

FUNDING FORMULA ANALYSIS

Governor's Proposed Changes to Education Funding, September 11, 2017

Note: This document is intended to serve as an independent analysis of the education funding formula contained in Governor Dannel Malloy's Revised Budget Proposal. In a separate document, the Connecticut School Finance Project has compared this formula to other budget proposals and provided town-by-town runs of selected grants, which will be available at ctschoollfinance.org/formula-analyses.

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Formula Overview^A

The governor's revised proposed formula is a student-based, weighted funding formula, which includes a foundation amount, a weight for low-income students, a weight for English Learners, and a state-share mechanism to equitably distribute state education dollars based on a town's ability to pay. The revised proposed formula only applies to local and regional school districts and does not change the 10 other formulas currently uses to fund other public school types. Under the governor's proposed plan, Alliance Districts^B are held harmless in fiscal year 2018 and fiscal year 2019. Notably, under this plan, both the original and updated lists of Alliance Districts are used, resulting in a total of 33 Alliance Districts (see Appendix A). The governor's proposal does not disentangle special education funding from main formula aid, and instead leaves state support for special education "incorporated" into the foundation amount of the ECS formula, and maintains partial reimbursements under the Excess Cost grant.

Cost

Based on the Connecticut School Finance Project's calculations, the Governor's Revised Budget Proposal increases Education Cost Sharing (ECS) formula aid by approximately \$16.5 million over fiscal year 2017 ECS appropriations with rescissions,¹ once fully phased in. The ECS grant is cut by approximately \$114 million in fiscal year 2018 and \$64 million in fiscal year 2019, as compared to fiscal year 2017 appropriations with rescissions.²

This figure does not include state funding for the Connecticut Technical High School System, magnet schools, vocational agricultural schools, state charter schools, local charter schools, or Open Choice. It also does not include the Excess Cost grant or payments made by the State to the Connecticut Teachers' Retirement System (TRS) or State contributions to school construction.

Inclusion

The governor's revised education funding proposal is not inclusive of all public school types, as no schools of choice are included. This means that under the Governor's Revised Budget Proposal, there will continue to be 11 different funding formulas for different types of public schools.

Foundation

In a school funding formula, the foundation amount is intended to represent the estimated cost of educating a Connecticut general education student who does not have any additional learning needs. However, this foundation amount also "incorporates" the State's share of general special education funding into the foundation amount. It does not appear that the foundation amount used in the Governor's Revised Budget Proposal is derived using verifiable education expenditure data, and is instead based on the historical foundation amount.³ The formula assigns a

^A Unless otherwise cited, all formula specifications and data are retrieved from: Malloy, D. (2017). *Connecticut Compromise Budget Proposal for the FY 2018 - FY 2019 Biennium*. Hartford, CT: State of Connecticut, Office of the Governor. Available from <http://portal.ct.gov/-/media/Office-of-the-Governor/Press-Room/20170908-Gov-Malloys-Compromise-Budget.pdf?la=en>.

^B Connecticut's 30 lowest-performing school districts are classified by the State Department of Education as Alliance Districts.

foundation amount of \$11,000 in fiscal year 2018 and \$12,570 in fiscal year 2019 and remains at that level for all future years. According to analysis by the Connecticut School Finance Project, a foundation amount of \$12,570 is within a range of reasonable foundation amounts, accounting for the inclusion of special education aid, based on verifiable data (see Appendix B).

Weights

The governor's revised proposed formula includes two "need-student" weights, which increase the per-student allocation for students with additional learning needs. The proposal includes a low-income student weight of 0.25, which increases the foundation amount by 25 percent for students who live in low-income households as measured by the Federal Poverty Level as reported in the U.S. Census American Community Survey (ACS). This is a 17 percent reduction in the current weight for low-income students of 0.3, as measured by free and reduced price lunch (FRPL) eligibility.⁴ Additionally, the ACS federal poverty data is a less inclusive proxy for low-income students, so the number of students identified as low-income in a community will decrease substantially. Table 1 below details the difference between the estimated number of students in each town eligible for free and reduced-price lunch and the number of students estimated to be under the Federal Poverty Level.

Table 1: Comparison of Town Student Poverty Proxy Counts

| Town | FRPL-Eligible Students (2016) ⁵ | Estimated # of Resident Students below the Federal Poverty Level ^{6,7} | Difference (Number of students) | Difference (Percent) |
|--------------|--|---|---------------------------------|----------------------|
| Andover | 71 | 12 | -59 | -83% |
| Ansonia | 1,655 | 482 | -1,173 | -71% |
| Ashford | 161 | 44 | -117 | -73% |
| Avon | 115 | 89 | -26 | -22% |
| Barkhamsted | 48 | 11 | -37 | -78% |
| Beacon Falls | 150 | 36 | -114 | -76% |
| Berlin | 363 | 121 | -242 | -67% |
| Bethany | 53 | 28 | -25 | -48% |
| Bethel | 614 | 94 | -520 | -85% |
| Bethlehem | 64 | 26 | -38 | -59% |
| Bloomfield | 1,135 | 148 | -987 | -87% |
| Bolton | 67 | 25 | -42 | -63% |
| Bozrah | 63 | 17 | -46 | -72% |
| Branford | 805 | 197 | -608 | -76% |
| Bridgeport | 11,068 | 4,833 | -6,235 | -56% |
| Bridgewater | 2 | 4 | 2 | 77% |
| Bristol | 3,842 | 866 | -2,976 | -77% |
| Brookfield | 265 | 79 | -186 | -70% |

| | | | | |
|----------------------|-------|-------|--------|------|
| Brooklyn | 321 | 120 | -201 | -63% |
| Burlington | 77 | 35 | -42 | -55% |
| Canaan | 15 | 6 | -9 | -60% |
| Canterbury | 137 | 31 | -106 | -77% |
| Canton | 113 | 34 | -79 | -70% |
| Chaplin | 100 | 13 | -87 | -87% |
| Cheshire | 360 | 100 | -260 | -72% |
| Chester | 64 | 17 | -47 | -73% |
| Clinton | 418 | 156 | -262 | -63% |
| Colchester | 471 | 119 | -352 | -75% |
| Colebrook | 28 | 8 | -20 | -71% |
| Columbia | 112 | 30 | -82 | -74% |
| Cornwall | 20 | 12 | -8 | -39% |
| Coventry | 331 | 53 | -278 | -84% |
| Cromwell | 375 | 69 | -306 | -82% |
| Danbury | 6,128 | 1,334 | -4,794 | -78% |
| Darien | 108 | 259 | 151 | 140% |
| Deep River | 122 | 36 | -86 | -71% |
| Derby | 909 | 237 | -672 | -74% |
| Durham | 97 | 30 | -67 | -69% |
| Eastford | 23 | 6 | -17 | -74% |
| East Granby | 77 | 22 | -55 | -71% |
| East Haddam | 165 | 42 | -123 | -75% |
| East Hampton | 264 | 93 | -171 | -65% |
| East Hartford | 4,702 | 1,227 | -3,475 | -74% |
| East Haven | 1,653 | 339 | -1,314 | -79% |
| East Lyme | 437 | 121 | -316 | -72% |
| Easton | 41 | 55 | 14 | 34% |
| East Windsor | 471 | 55 | -416 | -88% |
| Ellington | 216 | 82 | -134 | -62% |
| Enfield | 2,153 | 462 | -1,691 | -79% |
| Essex | 72 | 39 | -33 | -46% |
| Fairfield | 981 | 432 | -549 | -56% |
| Farmington | 346 | 222 | -124 | -36% |
| Franklin | 44 | 14 | -30 | -69% |
| Glastonbury | 568 | 227 | -341 | -60% |
| Goshen | 43 | 52 | 9 | 20% |
| Granby | 123 | 51 | -72 | -58% |
| Greenwich | 1,333 | 492 | -841 | -63% |

