

## FOREWORD

This report is the State Department of Education's 18th annual publication of local school district expenditures and related data. It is intended to assist local and regional school districts in preparing their budgets. This information should also provide school districts and the educational community at large with a convenient source of answers to many common questions raised by the general public.

Our overall goals in these efforts continue to be:

- to collect a minimum of important and comparable financial data from school districts;
- to provide the most current reports to school districts on a regular basis; and
- to automate the reporting of school districts' data and the Department's statewide reports.

You will note throughout the publication that certain data are reported either on a town basis or a school district basis. In most cases, the preference is to portray the data on a school district basis, because education budgets must be developed, approved and expended on that basis. However, there are instances where it is appropriate to report the data on a town basis, such as the case with Section 4, Net Current Expenditures per Pupil; Section 5, Equalized Education Tax Rates; and Section 7, Minimum Expenditure Requirement (MER) Compliance. All of these sections rely on the Education Cost Sharing (ECS) grant data, which are determined on a town basis.

In the previous year's publication computations involving district tuition data were removed. As we continue to assess the best way to report this information, we are including in this year's publication information pertaining to regular education and special education tuition. This information can be found under Section 2 — Selected Object Expenditure Summary (Percentage of Total Objects). It is our expectation that next year's publication will contain a comprehensive analysis of tuition expenditures.

This report is available to districts through the Publications section of the State Department of Education's home page on the Internet ([www.state.ct.us/sde](http://www.state.ct.us/sde)). The Internet application is updated as audited data are received and provides additional information not included in this publication, including district rankings for many of the expenditure categories. I encourage school districts to use the State Department of Education's home page to obtain the most up-to-date information.

If you have any suggestions or comments about this report, please feel free to contact Kevin Chambers at (860) 713-6455 or [kevin.chambers@po.state.ct.us](mailto:kevin.chambers@po.state.ct.us) or Mark Stange at (860) 713-6462 or [mark.stange@po.state.ct.us](mailto:mark.stange@po.state.ct.us). Both are with the Department's Division of Grants Management.

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