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**CONNECTICUT
PUBLIC SCHOOL
EXPENDITURES 2002-03**

STATE OF CONNECTICUT DEPARTMENT OF EDUCATION 2004

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Foreword

This is the State Department of Education's 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 5, Net Current Expenditures per Pupil; Section 6, Equalized Education Tax Rates; and Section 8, 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.

New in this year's publication is detail on tuition data. Section 4 shows a variety of per pupil tuition and assessment rates, mainly for regular education.

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). 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 or Mark Stange at (860) 713-6462 or mark.stange@po.state.ct.us. Both are with the Department's Division of Grants Management.

Dr. Betty J. Sternberg
Commissioner of Education

Section 1: Summary of Education Expenditure Data

Section 1 contains four charts and two tables. These charts and tables illustrate some of the expenditure patterns in public education in Connecticut. They summarize in large part the detailed expenditures included in this report.

Chart 1: Local, State and Federal/Other Expenditures for Elementary and Secondary Education -- Educational Expenditures in Dollars

Chart 1 illustrates the growth of elementary and secondary education expenditures from about \$5.2 billion in 1997-98 to almost \$7.2 billion in 2002-03, a growth of 38.0 percent or just under \$2.0 billion. During that period, state expenditures grew by 38.6 percent or \$790 million. Local expenditures for that same period grew by 34.1 percent or \$993 million, and the federal/other category rose 77.1 percent or \$195 million.

Chart 2: Local, State and Federal/Other Expenditures for Elementary and Secondary Education -- Percentage of Educational Expenditures by Source

Chart 2 portrays the state, local and federal/other education expenditures in terms of percentage share. Throughout this period (1997-98 through 2002-03), the state share has increased by 0.2 percentage points, the local share has decreased by 1.6 percentage points, and the federal/other share has grown by about 1.4 percentage points.

Table 1: Selected Current Expenditures as a Percentage of Total Current Expenditures Net of Tuition and Assessment: PK-12 and Elementary School Districts

Table 1 illustrates for PK-12 and elementary districts changes in the percentage of total current expenditures less tuition and regional district assessment committed to several expenditure categories from 1998-99 through 2002-03.

Section 1: Summary of Education Expenditure Data (continued)

Chart 3: PK-12 Districts' 5-Year Aggregate Change in Selected Current Expenditures as a Percentage of Total Current Expenditures Net of Tuition and Assessment

Chart 3 highlights the shift in various in-district expenditure categories from 1998-99 to 2002-03 for PK-12 districts. Salaries, which make up the largest portion of selected current expenditures, had the largest decrease of any category in the five-year period, while Employee Benefits had the largest increase. The remaining categories posted slight increases or decreases. There were no dramatic shifts in any category over the five-year period.

Chart 4: Elementary Districts' 5-Year Aggregate Change in Selected Current Expenditures as a Percentage of Total Current Expenditures

Chart 4 highlights the shift in various expenditure categories since 1998-99 for elementary districts. With tuition and the assessment of secondary regional school districts' member towns being excluded from this analysis, Salaries make up the largest portion of selected current expenditures. Salaries had the largest decrease as a percentage of total expenditures. Employee Benefits had the largest increase as a percentage of total expenditures. The remaining categories posted slight increases or decreases.

Overall, in looking at in-district expenditures, PK-12 and elementary districts displayed similar spending patterns.

Table 2: Current Expenditures for Regular Education, Special Education and Pupil Transportation by Source

Table 2 illustrates the local, state and federal/other contributions for public elementary and secondary regular education, special education and pupil transportation for fiscal years 2000-01 through unaudited 2002-03. For purposes of this analysis, the consolidated Education Cost Sharing (ECS) grant revenue is assigned to regular education and special education proportionately, based on the ratio of the two revenue streams in the year prior to consolidation. On this basis, statewide approximately 19 percent of the consolidated ECS grant is allocated to special education, although this will vary from town to town.

