

# **HANOVER PUBLIC SCHOOLS BUDGET PRESENTATION FY '24**

Budget Forum  
MARCH 28, 2023



# **PART I: HANOVER SCHOOLS BUDGET PROCESS**



# School Budget Development Process

**Fall:** map out our priorities for the upcoming fiscal year. This includes looking at known staffing needs, program development, curriculum needs and any building specific needs.

**November:** preliminary cost mapping predictions and planning. We also map state aid and other budget offsets.

**December:** School presents initial budget figures to the Town

**Ongoing:** The Town Manager works with all Town departments to coordinate and balance budget needs.

**January:** The Town Manager then creates a budget for the Town that is reviewed by the Selectboard and submitted to the Advisory Committee.

**February and March:** The Advisory Committee reviews the Town budget and meets with every department to examine budget priorities and expenditures.

**April:** The Advisory Committee makes recommendations for funding adjustments if necessary. The Advisory Committee also provides commentary on whether to support the multiple articles that are presented at the annual Town Meeting. Town Meeting then votes whether to accept (or in some cases modify) the overall operating budget for all departments along with all other warrant articles.

# TOWN MEETING

Town Meeting is the legislative body of Town government and is the opportunities for voters to directly set the funding for Town operations. Funding for items is contained within the Town Meeting warrant which is the book that contains all the warrant articles duly noticed, qualified and subject to decision. The Town Moderator presides over Town Meeting.

Warrant articles are submitted by Town departments or residents (called “petition” articles).

The Town Meeting warrant is set months ahead of Town Meeting which generally occurs on the first Monday in May. This year Town Meeting begins at 6:30 on May 1<sup>st</sup>.

Voters can vote to accept, reject (or in limited circumstances modify) the Town Meeting warrant articles and department budget lines.

Voters can speak on articles and ask questions prior to votes.



# **FY '24 PART III: BUDGET OVERVIEW**

# FY '24 Budget Priorities

Maintain a Level Services budget that includes:

- Funding to maintain our current staffing levels to support all students
- Funding to support the increasing needs for student services and rising special education costs
- Funding to maintain all academic and extracurricular programs
- Maintain support for our schools as a source of community pride, an economic driver, and a district that has the resources to support students of all abilities and interests

# FY '24 BUDGET PROJECTIONS: March 1

Since our initial projected budget analysis in early December, we have been monitoring trends and overruns in multiple cost centers - particularly in the area of student services. This is a very fluid situation and one that has exceeded our projections since the approval of the FY '23 budget last spring.

Budget Versions	I. December 7,2022 School Committee Projections	II. January 31, 2023 Town Manager's Submission	III. March 1, 2023 Updated Projections	Difference Version II vs. Version III
Totals: salaries + expenses	\$37,284,448	\$36,831,299	\$38,367,377	-\$1,536,078
Total Offsets	-\$1,800,000	-\$1,800,000	-\$2,235,000	\$435,000
Grand Totals:	\$35,484,448	\$35,031,299	\$36,132,377	-\$1,101,078
Comments	Projections included no fee FDK and 2 teachers: now removed	Target Budget	Includes increased student services costs and updated offsets	FY '24 Projected Shortfall to meet target budget

<b>HPS FY24 Budget Projections: March 24, 2023</b>	<b>FY 23 Budget: Approved May '22</b>	<b>FY '23 Actuals and Additional Offsets</b>	<b>FY '24 Projected Budget</b>	<b>Difference: FY '23 Actual vs. FY '24 Projected</b>	<b>Notes</b>
Salaries	\$27,958,401	\$27,958,401	\$29,023,819	\$1,065,418	Projected
Summer staffing for ESY programs	\$100,000	\$158,000	\$175,000	\$17,000	Anticipated service needs
<b>Total Salaries</b>	<b>\$28,058,401</b>	<b>\$28,116,401</b>	<b>\$29,198,819</b>	<b>\$1,082,418</b>	Includes all HPS staff
General Expenses: buses, paper, etc.	\$4,339,137	\$4,339,137	\$4,350,286	\$11,149	Level-funded expenses
Combined Private and Residential Tuitions	\$1,501,836	\$2,478,610	\$2,825,615	\$347,005	14% tuition increase
Public Educational Collaborative Tuitions	\$764,541	\$539,085	\$555,258	\$16,173	3% tuition increase
Special Education Transportation	\$558,000	\$1,320,000	\$1,452,000	\$132,000	10% increase projected
<b>Total Expenses</b>	<b>\$7,163,514</b>	<b>\$8,676,832</b>	<b>\$9,183,159</b>	<b>\$506,327</b>	
<b>Total Operational Costs (salaries + expenses)</b>	<b>\$35,221,915</b>	<b>\$36,793,233</b>	<b>\$38,381,978</b>	<b>\$1,588,745</b>	
<b>Projected Offsets Needed to Balance</b>	<b>Offsets</b>	<b>Offsets</b>	<b>Offsets (TBD)</b>		
ARPA	\$0	-\$146,000	-\$470,000		FY24 ARPA Available
Circuit Breaker Carryover	-\$250,000	-\$258,000			None Projected
Chapter 70: FY24 Governor's Budget Increase			-\$118,426		Chapter 70 Increase
SPED 240 Grant	-\$600,418	-\$650,000	-\$650,000		240 Grant Projected
Special Education Reserve Funds	\$0	-\$510,000	TBD		TBD
Circuit Breaker	-\$799,582	-\$1,015,000	-\$1,500,000		Projected
<b>Potenital Offset Options:</b>					
Circuit Breaker Extraordinary Relief (TBD)	\$0	\$0			
FY '23 Special Town Meeting Article	\$0	-\$642,318			
<b>Total Offsets to Balance Budget</b>	<b>-\$1,650,000</b>	<b>-\$3,221,318</b>	<b>-\$2,738,426</b>	<b>Projected Offsets</b>	Offset subtotal based on expected funding sources
<b>Final Budget</b>	<b>\$33,571,915</b>	<b>\$33,571,915</b>	<b>\$35,643,552</b>	<b>Subtotal</b>	
			<b>\$35,031,299</b>	<b>Town Manager's Budget</b>	Submitted January 30th
			<b>-\$612,253</b>	<b>Remaining Deficit</b>	Without Sped Reserve



