

2021 Community Comparison- In-Out-District Expenditures Per Pupil													
DESE Comparable Districts by Grades Span, Total Enrollment, and Special													
		Greenfield	Clinton	Gardner	Holbrook	Randolph	Palmer	Ware	Spencer E Brook	Webster	Winchendon	Average	
	In-District FTE Pupils	1,539.60	1,819.10	2,187.80	1,264.70	2,679.90	1,182.60	1,119.50	1,325.80	1,665.00	1,149.40	1593.34	
	Out-of-District FTE Pupils	406.70	324.80	274.30	90.40	658.80	151.40	199.60	278.00	233.80	189.10	280.69	
	Total FTE Pupils	1,946.30	2,143.90	2,462.10	1,355.10	3,338.70	1,334.00	1,319.10	1,603.80	1,898.80	1,338.50	1874.03	
1110	School Committee	\$ 138.80	\$ 5.81	\$ 17.33	\$ 4.49	\$ 8.10	\$ 14.74	\$ 2.82	\$ 25.43	\$ -	\$ 24.77	\$ 24.23	
1210	Superintendent	\$ 144.92	\$ 128.91	\$ 104.78	\$ 196.46	\$ 110.20	\$ 162.41	\$ 203.95	\$ 172.23	\$ 199.51	\$ 273.89	\$ 169.73	
1220	Assistant Superintendents	\$ -	\$ -	\$ 43.62	\$ -	\$ 77.75	\$ -	\$ -	\$ -	\$ -	\$ 98.57	\$ 21.99	
1230	Other District-Wide Administration	\$ 68.63	\$ 29.97	\$ 59.81	\$ -	\$ -	\$ -	\$ -	\$ 39.86	\$ -	\$ -	\$ 19.83	
1410	Business and Finance	\$ 282.59	\$ 166.10	\$ 249.98	\$ 281.22	\$ 242.73	\$ 477.94	\$ 134.00	\$ 314.48	\$ 308.75	\$ 206.61	\$ 266.44	
1420	Human Resources	\$ 1.74	\$ 16.79	\$ -	\$ 6.54	\$ 92.73	\$ -	\$ -	\$ 3.87	\$ -	\$ 0.23	\$ 12.19	
1430	Legal Service for School Committee	\$ 33.06	\$ 12.57	\$ 23.36	\$ 19.00	\$ 44.90	\$ 19.22	\$ 12.33	\$ 43.62	\$ 16.22	\$ 18.37	\$ 24.26	
1435	Legal Settlements	\$ -	\$ -	\$ 16.00	\$ -	\$ 36.32	\$ -	\$ -	\$ 257.51	\$ -	\$ -	\$ 30.98	
1450	Districtwide Administrative Technology*	\$ 170.65	\$ 55.73	\$ 54.78	\$ 112.52	\$ 102.39	\$ -	\$ 139.42	\$ 280.36	\$ 59.18	\$ 59.16	\$ 103.42	
ADMN	Administration (sub-total)	\$ 840.39	\$ 415.89	\$ 569.67	\$ 620.23	\$ 715.13	\$ 674.31	\$ 492.52	\$ 1,137.37	\$ 583.67	\$ 681.60	\$ 673.08	
2110	Curriculum Directors and Department Heads (Supervisory)	\$ 296.27	\$ 121.33	\$ 160.35	\$ 221.88	\$ 174.66	\$ 165.57	\$ 370.06	\$ 339.82	\$ 169.22	\$ 169.22	\$ 257.51	
2120	Curriculum Directors and Department Heads (Non-Supervisory)	\$ -	\$ 125.45	\$ -	\$ 111.62	\$ 124.35	\$ 0.59	\$ 84.69	\$ 84.54	\$ 233.23	\$ -	\$ 76.45	
2130	Instructional Technology Leadership*	\$ -	\$ -	\$ -	\$ 113.91	\$ 6.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.04	
2210	School Leadership	\$ 658.66	\$ 532.31	\$ 670.22	\$ 511.45	\$ 889.91	\$ 650.80	\$ 646.64	\$ 693.86	\$ 588.59	\$ 929.46	\$ 677.19	
2220	Curriculum Leaders and Department Heads (School Level)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2250	Administrative Technology (School Level)	\$ -	\$ 36.98	\$ 5.47	\$ -	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ 5.22	\$ 4.77	
2315	Instructional Coordinators*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LDRS	Instructional Leadership (sub-total)	\$ 954.92	\$ 816.07	\$ 836.04	\$ 958.86	\$ 1,576.72	\$ 826.05	\$ 896.90	\$ 1,148.46	\$ 1,161.64	\$ 1,103.89	\$ 1,027.96	
2305	Teachers, Classroom	\$ 5,407.11	\$ 6,114.15	\$ 5,690.72	\$ 5,733.17	\$ 7,094.60	\$ 6,825.99	\$ 5,769.48	\$ 5,716.48	\$ 6,209.48	\$ 5,588.24	\$ 6,014.94	
2310	Teachers, Specialists*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TCHR	Teachers (sub-total)	\$ 5,407.11	\$ 6,114.15	\$ 5,690.72	\$ 5,733.17	\$ 7,094.60	\$ 6,825.99	\$ 5,769.48	\$ 5,716.48	\$ 6,209.48	\$ 5,588.24	\$ 6,014.94	
2320	Medical/ Therapeutic Services	\$ 567.98	\$ 697.00	\$ 207.99	\$ 484.47	\$ 588.32	\$ 388.66	\$ 521.14	\$ 408.28	\$ 1,076.49	\$ 247.66	\$ 518.80	
2324	Substitutes, Long-Term	\$ 57.61	\$ -	\$ 244.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86.53	\$ -	\$ 38.89	
2325	Substitutes, Short-Term	\$ 68.53	\$ 86.33	\$ 36.27	\$ 126.63	\$ 119.43	\$ -	\$ 59.23	\$ 22.34	\$ 66.24	\$ 49.70	\$ 63.47	
2330	Paraprofessionals	\$ 1,138.68	\$ 808.35	\$ 820.76	\$ 409.18	\$ 849.21	\$ 778.45	\$ 919.65	\$ 771.23	\$ 488.16	\$ 720.36	\$ 770.40	
2340	Librarians/Media Center Directors	\$ -	\$ 44.59	\$ -	\$ 69.06	\$ 32.52	\$ 41.46	\$ 182.90	\$ 107.55	\$ -	\$ 70.76	\$ 54.88	
2345	Distance Learning/Online Coursework*	\$ -	\$ 48.32	\$ -	\$ 127.87	\$ 24.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.11	
TSER	Other Teaching Services (sub-total)	\$ 1,832.80	\$ 1,684.58	\$ 1,309.76	\$ 1,217.21	\$ 1,614.41	\$ 1,208.57	\$ 1,682.92	\$ 1,309.40	\$ 1,717.41	\$ 1,088.48	\$ 1,466.55	
2351	Professional Development Leaders	\$ 50.09	\$ 3.44	\$ 14.01	\$ -	\$ -	\$ 4.96	\$ -	\$ -	\$ 3.38	\$ 7.59	\$ -	
2352	Instructional Coaches	\$ -	\$ -	\$ -	\$ -	\$ 195.76	\$ -	\$ -	\$ 6.88	\$ -	\$ 20.26	\$ -	
2353	Professional Days*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2354	Stipends for Teachers Providing Instructional Coaching	\$ -	\$ 11.74	\$ 66.87	\$ 8.24	\$ 16.18	\$ -	\$ -	\$ 2.62	\$ 72.42	\$ 17.81	\$ -	