Over the past three years, for regular education and special education program expenditures, the local and federal/other percentages has been increasing while the state percentage have been decreasing. For transportation program expenditures, the local share has increased while the state share has decreased and the federal/other share has remained about the same. Note that in 2002-03 statutory caps were placed on the pupil transportation and excess cost grants, which had the effect of reducing these grants by approximately 17 percent.

**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 2002-03. 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 August 2004.

The selected object summary data are taken from Schedule 12, Total Current Expenditures from All Sources by Function and Object. Members of secondary regional districts only report their elementary and, depending on the regional grade configuration, middle school expenditures. Therefore, their per pupil expenditures only reflect elementary/middle school expenditures. Listed below are brief descriptions of the selected objects. For more detailed explanations, please refer to the 2002-03 ED001 Instruction Manual. (See our Internet site at www.state.ct.us/sde/dgm/formsinst/ed001/ed001_2003ins.pdf.) 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 2002 as the divisor.

For the Selected Object Expenditure Summary (Percentage of Total), each selected object is divided by the total objects less prepayment grant capital expenses (ED001, Line 1213, Column 1 minus Line 1212). Also, Instructional Supplies, Educational Media Supplies and Instructional Equipment are combined into one category. The selected object summary (Percentage of Total) includes Regular Education Tuition and Special Education Tuition, which are not in the selected objects per pupil summary. Section 4 provides a more detailed analysis of regular education tuition.

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 workers' 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.

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

**Section 2: Selected Object Expenditure Summaries
(Dollars per Pupil and Percentage of Total Objects)**

**Explanation of Terms
(continued)**

Regular Education Tuition**

Regular Education tuition payments to Connecticut school districts, regional educational service centers and private facilities. Amounts paid by the regional school district member towns for transportation or debt service are not reported as tuition. Tuition payments for regular education state agency placed pupils for whom the school district had responsibility would be included here.

Special Education Tuition**

Special Education tuition payments to Connecticut school districts, regional educational service centers and private facilities. Amounts paid by the regional school district member towns for transportation or debt service are not reported as tuition. Tuition payments for special education state agency-placed pupils for whom the school district had responsibility would be included here.

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.

** Only included in the Selected Object Expenditure Summary (Percentage of Total).

Section 3: Selected Function Expenditure Summaries (Dollars per Pupil and Percentage of Total Functions)

Explanation of Terms

Financial data have been taken from local and regional school districts' End of Year School Reports (ED001) for 2002-03. 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 August 2004.

When comparing the dollars per pupil and the percentage of total functions reports, two differences must be noted. First is transportation. In the dollars per pupil report, reimbursable transportation is expressed for regular education, special education and the total. Under the percentage of total functions section, there is one overall transportation figure which includes reimbursable and nonreimbursable expenditures for both regular and special education. The second difference is that the percentage of total functions report includes an "Other" category not included in the dollars per pupil report. This category allows the percentage of total functions report to display the full distribution of functions (net of tuition). Members of secondary regional districts only report their elementary and, depending on the regional grade configuration, middle school expenditures. Therefore, their per pupil expenditures only reflect elementary/middle school expenditures.

All functions except for Land, Buildings, Capital Construction and Debt Service, and the three transportation items are from the ED001, Schedule 12, Total Current Expenditures from All Sources by Function and Object. Expenditures for Land, Buildings, Capital Construction and Debt Service are taken from Schedule 2 and Schedule 12, Line 1212. For the dollars per pupil report, the transportation figures are from Schedule 5, Public School Pupil Transportation. Listed below are brief descriptions of the selected functions. For more detailed explanations, please refer to the 2002-03 ED001 Instruction Manual. (See our Internet site at www.state.ct.us/sde/dgm/formsinst/ed001/ed001_2003ins.pdf.) Also, for each selected function, Appendix B lists the specific source data references.

