



# ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

FY'15 PER PUPIL COSTS

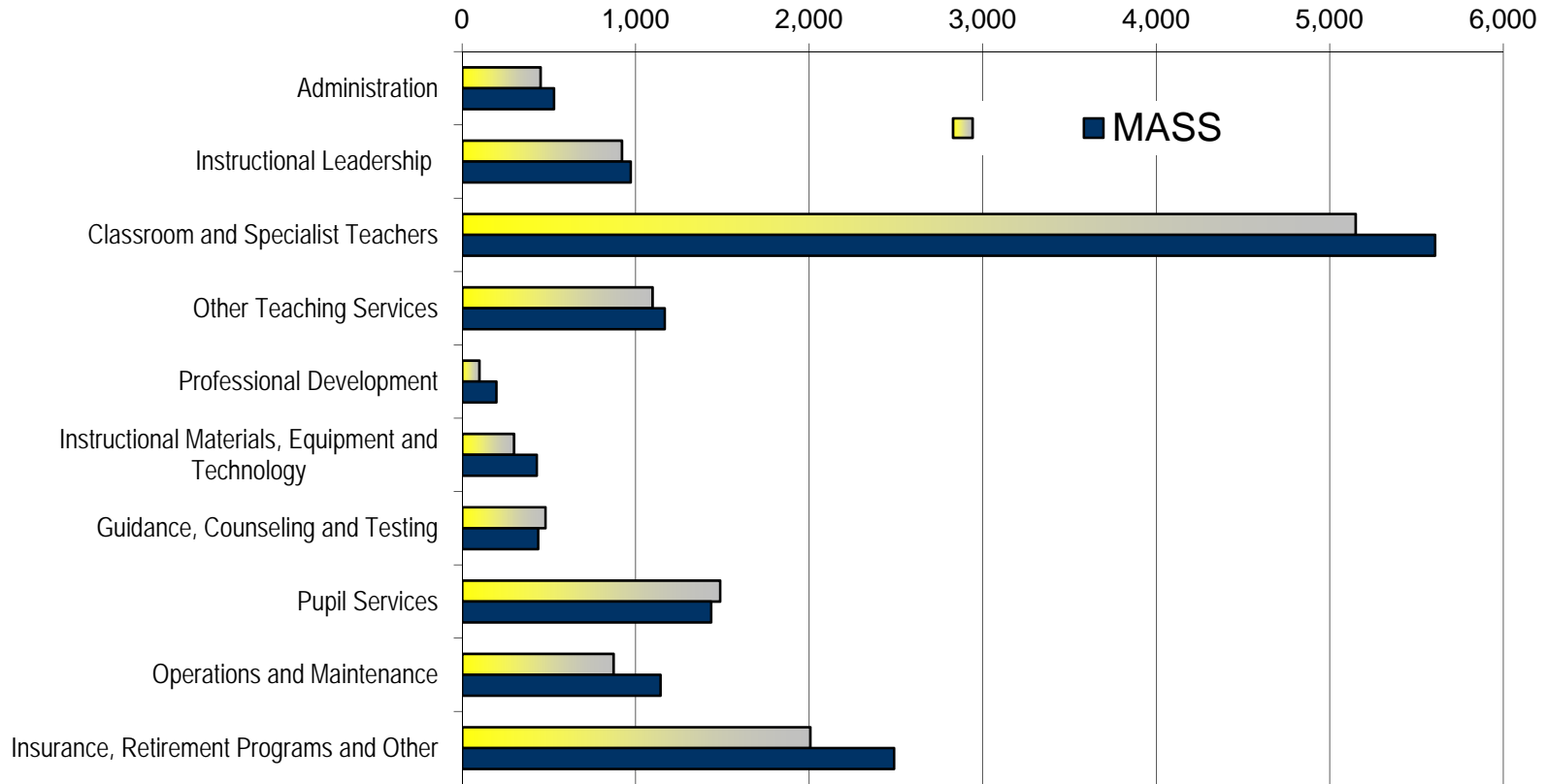
School Committee Meeting

March 17, 2016

## Department of Elementary & Secondary Education (DESE) Per Pupil Data

- Districtwide only, not per school
- Based upon End of Year Financial Report; typically posted about 7-8 months after year end
- <http://www.doe.mass.edu/finance/statistics/ppx.html>