| | | | | |
|----------------------|--------|-------|---------|-------|
| Griswold | 665 | 187 | -478 | -72% |
| Groton | 2,226 | 663 | -1,563 | -70% |
| Guilford | 306 | 165 | -141 | -46% |
| Haddam | 138 | 84 | -54 | -39% |
| Hamden | 2,566 | 527 | -2,039 | -79% |
| Hampton | 44 | 9 | -35 | -80% |
| Hartford | 17,562 | 7,129 | -10,433 | -59% |
| Hartland | 36 | 17 | -19 | -54% |
| Harwinton | 54 | 55 | 1 | 2% |
| Hebron | 145 | 22 | -123 | -85% |
| Kent | 51 | 24 | -27 | -52% |
| Killingly | 1,021 | 240 | -781 | -77% |
| Killingworth | 39 | 15 | -24 | -61% |
| Lebanon | 184 | 63 | -121 | -66% |
| Ledyard | 531 | 131 | -400 | -75% |
| Lisbon | 133 | 8 | -125 | -94% |
| Litchfield | 143 | 53 | -90 | -63% |
| Lyme | 33 | 14 | -19 | -59% |
| Madison | 138 | 118 | -20 | -15% |
| Manchester | 3,780 | 882 | -2,898 | -77% |
| Mansfield | 411 | 310 | -101 | -25% |
| Marlborough | 108 | 12 | -96 | -89% |
| Meriden | 6,443 | 1,285 | -5,158 | -80% |
| Middlebury | 91 | 48 | -43 | -47% |
| Middlefield | 69 | 20 | -49 | -71% |
| Middletown | 2,325 | 548 | -1,777 | -76% |
| Milford | 1,176 | 396 | -780 | -66% |
| Monroe | 281 | 133 | -148 | -53% |
| Montville | 931 | 171 | -760 | -82% |
| Morris | 35 | 12 | -23 | -64% |
| Naugatuck | 2,211 | 398 | -1,813 | -82% |
| New Britain | 8,491 | 2,645 | -5,846 | -69% |
| New Canaan | 4 | 108 | 104 | 2590% |
| New Fairfield | 198 | 67 | -131 | -66% |
| New Hartford | 94 | 32 | -62 | -66% |
| New Haven | 10,676 | 5,146 | -5,530 | -52% |
| Newington | 883 | 186 | -697 | -79% |
| New London | 3,076 | 1,047 | -2,029 | -66% |
| New Milford | 960 | 235 | -725 | -75% |
| Newtown | 385 | 177 | -208 | -54% |

| | | | | |
|-------------------------|-------|-----|--------|------|
| Norfolk | 39 | 18 | -21 | -55% |
| North Branford | 338 | 69 | -269 | -80% |
| North Canaan | 103 | 32 | -71 | -69% |
| North Haven | 454 | 125 | -329 | -72% |
| North Stonington | 98 | 50 | -48 | -49% |
| Norwalk | 5,930 | 983 | -4,947 | -83% |
| Norwich | 3,758 | 836 | -2,922 | -78% |
| Old Lyme | 87 | 16 | -71 | -82% |
| Old Saybrook | 252 | 74 | -178 | -71% |
| Orange | 122 | 87 | -35 | -29% |
| Oxford | 185 | 73 | -112 | -61% |
| Plainfield | 1,118 | 172 | -946 | -85% |
| Plainville | 670 | 214 | -456 | -68% |
| Plymouth | 524 | 107 | -417 | -80% |
| Pomfret | 68 | 13 | -55 | -81% |
| Portland | 254 | 86 | -168 | -66% |
| Preston | 148 | 32 | -116 | -78% |
| Prospect | 178 | 52 | -126 | -71% |
| Putnam | 667 | 116 | -551 | -83% |
| Redding | 56 | 54 | -2 | -3% |
| Ridgefield | 110 | 139 | 29 | 26% |
| Rocky Hill | 408 | 227 | -181 | -44% |
| Roxbury | 13 | 7 | -6 | -47% |
| Salem | 64 | 28 | -36 | -56% |
| Salisbury | 54 | 8 | -46 | -85% |
| Scotland | 54 | 7 | -47 | -86% |
| Seymour | 579 | 142 | -437 | -75% |
| Sharon | 56 | 20 | -36 | -64% |
| Shelton | 1,082 | 258 | -824 | -76% |
| Sherman | 35 | 7 | -28 | -80% |
| Simsbury | 308 | 143 | -165 | -54% |
| Somers | 66 | 64 | -2 | -2% |
| Southbury | 172 | 213 | 41 | 24% |
| Southington | 936 | 245 | -691 | -74% |
| South Windsor | 464 | 187 | -277 | -60% |
| Sprague | 225 | 38 | -187 | -83% |
| Stafford | 579 | 179 | -400 | -69% |

| | | | | |
|----------------------|--------|-------|--------|------|
| Stamford | 8,338 | 1,483 | -6,855 | -82% |
| Sterling | 202 | 58 | -144 | -71% |
| Stonington | 382 | 171 | -211 | -55% |
| Stratford | 3,220 | 566 | -2,654 | -82% |
| Suffield | 187 | 117 | -70 | -38% |
| Thomaston | 240 | 54 | -186 | -77% |
| Thompson | 377 | 54 | -323 | -86% |
| Tolland | 199 | 73 | -126 | -64% |
| Torrington | 2,249 | 474 | -1,775 | -79% |
| Trumbull | 601 | 145 | -456 | -76% |
| Union | 5 | 1 | -4 | -80% |
| Vernon | 1,543 | 346 | -1,197 | -78% |
| Voluntown | 87 | 20 | -67 | -77% |
| Wallingford | 1,323 | 283 | -1,040 | -79% |
| Warren | 11 | 16 | 5 | 49% |
| Washington | 49 | 14 | -35 | -72% |
| Waterbury | 12,840 | 4,651 | -8,189 | -64% |
| Waterford | 622 | 181 | -441 | -71% |
| Watertown | 725 | 129 | -596 | -82% |
| Westbrook | 141 | 63 | -78 | -55% |
| West Hartford | 2,014 | 805 | -1,209 | -60% |
| West Haven | 4,268 | 1,004 | -3,264 | -76% |
| Weston | 47 | 37 | -10 | -20% |
| Westport | 183 | 265 | 82 | 45% |
| Wethersfield | 773 | 182 | -591 | -76% |
| Willington | 138 | 92 | -46 | -34% |
| Wilton | 69 | 126 | 57 | 83% |
| Winchester | 559 | 140 | -419 | -75% |
| Windham | 2,719 | 797 | -1,922 | -71% |
| Windsor | 1,239 | 240 | -999 | -81% |
| Windsor Locks | 644 | 94 | -550 | -85% |
| Wolcott | 528 | 107 | -421 | -80% |
| Woodbridge | 86 | 49 | -37 | -43% |
| Woodbury | 141 | 61 | -80 | -56% |
| Woodstock | 112 | 41 | -71 | -63% |

The governor's revised proposed formula also includes a weight for English Learners (EL) of 0.25, which increases the foundation amount by 25 percent for students who are identified as needing to acquire additional English-language skills. The current ECS formula does not include a weight for EL students.

State/Local Share Mechanism

The governor's revised proposed formula contains an equity metric to distribute state education dollars, where the lowest-wealth towns receive the most state education aid. In the governor's revised proposal, a given town's ability to raise money to support its public schools is determined by a property wealth factor of 70 percent and an income wealth factor of 30 percent, where the current ECS formula contains a property wealth factor of 90 percent and an income wealth factor of 10 percent. Town property wealth is determined using a town's Equalized Net Grand List Per-Capita (ENGLPC), compared to the state median town ENGLPC, as calculated annually by Connecticut's Office of Policy and Management (OPM). Town income wealth is determined using a town's Median Household Income (MHI), compared to the state median town MHI, as calculated by the U.S. Census Bureau's ACS. Alliance Districts have a minimum aid ratio of 10 percent. For non-Alliance Districts, the minimum aid ratio is 0 percent. The governor's revised proposed formula uses a Statewide Guaranteed Wealth Level, or threshold factor, of 1.25.

Special Education

The governor's revised proposal does not disentangle special education funding from the ECS grant, and instead leaves state aid for special education "incorporated" into the foundation amount. Approximately 22 percent of the foundation amount is considered to be attributable to special education.⁸ The governor's revised proposal maintains partial reimbursement for students whose programs of special education are associated with extraordinary costs through the Excess Cost grant. The proposal includes a \$7 million increase to the Excess Cost grant in fiscal year 2018 and a \$6.6 million increase in fiscal year 2019. However, this increase is not enough to ensure compliance with the federal Individuals with Disabilities in Education Act (IDEA) maintenance of support (MOS) requirement, which requires the state maintain at least its current level of funding for special education.⁹ The combined special education funding through ECS and the Excess Cost grant is projected to fall short of the level required to fulfill the MOS requirement by \$32.5 million in fiscal year 2018 and \$21.9 million in fiscal year 2019. The calculation used to derive this estimate can be found in Appendix C.

