

Shrewsbury Public Schools

Average Per Pupil Expenditure Report

March 2018

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. FY17 data was published on February 23, 2017.

What goes into the calculation

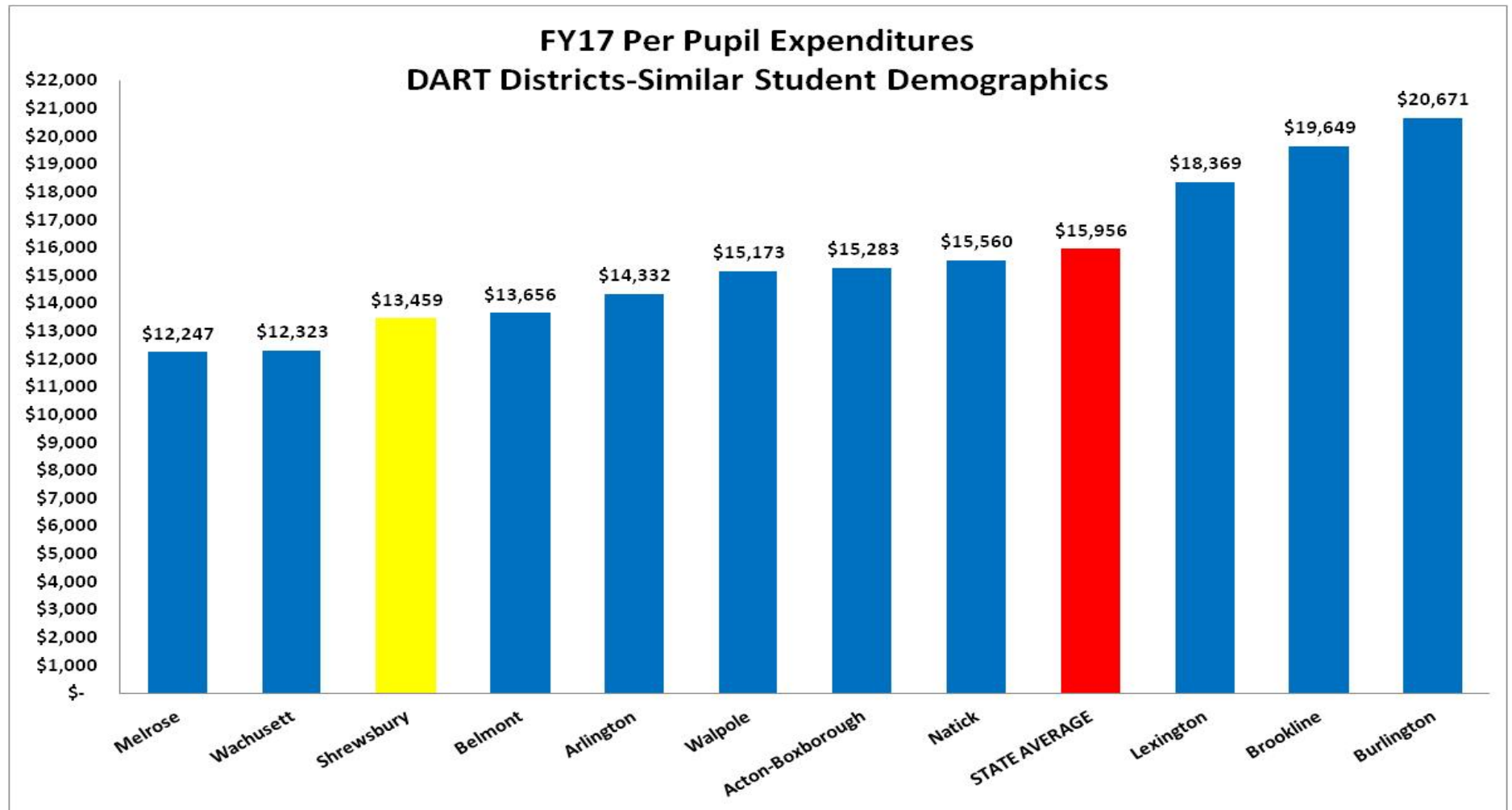
- **Spending from all funds**
- The following funding sources are all included in the functional expenditure per pupil measure.
 - school committee appropriations
 - municipal appropriations outside the school committee budget that affect schools
 - federal grants
 - state grants
 - circuit breaker funds
 - 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



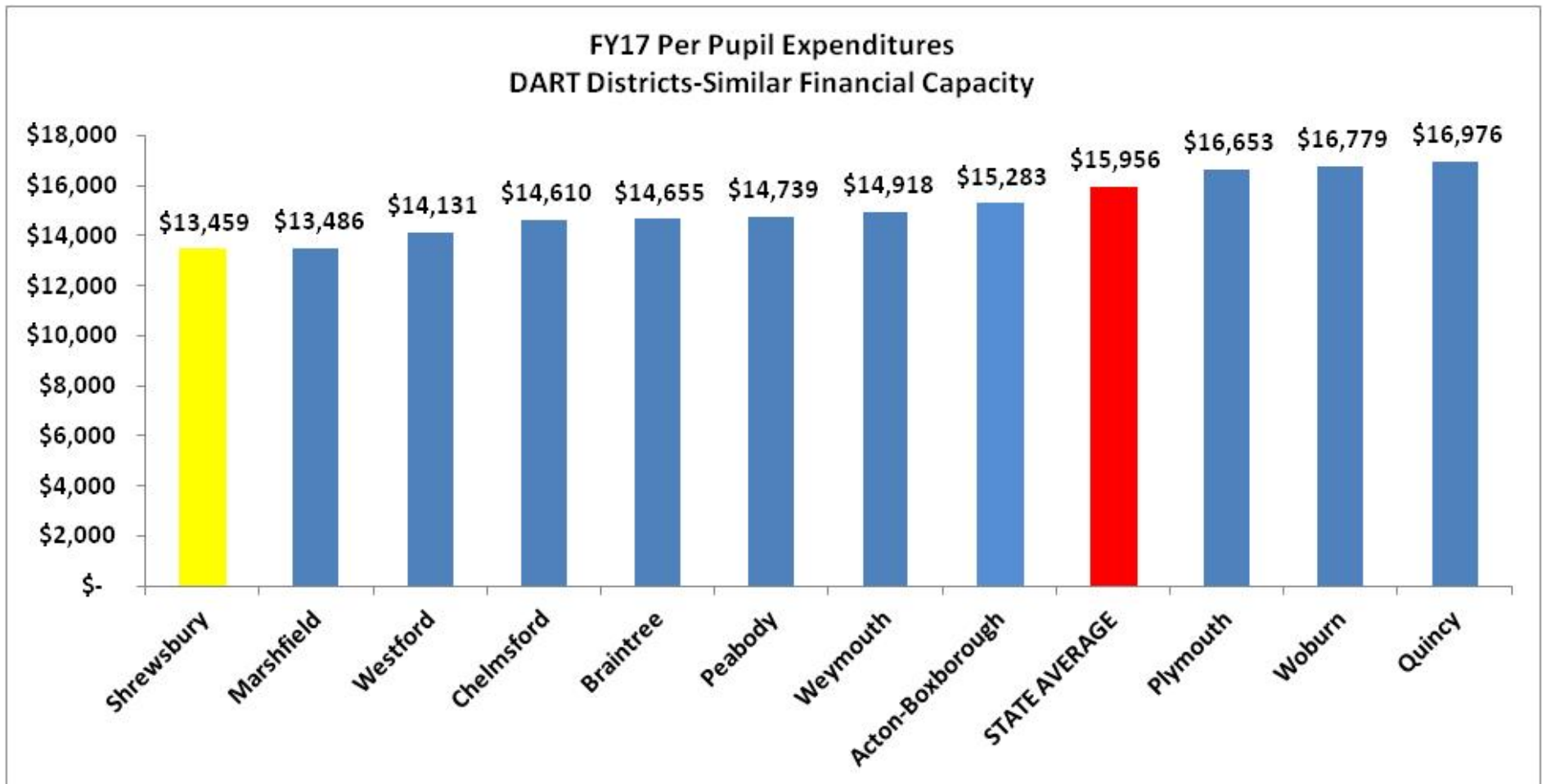
FY17 Per Pupil Expenditure per MA DESE, All Sources of Funds
Rank 279 of 314 reporting districts-bottom 11th percentile

