

CONNECTICUT SCHOOL FINANCE PROJECT

SUMMARY OF THE FY 2018 AND FY 2019 BUDGET FOR THE CONNECTICUT STATE DEPARTMENT OF EDUCATION¹

November 16, 2017

This document summarizes how the State of Connecticut's biennial budget for fiscal years 2018 and 2019² impacts funding for the Connecticut State Department of Education (CSDE).

For FY 2018, the CSDE budget is \$2.93 billion, \$60 million (two percent) less than the department's FY 2017 revised appropriation.³ In FY 2019, the CSDE budget is raised by \$38 million to \$2.97 billion — a decrease of about \$23 million (0.75 percent) compared to the department's FY 2017 revised appropriation.⁴

When comparing the CSDE budget for FYs 2018 and 2019 to the department's FY 2017 revised appropriations, there are significant changes of over \$1 million made to numerous line items. These changes include:

1. **\$31.4 million** decrease in FY 2018 and a **\$10.5 million** decrease in FY 2019 for the Education Cost Sharing (ECS) grant;⁵
2. **\$5.7 million** decrease in each year of the biennium for the Connecticut Technical High School System, which is renamed to the Technical Education and Career System.
3. **\$5.4 million** decrease in each year of the biennium for educator improvement programs and talent development;⁶
4. **\$4.2 million** decrease in each year of the biennium for the Priority School District grant;⁷
5. **\$3.3 million** decrease in each year of the biennium for interdistrict cooperative programs aimed at reducing racial isolation;⁸
6. **\$2.9 million** decrease in each year of the biennium for the development of mastery exams;
7. **\$2.7 million** decrease in each year of the biennium for personal services at the State Department of Education;
8. **\$2.2 million** decrease in FY 2018 for the Open Choice program;⁹
9. **\$2.1 million** decrease in each year of the biennium for Family Resource Centers;¹⁰
10. **\$2.1 million** decrease in each year of the biennium for Commissioner's Network schools;
11. **\$1.3 million** decrease in each year of the biennium for the American School for the Deaf;¹¹
12. **\$1 million** decrease in FY 2018 and a \$6.1 million increase in FY 2019 for state charter schools;¹²
13. **\$15 million** increase in FY 2018 and a \$13.4 million increase in FY 2019 for magnet schools;¹³

14. \$6.9 million increase in FY 2018 and a \$6.5 million increase in FY 2019 for special education (Excess Cost grant).¹⁴

Additionally, the following line items were eliminated:

1. Common Core at \$4.1 million;¹⁵
2. Special Master at \$903,614;¹⁶
3. CommPACT Schools at \$350,000;¹⁷ and
4. Alternative High School at \$188,500.¹⁸

The biennial budget also includes significant legislative changes that could affect the CSDE and/or local education budgets including the following provisions:

1. In addition to labor concession-related lapses of \$700 million in FY 2018 and \$868 million in FY 2019, further General Fund bottom-line required savings of \$168.1 million in FY 2017-18 and \$209.6 million¹⁹ in FY 2019 are required of state agencies, which could further reduce the CSDE budget. Exact amounts by agency or account are not available at this time.²⁰
2. Education formula grant caps remain and there continues to be no funding for the statutory transportation grants. The main formula grants^A will fall short of full funding over the biennium by a total of \$315 million.²¹ Of this \$315 million, \$198 million is related to transportation grants and \$104 million to the Excess Cost grant.²²

Budget implementer language is analyzed in greater detail below.

FY 2018 and FY 2019 CSDE Implementer Language

Bill	Section	Summary	Possible Financial Impact
Conn. Acts 17-2 (June Special Session)	13	The Office of Policy and Management (OPM) is empowered to reduce executive branch appropriations by \$42 million in FY 2018 and \$52 million ²³ in FY 2019.	\$94 million in General Fund savings over the biennium. ²⁴ The impact of the reductions specified in this section on education funding is unclear.
"	14	OPM is empowered to reduce executive branch appropriations by \$111.8 million in FY 2018 and \$150.9 million in FY 2019.	\$262.7 million in General Fund savings over the biennium. ²⁵ The impact of the reductions specified in this section on education funding is unclear.
"	15	OPM is empowered to reduce	\$7.5 million in General Fund

^A The formula grants used here are: Adult Education, Health and Welfare Services Pupils in Private Schools, Excess Costs-Special Education, Transportation (both public and private), Regional Education Service Centers, Bilingual Education, and Child Nutrition State Match.