Phase-in Plan

The governor's revised proposed formula would phase in increases in aid at a rate of 20 percent a year, over five years. Decreases in aid would be phased out over a 3-year period for districts for whom the formula calculates a reduction of more than \$1,100 per pupil. Districts for whom the formula calculates a reduction in aid of less than \$1,100 per pupil would be phased out effective immediately in fiscal year 2018.

Table 2: Funding Formula Characteristics

| Funding Formula Characteristics | |
|---|--|
| Foundation Amount | <ul style="list-style-type: none"> • \$11,000 in FY18 • \$12,570 in FY19 and beyond |
| Low-income Students | <ul style="list-style-type: none"> • Weight: 0.25 • Concentration Weight: 0 • Identification Method: Federal Poverty Limit, determined by the U.S. Census American Community Survey |
| English Learner (EL) Weight | <ul style="list-style-type: none"> • Weight: 0.25 • Concentration Weight: 0 |
| How District Ability to Pay is Determined | <ul style="list-style-type: none"> • 70% Property Wealth Factor <ul style="list-style-type: none"> • Determined by Equalized Net Grand List per Capita • 30% Income Wealth Factor <ul style="list-style-type: none"> • Determined by Median Household Income |
| Types of Schools Included in the Formula | <ul style="list-style-type: none"> • Local and regional boards of education — Yes • Charter Schools – No • Magnet Schools – No • RESCs – No • Vo-ag – No • CTHSS – No |

Table 3: Student Need Funding per Pupil

This table calculates the minimum amount of funding from state and local sources that a school district would receive for a student who has different learning needs, based on the weights and foundation amount detailed in the governor's revised funding formula. For example, the additional resources allocated for a low-income student in fiscal year 2018 compared to a general education student are determined by the foundation amount (\$11,000) multiplied by the Income Need Weight (25%) = (\$2,750). This is added to the foundation to yield the final funding amount for a low-income student. A school would therefore receive a minimum of \$11,000 + \$2,750 = \$13,750 per low-income student. Because this formula specifies different foundation amounts for different years, both weighted student funding amounts are included here.

| Student Need | Funding Per Student (FY18) | Funding Per Student (FY19 and beyond) |
|--------------------------------------|----------------------------|---------------------------------------|
| General Education (Non-need) Student | \$11,000 | \$12,570 |
| Low-income Student | \$13,750 | \$15,713 |
| Low-income and English Learner | \$16,500 | \$18,855 |
| English Learner | \$13,750 | \$15,713 |

Estimated Funding Per Pupil

Table 4: Estimated ECS Funding per Pupil for Towns

This table displays the estimated ECS funding per pupil by town provided by this funding formula. As this formula specifies different foundation amounts for fiscal year 2018 and fiscal year 2019, both years are detailed here. The fully-funded grant amount per pupil is also included due to the phase in schedule of five years for communities projected to receive increases in aid. This amount does not include any other estimated state, local, federal, tuition, or other funding provided to a town to educate students. Proposed increases are highlighted in green, while proposed decreases are highlighted in red. Funding that is proposed to remain the same is highlighted in yellow. The methodology for these estimates can be found at the end of this document.

| Town | FY17 ECS Per Pupil ¹⁰ | FY18 Estimated ECS Per Pupil | FY19 Estimated ECS Per Pupil | Estimated ECS Per Pupil (Fully Phased-In) |
|--------------|----------------------------------|------------------------------|------------------------------|---|
| Andover | \$5,013 | \$4,245 | \$3,733 | \$3,090 |
| Ansonia | \$6,499 | \$6,552 | \$6,991 | \$7,727 |
| Ashford | \$6,995 | \$6,044 | \$5,486 | \$4,730 |
| Avon | \$221 | \$0 | \$0 | \$0 |
| Barkhamsted | \$3,072 | \$2,298 | \$2,622 | \$2,622 |
| Beacon Falls | \$4,650 | \$4,238 | \$3,886 | \$3,886 |
| Berlin | \$2,166 | \$1,169 | \$1,336 | \$1,336 |
| Bethany | \$2,522 | \$2,051 | \$1,682 | \$1,261 |
| Bethel | \$2,742 | \$1,743 | \$1,991 | \$1,991 |
| Bethlehem | \$3,765 | \$2,959 | \$2,270 | \$1,520 |
| Bloomfield | \$2,667 | \$2,667 | \$2,670 | \$2,675 |
| Bolton | \$3,951 | \$3,443 | \$3,165 | \$2,770 |
| Bozrah | \$3,939 | \$3,316 | \$3,790 | \$3,790 |
| Branford | \$729 | \$541 | \$618 | \$618 |
| Bridgeport | \$8,582 | \$8,582 | \$8,689 | \$8,850 |
| Bridgewater | \$188 | \$0 | \$0 | \$0 |
| Bristol | \$5,385 | \$5,385 | \$5,522 | \$5,728 |
| Brookfield | \$521 | \$0 | \$0 | \$0 |
| Brooklyn | \$5,819 | \$5,001 | \$5,715 | \$5,715 |
| Burlington | \$2,741 | \$2,291 | \$1,965 | \$1,576 |
| Canaan | \$1,621 | \$1,081 | \$542 | \$0 |
| Canterbury | \$7,261 | \$6,131 | \$5,369 | \$4,420 |
| Canton | \$2,086 | \$1,199 | \$1,370 | \$1,370 |
| Chaplin | \$6,896 | \$5,940 | \$5,365 | \$4,597 |
| Cheshire | \$2,175 | \$1,206 | \$1,378 | \$1,378 |
| Chester | \$1,527 | \$1,588 | \$1,752 | \$2,091 |
| Clinton | \$3,495 | \$2,745 | \$2,113 | \$1,420 |
| Colchester | \$5,094 | \$4,394 | \$3,977 | \$3,417 |

| Town | FY17 ECS Per Pupil ¹⁰ | FY18 Estimated ECS Per Pupil | FY19 Estimated ECS Per Pupil | Estimated ECS Per Pupil (Fully Phased-In) |
|---------------|----------------------------------|------------------------------|------------------------------|---|
| Colebrook | \$2,657 | \$2,112 | \$1,662 | \$1,163 |
| Columbia | \$3,589 | \$3,058 | \$2,718 | \$2,281 |
| Cornwall | \$60 | \$0 | \$0 | \$0 |
| Coventry | \$5,137 | \$4,418 | \$3,982 | \$3,403 |
| Cromwell | \$2,227 | \$2,232 | \$2,365 | \$2,571 |
| Danbury | \$2,814 | \$2,986 | \$3,367 | \$4,197 |
| Darien | \$85 | \$0 | \$0 | \$0 |
| Deep River | \$2,729 | \$2,037 | \$2,325 | \$2,325 |
| Derby | \$5,144 | \$5,333 | \$5,869 | \$6,955 |
| Durham | \$3,339 | \$2,516 | \$1,765 | \$975 |
| Eastford | \$5,834 | \$4,955 | \$4,379 | \$3,650 |
| East Granby | \$1,617 | \$1,263 | \$1,443 | \$1,443 |
| East Haddam | \$3,460 | \$3,042 | \$2,518 | \$2,518 |
| East Hampton | \$3,821 | \$3,269 | \$2,923 | \$2,472 |
| East Hartford | \$6,159 | \$6,175 | \$6,548 | \$7,132 |
| East Haven | \$5,665 | \$5,665 | \$5,734 | \$5,839 |
| East Lyme | \$2,620 | \$2,137 | \$1,766 | \$1,338 |
| Easton | \$133 | \$0 | \$0 | \$0 |
| East Windsor | \$4,981 | \$4,981 | \$4,981 | \$4,981 |
| Ellington | \$3,550 | \$2,884 | \$3,296 | \$3,296 |
| Enfield | \$5,131 | \$4,647 | \$5,202 | \$5,310 |
| Essex | \$135 | \$0 | \$0 | \$0 |
| Fairfield | \$108 | \$0 | \$0 | \$0 |
| Farmington | \$271 | \$0 | \$0 | \$0 |
| Franklin | \$3,697 | \$2,922 | \$2,278 | \$1,566 |
| Glastonbury | \$1,086 | \$0 | \$0 | \$0 |
| Goshen | \$233 | \$0 | \$0 | \$0 |
| Granby | \$3,001 | \$2,083 | \$2,380 | \$2,380 |
| Greenwich | \$16 | \$0 | \$0 | \$0 |
| Griswold | \$6,211 | \$5,487 | \$6,235 | \$6,270 |
| Groton | \$5,213 | \$5,213 | \$5,213 | \$5,213 |
| Guilford | \$797 | \$0 | \$0 | \$0 |
| Haddam | \$1,553 | \$1,106 | \$1,250 | \$1,250 |
| Hamden | \$4,246 | \$4,357 | \$4,743 | \$5,489 |
| Hampton | \$7,601 | \$6,449 | \$5,689 | \$4,730 |
| Hartford | \$9,395 | \$9,395 | \$9,547 | \$9,774 |
| Hartland | \$4,924 | \$3,913 | \$3,081 | \$2,157 |
| Harwinton | \$3,329 | \$2,796 | \$2,419 | \$1,962 |
| Hebron | \$4,328 | \$3,690 | \$3,280 | \$2,754 |
| Kent | \$89 | \$0 | \$0 | \$0 |