2355	Substitutes for Professional Development*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2356	Costs for Instructional Staff to Attend Professional Development	\$ 38.85	\$ 55.52	\$ 30.98	\$ 34.54	\$ 49.02	\$ -	\$ 25.07	\$ 32.13	\$ 22.66	\$ 6.25	\$ 29.50	
2357	Professional Development Costs*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2358	Outside Professional Development Providers for Instructional Staff	\$ 17.62	\$ 40.62	\$ 152.96	\$ 44.18	\$ 112.78	\$ 57.91	\$ -	\$ 38.16	\$ 86.37	\$ 21.63	\$ 57.22	
PDEV	Professional Development (sub-total)	\$ 106.57	\$ 111.32	\$ 264.82	\$ 86.96	\$ 373.73	\$ 57.91	\$ 30.03	\$ 70.30	\$ 118.52	\$ 103.68	\$ 132.38	
2410	Textbooks, Software, Media, and Materials	\$ 31.64	\$ 130.62	\$ 32.39	\$ 142.42	\$ 181.41	\$ 2.47	\$ 20.32	\$ 34.74	\$ 86.78	\$ -	\$ 66.28	
2415	Instructional Materials (Libraries)	\$ 72.21	\$ 8.11	\$ 19.54	\$ 6.71	\$ 13.34	\$ 58.96	\$ 93.37	\$ 10.23	\$ 232.72	\$ 65.40	\$ 58.06	
2420	Instructional Equipment	\$ 0.31	\$ 33.37	\$ 12.36	\$ -	\$ 45.09	\$ 2.99	\$ -	\$ 4.52	\$ 36.27	\$ 52.32	\$ 18.72	
2430	General Classroom Supplies	\$ 50.83	\$ 84.44	\$ 21.62	\$ 34.88	\$ 27.12	\$ 14.99	\$ 17.03	\$ 75.49	\$ 54.75	\$ 201.11	\$ 58.23	
2440	Other Instructional Services	\$ 122.85	\$ 6.81	\$ 50.54	\$ 10.92	\$ 0.02	\$ 70.54	\$ 513.47	\$ 95.98	\$ -	\$ 575.42	\$ 144.66	
2451	Instructional Hardware (Student and Staff Devices)*	\$ 283.46	\$ 212.66	\$ 159.33	\$ 202.37	\$ 357.39	\$ 68.08	\$ 206.10	\$ 142.65	\$ 270.65	\$ 286.65	\$ 218.93	
2453	Instructional Hardware (All Other)*	\$ 105.59	\$ 41.57	\$ 9.83	\$ 4.19	\$ 44.96	\$ 6.34	\$ 227.62	\$ 95.14	\$ 216.02	\$ -	\$ 75.13	
2455	Instructional Software and Other Instructional Materials*	\$ 9.23	\$ 174.24	\$ 120.21	\$ 276.53	\$ 16.50	\$ 65.89	\$ 29.41	\$ 24.09	\$ 157.73	\$ 240.96	\$ 111.48	
MATL	Instructional Materials, Equipment, and Technology (sub-total)	\$ 676.12	\$ 691.81	\$ 425.83	\$ 678.03	\$ 685.83	\$ 290.26	\$ 1,111.84	\$ 514.60	\$ 1,018.65	\$ 1,421.87	\$ 751.48	
2710	Guidance/Adjustment Counselors	\$ 411.45	\$ 369.59	\$ 487.92	\$ 389.79	\$ 369.67	\$ 512.82	\$ 331.92	\$ 377.93	\$ 504.62	\$ 303.40	\$ 405.91	
2720	Testing and Assessment	\$ 3.36	\$ 34.53	\$ 14.54	\$ 3.68	\$ 8.12	\$ 1.00	\$ 5.20	\$ 3.12	\$ 54.03	\$ 1.01	\$ 12.56	
2800	Psychological Services	\$ 149.88	\$ 147.18	\$ 162.32	\$ 131.61	\$ 272.34	\$ 70.27	\$ 111.47	\$ 113.51	\$ 120.16	\$ -	\$ 127.87	
