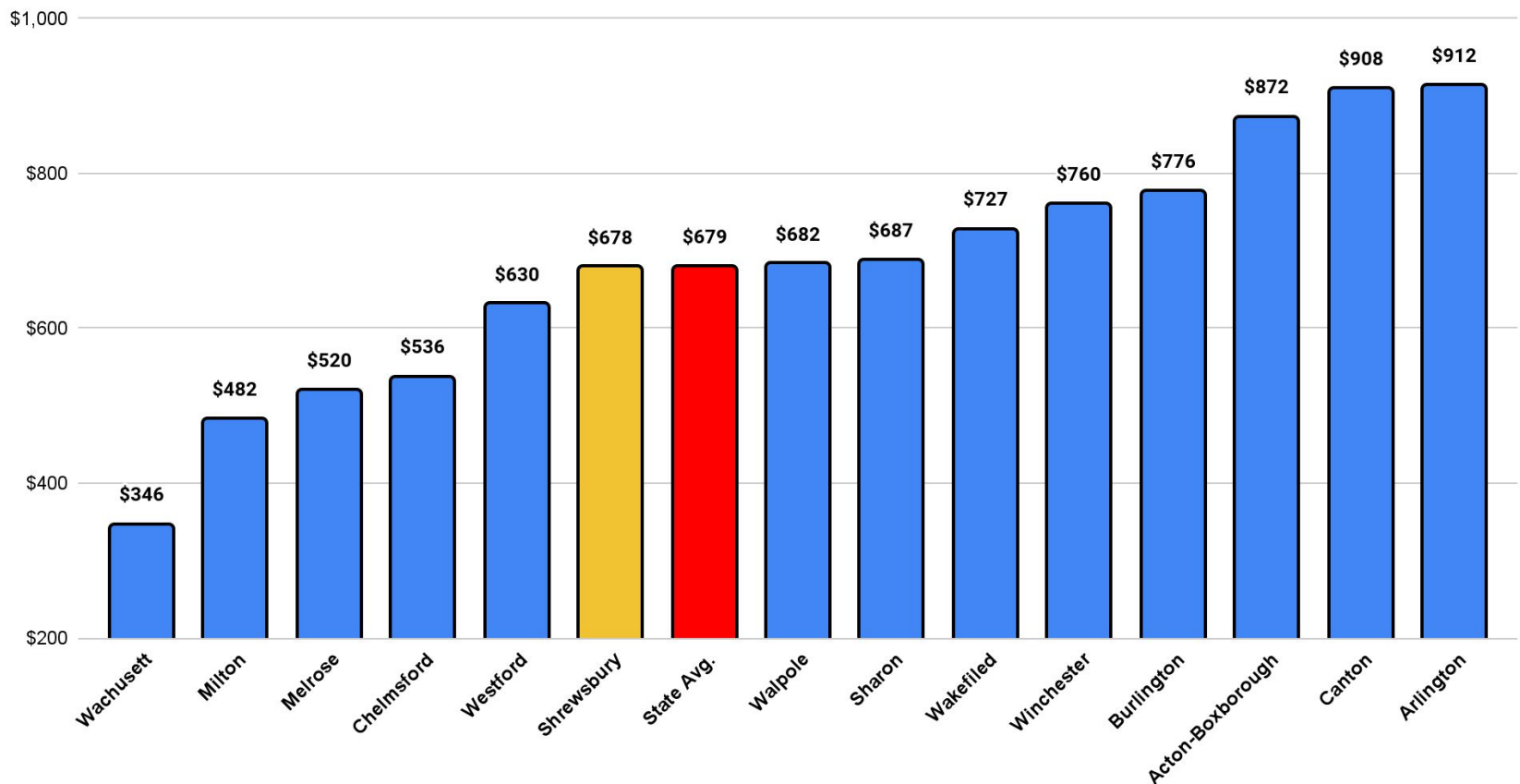
**Ranked
177 of 314**

**Bottom
44th
Percentile**

- Guidance/Adjustment Counselors
- Testing and Assessment
- Psychological Services