Average Cost Per Pupil Comparison: Comparable Communities



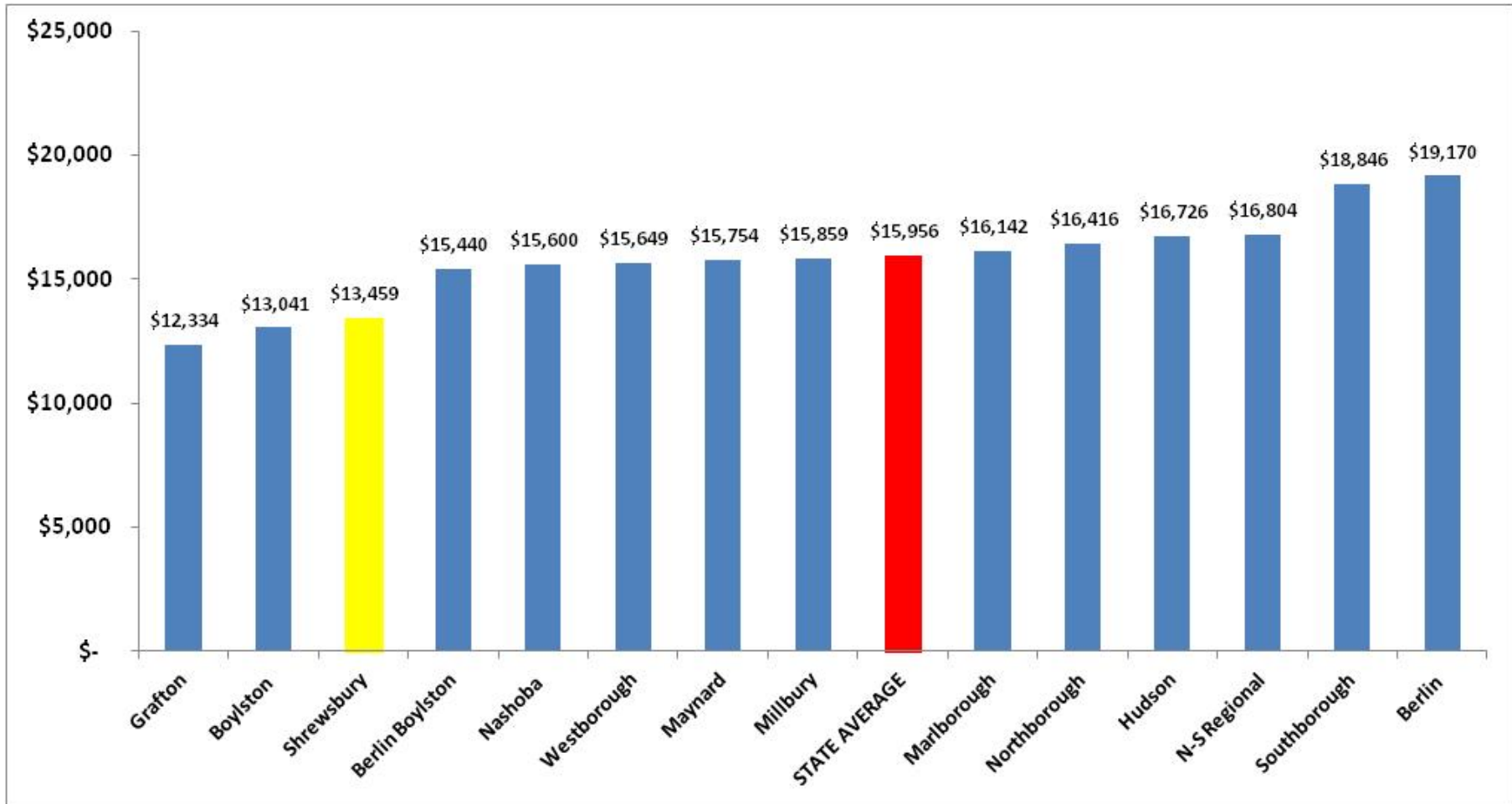
MA DESE determines comparable communities by district grades span, total enrollment, and special student populations.

Average Cost Per Pupil Comparison: Comparable Communities



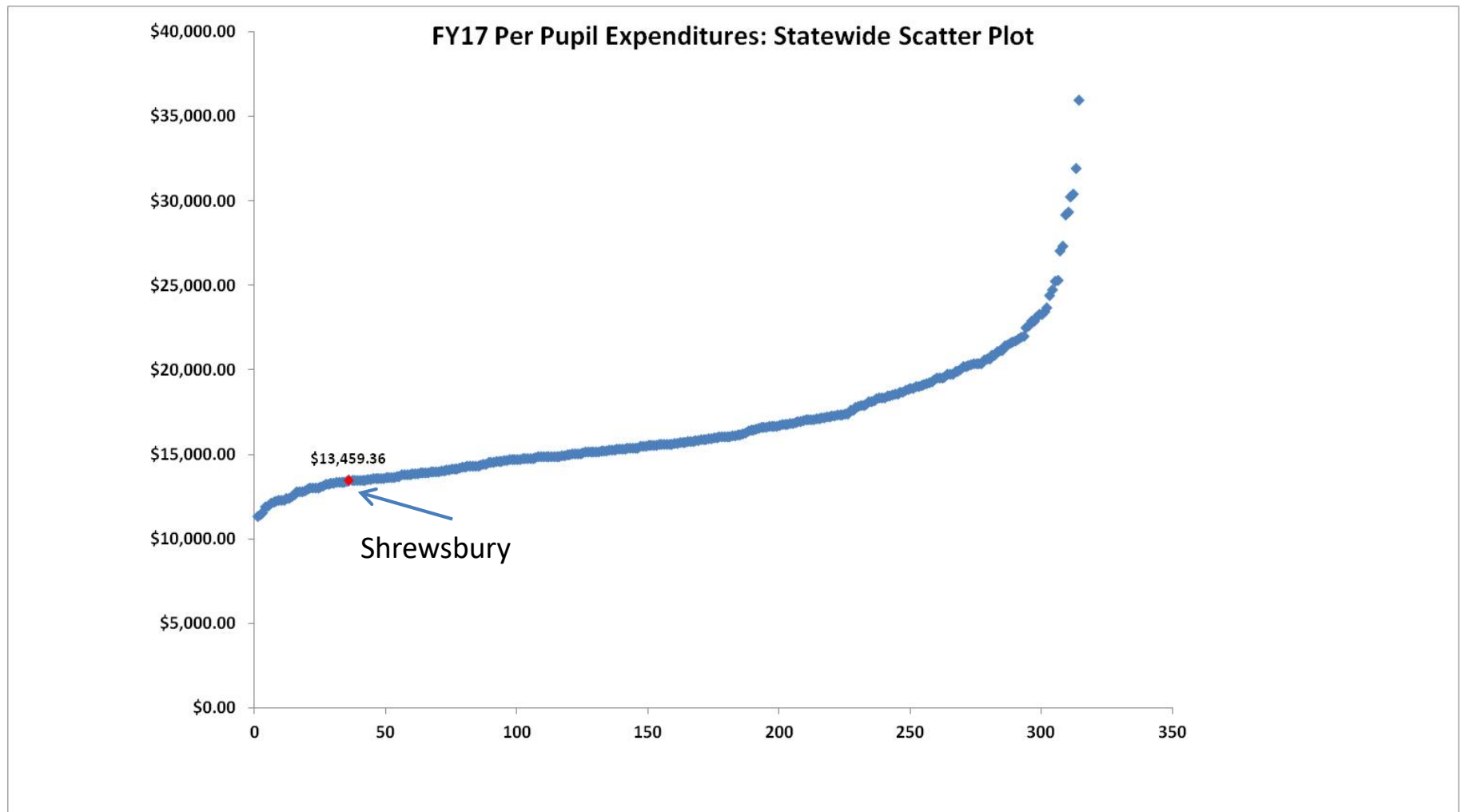
MA DESE determines comparable communities for financial capacity by community income and property value.

Average Cost Per Pupil Comparison: Assabet Valley Collaborative Districts



Source: MA Department of Elementary and Secondary Education

FY17 Per Pupil Expense: Statewide Array



Shrewsbury v. State Median

- FY17 State Median = \$15,641
 - FY17 Shrewsbury = \$13,459
-
- \$ below median (\$2,182)
 - % below median (14%)

PPX Summary

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditure Summary, FY13-FY17

Last updated February 2018

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 2017 data are not displayed and FTEs that are less than 6 are suppressed.