All expenditures reported in dollars per pupil use the enrollment count of October 2002 as the divisor, except for Special Education Transportation and Regular Education Transportation, which use the number of pupils transported, and Total Transportation per Resident Student, which uses the total number of students of fiscal responsibility. For a school district whose town is a member of a secondary regional school district, the total number of students of fiscal responsibility is adjusted to account for whether or not the district is responsible for transporting secondary-level students to the regional school district. The Total Transportation per Resident Student figure takes into account that some districts incur significant transportation expenditures associated with nontransported students as well (e.g., crossing guards for walkers).

Instructional Programs

Expenditures for instruction in regular education (including vocational agriculture), special education, culturally disadvantaged pupils and free summer school. Please note that the expenditures reported for students tuitioned out of district are excluded for both per pupil and the percentage of total reports.

Pupil and Instructional Support Services

Expenditures for personnel services such as teaching assistants, curriculum consultants, in-service training specialists, medical doctors, therapists, audiologists, neurologists, psychologists, psychiatrists, guidance counselors, etc. Expenses for improvement of instructional services and educational media services are also included.

School-Based Administration

Expenditures for activities concerned with the administrative responsibility of directing and managing the operation of a school, such as the principal's office.

**Section 3: Selected Function Expenditure Summaries
(Dollars per Pupil and Percentage of Total Functions)**

**Explanation of Terms
(continued)**

General Administration

Expenditures for activities of the board and the superintendent's office and the fiscal activities of the school district, including the school business office.

Plant Services

Expenditures for activities concerned with keeping the physical plant open, comfortable and safe for use; keeping the grounds, buildings and equipment in effective working condition for plant operations; and maintenance of buildings, grounds, equipment, utilities and heat. This function includes salaries and benefits associated with plant services.

(DOLLARS PER PUPIL SUMMARY ONLY)

Buildings and Debt Service

Expenditures pertaining to debt service, capital, land and buildings, including redemption of principal payments, interest expenses on long- and short-term loans, and housing authority obligations. The expenditures in this function are supported (in part) by state grant payments. School construction expenditures often fluctuate dramatically from year to year. While we have continued to include an amount per pupil for this item, we have removed it from the "percentage of the total function summary" to avoid year-to-year distortions in the distribution.

Special Education Transportation

Expenditures for public special education students transported to public and nonpublic schools, in town or out of town, on special education vehicles. This does not include special education students riding with regular education students.

Regular Education Transportation

Expenditures for public regular education students transported to in-town or designated out-of-town public schools, approved out-of-town interdistrict magnet schools, nearest out-of-town vocational agriculture center(s), and in-town or out-of-town vocational-technical schools.

Total Transportation per Resident Student

Expenditures included above under special and regular education transportation. Excludes nonreimbursable transportation (e.g., field trips), regional district transportation assessment, and excess vocational agriculture costs for transporting beyond the nearest center.

(PERCENTAGE OF TOTAL SUMMARY ONLY)

Other

Expenditures funded by local tax appropriations for providing food to pupils and staff. Also, that portion of salaries for coaches, directors and supervisors of any school activity paid by local appropriation. Salaries of custodians, police and firefighters paid from local appropriations. Major equipment such as band equipment and uniforms paid by local appropriation.

Total Transportation

All expenditures for public pupil transportation including vehicles, salaries and fringe benefits.

Section 4: Regular Education Tuition/Assessment Summary (Dollars per Pupil)

Explanation of Terms

The various tuition and assessment per pupil rates have been taken from local and regional school districts' 2002-03 End of Year School Reports (ED001), Schedule 11.

The assessment per pupil for member towns of a secondary regional district includes both regular education and special education costs. All other tuition rates include only regular education. Costs of transportation and debt service are not included in this section.

Listed below are brief descriptions of the pupils sent out of district.

