

SECTION 2

SELECTED OBJECT EXPENDITURE SUMMARIES (DOLLARS PER PUPIL AND PERCENTAGE OF TOTAL OBJECTS)

Explanation of Terms

Financial data have been taken from local and regional school districts' End of Year School Reports (ED001) for 1999-2000. The data have not been fully audited. The audits may result in changes in the data presented here. The fully audited information will be available through the State Department of Education's Internet home page by June 2001.

The selected object summary data are taken from Schedule 12, Total Current Expenditures from All Sources by Function and Object. Listed below are brief descriptions of the selected objects. For more detailed explanations, please refer to the 1999-2000 ED001 Instruction Manual. Also, for each selected object, Appendix B lists the specific source data references.

All expenditures reported in dollars per pupil use the enrollment count of October 1999 as the divisor, except Tuition, which uses pupils tuitioned out of district (excluding Open Choice). For those districts reporting students sent to magnet schools, only those students who were charged tuition were included in the divisor.

For the Selected Object Expenditure Summary (Percentage of Total), each selected object is divided by the total objects (ED001, Line 1212). Also, Instructional Supplies, Educational Media Supplies and Instructional Equipment are combined into one category.

Please refer to Appendix A for a complete list of the education reference groups (ERG).

Salaries

Gross salaries for all personnel, certified and noncertified.

Employee Benefits

All fringe benefits paid on behalf of employees from the school district's budget or as a town's in-kind service. Benefits include health and life insurance, Social Security, employer retirement contributions, and worker's compensation payments.

Instructional Supplies*

Expendable instructional materials such as textbooks, workbooks and other supplies.

Educational Media Supplies*

Expenditures for educational media services, such as school library, audiovisual, educational television, and computer-assisted instruction.

Instructional Equipment*

Expenditures for the acquisition or lease/purchase of instructional equipment, regardless of grants received under school construction. Excluded are expenditures from bond funds.

Tuition

Tuition paid to other educational agencies or nonpublic schools for services rendered to membership students residing within school district boundaries, including regional assessments and expenditures for state-agency-placed children for whom the district is programmatically and fiscally responsible.

For most PK-12 districts and secondary districts, tuition consists mainly of higher-cost special education tuitions, with relatively few regular education tuition expenses.

For an elementary school district which is a member of a secondary regional school district, the tuition figure includes a regional assessment derived by the State Department of Education to reflect PK-12 expenditures. For these elementary school districts, the tuition per pupil amount will tend to be less than PK-12 or secondary districts because of the large number of regular education students sent to their regional high school. This is also true for towns which do not maintain their own high school and tuition their secondary students to a designated high school.

Purchased Services

Expenditures for professional, administrative, technical and other purchased services.

Other

All other expenditure items, excluding most debt service, not included in the previous object categories.

*In the Selected Object Expenditure Summary (Percentage of Total), these three items are combined.