Shrewsbury

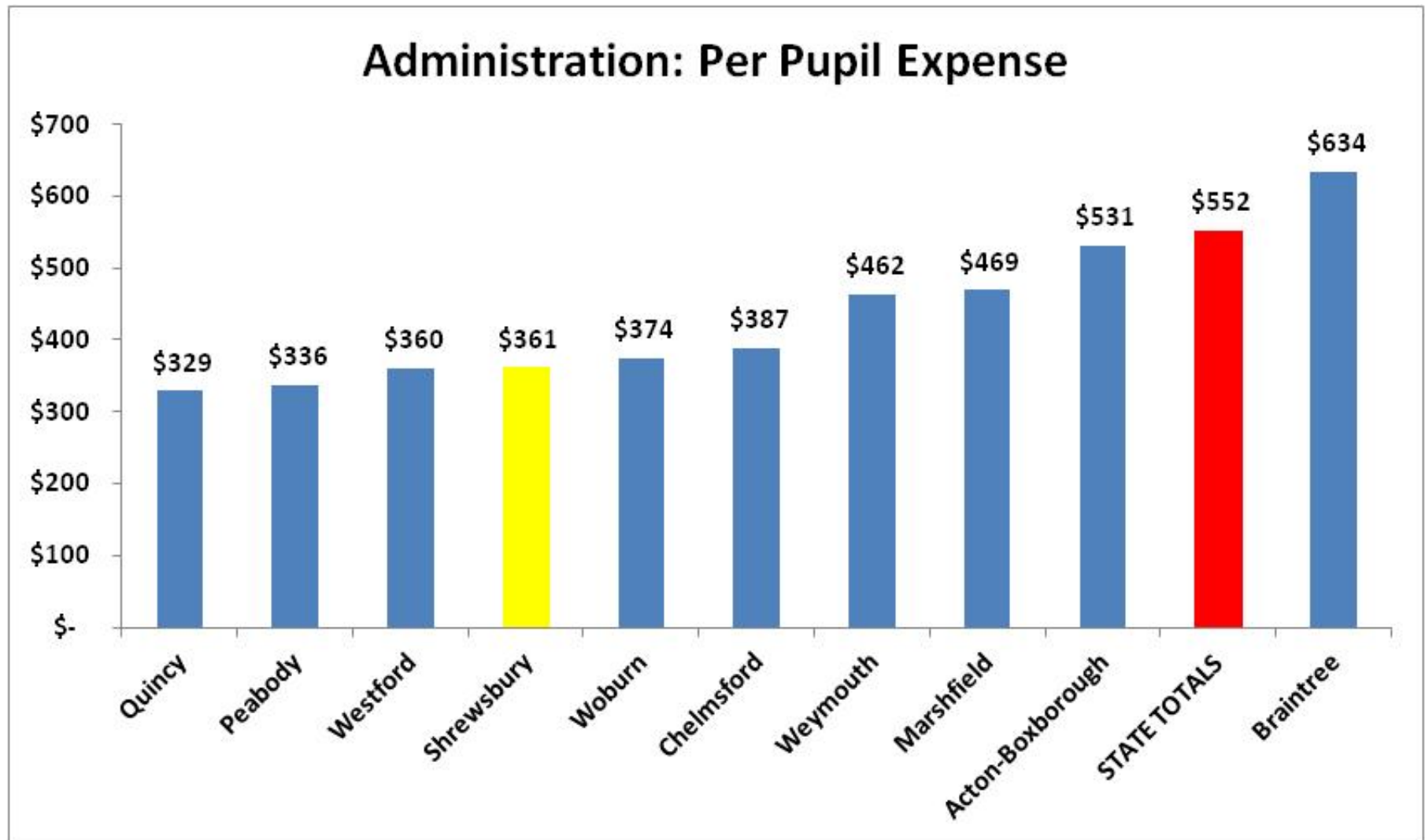
| | 2015 | 2016 | 2017 |
|--|---------|---------|---------|
| FTEIn In-District FTE Pupils | 5,868.2 | 5,967.9 | 6,098.5 |
| FTEOut Out-of-District FTE Pupils | 353.3 | 302.8 | 264.7 |
| FTEs Total FTE Pupils | 6,221.5 | 6,270.7 | 6,363.2 |

| | | 2015 | | | | 2016 | | | | 2017 | | | |
|----------------------|---|--------------------------|------------------------|--------------------|------------------|--------------------------|------------------------|--------------------|------------------|--------------------------|------------------------|--------------------|------------------|
| | | \$ Per In-District Pupil | % Share of In-District | State Average | % Share of State | \$ Per In-District Pupil | % Share of In-District | State Average | % Share of State | \$ Per In-District Pupil | % Share of In-District | State Average | % Share of State |
| Function Description | | A | B = A / IIII | B | C = B / IIII | A | B = A / IIII | B | C = B / IIII | A | B = A / IIII | B | C = B / IIII |
| ADMN | Administration | \$294.78 | 2.5% | \$531.08 | 3.7% | \$338.54 | 2.7% | \$550.04 | 3.7% | \$361.39 | 2.9% | \$552.12 | 3.6% |
| LDRS | Instructional Leadership | \$754.67 | 6.3% | \$976.22 | 6.8% | \$795.88 | 6.4% | \$1,016.61 | 6.8% | \$828.49 | 6.6% | \$1,059.58 | 6.9% |
| TCHR | Teachers | \$5,042.60 | 42.1% | \$5,619.30 | 38.9% | \$5,087.39 | 41.2% | \$5,831.52 | 38.8% | \$5,081.05 | 40.5% | \$5,964.98 | 38.8% |
| TSER | Other Teaching Services | \$1,391.59 | 11.6% | \$1,177.10 | 8.2% | \$1,444.07 | 11.7% | \$1,241.05 | 8.3% | \$1,411.78 | 11.2% | \$1,249.95 | 8.1% |
| PDEV | Professional Development | \$154.56 | 1.3% | \$197.46 | 1.4% | \$216.32 | 1.8% | \$206.53 | 1.4% | \$161.14 | 1.3% | \$196.08 | 1.3% |
| MATL | Instructional Materials, Equipment and Technology | \$417.69 | 3.5% | \$430.82 | 3.0% | \$331.93 | 2.7% | \$467.00 | 3.1% | \$392.87 | 3.1% | \$459.78 | 3.0% |
| GUID | Guidance, Counseling and Testing | \$376.31 | 3.1% | \$443.26 | 3.1% | \$361.74 | 2.9% | \$460.42 | 3.1% | \$358.72 | 2.9% | \$476.65 | 3.1% |
| SERV | Pupil Services | \$1,143.38 | 9.5% | \$1,430.21 | 9.9% | \$1,288.38 | 10.4% | \$1,500.15 | 10.0% | \$1,394.00 | 11.1% | \$1,563.87 | 10.2% |
| OPMN | Operations and Maintenance | \$818.03 | 6.8% | \$1,140.40 | 7.9% | \$794.49 | 6.4% | \$1,128.80 | 7.5% | \$824.31 | 6.6% | \$1,147.30 | 7.5% |
| BENE | Insurance, Retirement Programs and Other | \$1,584.28 | 13.2% | \$2,490.70 | 17.3% | \$1,693.30 | 13.7% | \$2,618.77 | 17.4% | \$1,740.62 | 13.9% | \$2,722.10 | 17.7% |
| IIII | In-District Per Pupil Expenditure | \$11,977.91 | | \$14,436.55 | | \$12,352.04 | | \$15,020.90 | | \$12,554.37 | | \$15,392.41 | |
| TTPP | Total Per Pupil Expenditures | \$13,147.35 | | \$14,941.33 | | \$13,372.35 | | \$15,537.00 | | \$13,459.36 | | \$15,955.88 | |

PPX Sub-Group Analysis: Administration

- Rank 287 of 314
- School Committee
- Superintendent
- Asst. Superintendents
- Other District-Wide Administration
- Business and Finance
- Human Resources
- Legal Services & Settlements
- District-Wide Information Systems