PPX Sub-Group Analysis: Guidance Counseling and Testing

FY23 Per Pupil Expenditures- Guidance, Counseling, Testing



Guidance, Counseling, Testing

PPX Sub-Group Analysis: Pupil Services

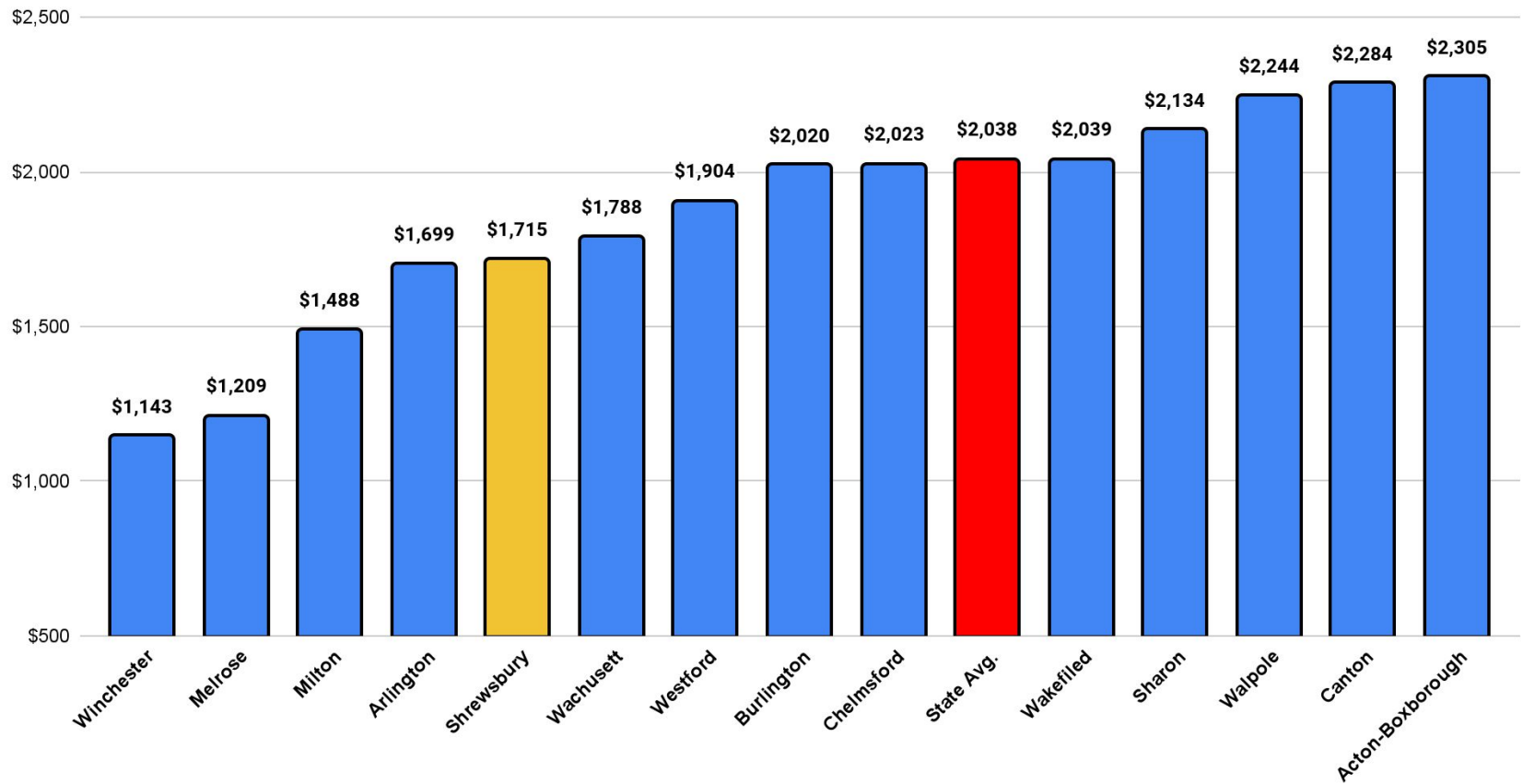
**Ranked 221
of 314**

**Bottom 30th
Percentile**

- Attendance and Parent Liaisons
- Medical/Health Services
- Transportation Services
- Food Services
- Athletics
- Other Student Activities
- School Security

