

- **Alliance Districts** are 36 of the lowest-performing school districts in Connecticut. Alliance Districts are identified through a four-step process and are eligible for additional programmatic supports to help improve the district's ability to increase student outcomes and close the opportunity gap.
- **American Rescue Plan (ARP) Act** is the \$1.9 trillion economic stimulus bill that was passed by Congress in March 2021 in response to the COVID-19 pandemic. Included in the ARP was \$122 billion for the Elementary and Secondary School Emergency Relief (ESSER) Fund, of which the State of Connecticut received \$1.1 billion.
- **Base Aid Ratio** is the variable in the Education Cost Sharing (ECS) formula that determines each community's ability to financially support its public schools. The Base Aid Ratio uses property wealth (weighted at 70 percent) and income (weighted at 30 percent) to determine each community's ability to raise money from property taxes to pay for its local public schools.
- **CCJEF v. Reli** was a long-running court case, filed by the Connecticut Coalition for Justice in Education Funding (CCJEF), about whether how Connecticut funds public education violates the state constitution. The case was ultimately decided in 2018 by the Connecticut Supreme Court, which ruled in favor of the State of Connecticut and found the State had satisfied its constitutional requirement to provide a minimally adequate public educational system. The Court also found the State of Connecticut is spending more on education, in total, than the state constitution requires.
- **Charter Schools** are publicly funded schools that are managed by private organizations. In Connecticut, all charter schools are managed by nonprofit organizations and are public schools. State charter schools are authorized by the State Board of Education and local charter schools are authorized by local or regional boards of education.
- **Connecticut Association of Boards of Education (CABE)** is the member organization that represents and assists Connecticut's local and regional boards of education. Approximately 90% of Connecticut's boards of education are members of CABE. CABE can assist members with advocacy, board development, insurance, labor relations, legal advice, policy, and personnel searches.
- **Connecticut Association of Public School Superintendents (CAPSS)** is the member organization that represents Connecticut's school district superintendents. The mission of CAPSS is to "lead the continuous improvement of public education for all students by advocating public policy and developing and supporting executive school leaders."

- **Connecticut General Assembly (CGA)** is the state legislature for the State of Connecticut. It is a bicameral body composed of a 151-member House of Representatives and a 36-member Senate.
- **Connecticut State Department of Education (CSDE or SDE)** is the administrative arm of the Connecticut State Board of Education. The Department is responsible for distributing funds to all Connecticut public school districts and oversees evaluation and assessment of Connecticut's public schools.
- **Connecticut Technical Education and Career System (CTECS)** operates 17 regional technical high schools in Connecticut serving roughly 11,300 students. Technical high schools are funded entirely by state tax dollars.
- **District Reference Groups (DRGs)** are a classification system, used by the Connecticut State Department of Education, which groups local and regional public school districts together based on the similar socioeconomic status of their students. DRGs are useful in making comparisons among districts and can provide both district leaders and policymakers with helpful context when making resource decisions. The DRGs, which were last updated by the CSDE in 2006, are classified by letters A through I, with DRG A consisting of very affluent, low-need suburban districts and DRG I consisting of the state's urban districts that have high socioeconomic needs.
- **Education Cost Sharing (ECS) Formula** is the school funding formula intended to equalize state education funding to towns by taking into account a school district's student needs, a town's wealth, and a town's ability to raise property taxes to pay for education. The formula is used to distribute state education funding to local and regional public school districts. Several components of the ECS formula (the foundation and weights) are also partially used to provide funds to public schools of choice, such as magnet schools, AgriScience programs, and state charter schools.
- **Education Cost Sharing (ECS) Grant** is the primary funding mechanism for state funding of local Connecticut public school districts. The ECS grant is calculated using the ECS formula and is distributed directly to towns as municipal aid.
- **Education Financial System (EFS)** is a financial reporting system used by school districts, including local and regional boards of education, charter schools, and Regional Educational Service Centers (RESCs). The EFS provides a standardized set of processes to capture, manage, audit, and report financial and statistical information.
- **Elementary and Secondary School Emergency Relief (ESSER) Fund** is a fund established by Congress that provided federal relief aid to state education agencies (SEAs) who then allocated funds to local education agencies (LEAs) to use to prevent, prepare for, and respond to the COVID-19 pandemic and its impacts on public education and student learning.