GUID	Guidance, Counseling, and Testing (sub-total)	\$ 564.69	\$ 551.31	\$ 664.78	\$ 522.07	\$ 650.13	\$ 584.09	\$ 448.59	\$ 494.56	\$ 678.82	\$ 304.41	\$ 546.35	
3100	Attendance and Parent Liaisons	\$ -	\$ -	\$ -	\$ -	\$ 57.09	\$ -	\$ -	\$ -	\$ 35.95	\$ -	\$ 9.30	
3200	Medical/Health Services	\$ 216.85	\$ 201.50	\$ 212.86	\$ 189.66	\$ 257.59	\$ 174.14	\$ 249.91	\$ 259.84	\$ 217.79	\$ 203.31	\$ 218.35	
3300	Transportation Services	\$ 492.66	\$ 591.13	\$ 348.38	\$ 508.19	\$ 603.06	\$ 872.42	\$ 1,111.00	\$ 850.72	\$ 715.53	\$ 812.59	\$ 690.57	
3400	Food Services	\$ 1,112.32	\$ 362.09	\$ 335.31	\$ 334.28	\$ 693.95	\$ 444.85	\$ 394.88	\$ 471.61	\$ 478.24	\$ 417.14	\$ 504.47	
3510	Athletics	\$ 99.95	\$ 210.87	\$ 154.19	\$ 157.01	\$ 152.09	\$ 141.49	\$ 92.98	\$ 124.16	\$ 169.93	\$ 177.23	\$ 147.99	
3520	Other Student Activities	\$ 22.28	\$ 41.00	\$ 21.46	\$ 31.78	\$ 31.46	\$ 33.08	\$ 22.12	\$ 43.81	\$ 12.15	\$ 36.08	\$ 29.52	
3600	School Security	\$ 1.23	\$ -	\$ 37.79	\$ 64.12	\$ 64.00	\$ 42.37	\$ -	\$ 27.03	\$ -	\$ -	\$ 23.65	
SERV	Pupil Services (sub-total)	\$ 1,945.30	\$ 1,406.58	\$ 1,109.99	\$ 1,285.04	\$ 1,859.24	\$ 1,708.36	\$ 1,870.89	\$ 1,750.14	\$ 1,656.61	\$ 1,646.36	\$ 1,623.85	
4110	Custodial Services	\$ 443.13	\$ 333.78	\$ 419.37	\$ 311.90	\$ 583.32	\$ 315.69	\$ 392.29	\$ 556.00	\$ 519.69	\$ 452.02	\$ 432.72	
4120	Heating of Buildings	\$ -	\$ 127.45	\$ -	\$ 36.71	\$ 78.28	\$ 105.17	\$ 121.90	\$ 105.79	\$ 95.84	\$ 203.78	\$ 87.49	
4130	Utility Services	\$ 183.82	\$ 326.54	\$ 266.12	\$ 286.25	\$ 251.33	\$ 125.93	\$ 204.63	\$ 182.76	\$ 225.28	\$ 133.37	\$ 218.60	
4210	Maintenance of Grounds	\$ 154.93	\$ 101.84	\$ 38.22	\$ 9.47	\$ 62.20	\$ 404.31	\$ 29.66	\$ 21.07	\$ 41.61	\$ 151.13	\$ 101.44	
4220	Maintenance of Buildings	\$ 194.32	\$ 287.77	\$ 261.36	\$ 378.02	\$ 343.96	\$ 167.32	\$ 169.93	\$ 75.86	\$ 296.37	\$ 916.38	\$ 309.13	
4225	Building Security System	\$ -	\$ 5.69	\$ -	\$ 2.81	\$ 46.50	\$ -	\$ 13.27	\$ -	\$ -	\$ 12.29	\$ 8.06	
4230	Maintenance of Equipment	\$ 100.98	\$ 35.26	\$ 97.14	\$ 22.01	\$ 1.34	\$ -	\$ 164.61	\$ 210.09	\$ -	\$ 55.73	\$ 68.71	

2021 Community Comparison- In-Out-District Expenditures Per Pupil													
DESE Comparable Districts by Grades Span, Total Enrollment, and Special													
		Greenfield	Clinton	Gardner	Holbrook	Randolph	Palmer	Ware	Spencer E Brook	Webster	Winchendon	Average	