PPX Sub-Group Analysis: Pupil Services

FY23 Per Pupil Expenditures- Pupil Services



Pupil Services

PPX Sub-Group Analysis: Operations and Maintenance

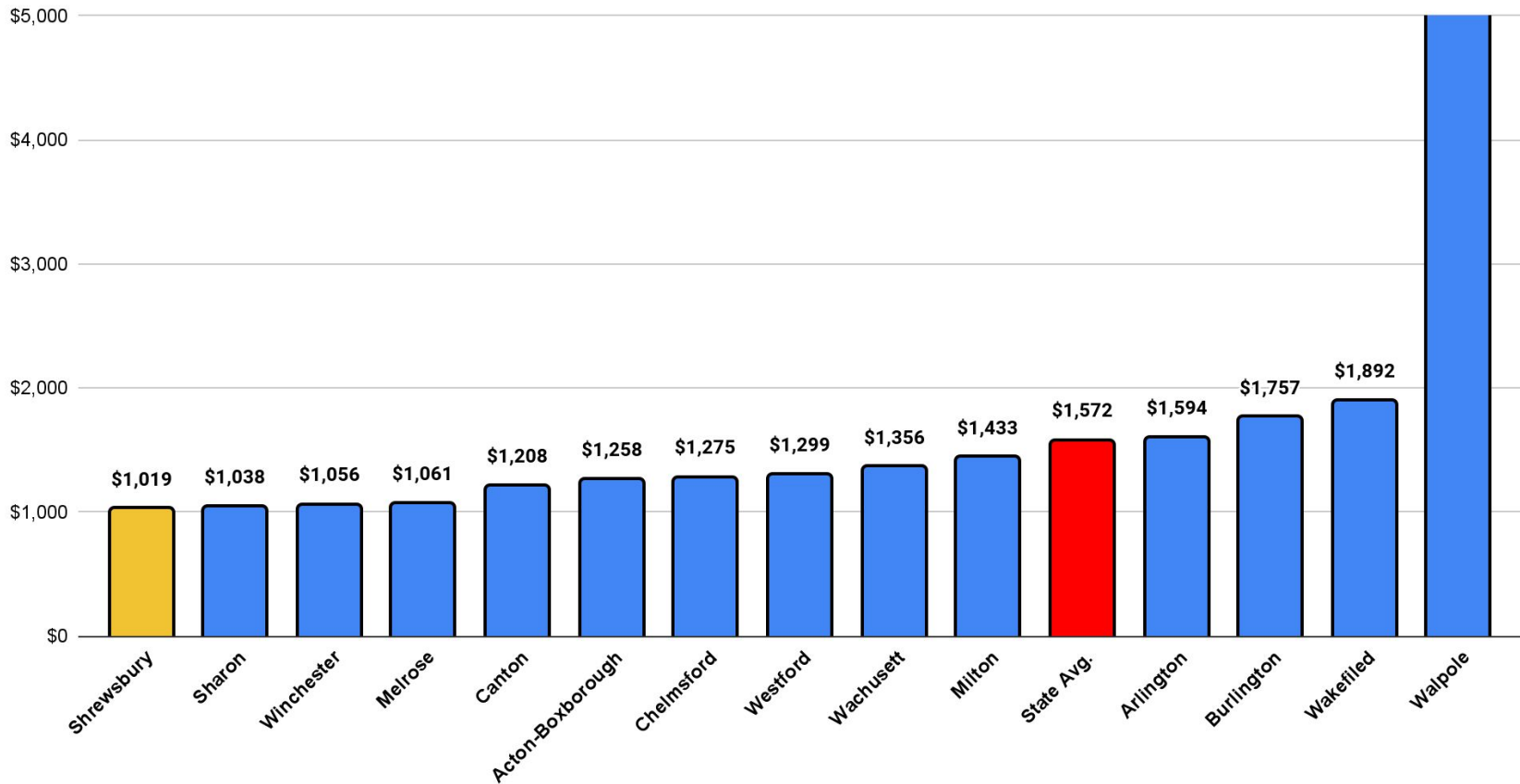
**Ranked
293 of 314**

**Bottom
7th
Percentile**

- Custodial Services
- Heating of Buildings
- Utility Services
- Maintenance of Grounds
- Maintenance of Buildings
- Building Security Systems
- Maintenance of Equipment
- Extraordinary Maintenance
- Networking/Telecommunications
- Technology Maintenance