# INCREASING STUDENT SERVICES NEEDS

Total Individualized Educational Programs (IEP)				
School Year	Grades PK-8	Grades 9-12	Total	Increase
2018-19	405	115	520	
2019-20	411	120	531	+11
2020-21	401	142	543	+12
2021-22	435	165	600	+57
2022-23 to date	461	185	646	+46

Required special education support staff		Increase
Total FTE 2018-19	56	
Total FTE 2019-20	61	+5
Total FTE 2020-21	58	-3
Total FTE 2021-22	67	+9
Total FTE 2022-23	74	+7

# INCREASING STUDENT SERVICE NEEDS

Out-of-District Placements Over Five Years			
Out-of-District Placements	Public Collaboratives	Private Schools	Total
2018-19	10	9	19
2019-20	10	12	22
2020-21	12	9	21
2021-22	11	18	29
2022-23 (estimated)	11	25	36

Out-of-District Tuition Expenses (includes both Public Collaborative and Private Schools)			
School Year	Collaboratives	Private	Total
2018-19	\$609,937	\$866,224	\$1,476,161
2019-20	\$650,896	\$1,015,023	\$1,665,919
2020-21	\$602,623	\$1,056,399	\$1,659,022
2021-22	\$701,225	\$1,534,937	\$2,236,162
2022-23 (estimated)	\$664,407	\$2,168,504	\$2,832,911
2023-24 (projected)	\$684,339	\$2,469,816	\$3,154,155

# INCREASING STUDENT SERVICES NEEDS: TRANSPORTATION

School Year	Special Education Transportation Expenses
2018-19	\$589,490
2019-20	\$632,898
2020-21 (COVID)	\$466,237
2021-22	\$847,569
2022-23 (estimated)	\$1,320,000
2023-24 (projected)	\$1,452,000

# STAFFING LEVELS OVER TIME

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<b>Year</b>	<b>Administrators</b>	<b>Teachers</b>	<b>Student Services Support Staff (paras/tutors)</b>
<b>2017</b>	<b>21</b>	<b>211</b>	<b>63</b>
<b>2020</b>	<b>21</b>	<b>224</b>	<b>62</b>
<b>2023</b>	<b>22</b>	<b>224</b>	<b>74</b>



# **PART II: FUNDING LEVELS AND COMPARATIVE DATA**

# HANOVER: MAXIMIZING RESOURCES

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**HPS HAS LOWER SPENDING PER PUPIL THAN OUR NEIGHBORING DISTRICTS, DART DISTRICTS, AND IS BELOW THE STATE AVERAGE.**

*\*Per-Pupil Expense is calculated by dividing budget line spending by # of FTE students*

# COMPARABLE DISTRICTS

## OUR DART DISTRICTS\*

- Groton-Dunstable
- Hamilton-Wenham
- Longmeadow
- Newburyport
- North Reading
- Masconomet
- Pentucket
- Reading
- Wayland
- Westwood

## OUR NEIGHBOR DISTRICTS

- Abington
- Cohasset
- Duxbury
- Hingham
- Norwell
- Pembroke
- Rockland
- Scituate
- Weymouth
- Whitman-Hanson

\*Dart districts are districts identified by the state that are most similar to Hanover in terms of grades span, total enrollment, and special populations.

# FY 21 DART PER PUPIL EXPENSE COMPARISON

Hanover is in the **BOTTOM THIRD** of spending in Administration, Instructional Materials, Other Teaching Services and Teachers when compared with DART Districts.