- **Multilingual Learner** is a student who is learning the English language in addition to their native language and has a limited proficiency in English. Multilingual learners are also known as English Learners (ELs) or English Language Learners (ELLs).
- **Equalized Net Grand List Per Capita (ENGLPC)** is the amount of taxable property (at 100% of fair market value) per person in a city or town. ENGLPC values are the primary measure used in the Base Aid Ratio portion of the ECS formula to determine how much state education funding is owed to a given town.
- **Every Student Succeeds Act (ESSA)** is federal legislation signed into law by then-President Barack Obama in 2015. The ESSA replaced the No Child Left Behind (NCLB) act and reauthorized the Elementary and Secondary Education Act (ESEA), the nation's national education law.
- **Fiscal Note** is a written estimate of the costs, savings, revenue gain, or revenue loss that may result from implementation of a piece of legislation. Fiscal notes serve as a tool to help legislators better understand how a bill might impact taxpayers, the state budget as a whole, individual agencies, and, in some instances, local governments.
- **Fiscal Year (FY)** is a 12-month period that an organization or government entity uses to report its finances. Connecticut's fiscal year runs from July 1 through June 30 every year.
- **Foundation Amount** in the ECS formula is supposed to represent the average estimated cost of educating a Connecticut student who does not have additional learning needs. The current foundation amount is \$11,525.
- **Free and Reduced-Price Lunch (FRPL)** is the federal program that reimburses school districts for providing meals to low-income students. The threshold for free lunch is a household income at or below 130% of the federal poverty line. The threshold for reduced-price lunch is a household income at or below 185% of the federal poverty line. FRPL is the most commonly used proxy for determining levels of poverty in student populations.
- **Grand List** is the total value of all taxable property within a given town.
- **Hold Harmless**, used in the school finance context, is a term used to describe a policy provision that prevents a school district or municipality from receiving less funding than it otherwise would receive under a statutory formula. For example, in 2025, the Connecticut General Assembly continued a hold-harmless provision in the state budget for fiscal years 2026 and 2027 related to distribution of the ECS grant. The hold-harmless provision prevented towns who were scheduled to receive decreases in their ECS grants for FYs 2026 and 2027 from receiving said decreases. Instead, these towns were held harmless and were appropriated the same amount of funding for FYs 2026 and 2027 as they were in FY 2025.