PPX Sub-Group Analysis: Operations and Maintenance

FY23 Per Pupil Expenditure- Operations and Maintenance



Operations and Maintenance

PPX Sub-Group Analysis: Insurance, Retirement Programs & Other

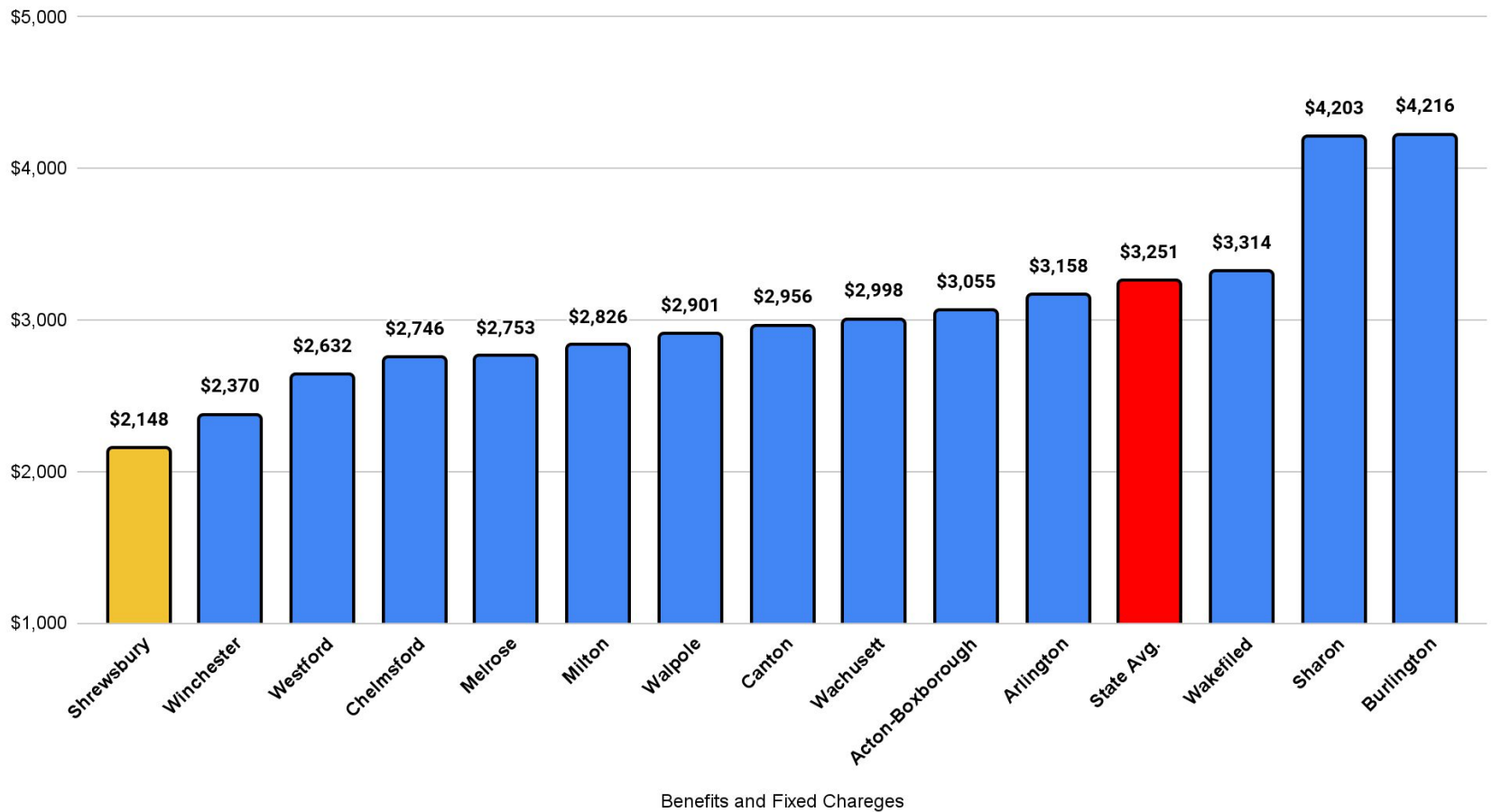
**Ranked
285 of 314**

**Bottom
10th
Percentile**

- Employer Retirement Contributions
- Employee Separation Costs
- Insurance for Active Employees
- Insurance for Retirees
- Other Non-Employee Insurances
- Rental Lease of Equipment
- Rental Lease of Buildings
- Short Term Interest RANS
- Other Fixed/Crossing Guards
- School Crossing Guards