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		executive branch appropriations by \$7.5 million in FY 2018 based on delays related to the implementation of new programs.	savings in FY 2018. ²⁶ The impact of the reductions specified in this section on education funding is unclear.
"	25	In each year of the biennium, CSDE must transfer \$1 million in federal special education (IDEA) funding to support the Office of Early Childhood's Birth-to-Three program.	No fiscal impact; interagency transfer of federal funding.
	28	Savings associated with a statewide hiring reduction (\$6.5 million in FY 2018 and \$7 million in FY 2019).	\$13.5 million in General Fund savings over the biennium. ²⁷ The impact of the savings specified in this section on education funding is unclear.
"	33	By December 31, 2017, each town that currently operates more than one Family Resource Center (FRC), must close one of these centers. Starting January 1, 2018, the FRC per program subsidy will be reduced from \$103,000 to \$100,000. In the future, FRC funding will come from a special dedicated fund; FRC funding will be based on competitive bids.	The appropriated budget assumes a biennial budget savings of \$3.7 million. ²⁸
"	51-54	All local and regional boards of education will be required to participate in the School Based Child (Medicaid) Health program, which allows certain special education services to be billed to Medicaid.	According to the Office of Fiscal Analysis, this will result in \$6.4 million in revenue annually, with \$3.2 million held by the Department of Social Services and \$3.2 million in revenue to school districts. ²⁹
"	69	In the Youth Service Bureau (YSB) program, new FY 2017 approved applicants will be funded in FY 2018 and FY 2019.	The appropriated budget includes an additional \$19,000 each year of the biennium. The per-program grant is capped at \$14,000. Since the budget only includes funding for one more program, this amount per program could be reduced because programs must be

Bill	Section	Summary	Possible Financial Impact
			funded within the existing appropriation.
"	70	A 12 member special education task force is established to study the feasibility of implementing a more financially predictable model for funding special education. One of the models to be considered is the special education predictable cost cooperative method.	No state agency will incur costs (unless they are to reimburse mileage costs for employees) of more than \$1,000. Additional costs could be paid for with allowable not-for-profit entity contributions. Pro-bono efforts are also allowed.
"	71	A 16 member Connecticut Achievement and Resource Equity in Schools Commission is established to determine how much funding is needed to ensure each student succeeds in school.	Minimal costs for mileage and other member costs are anticipated.
"	72-82	These sections are technical changes to Conn. Acts 17-237, which created a conversion process where the Connecticut Technical High School System (a part of the CSDE) becomes an independent agency (by FY 2019-20) called the Technical Education and Career System.	These specific sections are technical changes to Conn. Acts 17-237 and do not themselves create costs. Section 79 of the act amends the Conn. Acts 17-237 language that requires the CSDE to hire a consultant in FY 2018. It is unclear whether the CSDE has sufficient funding to pay for a consultant to assist with the planning of this conversion process.
"	152	Allows small towns that meet certain criteria to receive direction from another town's superintendent, rather than independently employing their own superintendent.	This has the potential to provide savings to smaller districts if they choose to share superintendent positions with other districts. Any savings, however, cannot be determined at this time because it is not known how many, if any, districts would choose to avail themselves of this option.
	153 and 154	Permits boards of education to seek and implement cooperative arrangements regarding the sharing of administrative and central office functions.	This has the potential to provide savings to smaller districts if they choose to share administrative and central office functions. Any savings, however, cannot

Bill	Section	Summary	Possible Financial Impact
			be determined at this time because it is not known how many, if any, districts would choose to avail themselves of this option.
"	155	In the event that the municipal budget does not include local funding for the hiring of such an employee, this requires local boards of education to inform municipalities if they intend to hire higher paid (>\$100,000) administrative employees.	This is a procedural change, and it is unclear if savings will result.
"	156	Allows a regional board of education to establish a finance committee to communicate financial information with member towns.	No cost.
"	157	Signed local board of education administrative employees' personnel contracts must be publicly posted.	No cost.
"	160	When possible, municipalities should consult with their boards of education about the joint purchasing of insurance.	Potential local savings cannot be determined at this time since it is not known the extent to which this section will be used.
"	161	When local BOEs go out to bid for the purchase of goods and services, this requires that the BOEs consult with their towns to determine whether they have access to the same goods and services at a better price and consider a cooperative arrangement with the towns if such arrangement would save the BOEs money.	Potential local savings cannot be determined at this time since it is not known the extent to which this section will be used.
"	162	Before a BOE buys new purchasing, payroll processing, or accounts payable software systems, they must determine whether these can be purchased or shared regionally.	Potential local savings cannot be determined at this time since it is not known the extent to which this section will be used.
"	170	Caps the Bilingual Education grant for the biennium.	Compared to full funding for this grant, the biennial savings for capping this grant is about \$633,000. ³⁰
"	171,576	Caps the Adult Education grant for the biennium.	Compared to full funding for this grant, the biennial savings for capping this grant is about \$5.8 million. ³¹