Designated High Schools

There are 20 towns in Connecticut that do not maintain a high school and are not members of a secondary regional district. These towns tuition their students to a designated high school, generally in another school district but in some cases to one of the three endowed academies. Some towns may use more than one designated high school. Similarly, some designated high schools take in students from more than one district. In these cases, the designated high school charges the same tuition rate for each sending town. However, because districts are reporting students on a full-time equivalent basis, towns sending students to the same designated high school may show different tuition rates. Also, when comparing districts using the same designated high school, differences in their tuition rates may occur if one of those districts is using additional designated high schools. Generally, the tuition rates associated with a vocational agriculture center are included under the All Others section. However, if the center is also the designated high school, then those tuition rates would be included in this section.

Secondary Regional Districts

There are 8 secondary regional districts with 27 member towns. The regional assessment reflects both regular education and special education. Within each region, the member towns have the same per pupil assessment rate. When comparing regional assessments, please note that Regional School Districts 4, 5, 7, 8 and 11 include Grades 7 through 12, while Districts 1, 9 and 19 reflect Grades 9 through 12.

Interdistrict Cooperative High Schools

Pursuant to Section 10-158a of the Connecticut General Statutes, towns may enter into cooperative arrangements. The arrangements are not predefined in statute, but are designed to reflect the needs of the partnering towns. The state provides a school construction bonus for such arrangements. In 2002-03, Salem and East Lyme partnered for the only active cooperative arrangement and involved their secondary students.

Private or Residential Facilities

Regular education tuition for pupils sent to private or residential facilities in and out of state. In many cases, the types of pupils reported here are those placed in a facility by the courts who would otherwise attend a regular education program in a public school. Costs related to special education and room and board are not included.

Approved Interdistrict Magnet Schools

In 2002-03 there were 27 full-time interdistrict magnet schools. The figures listed in this section reflect the tuition charges for regular education and exclude any additional costs for special education or transportation services. Please note that some magnet schools did not charge tuition to any of the sending towns. Also, many towns send students to more than one magnet.

All Others

Regular education tuition rates not covered under any of the other previous sections are reported here. This section includes vocational agriculture tuition in cases where the center is not a district's designated high school. Also included is regular education tuition for pupils sent to a regional educational service center (RESC), including RESC-operated part-time interdistrict magnet schools.

Section 5: Net Current Expenditures per Pupil

This section provides town by town Net Current Expenditures per Pupil (NCEP), which has been the primary measure of per pupil spending in Connecticut for more than three decades. NCEP measures education expenditures with a couple of adjustments (as explained below) for all the students for which a town is fiscally responsible, regardless of whether the town operates its own school or tuitions its resident students to other districts/regions or private schools. However, there are towns which do not offer in-district middle- and secondary-level services. These towns either send these students to designated high schools in other towns or are members of regional school districts or interdistrict cooperatives. In such cases, these tuition and assessment costs are included in the town-based data, so that all 169 towns reflect prekindergarten through Grade 12.

The 2002-03 data have not been fully audited. The audits may result in changes in the data presented here. The audited information will be available through the State Department of Education's Internet home page by August 2004.

ADM 2002-03

Represents the average daily membership (ADM) calculated from the October 2002 Public School Information System (PSIS) and the 2002-03 End of Year School Report (ED001). ADM represents resident students adjusted for school sessions in excess of the 180-day/900-hour minimum, tuition-free summer school, full-time equivalent (FTE) prekindergarten pupils and participation in Open Choice. As a result of these adjustments, in many districts a fractional ADM number will be reported.

NCE 2002-03

Net current expenditures (NCE) are calculated as defined in Connecticut General Statutes Section 10-261(a)(3). NCE includes all current public elementary and secondary expenditures from all sources, excluding reimbursable regular education transportation, tuition revenue, capital expenditures for land, buildings and equipment, and debt service. The principal portion of debt service for items that can be included in NCE, such as certain minor repairs and roof replacements, may count toward NCE.

NCEP 2002-03

Net current expenditures per pupil (NCEP) represents NCE divided by ADM.