PPX Sub-Group Analysis: Insurance, Retirement Programs & Other

FY23 Per Pupil Expenditures- Benefits and Fixed Chareges



PPX Sub-Group Analysis: In-District Student Expense

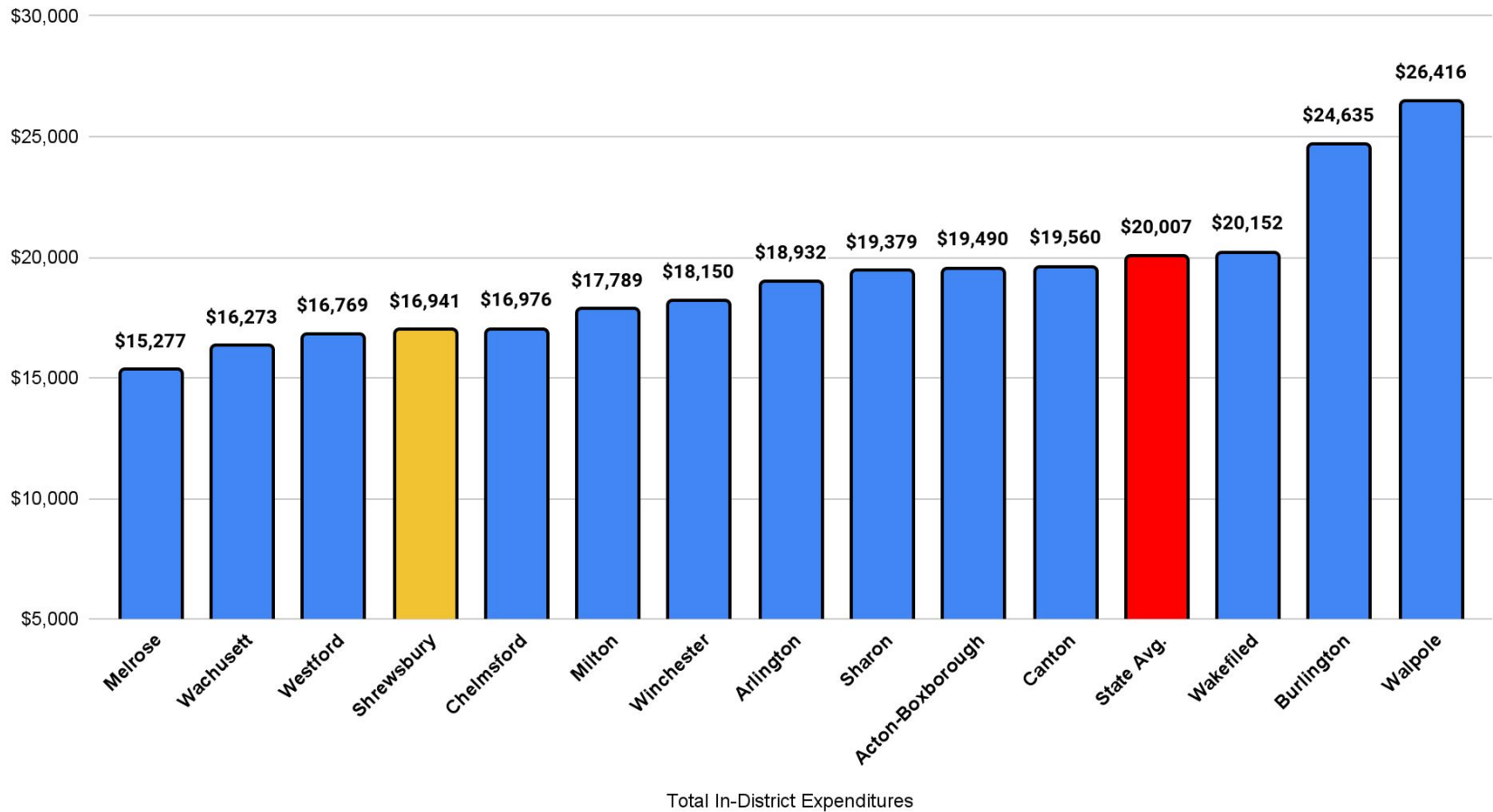
**Ranked 270
of 314**

**Bottom
14th
Percentile**

- All expenses except costs for Out of District Students (special education, vocational, Charter, School Choice)

