

**BACKGROUND:**

1. In 2017-18, the State of Connecticut introduced the new Education Finance System (EFS), which reports fiscal data at the school level.
2. 2018-19 is the second year of reporting through the EFS system.
3. The 2018-19 EFS end of year report consists of school-based reports, displaying expenditures by school, and district-level reports, displaying expenditures for district-wide services.
  - Function/Object Summary Report by District
  - Function/Object Prior Year Comparison Report
  - Schedule Report
  - Function/Object Summary Report by School
  - Per-Pupil Expenditure Summary Report --- This report, new starting in 2018-19, displays per pupil expenditures by school.

**NOTES:**

In order to allocate resources to our schools, the Bridgeport School District applies an equitable staffing and allocation model, which is posted to the website.

In the second year of EFS reporting, 2018-19, it is important to elucidate the methodology that was applied to report expenditures in certain areas. In addition, there are various factors that impact spending variances across schools, which require consideration in interpreting variances.

The notes that follow are intended to provide the user with a framework for understanding the EFS fiscal data.

- **Transportation:** Transportation expenses are recorded as a whole in the “District Administration” category.
- **Substitute Coverage:** Substitute coverage costs (teachers and paraprofessionals) are allocated proportionately across all schools, based on school registers.
- **Homebound:** Homebound program expenses, allocated proportionately across all schools based on school registers in 2017-18, are allocated by school in 2018-19.
- **Comparative Variances:** The comparative variances across schools are consistent with the equitable staffing model, the population of schools and school-specific

## BRIDGEPORT SCHOOL DISTRICT

### EDUCATION FINANCE SYSTEM REPORTS: 2018-19

programs, but the *exact* operational cost for any particular school will vary due to multiple factors, including:

- **Average teacher salaries by school**
- **Average employee benefits by school:** There are differences in health benefit entitlements based on category (class I, II, III).
- **Vacant positions:** For a vacant teacher position, the cost of substitute coverage will be lower than the cost of a full-time employee.
- **Teachers in PEND CERT status:** The cost of a PEND CERT teacher will be lower than the cost of a certified teacher.
- **Class size:** Schools with classes of relatively lower size, in comparison with other schools, may have a higher per pupil cost; e.g., School A, with average class size in grades 2-8 of 24, will have a higher per pupil cost than School B, with average class size in grades 2-8 of 26. In this case, a spending variance would not be reflective of a variance in the provision of services.
- **School Enrollment:** The enrollment of a school may impact the per pupil cost. Examples follow:
  - An elementary school of 300 students (School A), with a principal and one clerical in the administration, may have a higher per pupil cost than an elementary school of 450 students (School B), with a principal and one clerical in the administration. In the case of School A, the cost of the administrative structure, *on a per pupil basis*, is higher than the per pupil cost for the comparable structure in School B (assuming the equivalence of the salary expense in both cases).
  - Two (2) elementary schools could have exactly the same number of teachers (and classes) at exactly the same total cost, but the school with a lower enrollment (and lower class size, due to breakage across classes) will have a higher pupil expenditure.
- **Types of Programs Provided:** In general, a school with self-contained special education classes, bilingual classes and/or ESL services will have a higher per pupil expenditure.
- **School-based Grants:** In general, a school that receives supplemental resources through a school-based grant will have a higher per pupil cost than a comparable school without an equivalent grant.
- **Proportionate Allocations in EFS:** Reported school expenses will be affected by those expenses reflected as “District Administration” or allocated proportionately across all schools.