

Per Pupil Expenditures By Function (District)- Report Notes

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Overview

This report details the per pupil expenditures by function for each district. The function describes the activity for which a service or material object is acquired. Dollar amounts are rounded to the nearest whole dollar. Amounts may not sum exactly due to rounding.

How to Use this Report

Use the the dropdowns to generate results for this report. Export the results to a .csv file by clicking [Export .csv file](#).

- To view District Per Pupil Expenditures (PPE) by Function for the State as a whole, select “State of Connecticut” from the District dropdown, and click Submit.
- To view District PPE by Function for all districts, select “All Districts” from the District dropdown, and click Submit.
- To view District PPE by Function for a single district select the district from the District dropdown, and click Submit.

Inclusion/Exclusion Rules

All reports present PPE for free elementary and secondary education, including both regular and special education. Reports exclude expenditures for food services not funded by local funds, debt, capital, adult education, community services, and state contributions to teachers’ retirement.

Terms/Definitions

Term	Definition	Values
District	Name of district or State of Connecticut.	District Names or State of Connecticut
Function	The service or commodity obtained as the result of a specific expenditure.	<u>Instruction</u> – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location. <u>Support services – students</u> – Activities providing student support services designed to assess and improve the well-being of students and to supplement the teaching process. This includes guidance, social, and health services. <u>Support Services – instruction</u> – Activities assisting the instructional staff with the content and process of providing learning experiences for students not reported as Improving Instruction or Library and media service. <u>Support Services – general administration</u> – Activities of the board of education and the superintendent's office. <u>Support Services – school-based administration</u> – Activities concerned with the administrative responsibility of directing and managing the operation of a school, such as the principal's office.

Term	Definition	Values
		<p><u>Central and other support services</u> – Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology, and other support services not included elsewhere.</p> <p><u>Operation and maintenance of plant</u> – Activities concerned with keeping the physical plant open, comfortable and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair.</p> <p><u>Student transportation services</u> – Activities providing transportation to and from home, for field trips, and for athletic activities.</p> <p><u>Food services</u> – Activities concerned with providing food to students and staff in a school or school district. This report includes only expenditures from local funds used to cover an operating deficit in the food service program, where revenue from child nutrition grants, fees, and other sources is insufficient to cover all expenses.</p> <p><u>Enterprise operations</u> – Activities for enterprise operations, i.e. activities that are financed and operated in a manner similar to private business enterprises, for example a school bookstore. Also includes athletics, bands, dramatics, and any school activity paid by local appropriations. Does not include any student activity funds.</p> <p><u>Minor school construction</u> – Activities concerned with minor school construction projects, such as for roof replacement, energy conservation, or updates to comply with building codes. (Applies to years earlier than 2019-20 only.)</p> <p><u>Total</u> – Total district-wide amounts.</p>
Expenditures	Total expenditures reported for each object.	Dollars
Pupils	Pupil counts to which the expenditure applies, per the pupil basis, using October 1 pupil data.	Counts
Pupil Basis	The group of pupils to which the expenditure applies.	1 = Enrollment plus outplaced pupils, 2 = Enrollment in district schools, 3 = Total pupils transported
PPE	Expenditures divided by pupils for each row.	Dollars per pupil

Source(s) and Update Schedule

Financial data are taken from the Education Financial System (EFS), reported by local and regional school districts, regional education service centers, and charter schools. Pupil counts are from October 1 enrollment data reported in the Public School Information System (PSIS). The data have not been fully audited; audits may result in changes in the data presented.

Other Helpful Information

This report is based upon data reported by school districts; questions concerning report data should be addressed to the school district.

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