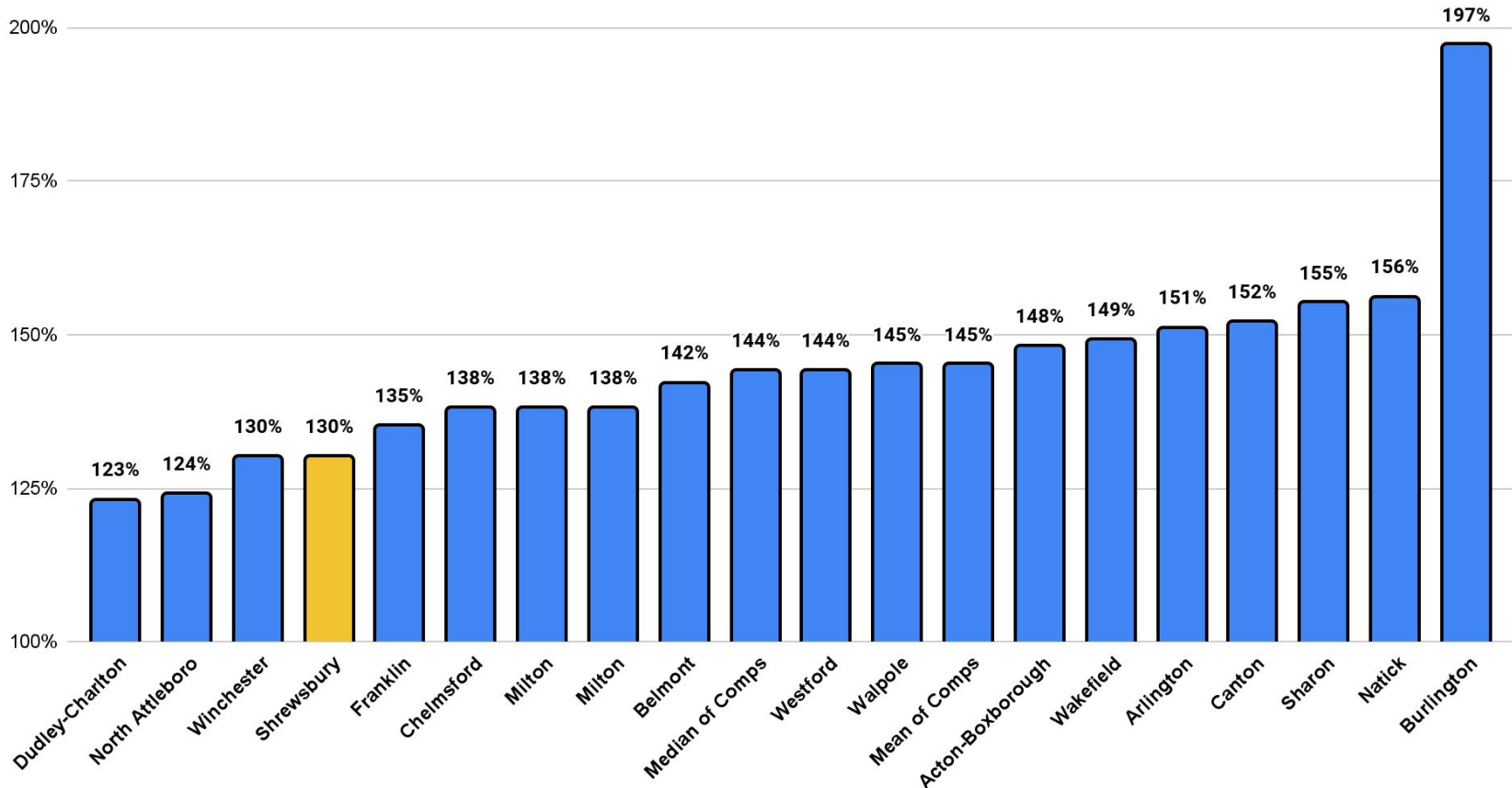
PPX Sub-Group Analysis: In-District Student Expense

FY23 Per Pupil Expenditures- Total In-District Expenditures



Net School Spending Beyond State Foundation Budget (last updated FY22)

Spending Beyond State Foundation Budget Minimum vs. Comparison Districts



Comparable Districts (MA DESE DART & ClearGov)

Important Notes

- For FY23, Shrewsbury **ranks #267 of 314 school districts** reported thus far
[Data for 15 districts is not yet published]
 - This is the bottom 15th percentile
 - As a point of reference, in FY17 Shrewsbury ranked #279 of 314 school districts
- Shrewsbury **ranks #73 of 351 Commonwealth communities** in income per capita at \$65,138
 - This is the top 21st percentile
 - State average income per capita is \$53,161
 - State median income per capita is \$42,470
- Shrewsbury **ranks #54 of 351 Commonwealth communities** in equalized property valuation at \$7.22 billion (last updated 2022)
 - This is the top 15th percentile
 - State average equalized property valuation is \$4.51 billion
 - State median equalized property valuation is \$2.15 billion

**Department of Revenue FY24 data*

Conclusions

- The different data sets all affirm Shrewsbury Public Schools is a comparatively “cost-efficient” organization
- If SPS were spending at the state average per pupil, our budget would have to increase by \$18.3M [*6422 pupil FTE x \$2,844*]