Bill	Section	Summary	Possible Financial Impact
“	172, 578-580	Caps the Excess Cost grant for the biennium.	Compared to full funding for this grant, the biennial savings for capping this grant would be about \$104 million. ³²
“	173	Caps the state match for child nutrition programs.	Compared to full funding for this grant, the biennial savings for capping this grant is about \$132,000. ³³
“	224	<p>Alliance Districts are reauthorized; the 30 existing districts from FY 2013-17 continue.</p> <p>In FY 2017-18, the number of low-performing districts categorized as Alliance Districts is increased to 33, a designation that will last for five years.</p> <p>The ECS funding of all 33 Alliance Districts is held harmless to FY 2017 levels.</p>	<p>Alliance District funding for FY 2018: FY 2018 ECS less FY 2012 ECS funding = Alliance District funding</p> <p>In FY 2018, Alliance Districts are held harmless at FY 2017 grant amounts. In aggregate, the 30 existing Alliance Districts received \$140 million in Alliance District grants in FY 2017.³⁴</p> <p>Alliance District funding for FY 2019: FY 2019 ECS less FY 2012 ECS funding = Alliance District funding</p>
“	225-230	<p>Contains a new ECS formula, to be phased-in over 10 years from FY 2019 to FY 2028.</p> <p>In FY 2018, each town's ECS grant starts with the FY 2016-17 ECS grant minus any cuts that year (the “base grant amounts”). Specifically:</p> <ol style="list-style-type: none"> 1. Alliance Districts receive their base grant amounts and 2. Non-Alliance Districts get 95% of their base grant amounts. <p>For FY 2018-19,</p> <ol style="list-style-type: none"> 1. If the fully funded formula is more than their ECS base grant amount, the new grant is: <ol style="list-style-type: none"> a. Base grant amount + 4.1% of the difference between the fully-funded grant and the base grant amount. 	<p>Savings in FY 2018 over FY 2017 expenditures = \$31.4 million</p> <p>Savings in FY 2019 over FY 2017 expenditures = \$10.5 million (\$51.6 million over the biennium)</p>

Bill	Section	Summary	Possible Financial Impact
		<p>2. If the fully funded formula is less than ECS base grant amount, the new grant is:</p> <ul style="list-style-type: none"> a. For non-Alliance Districts, the base grant amount - 25% of the difference between the fully-funded grant and the base grant amount. b. Alliance Districts will receive their base grant amounts. 	
"	252, 253	<p>With some exceptions, the Minimum Budget Requirement (MBR) requires towns to make their education budgets in FY 2018 and FY 2019 at least equal to the prior year plus any ECS increase.</p> <p>General exceptions include:</p> <ul style="list-style-type: none"> 1. Alliance District (or former Alliance District) communities are not allowed to change their MBRs; 2. MBR provisions are not applicable to the highest performing 10% of school districts; and 3. Regional school districts in the first year of implementation do not have to adhere to the MBR. <p>Updated statutory language allows districts to reduce their MBRs if they have:</p> <ul style="list-style-type: none"> 1. An enrollment decrease, with limits of 1.5% and 3% of education budgets based on the percentage of low-income students; 2. To pay tuition for their high school students' education because they lack a high school; 3. Achieved efficiencies resulting in savings that can be applied (up to 1.5% of education budget); 4. School closings (the Commissioner of Education determines value of MBR reduction); and 	<p>Alliance Districts cannot change their MBRs so there are no budget savings.</p> <p>The top 10% of performing districts do not have to adhere to the MBR, which might or might not result in additional local education budget increases or decreases.</p> <p>Other districts might have budgeted education savings if they meet the criteria required and reduce their education budgets. The total impact of this cannot be determined at this time.</p>

Bill	Section	Summary	Possible Financial Impact
		<p>5. Experienced a decrease in ECS funding. The formula for this for non-Alliance Districts is:</p> <ol style="list-style-type: none"> a. For FY 2018, a district's FY 2017-18 ECS funding is less than their FY 2017³⁵ base grant amounts and in FY 2019, a district's FY 2019 ECS funding is less than their FY 2018 funding levels. 	
"	266	<p>Education budgets can be adjusted if the state budget provides additional education funding of more than \$100,000.</p>	<p>Based on the receipt of unbudgeted new state grant funding, this provides towns and boards of education with the option to amend their budgets and tax levies by January 1, 2018.</p> <p>Since this is permissive language, it is not possible to estimate its fiscal impact on municipal budgets.</p>
"	573	<p>Sets the distribution of the Priority School District grants for the 15 communities.³⁶ For both FY 2018 and FY 2019, the totals for the three components of the grants are³⁷:</p> <ol style="list-style-type: none"> 1. Priority School Districts: \$31.6 million; 2. Extended Day programs: \$3.0 million; and 3. Accountability (summer school): \$3.5 million 	<p>Biennial budget savings of \$12.4 million in reductions to the Priority School Districts portion of the grant, which funds school improvement efforts.³⁸</p>
"	574	<p>Earmarks funding from CSDE accounts for specific programs in both FY 2018 and FY 2019:</p> <ol style="list-style-type: none"> 1. