

Nauset School District
Per Pupil Expenditures

<u>Town</u>	<u>FY13-14</u>	<u>FY12-13</u>	<u>FY11-12</u>	<u>FY10-11</u>	<u>FY 09-10</u>
Brewster	\$21,288	\$19,178	\$17,748	\$15,991	\$15,239
Eastham	22,496	20,359	19,519	19,312	19,067
Orleans	23,147	21,328	21,458	23,446	23,905
Wellfleet	24,869	21,857	22,633	19,870	18,707
Nauset	17,591	16,818	16,540	16,258	15,946

Per pupil expenditures for Fiscal Year 2014 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) conduct 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 School District Expenditures, All Funds, By Function, FY12 to FY14

WELLFLEET

	FY12	FY13	12-13	FY14	13-14	pct chg
Administration	188,160	190,931	1.5	204,178	6.9	
Instructional Leadership	239,894	234,528	-2.2	242,461	3.4	
Classroom and Specialist Teachers	1,177,285	1,211,362	2.9	1,195,301	-1.3	
Other Teaching Services	370,322	387,504	4.6	342,699	-11.6	
Professional Development	39,856	40,430	1.4	34,005	-15.9	
Instructional Materials, Equipment and Technology	124,735	89,932	-27.9	112,693	25.3	
Guidance, Counseling and Testing	62,975	64,282	2.1	65,500	1.9	
Pupil Services	216,786	216,922	0.1	236,520	9.0	
Operations and Maintenance	300,497	264,560	-12.0	355,958	34.5	
Insurance, Retirement Programs and Other	464,468	445,663	-4.0	443,834	-0.4	
Expenditures Outside the District	53,780	40,677	-24.4	136,628	235.9	
TOTAL EXPENDITURES	3,238,758	3,186,791	-1.6	3,369,777	5.7	
Membership						
in-district fte average membership	132.60	138.30		120.50		
out-of-district fte average membership	10.50	7.50		15.00		
Total average membership, in and out of district	143.10	145.80	1.9	135.50	-7.1	
TOTAL EXPENDITURE PER PUPIL	22,633	21,857	-3.4	24,869	13.8	

WELLFLEET

In-District Per Pupil Spending By Function
Three Year Trends