### In-District Per Pupil Expenditure By Function FY15



## Massachusetts Department of Elementary and Secondary Education

500 - ACTON BOXBOROUGH

### Total School District Expenditures, All Funds, By Function, FY13 to FY15

#### 600 ACTON BOXBOROUGH

			pct chg		pct chg
	FY13	FY14	13-14	FY15	14-15
Administration	1,437,934	1,710,051	18.9	2,551,885	49.2
Instructional Leadership	2,684,967	2,492,569	-7.2	5,199,463	108.6
Classroom and Specialist Teachers	14,070,161	14,557,237	3.5	29,061,318	99.6
Other Teaching Services	2,067,265	2,284,772	10.5	6,192,471	171.0
Professional Development	250,602	302,470	20.7	563,203	86.2
Instructional Materials, Equipment and Technology	730,503	661,694	-9.4	1,686,635	154.9
Guidance, Counseling and Testing	1,610,184	1,611,306	0.1	2,710,946	68.2
Pupil Services	4,897,994	5,998,000	22.5	8,393,360	39.9
Operations and Maintenance	3,279,836	3,060,312	-6.7	4,927,014	61.0
Insurance, Retirement Programs and Other	5,773,579	6,528,586	13.1	11,325,378	73.5
Expenditures Outside the District	5,182,858	5,424,080	4.7	8,538,799	57.4
<b>TOTAL EXPENDITURES</b>	<b>41,985,883</b>	<b>44,631,077</b>	<b>6.3</b>	<b>81,160,472</b>	<b>81.8</b>
<b>Membership</b>					
in-district fte average membership	2,906.80	2,882.30		5,643.60	
out-of-district fte average membership	100.30	105.60		146.10	
<b>Total average membership, in and out of district</b>	<b>3,007.10</b>	<b>2,987.90</b>	<b>-0.6</b>	<b>5,789.70</b>	<b>93.8</b>
<b>TOTAL EXPENDITURE PER PUPIL</b>	<b>13,962</b>	<b>14,937</b>	<b>7.0</b>	<b>14,016</b>	<b>-6.2</b>

# Massachusetts Department of Elementary and Secondary Education

## Total Expenditure Per Pupil, All Funds, By Function, FY15

### 600 ACTON BOXBOROUGH

(310 of 322 Districts With Accepted Data)

In-District FTE Average Membership = 5,643.6

Out-of-District FTE Average Membership = 146.1

Total FTE Average Membership = 5,789.7

	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	2,536,904	14,981	2,551,885	3.14	452.17	530.11
Instructional Leadership	5,148,425	51,038	5,199,463	6.41	921.30	971.81
Classroom and Specialist Teachers	28,643,880	417,438	29,061,318	35.81	5,149.43	5,607.52
Other Teaching Services	4,769,288	1,423,183	6,192,471	7.63	1,097.26	1,168.44
Professional Development	424,658	138,545	563,203	0.69	99.79	198.11
Instructional Materials, Equipment and Technology	1,602,958	83,677	1,686,635	2.08	298.86	430.36
Guidance, Counseling and Testing	2,575,342	135,604	2,710,946	3.34	480.36	438.96
Pupil Services	4,879,576	3,513,784	8,393,360	10.34	1,487.24	1,435.42
Operations and Maintenance	4,814,841	112,173	4,927,014	6.07	873.03	1,144.31
Insurance, Retirement Programs and Other	11,118,906	206,472	11,325,378	13.96	2,006.76	2,490.06
Expenditures Within The District	66,514,778	6,096,895	72,611,673	89.48	12,866	14,415
Expenditures Outside the District	6,693,449	1,845,350	8,538,799	10.52	58,444.89	21,549.46
<b>TOTAL EXPENDITURES</b>	<b>73,208,227</b>	<b>7,942,245</b>	<b>81,150,472</b>	<b>100.00</b>	<b>14,016.35</b>	<b>14,919.84</b>