Administration	
Masconomet	\$946.51
Wayland	\$893.55
Westwood	\$655.06
Hamilton-Wenham	\$638.38
<b>STATE TOTALS</b>	<b>\$632.37</b>
Newburyport	\$563.91
Longmeadow	\$550.86
Pentucket	\$537.97
North Reading	\$511.09
Groton-Dunstable	\$496.53
Hanover	\$492.34
Reading	\$464.81

Instructional Materials	
Reading	\$1,059.94
Masconomet	\$787.73
<b>STATE TOTALS</b>	<b>\$762.50</b>
Hamilton-Wenham	\$635.87
Newburyport	\$577.31
Westwood	\$575.58
Wayland	\$535.01
Longmeadow	\$459.20
North Reading	\$423.84
Pentucket	\$403.79
Groton-Dunstable	\$295.74
Hanover	\$260.79

Other Teaching Services	
Westwood	\$2,271.72
Wayland	\$1,847.91
Hamilton-Wenham	\$1,830.34
Groton-Dunstable	\$1,768.17
Pentucket	\$1,662.85
<b>STATE TOTALS</b>	<b>\$1,555.49</b>
North Reading	\$1,531.25
Newburyport	\$1,497.82
Longmeadow	\$1,418.44
Reading	\$1,294.00
Hanover	\$1,176.92
Masconomet	\$964.79

Teachers	
Wayland	\$8,934.81
Masconomet	\$8,226.66
Westwood	\$8,135.99
Newburyport	\$8,018.05
North Reading	\$7,594.56
Hamilton-Wenham	\$7,498.95
<b>STATE TOTALS</b>	<b>\$7,185.22</b>
Groton-Dunstable	\$7,157.45
Longmeadow	\$7,038.66
Hanover	\$6,949.53
Reading	\$6,683.94
Pentucket	\$6,579.66



# FY 21 NEIGHBOR PER PUPIL EXPENSE COMPARISON

Hanover is in the **BOTTOM HALF** of spending in Administration, Instructional Materials, Other Teaching Services and Teachers when compared with NEIGHBOR Districts.

Administration	
Scituate	\$991.06
Cohasset	\$779.53
<b>STATE TOTALS</b>	<b>\$632.37</b>
Duxbury	\$620.94
Weymouth	\$604.74
Rockland	\$582.84
Whitman-Hanson	\$551.35
Norwell	\$539.13
<b>Hanover</b>	<b>\$492.34</b>
Pembroke	\$488.20
Hingham	\$471.31
Marshfield	\$444.56
Abington	\$405.03

Instructional Materials	
<b>STATE TOTALS</b>	<b>\$762.50</b>
Abington	\$745.78
Whitman-Hanson	\$639.49
Weymouth	\$591.26
Duxbury	\$584.17
Marshfield	\$583.38
Rockland	\$559.65
Cohasset	\$472.36
Norwell	\$414.75
Pembroke	\$282.80
Hingham	\$274.94
<b>Hanover</b>	<b>\$260.79</b>
Scituate	\$101.92

Teachers	
Scituate	\$7,798.60
Hingham	\$7,648.75
Cohasset	\$7,587.17
Weymouth	\$7,397.30
<b>STATE TOTALS</b>	<b>\$7,185.22</b>
Marshfield	\$7,080.55
Duxbury	\$7,024.20
<b>Hanover</b>	<b>\$6,949.53</b>
Norwell	\$6,778.97
Rockland	\$6,570.81
Whitman-Hanson	\$6,174.56
Pembroke	\$5,941.95
Abington	\$5,716.96

Other Teaching Services	
Hingham	\$1,735.64
Cohasset	\$1,727.64
Abington	\$1,678.01
Marshfield	\$1,585.57
<b>STATE TOTALS</b>	<b>\$1,555.49</b>
Weymouth	\$1,313.07
Rockland	\$1,224.76
<b>Hanover</b>	<b>\$1,176.92</b>
Norwell	\$1,127.75
Pembroke	\$1,110.72
Whitman-Hanson	\$1,055.04
Duxbury	\$862.28
Scituate	\$645.28

# FY 21 TOTAL PER PUPIL EXPENSE COMPARISON: DART

Total Expenditures Minus Operations and Benefits			
Masconomet	16,825.89	DART AVERAGE (minus STATE and HANOVER)	\$14,722.13
Wayland	16,432.63	Hanover	(\$1,632.94)
Hamilton-Wenham	15,985.12		
Westwood	15,754.60	Hanover FTEs FY21	2,682.3
Newburyport	15,018.59	Hanover FTEs FY21 x Deficit	(\$4,380,034.96)
<b>STATE TOTALS</b>	<b>14,351.76</b>		
North Reading	14,253.52	Difference Between State and Hanover	-\$1,262.57
Groton-Dunstable	13,801.67	Hanover FTEs FY21 x Deficit	-\$3,386,591.51
Pentucket	13,598		
<b>Hanover</b>	<b>13,089.19</b>		
Reading	12,898.52		
Longmeadow	12,652.79		

Hanover's total in-district cost per pupil is in the bottom third of our DART districts and **OVER 4 MILLION BELOW** the average in-district spending when compared with our **DART** districts.

Hanover is **OVER 3 MILLION BELOW** the average in-district spending when compared with the overall **state average**.

\*To control for the shared costs of maintenance and operations, and the disproportionately low 50/50 insurance split, those budget lines were removed from the calculations.