| Town | FY17 ECS Per Pupil ¹⁰ | FY18 Estimated ECS Per Pupil | FY19 Estimated ECS Per Pupil | Estimated ECS Per Pupil (Fully Phased-In) |
|------------------|----------------------------------|------------------------------|------------------------------|---|
| Killingly | \$6,624 | \$6,624 | \$6,624 | \$6,624 |
| Killingworth | \$2,458 | \$1,707 | \$965 | \$217 |
| Lebanon | \$5,542 | \$4,603 | \$3,922 | \$3,110 |
| Ledyard | \$5,123 | \$4,596 | \$4,045 | \$4,045 |
| Lisbon | \$6,232 | \$5,025 | \$4,065 | \$2,979 |
| Litchfield | \$1,547 | \$1,106 | \$686 | \$255 |
| Lyme | \$223 | \$0 | \$0 | \$0 |
| Madison | \$152 | \$0 | \$0 | \$0 |
| Manchester | \$4,609 | \$4,645 | \$4,954 | \$5,471 |
| Mansfield | \$5,491 | \$5,051 | \$4,764 | \$4,764 |
| Marlborough | \$2,918 | \$2,398 | \$2,003 | \$1,545 |
| Meriden | \$6,847 | \$6,847 | \$6,965 | \$7,141 |
| Middlebury | \$709 | \$0 | \$0 | \$0 |
| Middlefield | \$3,451 | \$2,933 | \$2,586 | \$2,152 |
| Middletown | \$3,919 | \$4,049 | \$4,441 | \$5,224 |
| Milford | \$1,808 | \$1,329 | \$884 | \$421 |
| Monroe | \$1,970 | \$1,379 | \$806 | \$222 |
| Montville | \$5,308 | \$4,635 | \$5,297 | \$5,297 |
| Morris | \$328 | \$0 | \$0 | \$0 |
| Naugatuck | \$6,691 | \$6,691 | \$6,756 | \$6,854 |
| New Britain | \$7,593 | \$7,699 | \$8,269 | \$9,283 |
| New Canaan | \$79 | \$0 | \$0 | \$0 |
| New Fairfield | \$1,870 | \$1,336 | \$828 | \$305 |
| New Hartford | \$3,104 | \$2,061 | \$2,352 | \$2,352 |
| New Haven | \$7,976 | \$7,976 | \$8,029 | \$8,109 |
| Newington | \$3,073 | \$2,804 | \$3,125 | \$3,204 |
| New London | \$7,047 | \$7,123 | \$7,623 | \$8,488 |
| New Milford | \$2,865 | \$2,446 | \$1,837 | \$1,837 |
| Newtown | \$1,076 | \$81 | \$92 | \$92 |
| Norfolk | \$136 | \$0 | \$0 | \$0 |
| North Branford | \$4,239 | \$3,605 | \$3,192 | \$2,667 |
| North Canaan | \$5,147 | \$4,419 | \$3,972 | \$3,383 |
| North Haven | \$1,196 | \$732 | \$837 | \$837 |
| North Stonington | \$3,716 | \$3,133 | \$2,737 | \$2,246 |
| Norwalk | \$961 | \$1,002 | \$1,108 | \$1,329 |
| Norwich | \$6,797 | \$6,797 | \$7,148 | \$7,674 |
| Old Lyme | \$234 | \$0 | \$0 | \$0 |
| Old Saybrook | \$94 | \$0 | \$0 | \$0 |
| Orange | \$662 | \$0 | \$0 | \$0 |
| Oxford | \$2,245 | \$1,612 | \$1,012 | \$394 |

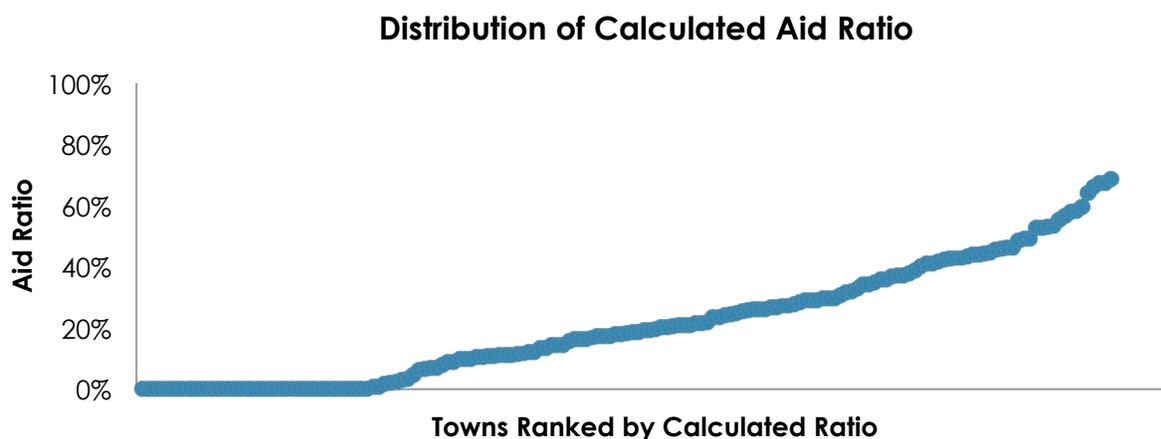
| Town | FY17 ECS Per Pupil ¹⁰ | FY18 Estimated ECS Per Pupil | FY19 Estimated ECS Per Pupil | Estimated ECS Per Pupil (Fully Phased-In) |
|---------------|----------------------------------|------------------------------|------------------------------|---|
| Plainfield | \$6,787 | \$6,251 | \$5,915 | \$5,915 |
| Plainville | \$4,312 | \$4,305 | \$4,555 | \$4,919 |
| Plymouth | \$5,926 | \$5,540 | \$5,448 | \$5,448 |
| Pomfret | \$5,142 | \$4,391 | \$3,913 | \$3,297 |
| Portland | \$3,149 | \$2,839 | \$3,187 | \$3,245 |
| Preston | \$4,653 | \$3,576 | \$4,087 | \$4,087 |
| Prospect | \$3,850 | \$3,295 | \$2,937 | \$2,480 |
| Putnam | \$7,265 | \$7,265 | \$7,265 | \$7,265 |
| Redding | \$126 | \$0 | \$0 | \$0 |
| Ridgefield | \$115 | \$0 | \$0 | \$0 |
| Rocky Hill | \$1,536 | \$1,602 | \$1,774 | \$2,132 |
| Roxbury | \$151 | \$0 | \$0 | \$0 |
| Salem | \$4,848 | \$3,944 | \$3,243 | \$2,438 |
| Salisbury | \$32 | \$0 | \$0 | \$0 |
| Scotland | \$7,223 | \$6,252 | \$5,689 | \$4,919 |
| Seymour | \$4,440 | \$3,842 | \$4,391 | \$4,391 |
| Sharon | \$47 | \$0 | \$0 | \$0 |
| Shelton | \$1,164 | \$760 | \$868 | \$868 |
| Sherman | \$98 | \$0 | \$0 | \$0 |
| Simsbury | \$1,452 | \$791 | \$904 | \$904 |
| Somers | \$4,139 | \$3,101 | \$3,544 | \$3,544 |
| Southbury | \$1,363 | \$1,363 | \$1,436 | \$1,545 |
| Southington | \$3,062 | \$2,619 | \$2,993 | \$2,993 |
| South Windsor | \$2,945 | \$2,466 | \$2,131 | \$1,723 |
| Sprague | \$5,704 | \$5,213 | \$5,805 | \$5,957 |
| Stafford | \$6,227 | \$5,782 | \$5,589 | \$5,589 |
| Stamford | \$685 | \$781 | \$943 | \$1,329 |
| Sterling | \$5,758 | \$4,823 | \$5,511 | \$5,511 |
| Stonington | \$753 | \$0 | \$0 | \$0 |
| Stratford | \$2,995 | \$3,052 | \$3,297 | \$3,748 |
| Suffield | \$2,826 | \$2,252 | \$2,573 | \$2,573 |
| Thomaston | \$5,608 | \$5,128 | \$4,763 | \$4,763 |
| Thompson | \$7,217 | \$7,217 | \$7,217 | \$7,217 |
| Tolland | \$4,126 | \$3,397 | \$2,853 | \$2,215 |
| Torrington | \$5,528 | \$5,559 | \$5,914 | \$6,494 |
| Trumbull | \$519 | \$0 | \$0 | \$0 |
| Union | \$2,372 | \$1,479 | \$1,690 | \$1,690 |
| Vernon | \$5,450 | \$5,450 | \$5,666 | \$5,991 |
| Voluntown | \$6,605 | \$5,636 | \$5,018 | \$4,223 |
| Wallingford | \$3,537 | \$3,146 | \$2,701 | \$2,701 |