percentage of overall spending from the general fund

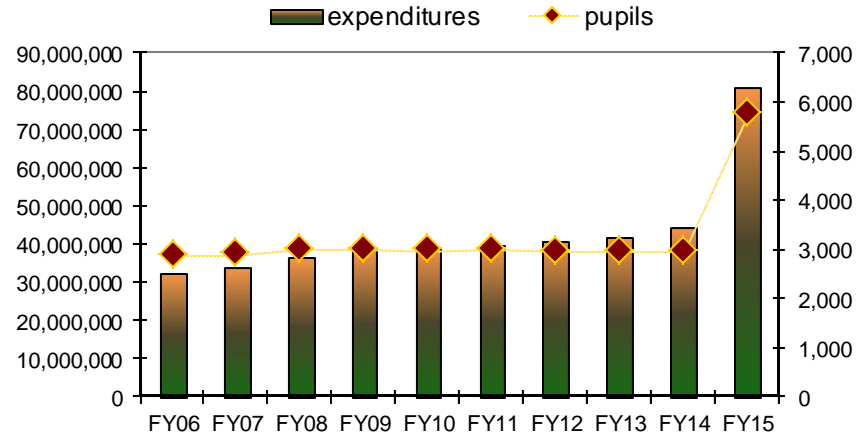
90.2%

**Massachusetts Department of Elementary and Secondary Education  
Office of School Finance**

**600 ACTON BOXBOROUGH**

**Trends in Total Membership and Expenditures**

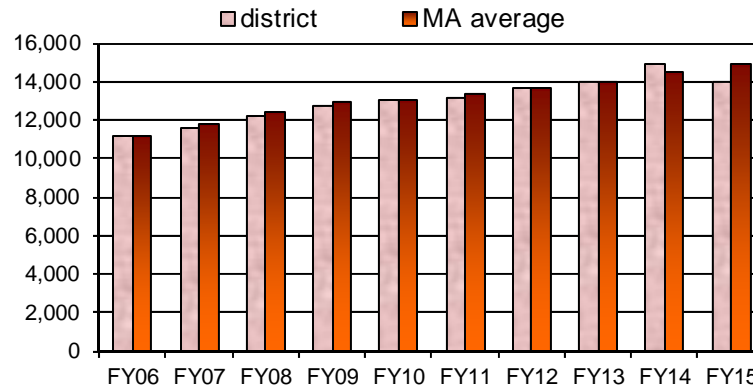
	<b>expenditures</b>	<b>pupils</b>
FY06	32,506,876	2,908.6
FY07	34,369,970	2,967.6
FY08	36,961,581	3,022.7
FY09	38,691,546	3,038.7
FY10	39,499,708	3,013.0
FY11	39,865,768	3,024.3
FY12	41,091,892	3,000.1
FY13	41,985,883	3,007.1
FY14	44,631,077	2,987.9
FY15	81,150,472	5,789.7



**---per pupil expenditure---**  
**district MA average**

	<b>district</b>	<b>MA average</b>
FY06	11,176	11,210
FY07	11,582	11,858
FY08	12,228	12,448
FY09	12,733	13,006
FY10	13,110	13,047
FY11	13,182	13,354
FY12	13,697	13,637
FY13	13,962	14,022
FY14	14,937	14,518
FY15	14,016	14,920

