

**PER PUPIL EXPENDITURES
SUMMARY
Based on FY11 End-of-Year Report
Weymouth Public Schools**

Per pupil expenditures are calculated from information provided on Weymouth Public School's districts End of Year Financial Report. This document is a report of our revenues and expenditures that occurred during the fiscal year. This report is always completed in the following fiscal year that the expenditures were spent.

We are required to hire an auditing firm to verify accuracy of the data on the EOY Report. 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.

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 rental and insurance receipts

Categories of spending in the Expenditure Per Pupil calculations follow the order of the ESE chart of accounts:

1000	Administration
2100, 2200	Instructional Leadership
2305, 2310	Classroom and specialist teachers
2315, 2340	Other teaching services
2350	Professional development
2400	Instruction materials, technology and equipment
2800, 2900	Guidance and psychological
3000	Pupil services
4000	Maintenance
5000	Employee benefits and fixed charges
9000	Programs with other school districts (out-of-district tuition)

For example, in FY11, Weymouth spent the following on the eleven categories that make up the per pupil expenses:

1000	Administration	\$2,052,085
2100, 2200	Instructional Leadership	\$4,090,676
2305, 2310	Classroom and specialist teachers	\$29,524,123
2315, 2340	Other teaching services	\$5,915,139
2350	Professional development	\$207,905
2400	Instruction materials, technology and equipment	\$3,045,676
2800, 2900	Guidance and psychological	\$2,557,965
3000	Pupil services	\$6,170,180
4000	Maintenance	\$5,827,023
5000	Employee benefits and fixed charges	\$13,969,256
9000	Programs with other school districts (tuition, transportation)	\$7,457,827

TOTAL EXPENDITURES \$80,817,855

Once the per pupil spending expenditures (\$80,817,855) has been determined, it is then divided by the average number of pupils, which normally fluctuates throughout the school year. A pupil who arrives on November 1st and is still enrolled at the end of year would be assigned a full-time equivalency.

In FY11, Weymouth's in-district fte pupil average was 6831.2

In FY11, Weymouth's out-of-district fte pupil average membership was 179.1

TOTAL AVERAGE MEMBERSHIP, IN AND OUT OF DISTRICT – 7,010.3

Calculation for Expenditure Per Pupil for FY11

Total Expenditures \$80,817,855 divided by Total Average Pupils 7010.3 = \$11,528.44