- **House Democratic Office (HDO)** refers to the office of the legislative and caucus staff for the Democratic members in Connecticut's House of Representatives. The leader of the HDO is Representative Matt Ritter who is the Speaker of the House. Representative Jason Rojas is the Majority Leader of the House of Representatives.
- **House Republican Office (HRO)** refers to the office of the legislative and caucus staff for the Republican members in Connecticut's House of Representatives. Representative Vincent Candelora is the Minority Leader of the House of Representatives.
- **Implementer Bills** are pieces of legislation passed by the Connecticut General Assembly that contain the policy provisions that put the state budget into effect. While budget bills have the numbers for the state budget, implementer bills have the information about what is behind those numbers and how they're to be used and/or distributed.
- **In-Kind Contributions** are non-monetary municipal contributions to the budgets of school districts. In-kind contributions can include a wide array of services, including snow and trash removal, fire and police services, staff benefits, etc. Some in-kind contributions count toward a town's minimum budget requirement (MBR) calculation.
- **Legislative Commissioners' Office (LCO)** is the Connecticut General Assembly's nonpartisan legal office. Attorneys in the LCO provide nonpartisan legal counsel to the members of the Connecticut General Assembly and their staff. The mission of the LCO is to serve legislators and other officials by: 1) drafting legislation that expresses legislative intent in clear, concise, and constitutionally sound language; 2) providing legal counsel; 3) publishing legislative documents; and 4) carrying out all other duties assigned by law to the office.
- **Local Education Agency (LEA)** is a public board of education, or other public authority, with administrative control or direction of public schools. RESCs and state charter schools are each their own LEA.
- **Magnet Schools** are public schools that draw students from multiple districts, or across a given district. Magnet schools usually have a "theme," or specialized instruction and programs designed to attract a more diverse student body. Magnet schools in Connecticut are operated by traditional school districts, RESCs, and the Goodwin University Magnet School System (GUMSS).
- **Mill Rate** is the rate at which personal property is taxed by a municipality. Property tax is equal to 70% of the assessed value of the property (except in Hartford, where it is 36.75%) multiplied by the mill rate, divided by 1,000. As a result, one mill is equal to \$1 of tax per \$1,000 of assessed property value. Grand lists are used in calculating the mill rate of a given town.
- **Minimum Aid Ratio** was established to ensure every town, no matter how wealthy, receives some amount of state education funding, even when the result of the ECS formula calculation would be that the town would be ineligible to receive ECS grant

funding. The minimum aid ratio is 10% for Alliance Districts and Priority School Districts and one percent for all other districts.

- **Minimum Budget Requirement (MBR)** is a statutory requirement that towns commit no less municipal funding to their local public schools than the previous fiscal year, with some very limited exceptions.
- **National Assessment of Educational Progress (NAEP)** is the largest nationally representative and continuing standardized assessment of elementary and secondary students. The NAEP is also known as "The Nation's Report Card."
- **Need Students** is the calculation in the ECS formula that considers the number of students within a town that are typically more costly to educate because they have greater learning needs. The ECS formula contains three "need-student" weights, which increase per-student state education aid for students with additional learning needs. Below is a description of each of the weights in the ECS formula.
 - **Low-income student weight**
 - Increases foundation amount by a certain percentage for students who live in low-income households as identified by a designated eligibility metric.
 - Formula includes a low-income student weight of 0.3
 - Increases foundation amount by 30% for students who live in low-income households as measured by eligibility for free or reduced-price lunch (FRPL).
 - **Concentrated poverty weight**
 - Increases foundation amount by a certain percentage for students who reside in a district where the percentage of the district's enrollment of low-income students is above a designated threshold.
 - Formula includes a concentrated poverty weight of 0.15.
 - Increases foundation amount an additional 15% (for a total of 45%) for low-income students residing in districts with concentrations of low-income students of over 60% of district enrollment.
 - Only applies to a district's low-income students above the 60% threshold.
 - **Multilingual Learner weight**
 - Increases foundation amount by a certain percentage for students who are identified as needing additional English-language skills.
 - Formula includes weight of 0.25 for multilingual learners.
 - Increases foundation amount by 25% for students needing additional English-language skills.
- **Net Current Expenditures Per Pupil (NCEP)** is the amount of money a given local public school district spends to educate one student, including federal, state, and local sources. The NCEP does not include costs associated with reimbursable regular

education transportation, tuition revenue, capital expenditures for land, buildings and equipment, pensions, and/or debt service.