4300	Extraordinary Maintenance	\$ -	\$ -	\$ 0.33	\$ -	\$ -	\$ 36.82	\$ -	\$ 62.27	\$ 8.72	\$ 58.12	\$ 16.63	
4400	Technology Maintenance/Support (Salaries) [†]	\$ 246.12	\$ 145.74	\$ 122.12	\$ -	\$ -	\$ 149.70	\$ 109.44	\$ 136.98	\$ 157.25	\$ 158.25	\$ 122.56	
4450	Technology Maintenance/Support (All Other) [†]	\$ -	\$ 57.01	\$ 181.34	\$ 14.18	\$ 84.98	\$ 16.63	\$ -	\$ 46.45	\$ 28.60	\$ -	\$ 42.92	
OPMN	Operations and Maintenance (sub-total)	\$ 1,323.29	\$ 1,421.07	\$ 1,385.99	\$ 1,061.35	\$ 1,451.90	\$ 1,321.56	\$ 1,205.72	\$ 1,397.26	\$ 1,373.37	\$ 2,141.07	\$ 1,408.26	
5100	Employer Retirement Contributions	\$ 1,162.79	\$ 521.80	\$ 636.44	\$ 375.55	\$ 822.57	\$ 592.24	\$ 834.75	\$ 513.51	\$ 797.25	\$ 522.90	\$ 677.98	
5150	Employee Separation Costs	\$ -	\$ 55.71	\$ 14.34	\$ 38.82	\$ -	\$ 84.56	\$ -	\$ 26.43	\$ 2.40	\$ 117.49	\$ 33.97	
5200	Insurance for Active Employees	\$ 2,278.86	\$ 1,356.14	\$ 1,971.29	\$ 1,610.23	\$ 2,761.62	\$ 2,366.03	\$ 1,796.33	\$ 1,825.12	\$ 1,823.58	\$ 1,065.83	\$ 1,885.50	
5250	Insurance for Retired Employees	\$ 783.22	\$ 434.22	\$ 170.97	\$ 662.91	\$ 123.16	\$ 781.42	\$ 399.12	\$ 635.50	\$ 299.86	\$ 314.95	\$ 460.53	
5260	Other Non-Employee Insurance	\$ 77.43	\$ 118.05	\$ 91.18	\$ 136.85	\$ 28.83	\$ 96.47	\$ 181.29	\$ 137.81	\$ 42.47	\$ 85.98	\$ 99.64	
5300	Rental Lease of Equipment	\$ 23.25	\$ -	\$ 40.13	\$ -	\$ 0.14	\$ 69.37	\$ -	\$ -	\$ 53.63	\$ 76.86	\$ 26.34	
5350	Rental Lease of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5400	Short Term Interest RANs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5500	Other Fixed Charges	\$ 11.38	\$ 2.49	\$ -	\$ 8.04	\$ -	\$ -	\$ -	\$ 10.96	\$ -	\$ -	\$ 3.29	
5550	School Crossing Guards	\$ -	\$ -	\$ 21.01	\$ 26.04	\$ 29.50	\$ -	\$ -	\$ -	\$ 10.90	\$ -	\$ 8.74	
BENE	Benefits and Fixed Charges (sub-total)	\$ 4,336.93	\$ 2,488.42	\$ 2,945.35	\$ 2,858.45	\$ 3,765.81	\$ 3,990.09	\$ 3,211.48	\$ 3,149.34	\$ 3,030.08	\$ 2,184.01	\$ 3,196.00	
TIDE	Total In-District Expenditures	\$ 27,694,519.91	\$ 28,562,061.00	\$ 33,261,033.21	\$ 18,997,520.20	\$ 53,028,547.30	\$ 20,680,359.60	\$ 18,718,444.92	\$ 22,124,803.83	\$ 29,217,821.00	\$ 18,693,403.60	\$ 27,097,851.46	
TIDPPE	Total In-District Per Pupil Expenditures	\$ 17,988.13	\$ 15,701.20	\$ 15,202.96	\$ 15,021.36	\$ 19,787.51	\$ 17,487.20	\$ 16,720.36	\$ 16,687.89	\$ 17,548.24	\$ 16,263.62	\$ 16,840.85	