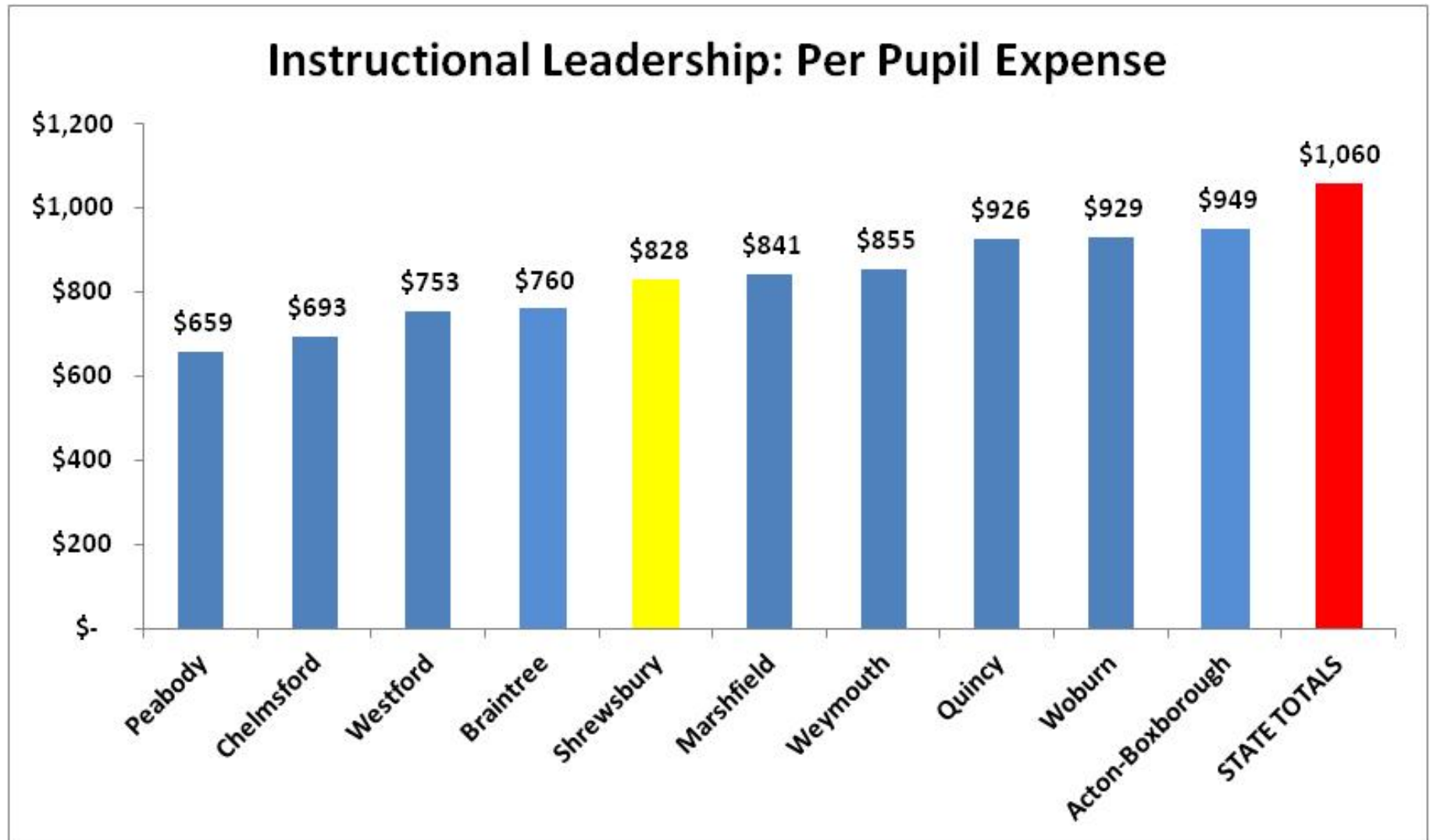
PPX Sub-Group Analysis: Administration



PPX Sub-Group Analysis: Instructional Leadership

- Rank 238 of 314
- Curriculum Directors (Supervisory)
- Dept. heads (Non-Supervisory)
- School Leadership
- Curriculum Leaders (School Level)
- Admin. Technology (School Level)
- Instructional Coordinators

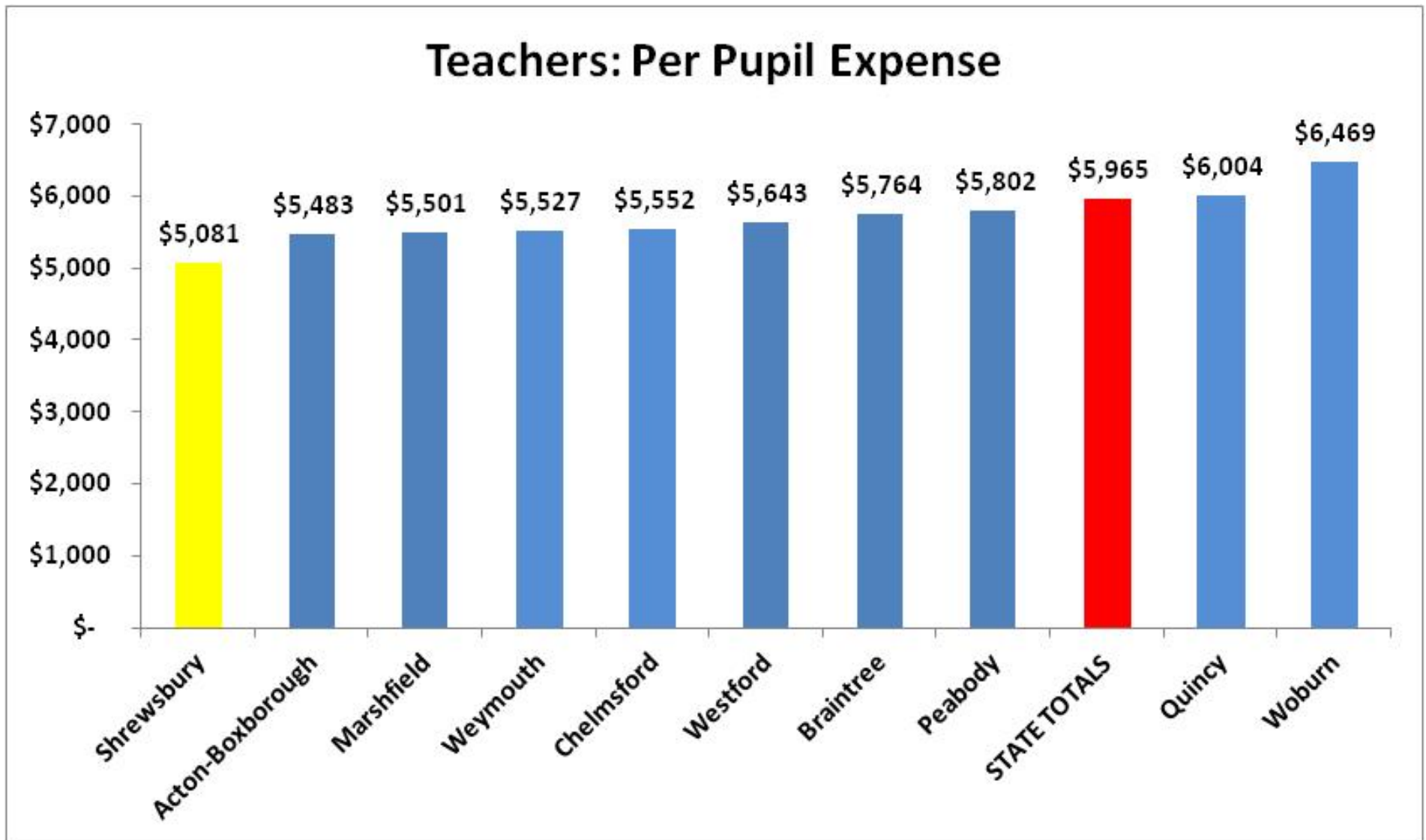
PPX Sub-Group Analysis: Instructional Leadership



PPX Sub-Group Analysis: Teachers

- Classroom Teachers
 - Specialist Teachers
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- Rank 267 of 314