- **Office of Fiscal Analysis (OFA)** is the nonpartisan fiscal research and analysis office for the Connecticut General Assembly. Among its various tasks, the OFA is responsible for supporting the General Assembly's Appropriations Committee and Finance, Revenue and Budget Committee in crafting the legislature's proposed budget. The OFA is also charged with preparing fiscal notes for each favorably reported bill that would require expenditure of state or municipal funds or affect state or municipal revenue.
- **Office of Policy and Management (OPM)** is the governor's budget office and staff agency. The OPM plays a central role in state government and is responsible for formulating the governor's state budget proposals and making other fiscal policy recommendations. The OPM is charged with providing information and analysis used to formulate public policy for the State, and assisting state agencies and municipalities in implementing policy decisions on the governor's behalf.
- **Open Choice** is a program in which Connecticut students can attend schools in local public school districts outside the community in which they reside. Connecticut's statutes currently allow for districts in the Bridgeport, Hartford, New Haven, and New London areas to send and receive students from participating districts in their respective region. The primary purpose of the Open Choice program is to reduce racial, ethnic, and economic isolation for students in Connecticut's local public schools. Districts that accept Open Choice students are eligible for tiered grants from the state that are based on the percentage of Open Choice students in the receiving district's total enrollment.
- **Per-Pupil Expenditure** refers to how much a district, school, or state is spending for each student it educates. For its work, the School and State Finance Project uses the per-pupil expenditures contained in the Public School Expenditures Reports, which are published by the Connecticut State Department of Education (CSDE). These per-pupil expenditures are reported at the district-level and school-level, and contain all expenditures for public elementary and secondary education, including expenditures for special education.
- **Priority School Districts/Education Reform Districts** are terms referring to the 10 lowest-performing Connecticut local school districts.
- **Regional AgriScience (Vo-Ag) Schools** are comprehensive high schools that provide educational programs in the field of agriculture and related occupations. There are 19 regional AgriScience schools in Connecticut that draw students from multiple towns.
- **Regional Educational Service Centers (RESCs)** are six school-based partnerships created to provide high-quality, cost-effective services to Connecticut's school districts. RESCs' primary function is to provide cooperative purchasing for public school districts, and many of them operate magnet schools, special education programs, transportation services, etc.

- **School of Choice/Choice Program** is a public school or program that requires a student to elect to attend, and that may draw students from multiple school districts. Choice programs in Connecticut include magnet schools, charter schools, technical high schools, regional AgriScience schools, and the Open Choice program. Placement in magnet schools, charter schools, and the Open Choice program is determined by lottery. Placement in technical high schools and agriscience schools is determined by selective application.
- **Senate Democratic Office (SDO)** refers to the office of the legislative and caucus staff for the Democratic members in Connecticut's State Senate. The leader of the SDO is Senator Martin Looney who is the President Pro Tempore of the Senate. Senator Bob Duff is the Majority Leader of the Senate.
- **Senate Republican Office (SRO)** refers to the office of the legislative and caucus staff for the Republican members in Connecticut's State Senate. The Minority Leader of the Senate is Senator Stephen Harding.
- **Sheff v. O'Neill** is a 1996 Connecticut Supreme Court case that determined the State has an affirmative obligation to provide Connecticut's school children a racially-integrated education. The lawsuit specifically names 22 districts in the Greater Hartford region, and is the impetus for the creation of a number of magnet schools in Hartford and surrounding towns. After decades of stipulated agreements and ongoing litigation, a 10-year agreement was officially finalized in the case in March 2022. The agreement marks an end to the case and requires the State of Connecticut to comply with the terms of a Comprehensive School Choice Plan.
- **Special Education Excess Cost Grant** provides partial financial reimbursement to districts to support the cost of services for students with disabilities when the cost of the student's services exceeds 4.5 times the school district's net current expenditures per pupil (NCEP).
- **Special Education and Expansion Development (SEED) Grant** provides state funding to school districts solely for special education purposes. SEED program grants are calculated using the ECS foundation amount, 50% of the number of students with disabilities in a town, and the ECS Base Aid Ratio value for the town.
- **Student with Disabilities** is a student who requires special education services or specially designed educational services due to a learning, intellectual, physical, social, or emotional delay.
- **State Education Agency (SEA)** is the formal, governmental label for a state department of education.
- **Student-Based Budgeting** is a method of allocating money to schools based on the number of enrolled students where each student receives a funding weight based on student needs. Student-based budgeting can be used on both the state and district levels.