

**Starting in late 2019, the Connecticut State Department of Education has published annual Public School Expenditures Reports for all school districts. What information is contained in these reports?**

**A:** Based on data submitted to the Connecticut State Department of Education (CSDE) by each school district through the Education Financial System (EFS), the Public School Expenditures Reports provide information on district and school spending. Beginning with the 2017-18 school year, the CSDE has released an annual report for each local and regional public school district, charter school district, and Regional Educational Service Center (RESC), which contains total and per-student expenditure information at both the district and school level. Additionally, each district report includes expenditure data for students enrolled outside of the district, such as students with special education outplacements or those attending interdistrict magnet schools.<sup>1</sup>

**Why has Connecticut adopted this data reporting system?**

**A:** The federal Every Student Succeeds Act (ESSA), which was passed by Congress in 2015, requires state education agencies to prepare and disseminate report cards to parents and the general public that include digestible information on performance, progress, and spending for schools, districts, and the state.<sup>2</sup> ESSA oversees the bulk of federal education funding provided to increase educational opportunities for low-income students and improve districts and schools.<sup>3</sup> In addition, the CSDE revamped district financial reporting by replacing the End of Year School Report (ED001) in the 2017-18 school year with the EFS. The EFS is intended to standardize the capturing, management, auditing, and reporting of financial and statistical information intended to support state and federal reporting requirements.<sup>4</sup> The EFS is also intended to satisfy state reporting requirements that school districts use a uniform chart of accounts (UCOA) for reporting data to the CSDE.<sup>5</sup>

**How are the Public School Expenditures Reports different from what was available previously?**

**A:** Previously, the CSDE did not collect or publish school-level expenditure data, while this information is now contained in the Public School Expenditure Reports. Additionally, the CSDE previously did not publish uniform per-pupil expenditure figures for all types of local education agencies. Instead, the only available measurement of a district's per-pupil spending was Net Current Expenditures per Pupil (NCEP), which was calculated solely for local and regional school districts to determine eligibility for the Excess Cost grant.<sup>6</sup> No per-pupil spending figures had previously been calculated by the CSDE for RESCs and charter schools, which means Connecticut lacked accurate spending data for the estimated 36,000 students enrolled in non-local or regional school districts.<sup>7</sup>

**Are the NCEP figures going away?**

**A:** No, the NCEP figures will continue to be calculated for purposes of determining local and regional school districts' eligibility for the Excess Cost grant. However, for purposes of comparing expenditures between districts or schools, it is preferable to use the figures contained in the Public School Expenditures Reports (see below for explanation).

### What do the per-pupil expenditures contained in the Public School Expenditures Reports include? How does this calculation differ from previous per-pupil expenditure calculations?

**A:** The per-pupil expenditures contained in the Public School Expenditures Reports contain all expenditures for public elementary and secondary education, including expenditures for special education.<sup>8</sup> These expenditures are different from the expenditures contained in the NCEP figures. Table 1 below details the differences between the per-pupil expenditures in the Public School Expenditures Reports and the NCEP figures, which were previously the sole measure of per-student spending published by the CSDE.

### Are the per-pupil expenditures contained in the Public School Expenditures Reports comparable to NCEP figures?

**A:** The per-pupil expenditures in the Public School Expenditures Reports should **not** be compared to NCEP figures because each calculation contains different types of expenditures, uses a different student count, and has a different purpose. This results in fundamentally different measurements of district spending per student.

**Table 1: Comparison of Per-Pupil Expenditures in Public School Expenditures Reports and Net Current Expenditures per Pupil (NCEP)**

	Public School Expenditures Reports Per-Pupil Expenditures <sup>9</sup>	Net Current Expenditures per Pupil (NCEP) <sup>10</sup>
<b>Purpose of measure</b>	<ul style="list-style-type: none"> <li>To satisfy ESSA requirement for the CSDE to produce state, district, and school report cards containing expenditure data.<sup>11</sup></li> </ul>	<ul style="list-style-type: none"> <li>Calculation of the basic contribution to determine district eligibility for the Excess Cost grant.<sup>12</sup></li> </ul>
<b>Expenditure Definition</b>	<ul style="list-style-type: none"> <li>Includes expenditures for:               <ul style="list-style-type: none"> <li>Public elementary and secondary education, which includes expenditures to support special education.</li> </ul> </li> <li>Excludes expenditures for:               <ul style="list-style-type: none"> <li>Food services not from local funds;</li> <li>Debt;</li> <li>Capital;</li> <li>Adult education;</li> <li>Community services; and</li> <li>State contributions to teachers' retirement.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Includes expenditures for:               <ul style="list-style-type: none"> <li>Public elementary and secondary education from all sources, which includes expenditures to support special education.</li> </ul> </li> <li>Excludes expenditures for:               <ul style="list-style-type: none"> <li>Reimbursable regular education transportation;</li> <li>Tuition revenue;</li> <li>Capital expenditures for land, buildings, and equipment;</li> <li>Debt service;</li> <li>Adult education;</li> <li>Community services; and</li> <li>State contributions to teachers' retirement.</li> </ul> </li> </ul>