# FY 21 TOTAL PER PUPIL EXPENSE COMPARISON: NEIGHBORS

Total Expenditures Minus Operations and Benefits: Neighbor Comparison			
Cohasset	\$15,258.76	Neighbor AVERAGE (not including STATE or HANOVER)	\$13,409.31
<b>STATE TOTALS</b>	<b>14,351.76</b>	Hanover	<b>(-\$320.12)</b>
Hingham	14,263.53		
Weymouth	14,123.56	Hanover FTEs FY21	2682.3
Duxbury	13,670.43	Hanover FTEs FY21 x Deficit	<b>(-\$858,657.88)</b>
Scituate	13,659.22		
Rockland	13,530.72		
Marshfield	13,500.07		
Norwell	13,202.25		
<b>Hanover</b>	<b>13,089.19</b>		
Abington	12,296.98	Per Pupil Difference Between State and Hanover	<b>(-\$1262.57)</b>
Pembroke	12,158.03	Hanover FTEs FY21 x Deficit	<b>\$3,386,591.51</b>
Whitman-Hanson	11,838.85		

Hanover's total in-district cost per pupil is in the bottom third of our neighboring districts and **\$858,657.88 BELOW** the average in-district spending when compared with our neighbors.

\*To control for the shared costs of maintenance and operations, and the disproportionately low 50/50 insurance split, those budget lines were removed from the calculations.

# FY 22 TOTAL PER PUPIL EXPENSE COMPARISON

Neightbor Districts	Total Per Pupil Expenditure Minus Operations and Maintenance and Benefits
Cohasset	\$16,297.06
Hingham	\$15,947.64
<b>STATE TOTALS</b>	<b>\$15,231.02</b>
Scituate	\$14,967.01
Weymouth	\$14,766.24
Rockland	\$14,595.15
Norwell	\$14,474.28
Duxbury	\$14,298.77
Hanover	\$13,848.63
Pembroke	\$13,511.96
Marshfield	\$13,207.51
Whitman-Hanson	\$13,163.20
Abington	\$13,097.66

DART Districts	Total Per Pupil Expenditure Minus Operations and Maintenance and Benefits
Masconomet	\$17,783.02
Wayland	\$17,336.95
Westwood	\$17,135.91
Hamilton-Wenham	\$17,132.60
Newburyport	\$15,981.47
<b>STATE TOTALS</b>	<b>\$15,231.02</b>
North Reading	\$15,069.34
Pentucket	\$14,119.76
Groton-Dunstable	\$13,953.19
Reading	\$13,884.28
Hanover	\$13,848.63
Longmeadow	\$13,668.46

# THANK YOU!

Any questions?

# **Appendix: IN-DISTRICT SCHOOL FINANCE CATEGORIES**

**Administration:** School Committee, Superintendent, Assistant Superintendents, Other District-Wide Administration, Business and Finance, Human Resources, Legal Service for School Committee, Legal Settlements, Districtwide Administrative Technology +

**Instructional Leadership:** Curriculum Directors and Department Heads (Supervisory), Curriculum Directors and Department Heads (Non-Supervisory), Instructional Technology Leadership +, School Leadership, Curriculum Leaders and Department Heads (School Level)\*, Administrative Technology (School Level), Instructional Coordinators\*

**Teachers:** Classroom Teachers and Specialists

**Other Teaching Services:** Medical/Therapeutic Services, Substitutes, Long-Term, Substitutes, Short-Term. Paraprofessionals, Librarians/Media Center Directors, Distance Learning/Online Coursework +

**Professional Development:** Professional Development Leaders, Instructional Coaches, Professional Days, Stipends for Teachers Providing Instructional Coaching, Substitutes for Professional Development, Costs for Instructional Staff to Attend Professional Development, Professional Development Costs, Outside Professional Development Providers for Instructional Staff  
**Instructional Materials:** Instructional Materials (Libraries), Instructional Equipment, General Classroom Supplies, Other Instructional Services, Instructional Hardware (Student and Staff Devices) , Instructional Hardware (All Other), Instructional Software and Other Instructional Materials

**Guidance and Testing:** Guidance/Adjustment Counselors, Testing and Assessment, Psychological Services

**Pupil Services:** Attendance and Parent Liaisons, Medical/Health Services, Transportation Services, Food Services, Athletics, Other Student Activities, School Security

\*DESE also has finance categories for Benefits and Operations / Maintenance. We removed those categories because Benefits are not consistent (i.e. Hanover is a 50/50, other communities are 80/20 or 75/25, and Operations and Maintenance include Town / School shared costs).

# Massachusetts Department of Elementary and Secondary Education

## FY21 Per Pupil Expenditures

Last updated October 2022

# Appendix

This report shows per pupil expenditures by major functional categories, total in-district expenditures, and total expenditures for all districts based on the fiscal year selected on the *detail* report. Total expenditures per pupil average across all expenditures and pupils, both in-district and out-of-district. The out-of-district expenditure functions (9000 series) are not included on this report because we are not able to calculate per pupil expenditures consistently for all of these functional categories. FTEs that are less than 6 are suppressed. Non-operating districts are not included.



LEA	District	In-District FTE Pupils	Out-of-District FTE Pupils	Total FTE Pupils	Administration	Instructional Leadership	Teachers	Other Teaching Services	Professional Development	Instructional Materials, Equipment and Technology	Guidance, Counseling and Testing	Pupil Services	Operations and Maintenance	Insurance, Retirement Programs and Other	Total In-District Expenditures	Total Expenditures	Total Expenditures Minus Operational
0065	Cohasset	1,427.0	35.3	1,462.3	\$779.53	\$1,288.96	\$7,587.17	\$1,727.64	\$153.25	\$472.36	\$797.01	\$1,341.97	\$1,749.19	\$3,517.13	\$19,416.22	\$20,525.08	\$18,775.89
0251	Rockland	2,163.9	165.4	2,329.3	\$582.84	\$1,440.12	\$6,570.81	\$1,224.76	\$182.80	\$559.65	\$546.15	\$1,651.35	\$1,104.38	\$4,181.46	\$18,044.30	\$18,816.56	\$17,712.18
0000	<b>STATE TOTALS</b>	<b>859,559.8</b>	<b>81,870.5</b>	<b>941,430.3</b>	<b>\$632.37</b>	<b>\$1,232.42</b>	<b>\$7,185.22</b>	<b>\$1,555.49</b>	<b>\$181.33</b>	<b>\$762.50</b>	<b>\$626.06</b>	<b>\$1,619.14</b>	<b>\$1,900.25</b>	<b>\$1,261.39</b>	<b>\$18,556.15</b>	<b>\$19,113.39</b>	<b>\$17,613.15</b>
0336	Weymouth	5,505.6	421.5	5,927.1	\$604.74	\$1,010.83	\$7,397.30	\$1,313.07	\$36.79	\$591.26	\$789.42	\$1,331.81	\$1,175.92	\$3,007.50	\$17,258.65	\$18,306.98	\$17,131.06
0082	Duxbury	2,786.9	57.8	2,844.7	\$620.94	\$1,083.82	\$7,024.20	\$862.28	\$59.45	\$584.17	\$596.00	\$2,332.55	\$1,401.74	\$3,031.38	\$17,596.54	\$18,103.55	\$16,701.81
0264	Scituate	2,823.4	63.0	2,886.4	\$991.06	\$1,387.80	\$7,798.60	\$645.28	\$32.68	\$101.92	\$607.25	\$885.95	\$1,126.36	\$2,823.44	\$16,400.35	\$17,609.03	\$16,482.66
0219	Norwell	2,185.6	47.7	2,233.3	\$539.13	\$1,108.78	\$6,778.97	\$1,127.75	\$42.96	\$414.75	\$564.61	\$1,437.27	\$1,204.62	\$2,839.78	\$16,058.63	\$17,246.65	\$16,042.03
0131	Hingham	3,877.5	80.1	3,957.6	\$471.31	\$1,034.88	\$7,648.75	\$1,735.64	\$68.54	\$274.94	\$780.31	\$1,263.24	\$1,330.97	\$1,724.97	\$16,333.54	\$17,319.48	\$15,988.50
0171	Marshfield	3,784.4	117.7	3,902.1	\$444.56	\$1,200.52	\$7,080.55	\$1,585.57	\$115.48	\$583.38	\$550.54	\$1,201.84	\$1,052.21	\$1,974.45	\$15,789.10	\$16,526.74	\$15,474.52
0001	Abington	2,124.7	119.2	2,243.9	\$405.03	\$858.00	\$5,716.96	\$1,678.01	\$66.23	\$545.78	\$494.97	\$1,094.59	\$2,751.67	\$14,887.81	\$16,143.23	\$15,048.65	\$15,048.65
0231	Pembroke	2,615.2	183.4	2,798.6	\$488.20	\$1,374.05	\$5,941.95	\$1,110.72	\$29.54	\$282.80	\$485.18	\$1,668.62	\$1,430.92	\$2,846.32	\$15,658.30	\$16,435.27	\$15,004.35
0780	Whitman-Hanson	3,571.3	137.3	3,708.6	\$1,708.6	\$1,055.04	\$6,174.56	\$1,055.04	\$18.57	\$619.49	\$425.38	\$1,558.39	\$1,866.44	\$2,377.15	\$14,866.44	\$15,774.38	\$14,216.00
0122	Hanover	2,546.0	81.9	2,627.9	\$492.34	\$1,277.09	\$6,949.53	\$1,176.92	\$194.28	\$260.79	\$585.27	\$1,597.69	\$1,206.66	\$973.02	\$14,713.59	\$15,268.87	\$14,062.21

Administration	
Scituate	\$991.06
Cohasset	\$779.53
<b>STATE TOTALS</b>	<b>\$632.37</b>
Duxbury	\$620.94
Weymouth	\$604.74
Rockland	\$582.84
Whitman-Hanson	\$551.35
Norwell	\$539.13
Hanover	\$492.34
Pembroke	\$488.20
Hingham	\$471.31
Marshfield	\$444.56
Abington	\$405.03

Instructional Leadership	
Rockland	\$1,440.12
Scituate	\$1,387.80
Pembroke	\$1,374.05
Cohasset	\$1,288.96
Hanover	\$1,277.09
<b>STATE TOTALS</b>	<b>\$1,232.42</b>
Marshfield	\$1,200.52
Norwell	\$1,108.78
Duxbury	\$1,083.82
Weymouth	\$1,034.88
Whitman-Hanson	\$1,010.83
Abington	\$858.00

Professional Development	
Hanover	\$194.28
Rockland	\$182.80
<b>STATE TOTALS</b>	<b>\$181.33</b>
Cohasset	\$153.25
Marshfield	\$115.48
Hingham	\$68.54
Abington	\$66.23
Duxbury	\$59.45
Norwell	\$42.96
Weymouth	\$36.79
Scituate	\$32.68
Pembroke	\$29.54
Whitman-Hanson	\$18.57