OOD	Out-of-District Expenditures												
Function	Description												
9100	Tuition to Massachusetts Public Schools	\$ 217,986.00	\$ 1,600,830.00	\$ 660,262.21	\$ 60,221.97	\$ 35,778.44	\$ 67,321	\$ 92,552.00	\$ 33,930.00	\$ 110,688.00	\$ 61,739.52	\$ 294,130.95	
9110	Tuition for School Choice	\$ 2,223,865.78	\$ 582,127.00	\$ 1,370,592.99	\$ 98,969.00	\$ 695,844.00	\$ 733,068	\$ 1,144,097.00	\$ 1,025,414.41	\$ 1,108,717.00	\$ 899,698.00	\$ 988,239.32	
9120	Tuition to Commonwealth Charter Schools	\$ 1,468,096.00	\$ 1,060,597.00	\$ 400,423.00	\$ 687,590.00	\$ 5,430,545.00	\$ 407,838	\$ 64,644.00	\$ 953,933.00	\$ 344,783.00	\$ 284,920.00	\$ 1,110,336.90	
9125	Tuition to Horace Mann Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	
9130	Charter Transportation Tuition [^]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	
9200	Tuition to Out-of-State Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	
9300	Tuition to Non-Public Schools	\$ 2,526,544.00	\$ 1,170,462.00	\$ 712,826.69	\$ 1,098,693.03	\$ 4,074,523.16	\$ 1,459,833	\$ 548,301.00	\$ 1,787,325.00	\$ 1,473,044.00	\$ 434,574.88	\$ 1,528,612.72	
9400	Tuition to Collaboratives	\$ 320,834.00	\$ 1,128,884.00	\$ 1,365,345.36	\$ 951,277.42	\$ 1,527,440.51	\$ 0	\$ 278,631.00	\$ 1,308,853.00	\$ 862,827.00	\$ 921,786.75	\$ 866,587.90	
ODTR	Transportation	\$ 618,050.09	\$ 417,111.00	\$ 280,232.68	\$ 321,434.86	\$ 108,197.51	\$ 62,475.00	\$ 132,747.08	\$ 672,086.00	\$ 198,165.00	\$ 209,402.10	\$ 301,990.13	
OODD	Total Out-of-District Expenditures	\$ 7,375,375.87	\$ 5,960,011.00	\$ 4,789,682.93	\$ 3,218,186.28	\$ 11,872,328.62	\$ 2,730,535.80	\$ 2,260,972.08	\$ 5,781,541.41	\$ 4,098,224.00	\$ 2,812,121.25	\$ 5,089,897.92	
TODPPE	Total Out-of-District Per Pupil Expenditures	\$ 18,134.68	\$ 18,349.79	\$ 17,461.48	\$ 35,599.41	\$ 18,021.14	\$ 18,035.24	\$ 11,327.52	\$ 20,796.91	\$ 17,528.76	\$ 14,871.08	\$ 19,012.60	
TIODE	Total In/Out District Expenditures	\$ 35,069,895.78	\$ 34,522,072.00	\$ 38,050,716.14	\$ 22,215,706.48	\$ 64,900,875.92	\$ 23,410,895.40	\$ 20,979,417.00	\$ 27,906,345.24	\$ 33,316,045	\$ 21,505,524.85	\$ 32,187,749.38	
TIODPPE	Total In/Out District Per Pupil Expenditures	\$ 18,018.75	\$ 16,102.46	\$ 15,454.58	\$ 16,394.15	\$ 19,438.97	\$ 17,549.40	\$ 15,904.34	\$ 17,400.14	\$ 17,545.84	\$ 16,066.88	\$ 16,987.55	