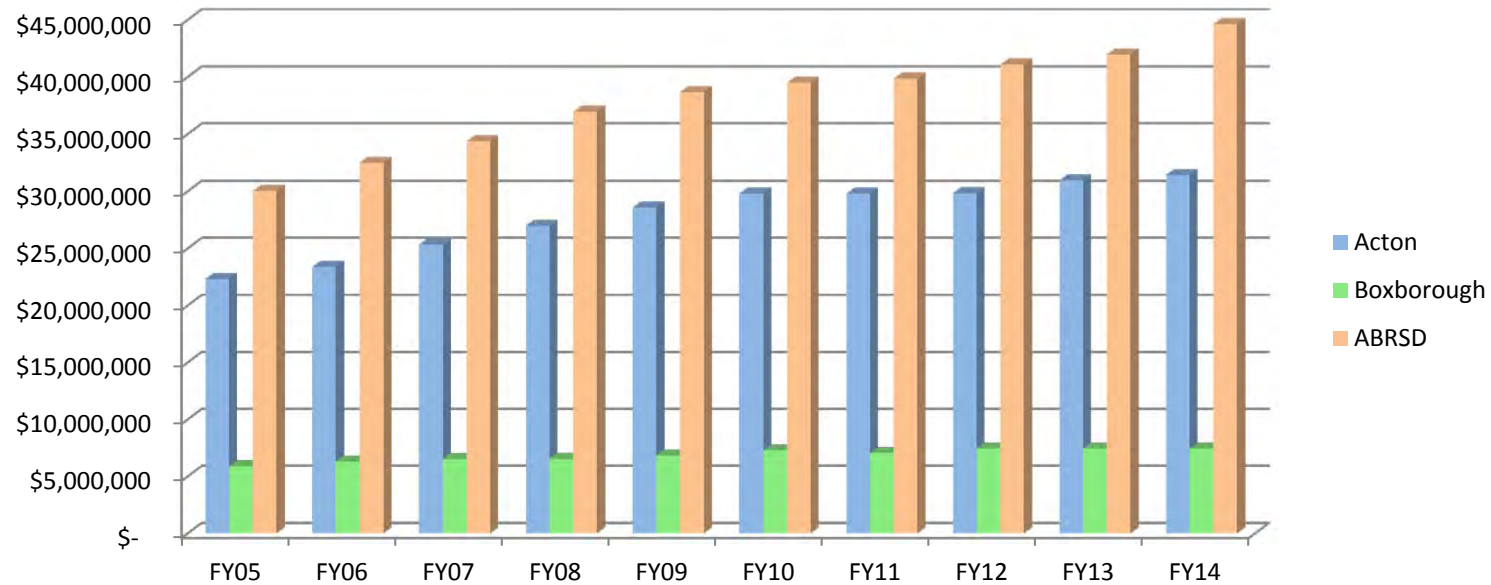
**Per Pupil Expenditure Trends  
District and Massachusetts Average**



note: all in-district and out-of-district pupils and expenditures are included

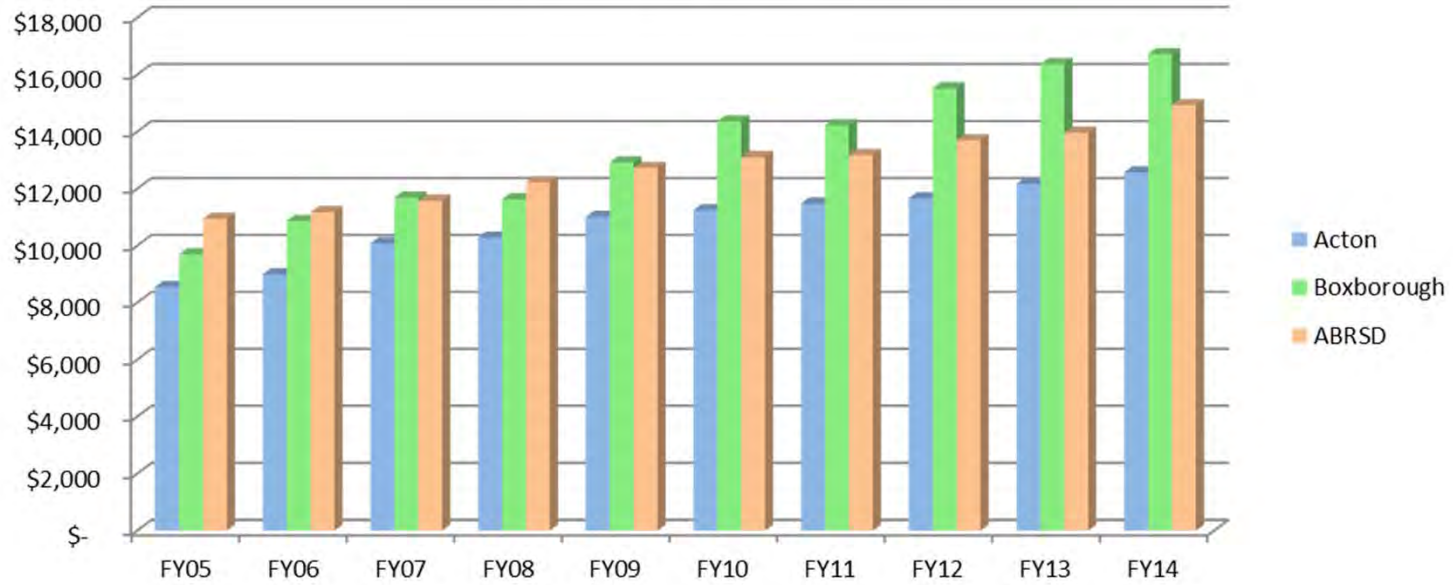
# Pre-Regionalization Expenditures FY05-14