Guidance, Counseling & Testing	
Cohasset	\$797.01
Weymouth	\$789.42
Hingham	\$780.31
<b>STATE TOTALS</b>	<b>\$626.06</b>
Scituate	\$607.25
Duxbury	\$596.00
Hanover	\$585.27
Norwell	\$564.61
Marshfield	\$550.54
Rockland	\$545.78
Weymouth	\$546.15
Abington	\$494.97
Pembroke	\$485.18
Whitman-Hanson	\$425.38

Instructional Materials	
<b>STATE TOTALS</b>	<b>\$762.50</b>
Abington	\$745.78
Whitman-Hanson	\$639.49
Weymouth	\$591.26
Duxbury	\$584.17
Marshfield	\$583.38
Rockland	\$559.65
Cohasset	\$472.36
Norwell	\$414.75
Pembroke	\$282.80
Hingham	\$274.94
Hanover	\$260.79
Scituate	\$101.92

Pupil Services	
Duxbury	\$2,332.55
Pembroke	\$1,668.62
Rockland	\$1,651.35
<b>STATE TOTALS</b>	<b>\$1,619.14</b>
Hanover	\$1,597.69
Norwell	\$1,437.27
Cohasset	\$1,343.97
Weymouth	\$1,331.81
Hingham	\$1,263.24
Whitman-Hanson	\$1,205.54
Marshfield	\$1,201.84
Abington	\$1,076.58
Scituate	\$885.95

Teachers	
Scituate	\$7,798.60
Hingham	\$7,648.75
Cohasset	\$7,587.17
Weymouth	\$7,397.30
<b>STATE TOTALS</b>	<b>\$7,185.22</b>
Marshfield	\$7,080.55
Duxbury	\$7,024.20
Hanover	\$6,949.53
Norwell	\$6,778.97
Rockland	\$6,570.81
Whitman-Hanson	\$6,174.56
Pembroke	\$5,941.95
Abington	\$5,716.96

Other Teaching Services	
Hingham	\$1,735.64
Cohasset	\$1,727.64
Abington	\$1,678.01
Marshfield	\$1,585.57
<b>STATE TOTALS</b>	<b>\$1,555.49</b>
Weymouth	\$1,313.07
Rockland	\$1,224.76
Hanover	\$1,176.92
Norwell	\$1,127.75
Pembroke	\$1,110.72
Whitman-Hanson	\$1,055.04
Duxbury	\$862.28
Scituate	\$645.28

Total In District Expenditures	
Cohasset	\$19,416.22
<b>STATE TOTALS</b>	<b>\$18,556.15</b>
Rockland	\$18,044.30
Duxbury	\$17,596.54
Weymouth	\$17,258.65
Scituate	\$16,400.35
Hingham	\$16,333.54
Norwell	\$16,058.63
Marshfield	\$15,789.10
Pembroke	\$15,658.30
Abington	\$14,887.81
Whitman-Hanson	\$14,866.44
Hanover	\$14,713.59

Total Expenditures	
Cohasset	\$20,525.08
<b>STATE TOTALS</b>	<b>\$19,113.39</b>
Rockland	\$18,816.56
Weymouth	\$18,306.98
Duxbury	\$18,103.55
Scituate	\$17,609.03
Hingham	\$17,319.48
Norwell	\$17,246.65
Marshfield	\$16,526.74
Pembroke	\$16,435.27
Abington	\$16,143.23
Whitman-Hanson	\$15,774.38
Hanover	\$15,268.87

Total Expenditures Minus Operations	
Cohasset	\$18,775.89
Rockland	\$17,712.18
<b>STATE TOTALS</b>	<b>\$17,613.15</b>
Weymouth	\$17,131.06
Duxbury	\$16,701.81
Scituate	\$16,482.66
Norwell	\$16,042.03
Hingham	\$15,988.50
Marshfield	\$15,474.52
Abington	\$15,048.65
Pembroke	\$15,004.35
Whitman-Hanson	\$14,216.00
Hanover	\$14,062.21

Neighbor AVERAGE (not including STATE or HANOVER)	
Cohasset	\$16,234.33
Hanover	<b>(\$2,172.12)</b>
Hanover FTEs FY21 x Deficit	
2,682.3	<b>(\$582,627.48)</b>
State and Hanover x Deficit	
<b>(\$350.94)</b>	<b>\$9,524,686.36</b>

Total Expenditures Minus Operations and Benefits: Neighbor Comparison	
Cohasset	\$15,258.76
<b>STATE TOTALS</b>	<b>14,351.76</b>
Hingham	14,263.53
Weymouth	14,123.56
Duxbury	13,670.43
Scituate	13,659.22
Rockland	13,530.72
Marshfield	13,500.07
Norwell	13,202.25
<b>Hanover</b>	<b>13,089.19</b>
Abington	12,296.98
Pembroke	12,158.03
Whitman-Hanson	11,838.85

Neighbor AVERAGE (not including STATE or HANOVER)	
Cohasset	\$13,409.31
Hanover	<b>(\$320.12)</b>
Hanover FTEs FY21	
2682.3	
Hanover FTEs FY21 x Deficit	
<b>(\$858,657.88)</b>	
Per Pupil Difference Between State and Hanover	
<b>(\$1262.57)</b>	
Hanover FTEs FY21 x Deficit	
<b>\$3,386,591.51</b>	



# Massachusetts Department of Elementary and Secondary Education

## FY21 Per Pupil Expenditures

Last updated October 2022

This report shows per pupil expenditures by major functional categories, total in-district expenditures, and total expenditures for all districts based on the fiscal year selected on the *detail* report. Total expenditures per pupil average across all expenditures and pupils, both in-district and out-of-district. The out-of-district expenditure functions (9000 series) are not included on this report because we are not able to calculate per pupil expenditures consistently for all of these functional categories. FTEs that are less than 6 are suppressed. Non-operating districts are not included.