NCEP Rank

Each town is ranked between 1 (highest) and 169 (lowest) in NCEP.

Section 6: Equalized Education Tax Rates

These equalized education tax rates (EETR) and their respective ranks for final 2001-02 and unaudited 2002-03 data compare the relative educational effort of each town on three different levels. The three sets of percentages reflect the local share of the following: the minimum expenditure requirement (MER); the MER plus special education and public and mandated nonpublic pupil transportation; and all current expenditures. The decision to isolate educational effort in three parts was made for several reasons. First, the Education Cost Sharing (ECS) grant formula is directly tied to the MER, which has as one of its goals the equalization of effort among all towns. We can use the MER effort figures to monitor progress in that area. Second, we wanted to create a picture of comparable local effort for all major mandated programs (MER/special education/transportation). We did so by measuring the sum of local effort for the MER and the local share of special education and pupil transportation. The third level of analysis looks to capture a total effort that goes beyond the mandated amounts to include expenditures above the MER.

The focus is on current public elementary and secondary expenditures excluding adult education, nonpublic expenditures (except for mandated nonpublic transportation), state and federal prepayment grants, and most construction and debt service expenditures.

Since town mill rates are based on different assessment ratios and schedules for valuation, an equalized property wealth measure was needed to provide comparability among towns. We used the equalized net grand list (ENGL) created by the State Office of Policy and Management, which represents the value of taxable real and personal property at 100 percent fair market value. For each year of data, the ENGL used was that upon which taxes were levied for the general expenses of the town for that year. Per capita income (PCI) and median household income (MHI) are used because the income from which taxes are paid has an important effect on town taxing capacity, and these factors are critical components of the major state education funding formulas.

HPCI = Highest Town Per Capita Income

HMHI = Highest Town Median Household Income

Income Adjustment Factor (IAF) = $\left(\frac{PCI}{HPCI} + \frac{MHI}{HMHI} \right) / 2$

Property Wealth = ENGL x IAF

Commencing in 1995-96, the state's major grant in support of special education was consolidated with the ECS grant. Therefore, the special education and regular education (MER) portions of post-1994-95 ECS must be isolated and appropriately attributed to the various EETRs. For the purposes of the EETRs, this is done by identifying the relationship between the 1994-95 Regular Special Education and ECS entitlements.

1994-95 Base Revenue = 1994-95 Regular Special Education Entitlement + 1994-95 ECS Entitlement

**ECS Special Education Portion Percentage (ECS-SEPP) =
1994-95 Regular Special Education Entitlement / 1994-95 Base Revenue**

Current Year ECS Special Education Portion = ECS-SEPP x Current Year ECS Entitlement

Section 6: Equalized Education Tax Rates (continued)

For example, in the attached report, an EETR of 4 in Column 1, Minimum Expenditure Requirement, means that for every \$1,000 of property wealth, \$4.00 was raised to meet the MER. The rank in the adjacent column reflects a town's effort compared to all other towns, with 1 being the highest effort and 169 being the lowest. The same relationship holds true for Columns 2 and 3, MER/Special Education/Transportation and All Current Expenditures. Listed below are examples of how figures in the three categories are computed. These examples are based on a district with the following characteristics:

ENGL	=	500,000,000		Local Share of Special Education Expenditures	=	3,500,000
IAF	=	.50		Local Share of Transportation Expenditures	=	1,500,000
Property Wealth	=	250,000,000		Regular Program Expenditures (RPE)	=	20,000,000
ECS Grant	=	6,250,000				
ECS-SEPP	=	.20				
ECS - Special Ed	=	1,250,000				
ECS - Regular Ed	=	5,000,000				
MER	=	15,000,000				

Example 1 - MER:

Local Effort:		MER - ECS-Regular Ed [15,000,000 - 5,000,000]		= \$10,000,000
Percentage Rate:		Local Effort / Property Wealth [10,000,000 / 250,000,000]		= 4.0 mills