## Expenditures



Expenditures			
	Acton	Boxborough	ABRSD
FY05	\$ 22,337,704	\$ 5,887,080	\$ 30,023,406
FY06	\$ 23,388,869	\$ 6,317,880	\$ 32,506,876
FY07	\$ 25,340,791	\$ 6,560,955	\$ 34,369,970
FY08	\$ 26,980,877	\$ 6,567,835	\$ 36,961,581
FY09	\$ 28,587,544	\$ 6,864,123	\$ 38,691,546
FY10	\$ 29,809,645	\$ 7,270,753	\$ 39,499,708
FY11	\$ 29,792,355	\$ 7,039,890	\$ 39,865,768
FY12	\$ 29,850,051	\$ 7,484,023	\$ 41,091,892
FY13	\$ 30,976,806	\$ 7,477,344	\$ 41,985,883
FY14	\$ 31,443,134	\$ 7,444,371	\$ 44,631,077

## Per Pupil Expenditures



Per Pupil Expenditures			
	Acton	Boxborough	ABRSD
FY05	\$ 8,555	\$ 9,692	\$ 10,947
FY06	\$ 8,997	\$ 10,869	\$ 11,176
FY07	\$ 10,086	\$ 11,689	\$ 11,582
FY08	\$ 10,283	\$ 11,627	\$ 12,228
FY09	\$ 11,011	\$ 12,927	\$ 12,733
FY10	\$ 11,246	\$ 14,366	\$ 13,110
FY11	\$ 11,480	\$ 14,222	\$ 13,182
FY12	\$ 11,669	\$ 15,527	\$ 13,697
FY13	\$ 12,169	\$ 16,373	\$ 13,962
FY14	\$ 12,574	\$ 16,721	\$ 14,937



# Elementary Per Pupil Comparison- Reporting requirement

- Regional expansion highlighted the disparity between Acton Public and Boxborough Public
- Regional Agreement appendix addressed:

During each of the years from fiscal year 2015 to fiscal year 2019, the Region's administration will report to the Regional School Committee and to the Finance Committee and the Board of Selectmen of each member town the per pupil costs of each elementary school. The purpose of this reporting will be to incentivize the convergence of per pupil costs at each elementary school. This reporting shall be made as part of the Annual Report described in Section 11.

# Acton & Boxborough PPE 2011-2014

## DESE ACTUAL PPE

		Acton			Boxborough			% Diff Box to Acton
<b>TOTAL PPE DESE:</b>		DESE \$	Students	PPC	DESE \$	Students	PPC	
	2011	\$ 29,792,355	2,595.10	\$ 11,480	\$ 7,039,890	495.00	\$ 14,222	124%
	2012	\$ 29,850,051	2,558.00	\$ 11,669	\$ 7,484,023	482.00	\$ 15,527	133%
	2013	\$ 30,976,806	2,545.60	\$ 12,169	\$ 7,477,344	456.70	\$ 16,373	135%
	2014	\$ 31,443,134	2,500.70	\$ 12,574	\$ 7,444,371	445.20	\$ 16,721	133%
<b>NOTE: Represents blended per pupil by district, including OOD students and costs.</b> <b>A better benchmark is In district separate from OOD:</b>								
<b>Out of District ONLY</b>		Acton			Boxborough			% Diff Box to Acton
		DESE \$	Students	PPC	DESE \$	Students	PPC	
	2011	\$ 1,858,089	22.80	\$ 81,495	\$ 586,327	8.70	\$ 67,394	83%
	2012	\$ 1,604,015	32.20	\$ 49,814	\$ 640,990	9.80	\$ 65,407	131%
	2013	\$ 1,995,751	34.30	\$ 58,185	\$ 582,104	8.90	\$ 65,405	112%
	2014	\$ 1,844,185	47.40	\$ 38,907	\$ 443,861	12.80	\$ 34,677	89%
<b>In District ONLY</b>		Acton			Boxborough			% Diff Box to Acton
		DESE \$	Students	PPC	DESE \$	Students	PPC	
	2011	\$ 27,934,266	2,572.30	\$ 10,860	\$ 6,453,563	486.30	\$ 13,271	122%
	2012	\$ 28,246,036	2,525.80	\$ 11,183	\$ 6,843,033	472.20	\$ 14,492	130%
	2013	\$ 28,981,055	2,511.30	\$ 11,540	\$ 6,895,240	447.80	\$ 15,398	133%
	2014	\$ 29,598,949	2,453.30	\$ 12,065	\$ 7,000,510	432.40	\$ 16,190	134%