	Public School Expenditures Reports Per-Pupil Expenditures <sup>9</sup>	Net Current Expenditures per Pupil (NCEP) <sup>10</sup>
<b>Pupil Count</b>	<ul style="list-style-type: none"> <li>All enrolled students in the district, plus outplaced students, based on the October 1 count each school year.</li> </ul>	<ul style="list-style-type: none"> <li>Average Daily Membership (ADM): The number of resident students in a public school district (regardless of district attended) who are enrolled at the expense of the district based on the October 1 count each school year.</li> <li>ADM is adjusted up or down for school education less than or greater than the 900-hour, 180-day minimum school year.</li> <li>ADM includes Pre-K students and summer school students as full-time equivalents.</li> <li>ADM excludes students in School Readiness programs.</li> <li>Open Choice students are split equally between the sending and receiving district.</li> </ul>
<b>Types of Districts</b>	<ul style="list-style-type: none"> <li>Local school districts</li> <li>Regional school districts</li> <li>Regional Educational Service Centers (RESA)</li> <li>State and local charter school districts</li> </ul>	<ul style="list-style-type: none"> <li>Local school districts</li> <li>Regional school districts</li> </ul>
<b>Source of Financial Data</b>	<ul style="list-style-type: none"> <li>Education Financial System</li> </ul>	<ul style="list-style-type: none"> <li>End of Year School Report (until 2017)</li> <li>Education Financial System (since 2017)</li> </ul>

**Why is it preferable to use the per-pupil expenditures contained in the Public School Expenditures Reports?**

**A:** It is preferable to use the per-pupil expenditures in the Public School Expenditures Reports for several reasons. These figures are more inclusive of district expenditures than the NCEP figures, which means the Public School Expenditures Reports figures better capture the totality of spending within districts. The per-pupil expenditure figures in the Public School Expenditures Reports are also aligned to the school-level per-pupil expenditure calculation, allowing for comparisons between total district spending, school spending, and the portion of district spending occurring at “central office.”

Additionally, the Public School Expenditures Reports figures are available for state and local charter schools and RESCs, which are not included under the NCEP calculation. Finally, as required by ESSA, the per-pupil expenditures contained in the Public School Expenditures Reports must be published by the CSDE on public report cards, which means these figures will be connected to additional facets of education outside of finance, including performance and accountability.<sup>13</sup>

## Endnotes

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<sup>1</sup> Connecticut State Department of Education. (n.d.). Connecticut Public School Expenditures Report 2018-2019. Retrieved from <https://portal.ct.gov/SDE/Fiscal-Services/Connecticut-Public-School-Expenditures-Report-2018-2019/Documents>.

<sup>2</sup> U.S. Department of Education. (n.d.). Every Student Succeeds Act (ESSA). Retrieved from <https://www.ed.gov/essa?src=rn>.

<sup>3</sup> U.S. Department of Education, Office of Elementary and Secondary Education. (2017). *Every Student Succeeds Act State and Local Report Cards Non-Regulatory Guidance*. Washington, DC: Author. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essastatereportcard.pdf>.

<sup>4</sup> Connecticut State Department of Education. (n.d.). Education Financial System (EFS). Retrieved from <https://portal.ct.gov/SDE/Fiscal-Services/EFS/EducationFinancialSystem>.

<sup>5</sup> Conn. Gen. Statutes ch. 163, § 10-10c.

<sup>6</sup> Connecticut State Department of Education. (n.d.). Net Current Expenditures per Pupil used for Excess Cost Grant Basic Contributions. Retrieved from <https://portal.ct.gov/SDE/Fiscal-Services/Net-Current-Expenditures-per-Pupil-used-for-Excess-Cost-Grant-Basic-Contributions>.

<sup>7</sup> Connecticut State Department of Education. (n.d.). EdSight: Public School Enrollment. Available from <http://edsight.ct.gov/SASPortal/main.do>.

<sup>8</sup> Connecticut State Department of Education. (n.d.). Connecticut Public School Expenditures Report 2018-2019. Retrieved from <https://portal.ct.gov/SDE/Fiscal-Services/Connecticut-Public-School-Expenditures-Report-2018-2019/Documents>.

<sup>9</sup> Ibid.

<sup>10</sup> Connecticut State Department of Education. (n.d.). Net Current Expenditures per Pupil used for Excess Cost Grant Basic Contributions. Retrieved from <https://portal.ct.gov/SDE/Fiscal-Services/Net-Current-Expenditures-per-Pupil-used-for-Excess-Cost-Grant-Basic-Contributions>.

<sup>11</sup> U.S. Department of Education, Office of Elementary and Secondary Education. (2017). *Every Student Succeeds Act State and Local Report Cards Non-Regulatory Guidance*. Washington, DC: Author. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essastatereportcard.pdf>.

<sup>12</sup> Connecticut State Department of Education. (n.d.). Net Current Expenditures per Pupil used for Excess Cost Grant Basic Contributions. Retrieved from <https://portal.ct.gov/SDE/Fiscal-Services/Net-Current-Expenditures-per-Pupil-used-for-Excess-Cost-Grant-Basic-Contributions>.

<sup>13</sup> U.S. Department of Education, Office of Elementary and Secondary Education. (2017). *Every Student Succeeds Act State and Local Report Cards Non-Regulatory Guidance*. Washington, DC: Author. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essastatereportcard.pdf>.