

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 over \$6.8 billion in 2001-02 to over \$9.3 billion in 2006-07, a growth of 35.4 percent or just over \$2.4 billion. During that period, state expenditures grew by 32.6 percent or \$914 million. Local expenditures for that same period grew by 38.5 percent or just over \$1.4 billion, and the federal/other category rose 26.6 percent or \$107 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 (2001-02 through 2006-07), the state share has decreased by 0.9 percentage points, the local share has increased by 1.2 percentage points, and the federal/other share decreased by 0.3 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 2002-03 through 2006-07.

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 2002-03 to 2006-07 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. Three of the four remaining categories posted slight increases or decreases. The Other category remained the same. There were no dramatic shifts in any category over the five-year period.

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(continued)**

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

Chart 4 highlights the shift in various expenditure categories since 2002-03 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 moderate 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 2004-05 through unaudited 2006-07. 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 program expenditures, the local percentage has increased while the state and federal/other percentages have decreased. For special education program expenditures and transportation program expenditures, both local shares initially decreased followed by an increase. The state shares in these two areas initially increased and then decreased. The federal/other share for special education program expenditures initially increased and then decreased. For transportation program expenditures, the federal/other percentage did not change. Note that in 2002-03 statutory caps were placed on the special education excess cost and the pupil transportation grants. For 2004-05, those caps had the effect of reducing the special education excess cost and pupil transportation grants by just over 26 percent and almost 25 percent, respectively. For 2005-06, those caps had the effect of reducing the special education excess cost and pupil transportation grants by just over 17 percent and just over 22 percent, respectively. Lastly, for 2006-07, those caps had the effect of reducing the special education excess cost and pupil transportation grants by just over 11 percent and just over 26 percent, respectively.