Example 2 - MER/Special Education/Transportation Programs:

Local Effort:		MER - ECS-Regular Ed + Local Share of Special Ed Expenditures + Local Share of Transportation Expenditures [15,000,000 - 5,000,000 + 3,500,000 + 1,500,000]		= \$15,000,000
Percentage Rate:		Local Effort / Property Wealth [15,000,000 / 250,000,000]		= 6.0 mills

Example 3 - All Current Expenditures:

Local Effort:		RPE - ECS-Regular Ed + Local Share of Special Ed Expenditures + Local Share of Transportation Expenditures [20,000,000 - 5,000,000 + 3,500,000 + 1,500,000]		= \$20,000,000
Percentage Rate:		Local Effort / Property Wealth [20,000,000 / 250,000,000]		= 8.0 mills

**Section 7: State Formula Grant Aid as a Percentage of Selected
Current Expenditures (SCE) from 1998-99 to 2002-03
Sorted in Quintiles by ECS Wealth Rank**

The analysis on the following page illustrates state support of selected current expenditures for public elementary and secondary education for fiscal years 1998-99 through 2002-03. As used in this analysis, selected current expenditures include all educational expenditures except those supported by miscellaneous revenues, state and federal prepayment grants, school construction, nonelementary/secondary education (e.g., adult education), nonpublic and capital building expenditures, and debt service. State aid includes the following grants: Education Cost Sharing (ECS), special education, public transportation and vocational agriculture.

The data in this analysis are sorted in quintiles--five groups of school districts based on 2003-04 ECS town wealth. This analysis is based on 158 school districts (169 towns less the 20 K-12 regional member towns plus the 9 K-12 regional districts). To avoid duplication, the eight high school districts are not included. Groups 2, 3 and 4 include 32 school districts, while Groups 1 and 5 include 31. A list of the school districts in each quintile appears on page ___.

This analysis includes new state aid as a percentage of new selected current expenditures. It also isolates the portion of new education spending that is derived from state effort versus local effort. A figure of 100 percent, for example, would mean that all new spending for that year was subsidized by state grant revenues.

**Section 8: Analysis of Minimum Expenditure
Requirement (MER) Compliance
1994-95 through Unaudited 2002-03**

State education aid in the 1990s, particularly the first half of the decade, grew at a considerably slower rate than in the previous decade. Although local expenditure growth also slowed, there was a shift in the relative share of education spending from the state to the local level, which in turn tended to reduce spending above the MER level. However, during the second half of the decade, this trend reversed itself, as we have seen continued growth in MER spending since 1995-96.

The following table shows the MER percentage of compliance from 1994-95 through unaudited 2002-03 on both a statewide and Education Reference Group (ERG) basis. ERGs divide the state's 166 school districts into nine groups based upon socioeconomic status (SES) and indicators of need, which include median family income, percentage of parents with bachelor's degrees, percentage of parents in managerial/professional occupations, percentage of single-parent families, percentage of families receiving AFDC/TFA, percentage of families whose home language is not English, and 1994 average enrollment.

On a statewide basis, in 1994-95 the average district, in terms of MER expenditures, spent 12.3 percent above its minimum. That margin has continued to grow. By 2002-03, the average margin of compliance (based on unaudited data) is 41 percent. That figure is expected to increase to more than 47 percent for 2003-04. Certainly one factor that has contributed to the increase in MER expenditures since 1995-96 has been the all new aid component of the MER which has been in place, in one form or another, since 1995-96. From 1995-96 through 1998-99, districts have not been required to add any new local funds to the MER. In 1997-98, many districts were allowed to reduce local MER spending, as the starting point for MER became the prior year's MER rather than MER eligible expenditures, which for most districts is higher than the MER. Also commencing in 1997-98 was the provision to reduce the MER for declining enrollments.

In any case, except for a handful of the poorest towns with the highest need, districts have appeared to move away from the use of the MER as the target for local budgeting.

Notes

Notes

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