

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>FY 06-07</u>	<u>FY05-06</u>
Brewster	\$15,991	\$15,239	\$14,954	\$13,707	\$14,103	\$13,516
Eastham	19,312	20,704	18,051	15,688	15,318	15,706
Orleans	23,446	23,905	21,605	19,343	18,768	16,280
Wellfleet	19,869	18,707	19,728	18,052	19,363	17,462
Nauset	17,933	15,946	15,001	14,848	13,219	12,132

Per pupil expenditures for Fiscal Year 2010 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 EOYFPR. 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

Massachusetts Department of Elementary and Secondary Education

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

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In-District FTE Average Membership = 191.9
 Out-of-District FTE Average Membership = 4.2
 Total FTE Average Membership = 196.1

All districts reporting

	general fund appropriations	grants, revolving and other funds	total expenditures all funds	function as percentage of total	expenditure per pupil	state average per pupil
Administration	554,636	81,966	636,602	13.85	3,317.36	446.62
Instructional Leadership	220,795	0	220,795	4.80	1,150.57	832.18
Classroom and Specialist Teachers	1,525,661	25,066	1,550,727	33.73	8,080.91	5,026.67
Other Teaching Services	462,291	350	462,641	10.06	2,410.84	991.93
Professional Development	40,201	0	40,201	0.87	209.49	237.86
Instructional Materials, Equipment and Technology	89,286	15,864	105,150	2.29	547.94	424.07
Guidance, Counseling and Testing	91,101	0	91,101	1.98	474.73	372.43
Pupil Services	224,026	0	224,026	4.87	1,167.41	1,199.63
Operations and Maintenance	349,183	0	349,183	7.59	1,819.61	1,066.86
Insurance, Retirement Programs and Other	787,265	1,964	789,229	17.17	4,112.71	2,296.44
Payments To Out-Of-District Schools	118,226	9,917	128,143	2.79	30,510.24	20,605.15
TOTAL EXPENDITURES	4,462,671	135,127	4,597,798	100.00	23,446.19	13,361.46

percentage of overall spending from the general fund

97.1%

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In-District Spending By Function Three Year Trends

