

2017-18 PER-PUPIL EXPENDITURE REPORTS

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## DESCRIPTION OF 2017-18 PER-PUPIL EXPENDITURE REPORTS

All reports present per-pupil expenditures (PPE) for free elementary and secondary education, including both regular and special education. Reports exclude expenditures for food services not funded by local funds, debt, capital, adult education, community services, and state contributions to teachers' retirement. Expenditures for schools, programs, or outplaced tuition types with low pupil counts (5 or less) are not listed separately, however their amounts are included in applicable totals.

Financial data are taken from the Education Financial System (EFS), reported by local and regional school districts, regional education service centers, and charter schools for 2017-18. Pupil counts are from October 1, 2017 data reported in the Public School Information System (PSIS). The data have not been fully audited; audits may result in changes in the data presented here.

Please note that 2017-18 is the first year for which school-level expenditure data has been collected. These reports are an initial step in making the school-level data available; we intend to provide enhanced reporting in future years.

### REPORT CARD PPE REPORT

This report lists total per-pupil expenditures, disaggregated by federal funds, and state, local, and other funds, for each school or program, including their share of district central expenditures such as transportation to and from school and the district's central office.

#### Columns

- CODE – CSDE's identification code for the school/program.
- SCHOOL NAME – Name of school or program.
- FEDERAL FUNDS – The portion of PPE funded with federal funds.
- STATE, LOCAL, AND OTHER FUNDS - The portion of PPE funded with state, local, or other funds.
- TOTAL – The total PPE.

#### Rows

- Listed schools and programs – all schools and programs with enrollment greater than 5 pupils for which the district reported expenditures.
- TOTAL DISTRICT EXPENDITURES – Average district PPE for all district schools and programs, as well as for local students who are outplaced to private facilities or enrolled in other districts' schools.

## REPORT CARD EXPANDED PPE REPORT

This report provides additional detail as compared to the REPORT CARD PPE REPORT. It details the school-level expenditures and pupil count for each school and program, and breaks out the school-level PPE by funding source. It also shows the portion of total PPE made up by district central expenditures.

### Columns

- CODE – CSDE’s identification code for the school/program
- SCHOOL NAME – Name of school or program
- EXPENDITURES – Total expenditures reported. Amounts listed for schools and outplaced/out of district pupils exclude district central expenditures.
- PUPILS – Pupil count for October 1, 2017.
- FED – The portion of PPE funded with federal funds.
- ST/LOC – The portion of PPE funded with state or local funds.
- PRI/OTH – The portion of PPE funded with private or other funds.
- SCHL PPE – PPE from all funding sources before allocating district central expenditures.
- CENTRAL – Per-pupil allocation of district central expenditures.
- TOT PPE – The total PPE.

### Rows

- Listed schools and programs – all schools and programs with enrollment greater than 5 pupils for which the district reported expenditures.
- TOTAL SCHOOL EXPENDITURES – Total expenditures, and average PPEs, for all schools and programs.
- OTHER IN-DISTRICT PUPILS – Line shown only if greater than 5 applicable pupils. Pupils enrolled in schools or programs with no expenditures reported. These tend to be small numbers of students in very small programs where it is not practical to identify specific expenditures.
- DISTRICT CENTRAL EXPENDITURES – Amounts not specific to each school, such as school superintendent, central office, and transportation to and from school.
- OUTPLACED/OUT OF DISTRICT PUPILS – Line shown only if greater than 5 applicable pupils. Pupils outplaced to private facilities or enrolled in other districts’ schools.
- TOTAL DISTRICT EXPENDITURES – Amounts for all district schools and programs, as well as for local students who are outplaced to private facilities or enrolled in other districts’ schools.

## SCHOOL LEVEL PPE COMPARISON BY FUNCTION REPORT

This report details the school-level expenditures by function, and provides limited demographic information for each school and program. The function describes the activity for which a service or material object is acquired.