LEA	District	In-District FTE Pupils	Out-of-District FTE Pupils	Total FTE Pupils	Administration	Instructional Leadership	Teachers	Other Teaching Services	Professional Development	Instructional Materials, Equipment and Technology	Guidance, Counseling and Testing	Pupil Services	Operations and Maintenance	Insurance, Retirement Programs and Other	Total In-District Expenditures	Total Expenditures	Total Expenditures Minus Operational
0705	Masconomet	1,667.7	65.8	1,733.5	\$946.51	\$1,399.60	\$8,226.66	\$964.79	\$92.89	\$787.73	\$818.36	\$1,980.92	\$1,801.23	\$3,524.17	\$20,542.86	\$22,151.29	\$20,350.06
0315	Wayland	2,699.1	62.6	2,761.7	\$893.55	\$1,556.49	\$8,934.81	\$1,847.91	\$133.47	\$535.01	\$887.34	\$1,309.35	\$1,477.79	\$2,703.12	\$20,278.84	\$20,613.54	\$19,135.75
0675	Hamilton-Wenham	1,666.6	59.9	1,726.5	\$638.38	\$1,108.04	\$7,498.95	\$1,830.34	\$94.00	\$635.87	\$681.23	\$1,657.70	\$1,668.23	\$2,891.32	\$18,704.05	\$20,544.67	\$18,876.44
0204	Newburyport	2,129.6	198.9	2,328.5	\$563.91	\$971.33	\$8,018.05	\$1,497.82	\$331.25	\$577.31	\$675.24	\$1,355.94	\$1,124.94	\$3,828.44	\$18,944.25	\$19,971.98	\$18,847.03
0335	Westwood	2,956.2	23.6	2,979.8	\$655.06	\$1,418.20	\$8,135.99	\$2,271.72	\$204.33	\$575.58	\$619.69	\$1,549.22	\$2,187.92	\$2,557.24	\$20,174.95	\$20,499.76	\$18,311.84
0000	STATE TOTALS	859,559.8	81,870.5	941,430.3	\$632.37	\$1,232.42	\$7,185.22	\$1,555.49	\$181.33	\$762.50	\$626.06	\$1,619.14	\$1,500.25	\$3,261.39	\$18,556.15	\$19,113.39	\$17,613.15
0217	North Reading	2,329.2	38.0	2,367.2	\$511.09	\$993.80	\$7,594.56	\$1,531.25	\$260.40	\$423.84	\$513.69	\$1,388.12	\$1,584.34	\$3,197.89	\$17,998.97	\$19,035.75	\$17,451.41
0673	Groton-Dunstable	2,256.4	109.4	2,365.8	\$496.53	\$1,400.50	\$7,157.45	\$1,768.17	\$102.70	\$295.74	\$588.48	\$1,389.39	\$1,676.41	\$3,490.42	\$18,365.79	\$18,968.50	\$17,292.09
0745	Pentucket	2,228.5	118.8	2,347.3	\$537.97	\$1,000.34	\$6,579.66	\$1,662.85	\$61.65	\$403.79	\$514.81	\$1,466.51	\$1,283.91	\$3,050.06	\$16,561.54	\$17,931.97	\$16,648.06
0246	Reading	3,919.7	81.5	4,001.2	\$464.81	\$1,089.06	\$6,683.94	\$1,294.00	\$110.67	\$1,059.94	\$536.77	\$798.63	\$1,340.37	\$2,377.19	\$15,755.39	\$16,816.08	\$15,275.71
0159	Longmeadow	2,753.4	54.5	2,807.9	\$550.86	\$848.49	\$7,038.66	\$1,418.44	\$201.68	\$459.20	\$638.07	\$781.52	\$1,655.02	\$2,396.79	\$16,704.59	\$15,049.58	\$15,049.58
0122	Hanover	2,546.0	81.9	2,627.9	\$492.34	\$1,277.09	\$6,949.53	\$1,176.92	\$194.28	\$260.79	\$585.27	\$1,597.69	\$1,206.66	\$973.02	\$14,713.59	\$15,268.87	\$14,062.21

Administration	
Masconomet	\$946.51
Wayland	\$893.55
Westwood	\$655.06
Hamilton-Wenham	\$638.38
STATE TOTALS	\$632.37
Newburyport	\$563.91
Longmeadow	\$550.86
Pentucket	\$537.97
North Reading	\$511.09
Groton-Dunstable	\$496.53
Hanover	\$492.34
Reading	\$464.81