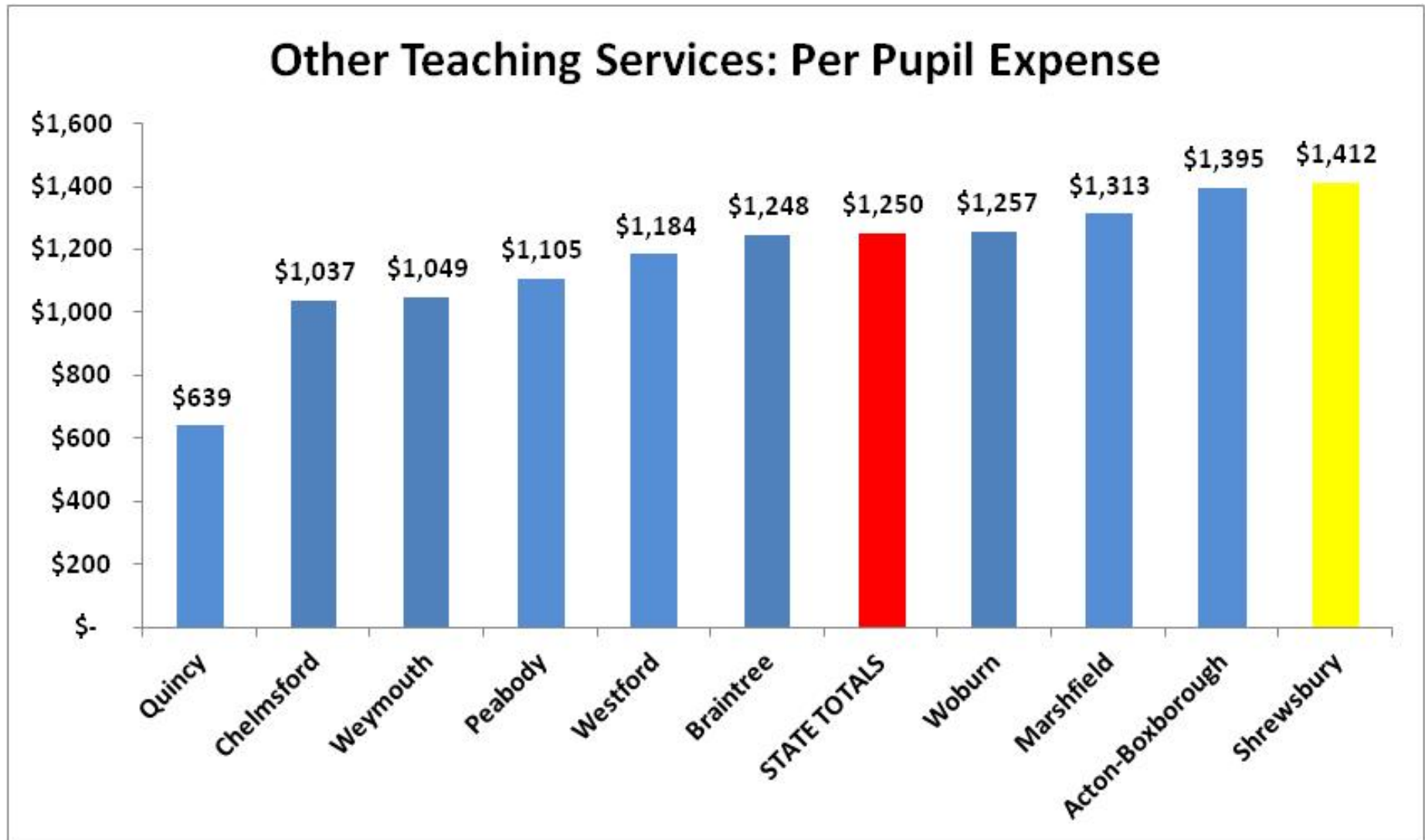
PPX Sub-Group Analysis: Teachers



PPX Sub-Group Analysis: Other Teaching Services

- Rank 101 of 314
- Medical/Therapeutic Services
- Substitute Teachers
- Paraprofessionals
- Librarians/Media Center Directors

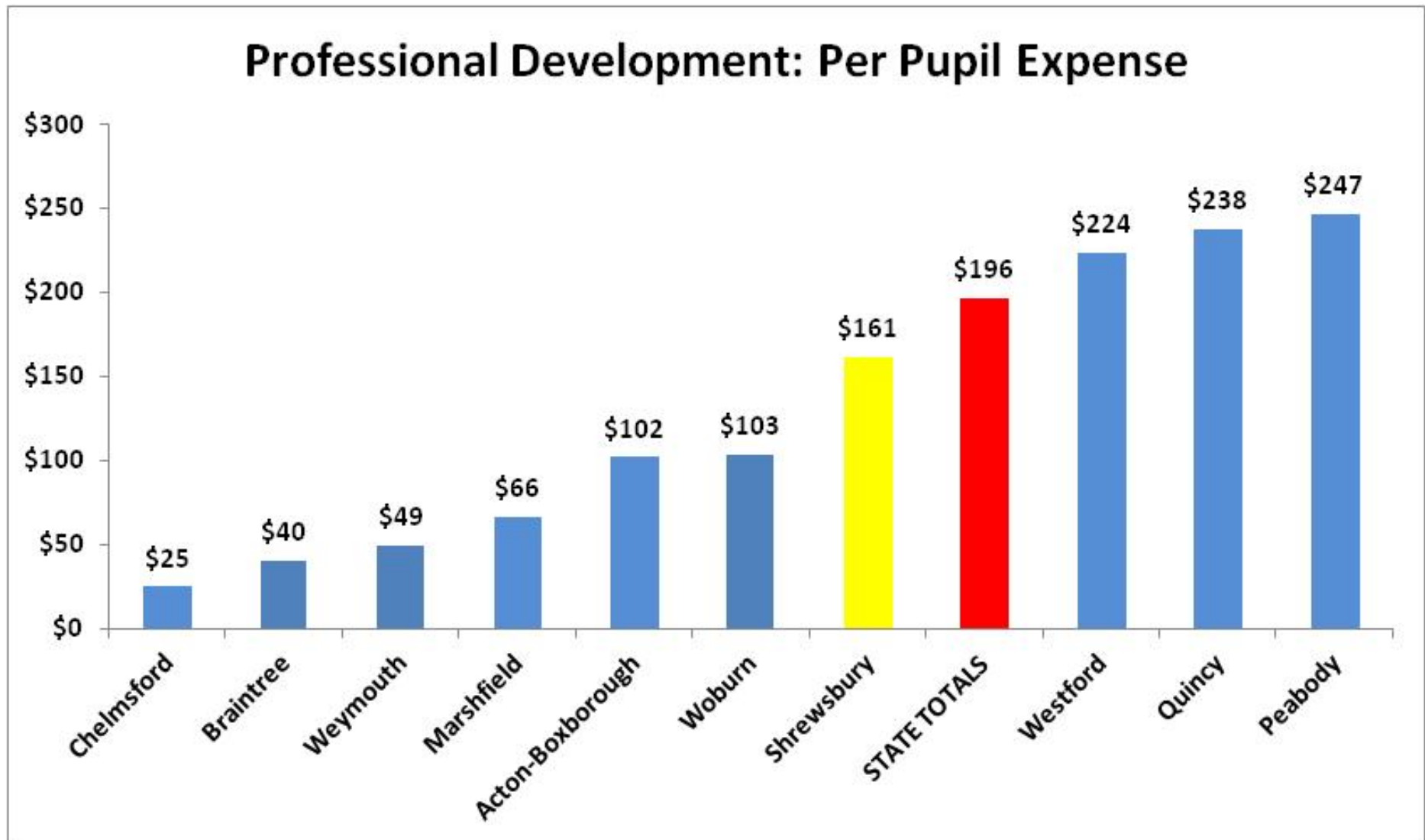
PPX Sub-Group Analysis: Other Teaching Services



PPX Sub-Group Analysis: Professional Development

- Rank 144 of 314
- Professional Development Leaders
- Professional days
- Substitutes for Prof. Development
- Professional Development Costs

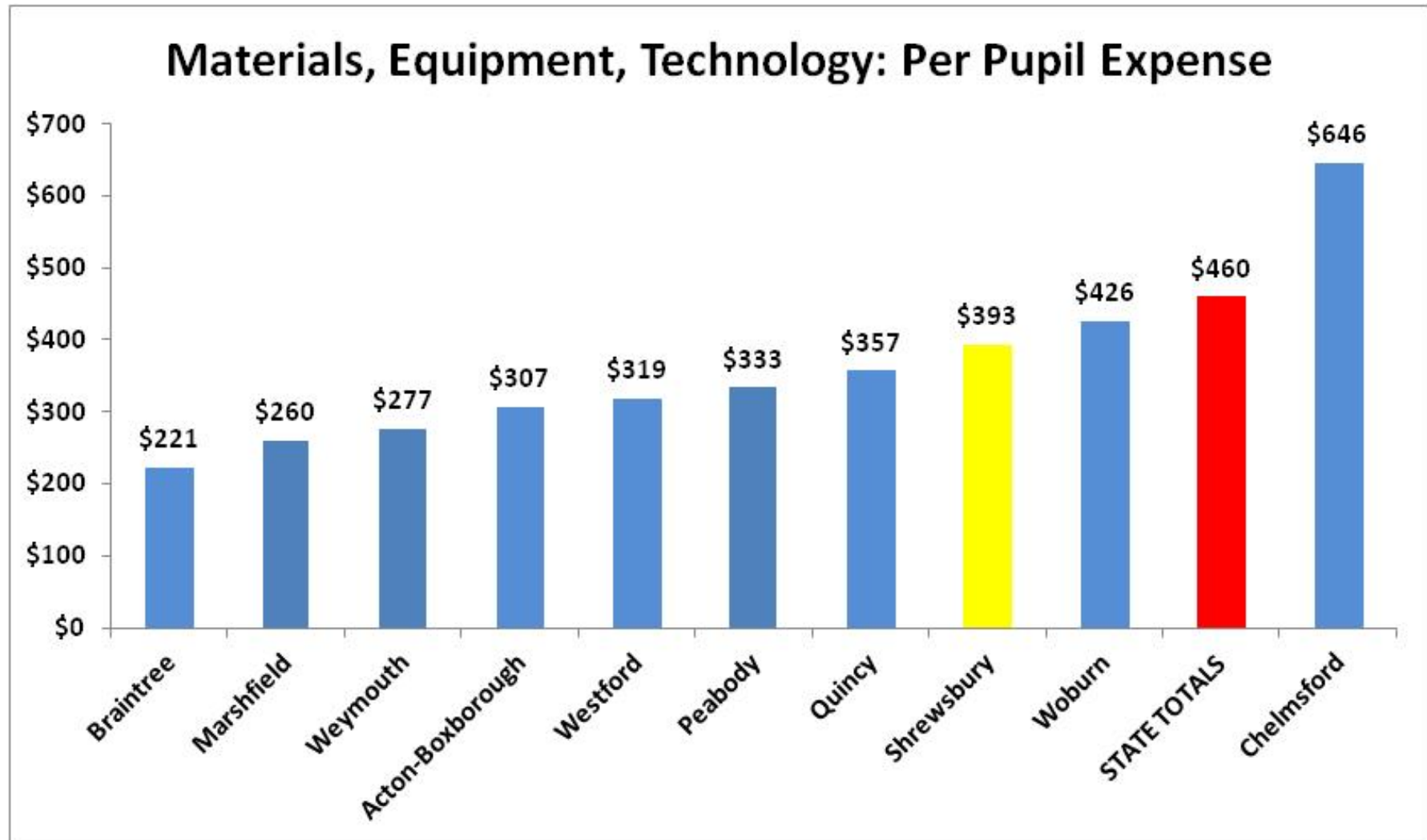
PPX Sub-Group Analysis: Professional Development