| Town | FY17 ECS Per Pupil ¹⁰ | FY18 Estimated ECS Per Pupil | FY19 Estimated ECS Per Pupil | Estimated ECS Per Pupil (Fully Phased-In) |
|---------------|----------------------------------|------------------------------|------------------------------|---|
| Warren | \$209 | \$0 | \$0 | \$0 |
| Washington | \$170 | \$0 | \$0 | \$0 |
| Waterbury | \$7,210 | \$7,363 | \$7,971 | \$9,112 |
| Waterford | \$110 | \$0 | \$0 | \$0 |
| Watertown | \$4,196 | \$3,243 | \$3,706 | \$3,706 |
| Westbrook | \$91 | \$0 | \$0 | \$0 |
| West Hartford | \$2,084 | \$1,634 | \$1,868 | \$1,868 |
| West Haven | \$6,477 | \$6,478 | \$6,850 | \$7,410 |
| Weston | \$112 | \$0 | \$0 | \$0 |
| Westport | \$83 | \$0 | \$0 | \$0 |
| Wethersfield | \$2,409 | \$2,543 | \$2,854 | \$3,522 |
| Willington | \$5,559 | \$5,016 | \$4,486 | \$4,486 |
| Wilton | \$113 | \$0 | \$0 | \$0 |
| Winchester | \$6,957 | \$6,957 | \$6,957 | \$6,957 |
| Windham | \$8,109 | \$8,159 | \$8,687 | \$9,554 |
| Windsor | \$3,081 | \$3,081 | \$3,081 | \$3,081 |
| Windsor Locks | \$3,131 | \$3,131 | \$3,131 | \$3,131 |
| Wolcott | \$5,393 | \$4,696 | \$4,313 | \$3,772 |
| Woodbridge | \$444 | \$0 | \$0 | \$0 |
| Woodbury | \$1,082 | \$996 | \$1,099 | \$1,124 |
| Woodstock | \$4,281 | \$3,866 | \$3,467 | \$3,467 |

Formula Equity Analysis

Chart 1: Estimated Distribution of Calculated State Aid Ratio

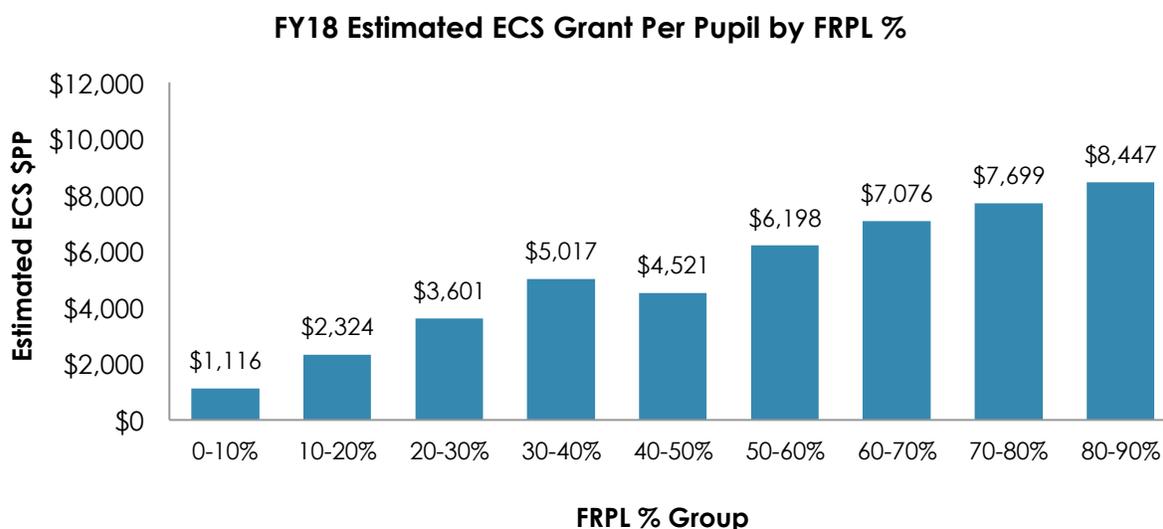
This chart displays the calculated state aid ratio for each town under this proposed funding formula. The state aid ratio is the formula component that determines the percentage responsibility of the State in funding students in each town. Under the governor's revised proposed formula, the State Guaranteed Wealth Level, or threshold factor, is 1.25. Towns with lower wealth will have larger aid ratios, while towns with higher wealth will have smaller aid ratios. Each dot on the graph represents one town.



- 40 towns are estimated to receive 0 percent aid under this ratio, prior to the application of the Alliance District hold harmless.
- Mean aid ratio is estimated to be 21.1 percent, while the median aid ratio is 18.4 percent.
- 14 towns are estimated to receive greater than 50 percent aid under this ratio.
- New Britain (67 percent) and Hartford (69 percent) are estimated to receive the largest aid ratio under this formula.

Chart 2: Estimated Average State Funding per Pupil by FRPL Subgroup

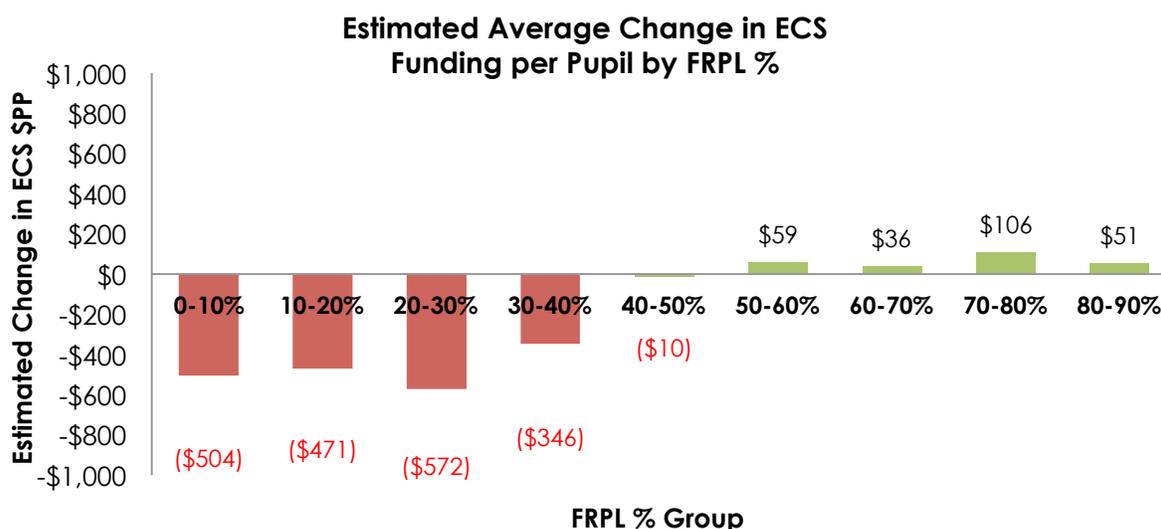
This chart displays the relationship between the level of need in a town, as measured by the percentage of town students eligible for free and reduced price lunch, and the state funding per pupil allocated to that town under the proposed formula.¹¹ Each bar represents the towns that fall within a certain level of need. For example, the “30-40%” bar represents the average grant funding per pupil for all towns with free and reduced price lunch percentages between 30 and 40 percent. An equitable formula will provide more resources per student to districts with more need.



- Generally, estimated funding per pupil is distributed in an equitable manner.
- All subgroups are estimated to receive more than \$1,100 per student on average.
- Highest-need subgroups receive the largest estimated funding per pupil.
- \$7,331 difference in average per-pupil state funding from highest-need to lowest-need subgroup.