Instructional Leadership	
Wayland	\$1,556.49
Westwood	\$1,418.20
Groton-Dunstable	\$1,400.50
Masconomet	\$1,399.60
Hanover	\$1,277.09
STATE TOTALS	\$1,232.42
Hamilton-Wenham	\$1,108.04
Reading	\$1,089.06
Pentucket	\$1,000.34
North Reading	\$993.80
Newburyport	\$971.33
Longmeadow	\$848.49

Professional Development	
Newburyport	\$331.25
North Reading	\$260.40
Westwood	\$204.33
Longmeadow	\$201.68
Hanover	\$194.28
STATE TOTALS	\$181.33
Wayland	\$133.47
Reading	\$110.67
Groton-Dunstable	\$102.70
Hamilton-Wenham	\$94.00
Masconomet	\$92.89
Pentucket	\$61.65

Guidance, Counseling & Testing	
Wayland	\$887.34
Masconomet	\$818.36
Hamilton-Wenham	\$681.23
Newburyport	\$675.24
Longmeadow	\$628.07
STATE TOTALS	\$626.06
Westwood	\$619.69
Groton-Dunstable	\$588.48
Hanover	\$585.27
Reading	\$536.77
Pentucket	\$514.81
North Reading	\$513.69

Total In District Expenditures	
Masconomet	\$20,542.86
Wayland	\$20,278.84
Westwood	\$20,174.95
Newburyport	\$18,944.25
Hamilton-Wenham	\$18,704.05
STATE TOTALS	\$18,556.15
Groton-Dunstable	\$18,365.79
North Reading	\$17,998.97
Pentucket	\$16,561.54
Longmeadow	\$15,978.74
Reading	\$15,755.39
Hanover	\$14,713.59

Pupil Services	
Masconomet	\$1,980.92
Hamilton-Wenham	\$1,657.70
STATE TOTALS	\$1,619.14
Hanover	\$1,597.69
Westwood	\$1,549.22
Pentucket	\$1,466.51
Groton-Dunstable	\$1,389.39
North Reading	\$1,388.12
Newburyport	\$1,355.94
Wayland	\$1,309.35
Reading	\$798.63
Longmeadow	\$781.52

Teachers	
Wayland	\$8,934.81
Masconomet	\$8,226.66
Westwood	\$8,135.99
Newburyport	\$8,018.05
North Reading	\$7,594.56
Hamilton-Wenham	\$7,498.95
STATE TOTALS	\$7,185.22
Groton-Dunstable	\$7,157.45
Longmeadow	\$7,038.66
Hanover	\$6,949.53
Reading	\$6,683.94
Pentucket	\$6,579.66

Other Teaching Services	
Westwood	\$2,271.72
Wayland	\$1,847.91
Hamilton-Wenham	\$1,830.34
Groton-Dunstable	\$1,768.17
Pentucket	\$1,662.85
STATE TOTALS	\$1,555.49
North Reading	\$1,531.25
Newburyport	\$1,497.82
Longmeadow	\$1,418.44
Reading	\$1,294.00
Hanover	\$1,176.92
Masconomet	\$964.79

Instructional Materials	
Reading	\$1,059.94
Masconomet	\$787.73
STATE TOTALS	\$762.50
Hamilton-Wenham	\$635.87
Newburyport	\$577.31
Westwood	\$575.58
Wayland	\$535.01
Longmeadow	\$459.20
North Reading	\$423.84
Pentucket	\$403.79
Groton-Dunstable	\$295.74
Hanover	\$260.79

Total Expenditures	
Masconomet	\$22,151.29
Wayland	\$20,613.54
Hamilton-Wenham	\$20,544.67
Westwood	\$20,499.76
Newburyport	\$19,971.98
STATE TOTALS	\$19,113.39
North Reading	\$19,035.75
Groton-Dunstable	\$18,968.50
Pentucket	\$17,931.97
Longmeadow	\$16,704.59
Reading	\$16,616.08
Hanover	\$15,268.87

Total Expenditures Minus Operations	
Masconomet	\$20,350.06
Wayland	\$19,135.75
Hamilton-Wenham	\$18,876.44
Newburyport	\$18,847.03
Westwood	\$18,311.84
STATE TOTALS	\$17,613.15
North Reading	\$17,451.41
Groton-Dunstable	\$17,292.09
Pentucket	\$16,648.06
Reading	\$15,275.71
Longmeadow	\$15,049.58
Hanover	\$14,062.21

DART AVERAGE (minus STATE and HANOVER)	
Hanover FTEs FY21	2,682.3
Hanover FTEs FY21 x Deficit	\$9,821,482.86
Difference Between State and Hanover	-\$1,550.94
Hanover FTEs FY21 x Deficit	\$9,524,686.36

Total Expenditures Minus Operations and Benefits	
Masconomet	16,825.89
Wayland	16,432.63
Hamilton-Wenham	15,985.12
Westwood	15,754.60
Newburyport	15,018.59
STATE TOTALS	14,351.76
North Reading	14,253.52
Groton-Dunstable	13,801.67
Pentucket	13,598
Hanover	13,089.19
Reading	12,898.52
Longmeadow	12,652.79

DART AVERAGE (minus STATE and HANOVER)	
Hanover FTEs FY21	2,682.3
Hanover FTEs FY21 x Deficit	\$4,380,034.96
Difference Between State and Hanover	-\$1,262.57
Hanover FTEs FY21 x Deficit	\$3,386,591.51