

Nauset School District  
Per Pupil Expenditures

<u>Town</u>	<u>FY10-11</u>	<u>FY 09-10</u>	<u>FY08-09</u>	<u>FY07-08</u>	<u>FY06-07</u>
Brewster	\$15,991	\$15,239	\$14,954	\$13,707	\$14,103
Eastham	19,312	19,067	18,051	15,688	15,318
Orleans	23,446	23,905	21,605	19,343	18,768
Wellfleet	19,870	18,707	19,728	18,052	19,363
Nauset	17,933	15,946	15,001	14,848	13,219

Per pupil expenditures for Fiscal Year 2011 are calculated from information provided on each district's End of Year Financial Report (EOYFR). The document is a comprehensive report of all revenue and expenditures that occurred over a five year period.

Districts are required to hire auditing firms to verify the accuracy of the data on the EOYFR. 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.

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.

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

Source: Massachusetts Department of Elementary and Secondary Education – End of Year Reports

# Massachusetts Department of Elementary and Secondary Education

## Total Expenditure Per Pupil, All Funds, By Function, FY11

### WELLFLEET

All districts reporting

In-District FTE Average Membership = 140.7  
 Out-of-District FTE Average Membership = 10.2  
 Total FTE Average Membership = 150.9

	general fund appropriations	grants, revolving and other funds	total expenditures all funds	function as percentage of total	expend- iture per pupil	state average per pupil
Administration	181,704	11,480	193,184	6.44	1,373.02	446.62
Instructional Leadership	196,647	0	196,647	6.56	1,397.63	832.18
Classroom and Specialist Teachers	1,073,206	6,558	1,079,764	36.01	7,674.23	5,026.67
Other Teaching Services	252,440	67	252,507	8.42	1,794.65	991.93
Professional Development	29,025	956	29,981	1.00	213.08	237.86
Instructional Materials, Equipment and Technology	87,766	14,215	101,981	3.40	724.81	424.07
Guidance, Counseling and Testing	58,944	2,500	61,444	2.05	436.70	372.43
Pupil Services	169,190	36,427	205,617	6.86	1,461.39	1,199.63
Operations and Maintenance	297,647	0	297,647	9.93	2,115.47	1,066.86
Insurance, Retirement Programs and Other	371,073	786	371,859	12.40	2,642.92	2,296.44
Payments To Out-Of-District Schools	196,956	10,720	207,676	6.93	20,360.39	20,605.15
<b>TOTAL EXPENDITURES</b>	<b>2,914,598</b>	<b>83,709</b>	<b>2,998,307</b>	<b>100.00</b>	<b>19,869.50</b>	<b>13,361.46</b>

percentage of overall spending from the general fund

97.2%

# WELLFLEET

## In-District Spending By Function Three Year Trends