PPX Sub-Group Analysis: Materials, Equipment, Technology

- Rank 148 of 314
- Textbooks,
Software/Media/Materials
- Instructional Materials
(Library)
- Instructional Equipment
- General Classroom Supplies
- Other Instructional Services
- Classroom Technology
- Technology (Libraries)
- Instructional Software

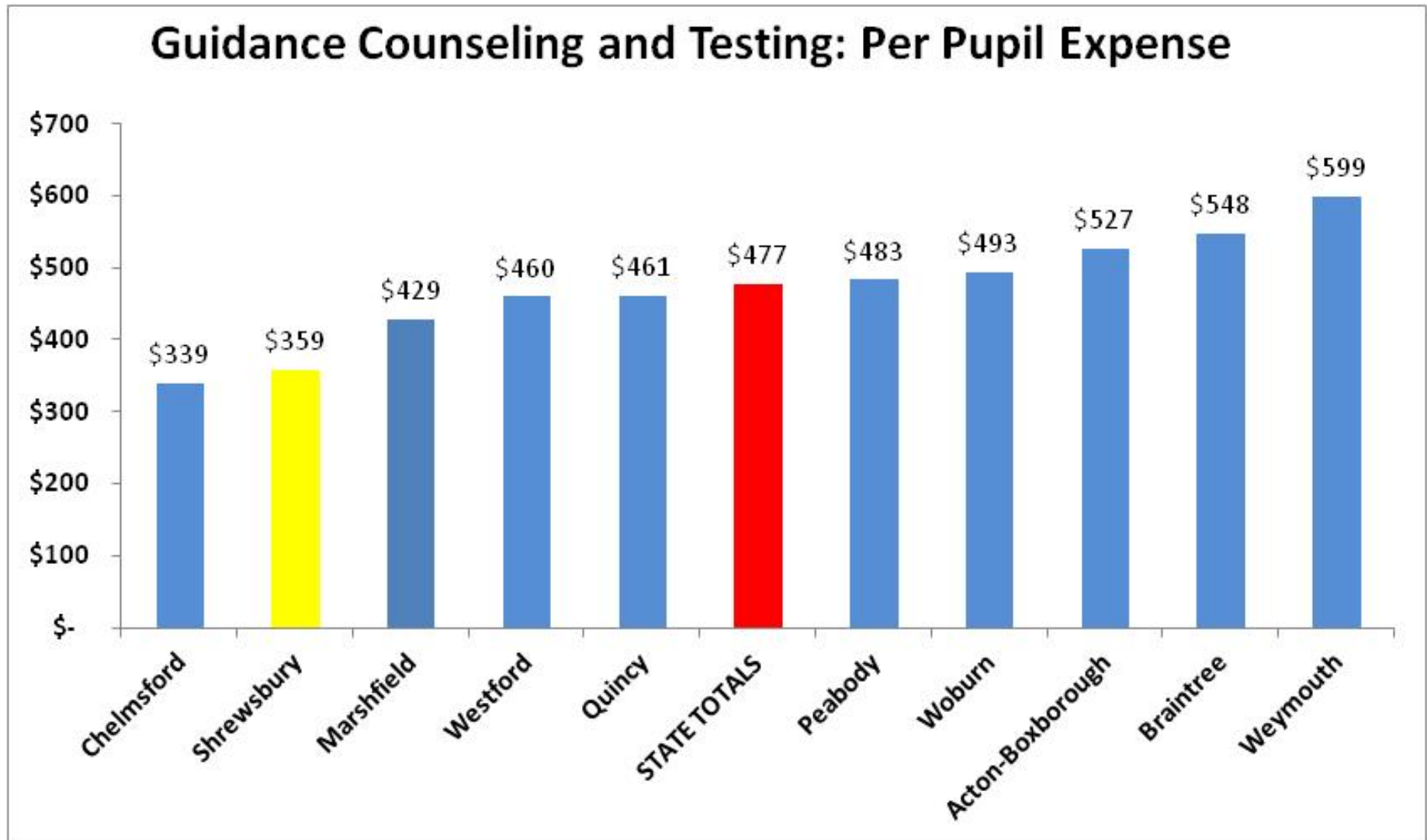
PPX Sub-Group Analysis: Materials, Equipment, Technology



PPX Sub-Group Analysis: Guidance Counseling and Testing

- Rank 257 of 314
- Guidance/Adjustment Counselors
- Testing and Assessment
- Psychological Services

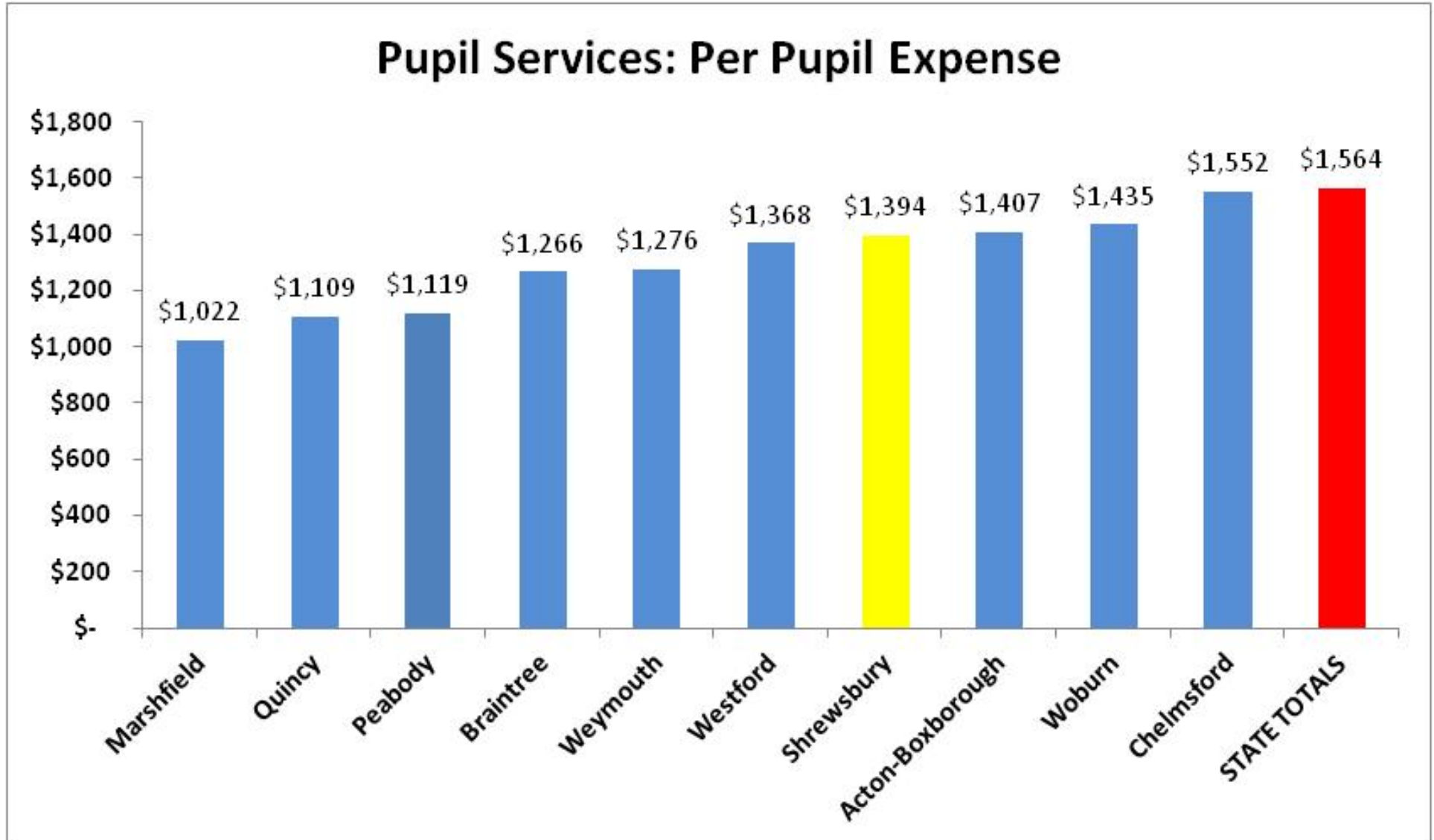
PPX Sub-Group Analysis: Guidance Counseling and Testing