# Calculation Methodology

- Consistent with DESE Districtwide:
  - Excludes:
    - ✓ 6000 Community Services
    - ✓ 7000 Fixed Assets
    - ✓ 8000 Debt retirement and Debt service
  - Includes all fund sources: Appropriated, Grants and Special Revenues
  - Separates In-district per pupil and Out-of-District Per Pupil average cost
- Differences:
  - Enrollment per 10/1/14 SIMS data; DESE uses “average net membership” data
  - Districtwide and Central Office allocated to schools equally per pupil

# Result: Substantial progress made

Differential lowered from 34% FY'14 to 22% FY'15

FY2014-2015 Per Pupil Expense by School-Munis Locations. All Funds (exclude DOE 6000:8000 And FC 9000 divided by specific enrollment: Choice, Charter, OOD)							
FINAL 3/16/16							
Location	Department	Total	Oct 2014 SIMS # of Student	per pupil	realloc DW	Revised total	Revised PPE
05	Central Office	13,310,868.67			(13,310,868.67)	-	
11	Admin Bldg	43,882.90			(43,882.90)	-	
12	Maint Shed	3,827.22			(3,827.22)	-	
14	District Wide	11,188,106.89			(11,188,106.89)	-	
15	Senior High	16,475,798.56	1,903.00	12,955.65	8,255,981.42	24,731,779.98	12,996.21
16	Junior High	7,670,323.98	907.00	12,804.13	3,934,931.76	11,605,255.74	12,795.21
<b>17</b>	<b>Blanchard</b>	<b>4,122,395.88</b>	<b>393.00</b>	<b>14,932.38</b>	<b>1,704,992.48</b>	<b>5,827,388.36</b>	<b>14,827.96</b>
18	Conant	3,759,361.03	459.00	12,552.23	1,991,327.10	5,750,688.13	12,528.73
19	Douglas	3,342,276.77	480.00	11,255.57	2,082,433.57	5,424,710.34	11,301.48
20	Gates	3,391,311.82	430.00	12,146.06	1,865,513.40	5,256,825.22	12,225.17
21	McCarthy Town	3,693,077.37	467.00	12,233.66	2,026,034.33	5,719,111.70	12,246.49
22	Merriam	4,235,283.78	517.00	12,510.05	2,242,954.49	6,478,238.27	12,530.44
<b>23</b>	<b>Preschool</b>	<b>1,376,854.15</b>	<b>102.00</b>	<b>18,717.83</b>	<b>442,517.13</b>	<b>1,819,371.28</b>	<b>17,836.97</b>
		<b>72,613,369.02</b>	<b>5,658.00</b>	<b>12,833.75</b>	-	<b>72,613,369.02</b>	<b>12,833.75</b>
					4,338.40		excl OOD
					24,546,685.68		
	<b>OOD -9000</b>	7,557,790.00	146.10	51,730.25			
	<b>OOD -3300</b>	981,009.00	146.10	6,714.64			
	<b>Total OOD Tuition &amp; Transportation</b>	<b>8,538,799.00</b>	<b>146.10</b>	<b>58,444.89</b>			
	<b>Total Per Pupil Costs</b>	<b>81,152,168.02</b>	<b>5,804.10</b>	<b>13,981.87</b>			
<b>Reconciliation to total costs:</b>							
	<b>FC 7000 Capital</b>	778,681.85					
	<b>FC 8000 Debt</b>	1,822,733.35					
	<b>total spending</b>	<b>83,753,583.22</b>	<b>5,804.10</b>	<b>14,430.07</b>			
					<b>393</b>	<b>5,827,388</b>	<b>14,827.96</b>
					<b>2,353</b>	<b>28,629,574</b>	<b>12,167.26</b>
					<b>Avg Acton</b>		<b>1.22</b>
							<b>% diff</b>

# Boxborough cost drivers -highlights (Incremental \$ per pupil)

- Higher average teacher salary/tenure – evolving with attrition (includes specialist and Medical/therapeutic staff)
- Prior model staff differences:
  - Certified Librarian
  - Paraprofessionals
- Custodial & Utilities