

## 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 \$5.7 billion in 1998-99 to more than \$7.5 billion in 2003-04, a growth of 32.2 percent or just over \$1.8 billion. During that period, state expenditures grew by 21.7 percent or \$504 million. Local expenditures for that same period grew by 37.1 percent or \$1.2 billion, and the federal/other category rose 64.8 percent or \$182 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 (1998-99 through 2003-04), the state share has decreased by 3.3 percentage points, the local share has increased by 2.0 percentage points, and the federal/other share has grown by about 1.3 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 1999-2000 through 2003-04.

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**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 1999-2000 to 2003-04 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 1999-2000 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. Property had the largest decrease as a percentage of total expenditures. Salaries had the second largest decrease. 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 2001-02 through unaudited 2003-04. 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 have been increasing while the state percentage has 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. For 2003-04, these caps had the effect of reducing the pupil transportation and excess cost grants by almost 21 and 29 percent, respectively.