

BRIDGEPORT SCHOOL DISTRICT

EDUCATION FINANCE SYSTEM REPORTS: 2017-18

BACKGROUND:

- In 2017-18, the State of Connecticut introduced the new Education Finance System (EFS), which reports fiscal data at the school level.
- The 2017-18 EFS end of year report consists of school-based reports, displaying expenditures by school, and district-level reports, displaying expenditures for district-wide services.

NOTES:

In the first year of EFS reporting, 2017-18, it is important to elucidate the methodology that was applied to report expenditures in certain areas. In addition, there are various factors that impact variances across schools. The notes that follow are intended to provide the user with a framework for understanding the 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. For 2018-19, we will explore, with KES and Delta-T, a mechanism for generating a report of the annual substitute costs by school.
- **Homebound:** Homebound program expenses are allocated proportionately across all schools, based on school registers. Starting in 2018-19, we taking steps to be able to generate a report of homebound expenses by school.
- **Comparative Variances:** The comparative variances across schools are consistent with the equitable staffing model, the population of schools and school-specific programs, but the *exact* operational cost for any particular school will vary due to multiple factors, including:
 - o Average teacher salaries by school
 - o Average employee benefits by school
 - o Vacant positions: The cost of substitute coverage will be lower than the cost of a full-time employee.
 - o Teachers in PEND CERT status: The cost of a PEND CERT teacher will be lower than the cost of a certified teacher.
 - o Expenses reflected as “District Administration” or allocated proportionately across all schools