Chart 3: Estimated Average Change in ECS per Pupil by FRPL Subgroup

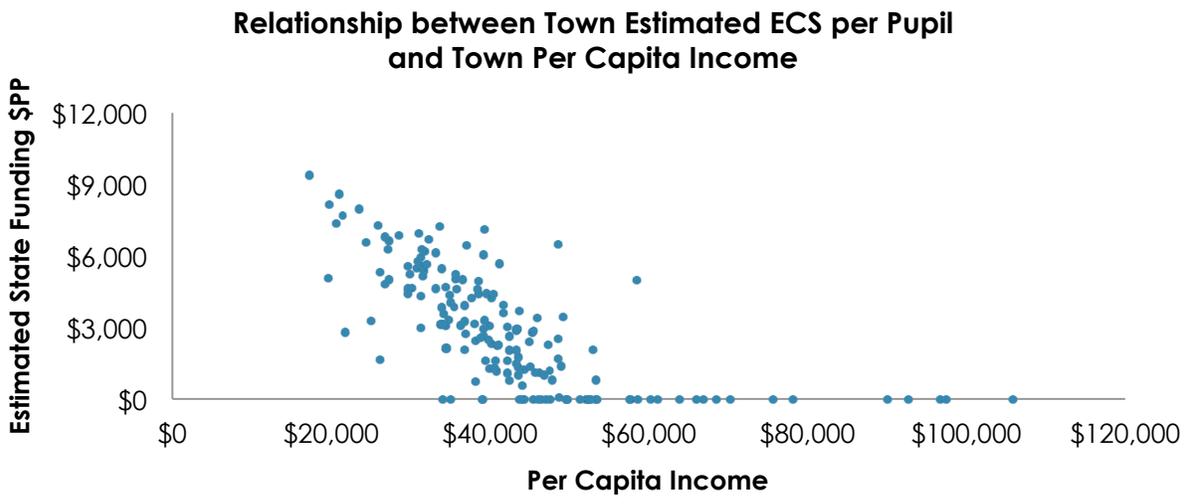
This chart displays the relationship between the level of need in a town, as measured by the percentage of town students eligible for free and reduced price lunch, and the change in ECS funding per pupil allocated to that town under the proposed formula.¹² Current ECS funding is defined as fiscal year 2017 ECS grants with rescissions.¹³ Each bar represents the towns that fall within a certain level of need. For example, the "30-40%" bar represents the average ECS funding per pupil for all towns with free and reduced price lunch percentages between 30 and 40 percent. An equitable formula will provide more resources per student to districts with more need, but depending on the previous distribution of aid, the change in state aid per pupil may not be equitable.



- Generally, the estimated average change in state funding per pupil is distributed in an equitable manner.
- Highest-need subgroups are estimated to receive the only increases in average state funding per pupil.
- Lowest-need subgroups are estimated to receive decreases in average state funding per pupil.

Chart 4: Relationship between Estimated State Funding per Pupil and Per Capita Income

This chart displays the relationship between a town's estimated state funding per student under the proposed formula and the town's per capita income.¹⁴ Each dot on the graph represents one town. In an equitable funding formula, towns with high per capita incomes would receive less state funding per student than towns with low per capita incomes.



- Estimated fiscal year 2018 ECS funding per pupil is negatively correlated with per capita income.
- There appears to be a strong linear relationship between ECS funding per pupil and per capita income.
- Towns with high per capita incomes generally are projected to receive less ECS per student than towns with low per capita incomes.

Connecticut Teachers' Retirement System (TRS)

Currently, the State pays 100 percent of the employer share of TRS costs. Under the governor's revised proposal, municipalities would begin to contribute 50 percent of the normal cost of teacher pensions in fiscal year 2018, and 100 percent of the normal cost in fiscal year 2019. The normal cost is defined as the current value of the compensation that is being deferred per year for each town.¹⁵ According to OPM, municipal contributions would total \$91.9 million in fiscal year 2018 and \$189.7 million in fiscal year 2019.

Table 5: Connecticut Teachers' Retirement System Funding per Pupil for Towns

This table displays the municipal contributions per pupil for each town under this proposed budget plan. The methodology for creating these estimates can be found at the end of this document.

| Town | FY18 Municipal Contribution Per pupil | FY19 Municipal Contribution Per pupil |
|--------------|--|--|
| Andover | \$209 | \$432 |
| Ansonia | \$123 | \$253 |
| Ashford | \$185 | \$381 |
| Avon | \$197 | \$406 |
| Barkhamsted | \$174 | \$359 |
| Beacon Falls | \$164 | \$339 |
| Berlin | \$192 | \$396 |
| Bethany | \$213 | \$440 |
| Bethel | \$178 | \$368 |
| Bethlehem | \$202 | \$417 |
| Bloomfield | \$196 | \$405 |
| Bolton | \$213 | \$439 |
| Bozrah | \$198 | \$409 |
| Branford | \$204 | \$422 |
| Bridgeport | \$138 | \$285 |
| Bridgewater | \$313 | \$646 |
| Bristol | \$162 | \$335 |
| Brookfield | \$176 | \$363 |
| Brooklyn | \$144 | \$298 |
| Burlington | \$181 | \$373 |
| Canaan | \$355 | \$734 |
| Canterbury | \$168 | \$347 |
| Canton | \$170 | \$351 |
| Chaplin | \$234 | \$484 |
| Cheshire | \$182 | \$376 |
| Chester | \$162 | \$335 |
| Clinton | \$215 | \$444 |
| Colchester | \$177 | \$365 |

| | | |
|----------------------|-------|-------|
| Colebrook | \$207 | \$426 |
| Columbia | \$197 | \$406 |
| Cornwall | \$376 | \$776 |
| Coventry | \$180 | \$371 |
| Cromwell | \$156 | \$322 |
| Danbury | \$150 | \$310 |
| Darien | \$215 | \$445 |
| Deep River | \$154 | \$317 |
| Derby | \$144 | \$297 |
| Durham | \$210 | \$433 |
| East Granby | \$195 | \$403 |
| East Haddam | \$215 | \$444 |
| East Hampton | \$175 | \$360 |
| East Hartford | \$162 | \$334 |
| East Haven | \$149 | \$307 |
| East Lyme | \$192 | \$397 |
| East Windsor | \$208 | \$430 |
| Eastford | \$221 | \$456 |
| Easton | \$219 | \$452 |
| Ellington | \$157 | \$324 |
| Enfield | \$172 | \$355 |
| Essex | \$175 | \$362 |
| Fairfield | \$206 | \$426 |
| Farmington | \$187 | \$386 |
| Franklin | \$174 | \$360 |
| Glastonbury | \$187 | \$387 |
| Goshen | \$206 | \$425 |
| Granby | \$186 | \$384 |
| Greenwich | \$258 | \$533 |
| Griswold | \$175 | \$362 |
| Groton | \$186 | \$385 |
| Guilford | \$188 | \$388 |
| Haddam | \$196 | \$404 |
| Hamden | \$171 | \$353 |
| Hampton | \$229 | \$474 |
| Hartford | \$180 | \$372 |
| Hartland | \$161 | \$332 |
| Harwinton | \$182 | \$377 |
| Hebron | \$193 | \$399 |
| Kent | \$241 | \$498 |
| Killingly | \$168 | \$347 |
| Killingworth | \$193 | \$399 |

| | | |
|-------------------------|-------|-------|
| Lebanon | \$197 | \$406 |
| Ledyard | \$184 | \$381 |
| Lisbon | \$171 | \$354 |
| Litchfield | \$217 | \$448 |
| Lyme | \$230 | \$476 |
| Madison | \$199 | \$412 |
| Manchester | \$153 | \$316 |
| Mansfield | \$207 | \$427 |
| Marlborough | \$175 | \$362 |
| Meriden | \$150 | \$309 |
| Middlebury | \$192 | \$398 |
| Middlefield | \$204 | \$422 |
| Middletown | \$167 | \$344 |
| Milford | \$210 | \$433 |
| Monroe | \$209 | \$433 |
| Montville | \$194 | \$400 |
| Morris | \$204 | \$420 |
| Naugatuck | \$158 | \$326 |
| New Britain | \$149 | \$308 |
| New Canaan | \$220 | \$454 |
| New Fairfield | \$201 | \$415 |
| New Hartford | \$180 | \$372 |
| New Haven | \$174 | \$360 |
| New London | \$135 | \$278 |
| New Milford | \$168 | \$348 |
| Newington | \$184 | \$381 |
| Newtown | \$194 | \$401 |
| Norfolk | \$180 | \$372 |
| North Branford | \$174 | \$360 |
| North Canaan | \$237 | \$489 |
| North Haven | \$175 | \$361 |
| North Stonington | \$190 | \$392 |
| Norwalk | \$178 | \$367 |
| Norwich | \$141 | \$291 |
| Old Lyme | \$227 | \$468 |
| Old Saybrook | \$220 | \$454 |
| Orange | \$198 | \$408 |
| Oxford | \$149 | \$307 |
| Plainfield | \$158 | \$327 |
| Plainville | \$182 | \$377 |
| Plymouth | \$169 | \$349 |
| Pomfret | \$169 | \$348 |