### Columns

- CODE – CSDE’s identification code for the school/program.
- SCHOOL NAME – Name of school or program.
- LOW GRADE – The lowest grade of the grade range reported for the school/program in CSDE’s Directory Manager system.
- HIGH GRADE – The highest grade of the grade range reported for the school/program in CSDE’s Directory Manager system.
- ENROLL – Pupil count for October 1, 2017.
- PCT HI NEED – The percentage of pupils identified as high need, i.e. either special education, eligible for free or reduced price meals, or English learners.
- INSTRUCTION – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location.
- SUPPORT SVCS – Activities providing student support services designed to assess and improve the well-being of students and to supplement the teaching process. This includes guidance, social, and health services.
- IMPROV INSTR – Activities assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- LIBR SVCS – Activities for library and educational media services.
- SUPPORT INSTR – Activities assisting the instructional staff with the content and process of providing learning experiences for students not reported as IMPROV INSTR or LIBR SVS.
- SCHOOL ADMIN – Activities concerned with the administrative responsibility of directing and managing the operation of a school, such as the principal's office.
- PLANT OPS – Activities concerned with keeping the physical plant open, comfortable and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair.
- TRANSP NOTHOME – Activities providing transportation other than to and from home, such as for field trips or athletic activities, if accounted for at the school level.
- ENTERP OPS – Activities for enterprise operations, i.e. activities that are financed and operated in a manner similar to private business enterprises, for example a school bookstore. Also includes athletics, bands, dramatics, and any school activity paid by local appropriations. Does not include any student activity funds.
- MINOR CONST – Activities concerned with minor school construction projects, such as for roof replacement, energy conservation, or updates to comply with building codes.
- TOTAL – Total school-level expenditures.

### Rows

- Listed schools and programs – all schools and programs with enrollment greater than 5 pupils for which the district reported expenditures.

## SCHOOL LEVEL PPE COMPARISON BY OBJECT REPORT

This report details the school-level expenditures by object, and provides limited demographic information for each school and program. The object describes the service or commodity obtained as the result of a specific expenditure.

### Columns

- CODE – CSDE’s identification code for the school/program.
- SCHOOL NAME – Name of school or program.
- LOW GRADE – The lowest grade of the grade range reported for the school/program in CSDE’s Directory Manager system.
- HIGH GRADE – The highest grade of the grade range reported for the school/program in CSDE’s Directory Manager system.
- ENROLL – Pupil count for October 1, 2017.
- PCT HI NEED – The percentage of pupils identified as high need, i.e. either special education, eligible for free or reduced price meals, or English learners.
- SALARIES – Gross salary expenditures for all school staff, including teachers, principals, and support staff.
- EMPLOYEE BENEFITS – All fringe benefits paid on behalf of employees including health and life insurance, Social Security, employer retirement contributions and workers’ compensation payments. Note that the state’s contribution to teacher retirement funds are not included.
- PURCH SVCS – Services rendered by organizations or personnel not on the payroll of the school district. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- SUPPLIES – Items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Includes, for example, instructional supplies such as textbooks, office supplies, electricity, and fuel.
- PROPERTY – Purchases of equipment, furniture, equipment, and for minor school construction projects such as for roof replacement, energy conservation, or updates to comply with building codes.
- OTHER – Expenditures not included in the other objects.
- TOTAL – Total school-level expenditures.

### Rows

- Listed schools and programs – all schools and programs with enrollment greater than 5 pupils for which the district reported expenditures.

## DISTRICT LEVEL PPE BY FUNCTION REPORT

This report provides expenditures by function for the entire school district.

### Columns

- FUNCTION – The activity for which a service or material object is acquired.
- EXPENDITURES – Total expenditures reported for each function.
- PUPILS – Pupil counts to which the expenditure applies, per the PUPIL BASIS, using October 1, 2017 pupil data.
- PUPIL BASIS – The group of pupils to which the expenditure applies.
- PPE – EXPENDITURES divided by PUPILS for each row.

