

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 2003-04. 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 2005.

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 2003-04 ED001 Instruction Manual. (See our Internet site at www.state.ct.us/sde/dgm/formsinst/ed001/ed001_2004ins.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 2003 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.

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 technical high 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 members. 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.