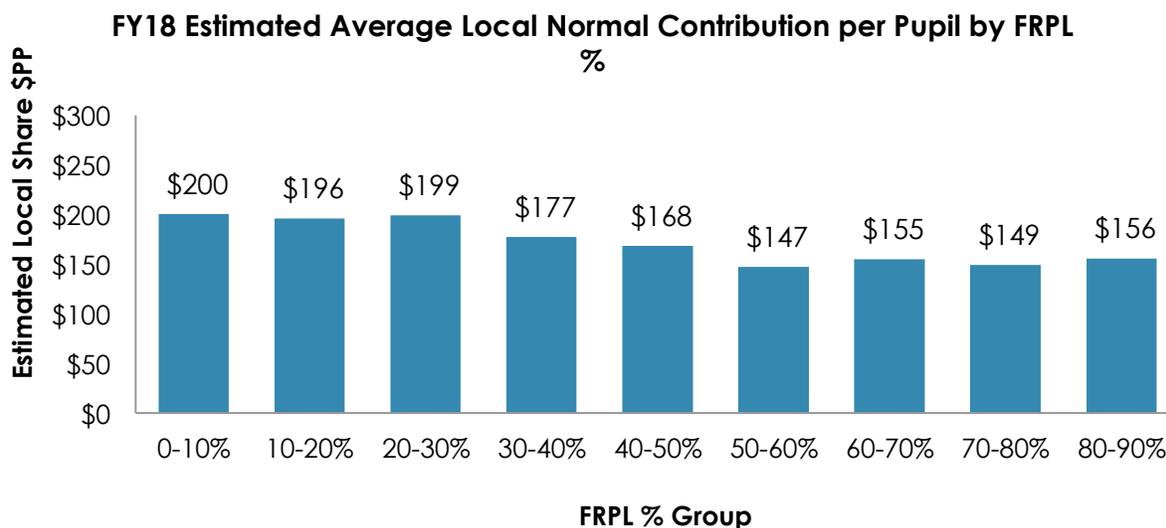
| | | |
|---------------|-------|-------|
| Portland | \$157 | \$324 |
| Preston | \$159 | \$329 |
| Prospect | \$164 | \$338 |
| Putnam | \$155 | \$320 |
| Redding | \$274 | \$567 |
| Ridgefield | \$200 | \$413 |
| Rocky Hill | \$165 | \$341 |
| Roxbury | \$312 | \$645 |
| Salem | \$125 | \$258 |
| Salisbury | \$256 | \$529 |
| Scotland | \$255 | \$526 |
| Seymour | \$173 | \$357 |
| Sharon | \$330 | \$681 |
| Shelton | \$166 | \$343 |
| Sherman | \$184 | \$381 |
| Simsbury | \$195 | \$403 |
| Somers | \$182 | \$376 |
| South Windsor | \$186 | \$384 |
| Southbury | \$194 | \$400 |
| Southington | \$155 | \$320 |
| Sprague | \$140 | \$288 |
| Stafford | \$186 | \$383 |
| Stamford | \$203 | \$419 |
| Sterling | \$120 | \$247 |
| Stonington | \$183 | \$377 |
| Stratford | \$170 | \$352 |
| Suffield | \$190 | \$393 |
| Thomaston | \$169 | \$349 |
| Thompson | \$166 | \$343 |
| Tolland | \$168 | \$347 |
| Torrington | \$165 | \$342 |
| Trumbull | \$187 | \$387 |
| Union | \$191 | \$394 |
| Vernon | \$184 | \$380 |
| Voluntown | \$176 | \$363 |
| Wallingford | \$196 | \$404 |
| Warren | \$200 | \$413 |
| Washington | \$320 | \$661 |
| Waterbury | \$149 | \$309 |
| Waterford | \$184 | \$380 |
| Watertown | \$186 | \$384 |
| West Hartford | \$180 | \$371 |

| | | |
|----------------------|-------|-------|
| West Haven | \$144 | \$298 |
| Westbrook | \$241 | \$497 |
| Weston | \$227 | \$468 |
| Westport | \$235 | \$486 |
| Wethersfield | \$163 | \$336 |
| Willington | \$211 | \$437 |
| Wilton | \$221 | \$456 |
| Winchester | \$116 | \$240 |
| Windham | \$173 | \$358 |
| Windsor | \$184 | \$379 |
| Windsor Locks | \$208 | \$430 |
| Wolcott | \$166 | \$342 |
| Woodbridge | \$197 | \$406 |
| Woodbury | \$200 | \$414 |
| Woodstock | \$156 | \$321 |

Connecticut Teachers' Retirement System Equity Analysis

Chart 5: Estimated Average TRS Contribution per Pupil by FRPL Subgroup

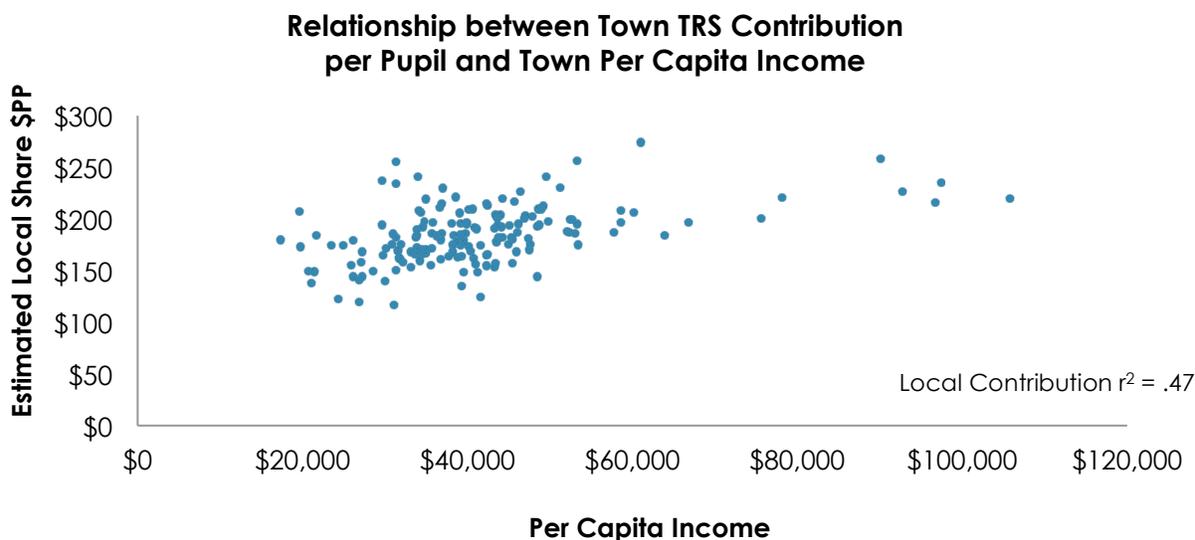
This chart displays the relationship between the level of need in a town, as measured by the percentage of town students eligible for free and reduced price lunch, and the projected local TRS contributions per pupil for that town as determined by 50 percent of the normal cost in fiscal year 2018. In fiscal year 2019, the Governor's Revised Proposed Budget calls for a local contribution to TRS amounting to 100 percent of each town's normal cost. Each bar represents the towns that fall within a certain level of need. For example, the "30-40%" bar represents the average grant funding per pupil for all towns with free and reduced price lunch percentages between 30 and 40 percent.



- Highest-need subgroups have the lower average normal costs per pupil than lowest-need subgroups.

Chart 6: Relationship between Estimated Town TRS Contribution per Pupil and Per Capita Income

This chart displays the relationship between a town's estimated local TRS contributions per student under this proposed formula and the town's per capita income.¹⁶ Each dot on the graph represents one town. In an equitable funding system, towns with high per capita incomes would receive less state funding per student than towns with low per capita incomes.