### Rows

- INSTRUCTION - Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location. Also includes tuition paid for pupils outplaced to private facilities or enrolled in other districts' schools.
- SUPPORT SERVICES - STUDENTS - Activities providing student support services designed to assess and improve the well-being of students and to supplement the teaching process. This includes guidance, social, and health services.
- SUPPORT SERVICES - INSTRUCTION – Activities assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- SUPPORT SERVICES – GENERAL ADMIN – Activities of the board of education and the superintendent's office.
- SUPPORT SERVICES – SCHOOL ADMIN – Activities concerned with the administrative responsibility of directing and managing the operation of a school, such as the principal's office.
- CENTRAL AND OTHER SUPPORT SERVICES – Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology, and other support services not included elsewhere.
- OPERATION AND MAINTENANCE OF PLANT – Activities concerned with keeping the physical plant open, comfortable and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair.
- STUDENT TRANSPORTATION SERVICES – Activities providing transportation to and from home, for field trips, and for athletic activities.
- FOOD SERVICES – Activities concerned with providing food to students and staff in a school or school district. This report includes only expenditures from local funds used to cover an operating deficit in the food service program, where revenue from child nutrition grants, fees, and other sources is insufficient to cover all expenses.
- ENTERPRISE OPERATIONS – Activities for enterprise operations, i.e. activities that are financed and operated in a manner similar to private business enterprises, for example a school bookstore. Also includes athletics, bands, dramatics, and any school activity paid by local appropriations. Does not include any student activity funds.
- MINOR SCHOOL CONSTRUCTION – Activities concerned with minor school construction projects, such as for roof replacement, energy conservation, or updates to comply with building codes.
- TOTAL – Total district-wide amounts.

## DISTRICT LEVEL PPE BY OBJECT REPORT

This report provides expenditures by object for the entire school district.

### Columns

- OBJECT – The service or commodity obtained as the result of a specific expenditure.
- EXPENDITURES – Total expenditures reported for each object.
- PUPILS – Pupil counts to which the expenditure applies, per the PUPIL BASIS, using October 1, 2017 pupil data.
- PUPIL BASIS – The group of pupils to which the expenditure applies.
- PPE – EXPENDITURES divided by PUPILS for each row.

### Rows

- SALARIES – Gross salary expenditures for all school district staff, including teachers, principals, superintendent, and support staff.
- EMPLOYEE BENEFITS – All fringe benefits paid on behalf of employees including health and life insurance, Social Security, employer retirement contributions and workers' compensation payments. Note that the state's contribution to teacher retirement funds are not included.
- PURCHASED SERVICES – Services rendered by organizations or personnel not on the payroll of the school district. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- TUITION – Line shown if greater than 5 applicable pupils. Reimbursements to other educational entities for instructional services to students residing within the legal boundaries of the paying school district.
- SUPPLIES – Items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Includes, for example, instructional supplies such as textbooks, office supplies, electricity, and fuel.
- PROPERTY – Purchases of equipment, furniture, equipment, and for minor school construction projects such as for roof replacement, energy conservation, or updates to comply with building codes.
- OTHER – Expenditures not included in the other objects.
- TOTAL – Total district-wide amounts.

## OUTPLACEMENT PPE REPORT

This report provides tuition expenditures for resident students outplaced to private facilities or enrolled in other districts' schools. Note that outplaced tuition types with low pupil counts are not listed on the report, however their amounts are included in totals. If no detail lines are available, this report will not be available.

### Columns

- TUTION TYPE – Type of school/program to which the tuition is paid.
- EXPENDITURES – Total expenditures reported for each tuition type.
- PUPILS – Pupil counts to which the expenditure applies, from October 1, 2017 pupil data.
- PPE – EXPENDITURES divided by PUPILS for each row.

### Rows

- TUTION FOR DESIGNATED HS – Paid by towns/districts that do not maintain a high school and send their pupils to a designated high school in another school district or to one of the three endowed academies.
- TUTION FOR INTERDISTRICT MAGNET – Paid for pupils sent to state-approved interdistrict magnet schools. Please note that some magnet schools do not charge tuition to sending towns.
- TUTION FOR INTERDISTRICT COOPERATIVE HS – Paid by towns that send their high school pupils to another school district per a cooperative arrangement.
- OTHER TUTION – Any tuition not covered under the other previous rows is reported here. This row includes tuition paid for pupils sent to private or residential facilities, to out of state school districts, or for agricultural science and technology education centers in cases where the center is not a district's designated high school.
- TOTAL TUTION – Total tuition of all types. Note that this may include amounts for tuition types not listed above due to low pupil counts.