PPX Sub-Group Analysis: Pupil Services

- Rank 180 of 314
- Attendance and Parent Liaisons
- Medical/Health Services
- Transportation Services
- Food Services
- Athletics
- Other Student Activities
- School Security

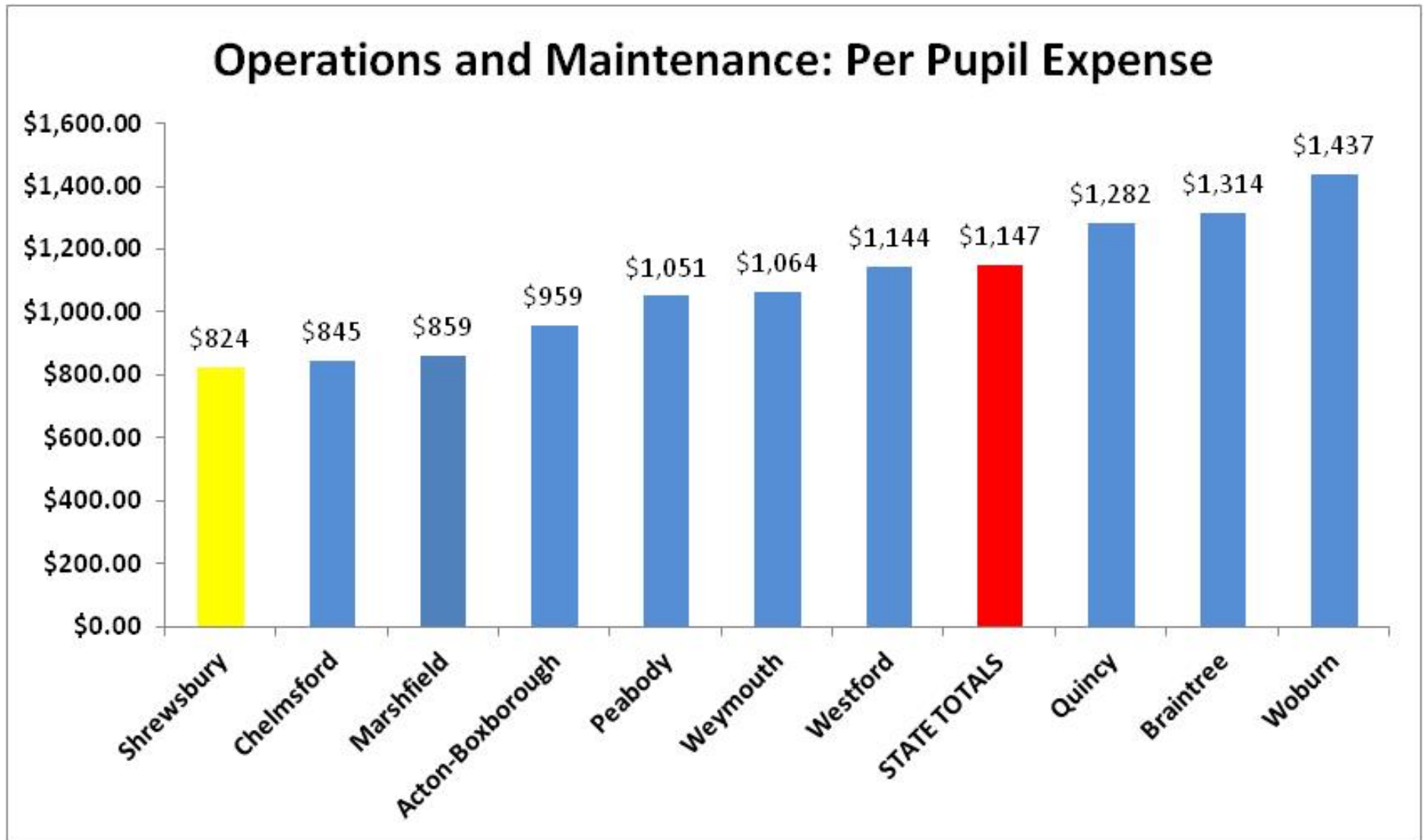
PPX Sub-Group Analysis: Pupil Services



PPX Sub-Group Analysis: Operations and Maintenance

- Rank 297 of 314
- 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

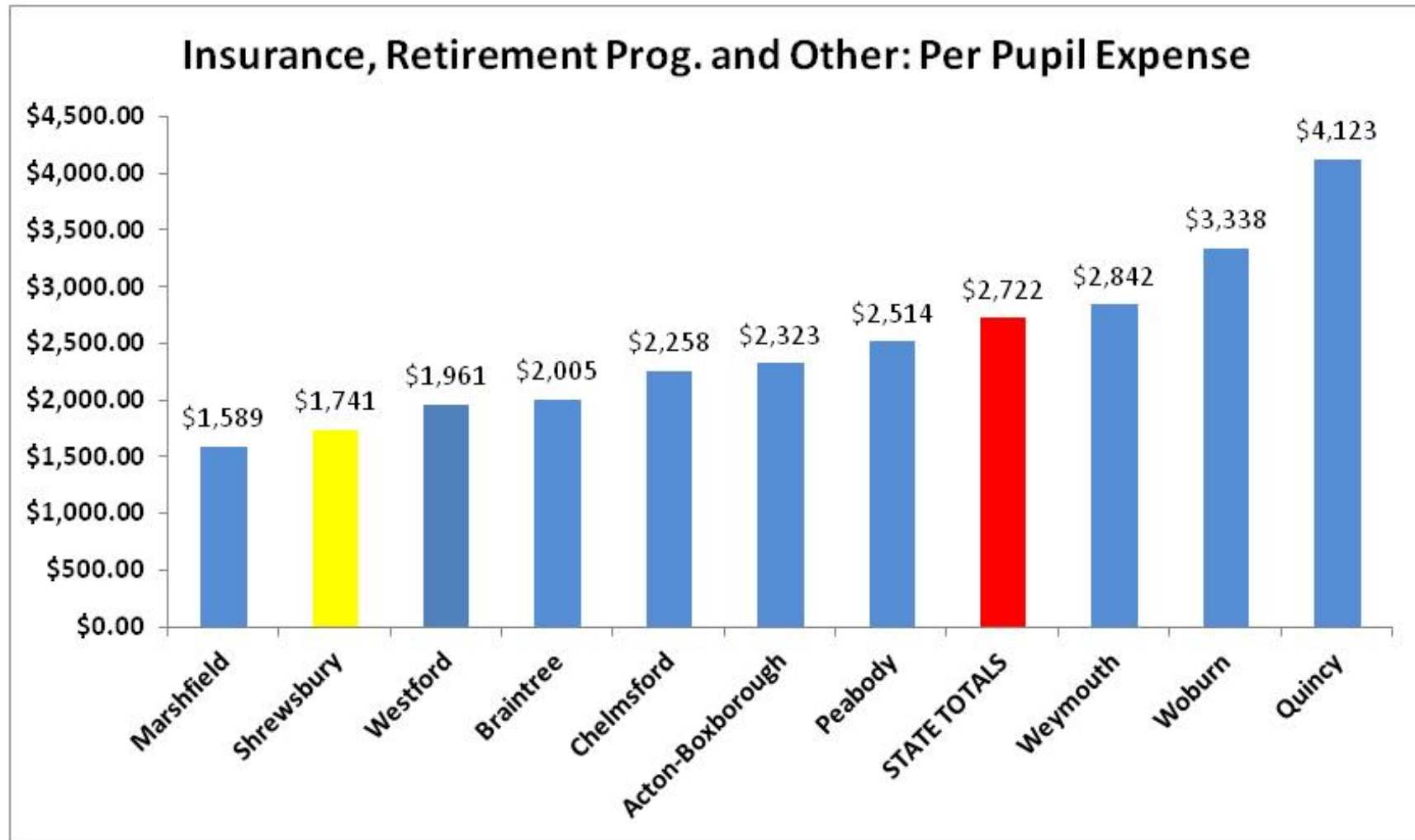


PPX Sub-Group Analysis:

Insurance, Retirement Programs & Other

- Rank 290 of 314
- 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

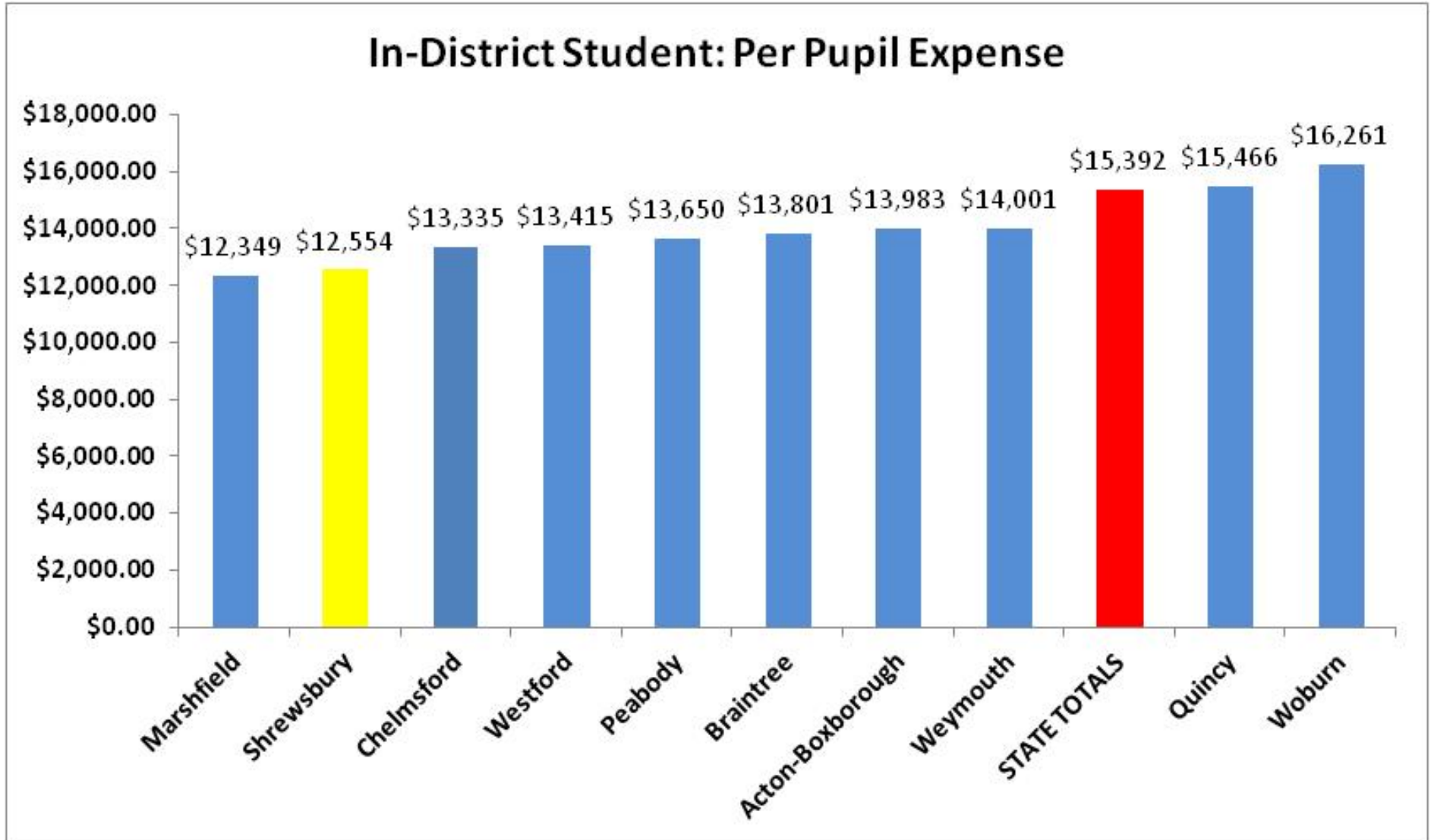
PPX Sub-Group Analysis: Insurance, Retirement Programs & Other



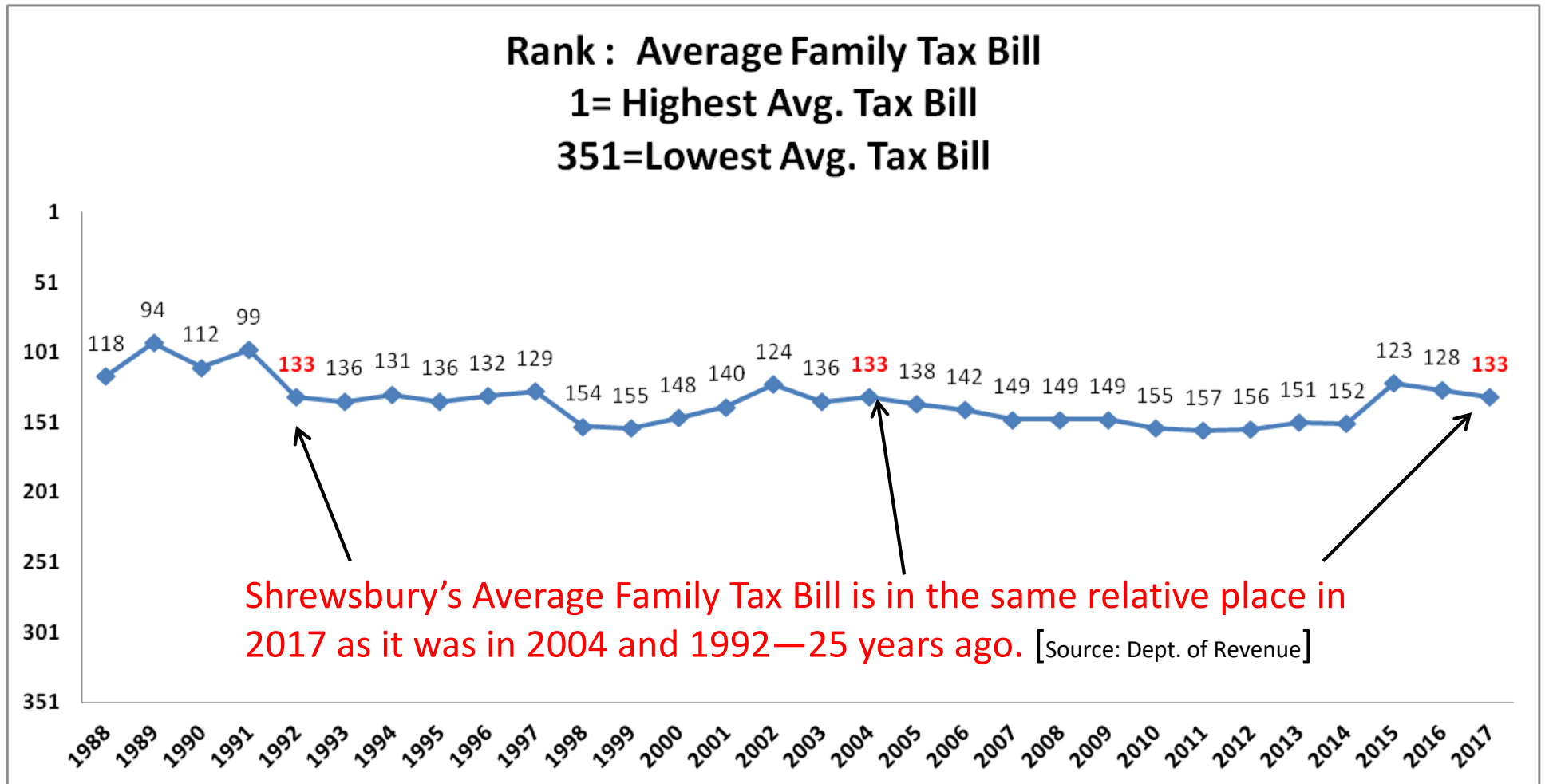
PPX Sub-Group Analysis: In District Student Expense

- Rank 285 of 314
- All expenses except costs for Out of District Students (special education, vocational, Charter, School Choice)

PPX Sub-Group Analysis: In District Student Expense



Tax Rank History



Other Facts

- Shrewsbury ranks #279 of 314 school districts reported thus far. [Data for 15 districts is not yet published.]
 - This is bottom 11th percentile
- *Shrewsbury ranks #69 of 351 Commonwealth communities in income per capita at \$53,031
 - This is the top 20th percentile
- *State average income per capita is \$41,859.
- * *Department of Revenue data from 2015-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 \$15.9M [$6363.2 \text{ pupil FTE} \times \$2,497$]