- Proposed local TRS contributions per pupil are positively correlated with town per capita income.
- There appears to be a moderate linear relationship between proposed local TRS contributions per pupil and per capita income.
- Local per-pupil contributions to TRS range from \$116 to \$375, with a median of \$184 and a mean of \$190.
- Towns with high per capita incomes generally have high normal costs as extrapolated from the town contributions.

Estimation Methodology

The per-pupil grants were calculated by dividing the grant amounts provided in the Governor's Revised Proposed Budget by town resident student counts. As school choice programs are not included in this formula, specific grant amounts for these local education agencies have not been calculated. For more information on these estimates, please contact info@ctschoolfinance.org.

Appendix A: Alliance District List

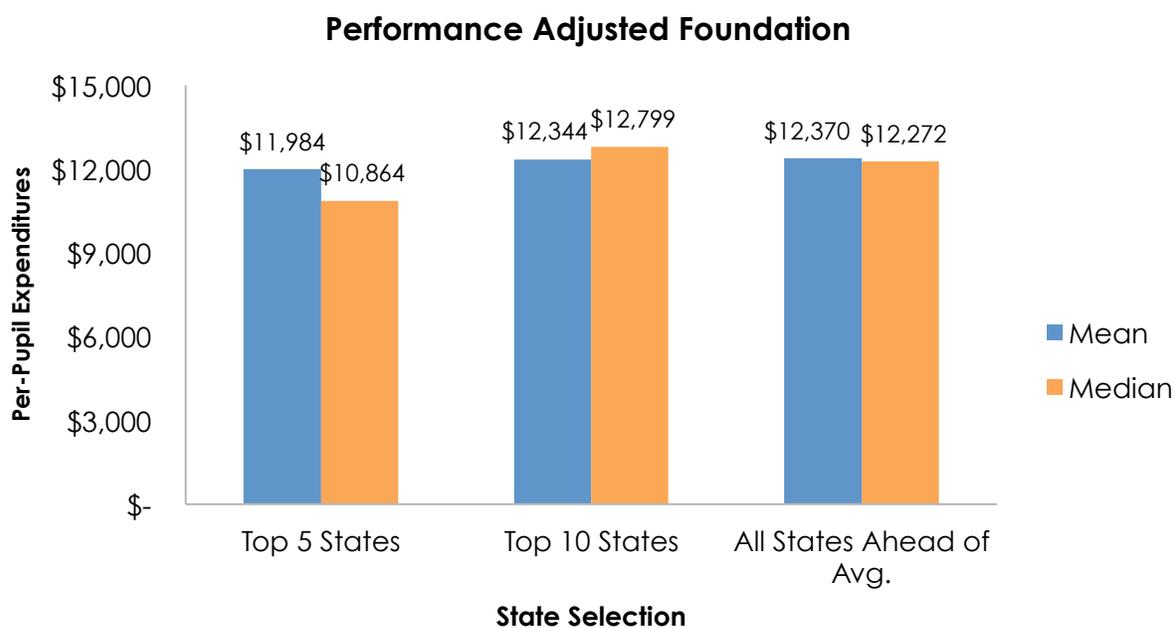
Ansonia
Bloomfield
Bridgeport
Bristol
Danbury
Derby
East Hartford
East Haven
East Windsor
Groton
Hamden

Hartford
Killingly
Manchester
Meriden
Middletown
Naugatuck
New Britain
New Haven
New London
Norwalk
Norwich

Putnam
Stamford
Thompson
Torrington
Vernon
Waterbury
West Haven
Winchester
Windham
Windsor
Windsor Locks

Appendix B: Foundation Amount

The following foundation estimate is a performance adjusted foundation based on state-level expenditures. It is derived by calculating an average of total state per-pupil expenditures on core instructional cost categories for states performing well on the 2013 National Assessment of Educational Progress.¹⁷ Expenditure data is adjusted to Connecticut cost-of-living and inflation from 2013-2017.¹⁸ Calculation of the relative performance of each state includes adjustments for such poverty, English proficiency, race and ethnicity, and special education to ensure apples-to-apples comparisons between state performance levels.¹⁹



Appendix C: Estimated State Special Education Funding Gap

| Funding | FY17 Appropriation | FY18 Governor's Revised Proposed Funding | FY19 Governor's Revised Proposed Funding |
|--|---------------------------|---|---|
| Education Cost Sharing | \$2,037,587,120 | \$1,903,622,352 | \$1,953,645,285 |
| Portion of ECS attributable to Special Education (22%) | \$448,269,166 | \$418,796,917 | \$429,801,963 |
| Additional Required State Funding per IDEA Maintenance of Effort | \$10,000,000 | | |
| Excess Cost - Student Based | \$135,555,731 | \$142,542,860 | \$142,119,782 |
| Total Including Special Education Funding | \$593,824,897 | \$561,339,777 | \$571,921,745 |
| Estimated Funding Gap over FY17 | | \$(32,485,120) | \$(21,903,153) |

Endnotes

¹ State of Connecticut, Office of Policy and Management. (2016). *FY 17 Municipal Opportunities and Regional Efficiencies (MORE) Lapse Savings*. Retrieved from <http://tiny.cc/h6i4hy>.

² Ibid.

³ Conn. Gen. Statutes ch. 172, § 10-262f.

⁴ Ibid.

⁵ Connecticut State Department of Education. (2016). *CT Public School Enrollment_2000.mdb*. Available from <http://ctschoolfinance.org/data/connecticut-school-enrollment>.

⁶ Ibid.

⁷ "Percentage Of Families And People Whose Income In The Past 12 Months Is Below The Poverty Level: All people." Part of: *Table DP03: Selected Economic Characteristics*. Data Set: 2011-2015 American Community Survey 5-Year Estimates. Available at American FactFinder (U.S. Census Bureau), <http://factfinder.census.gov>; Accessed: 9/8/17.

⁸ Connecticut General Assembly, Office of Fiscal Analysis and the Office of Legislative Research. (2014). *CT Special Education Funding*. Retrieved from http://www2.housedems.ct.gov/MORE/SPED/pubs/OFA-OLR_Presentation_2013-01-23.pdf.

⁹ Connecticut School Finance Project. (2016). *Memorandum Regarding Maintenance of Effort and Support Requirements Under the Individuals with Disabilities Education Improvement Act (IDEA) of 2004*. Available from <http://ctschoolfinance.org/reports/memorandum-regarding-maintenance-of-effort-and-support-requirements-under-the-individuals-with-disabilities-education-improvement-act-idea-of-2004>.

¹⁰ State of Connecticut, Office of Policy and Management. (2016). *FY 17 Municipal Opportunities and Regional Efficiencies (MORE) Lapse Savings*. Retrieved from <http://tiny.cc/h6i4hy>.

¹¹ Connecticut State Department of Education. (2016). *CT Public School Enrollment_2000.mdb*. Available from <http://ctschoolfinance.org/data/connecticut-school-enrollment>.

¹² Ibid.

¹³ State of Connecticut, Office of Policy and Management. (2016). *FY 17 Municipal Opportunities and Regional Efficiencies (MORE) Lapse Savings*. Retrieved from <http://tiny.cc/h6i4hy>.

¹⁴ State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Available from http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf.

¹⁵ American Academy of Actuaries. (2004). *Fundamentals of Current Pension Funding and Accounting For Private Sector Pension Plans*. Retrieved from https://www.actuary.org/pdf/pension/fundamentals_0704.pdf.

¹⁶ State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Available from http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf.

¹⁷ Chingos, M.M. (2015). *Breaking the Curve: Promises and Pitfalls of Using NAEP Data to Assess the State Role in Student Achievement*. Washington, DC: Urban Institute. Retrieved from <http://www.urban.org/sites/default/files/alfresco/publication-pdfs/2000484-Breaking-the-Curve-Promises-and-Pitfalls-of-Using-NAEP-Data-to-Assess-the-State-Role-in-Student-Achievement.pdf>.

¹⁸ U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics. (2015). *National Public Education Financial Survey Data*. Retrieved from <https://nces.ed.gov/ccd/stfis.asp>.

¹⁹ Chingos, M.M. (2015). *Breaking the Curve: Promises and Pitfalls of Using NAEP Data to Assess the State Role in Student Achievement*. Washington, DC: Urban Institute. Retrieved from <http://www.urban.org/sites/default/files/alfresco/publication-pdfs/2000484-Breaking-the-Curve-Promises-and-Pitfalls-of-Using-NAEP-Data-to-Assess-the-State-Role-in-Student-Achievement.pdf>.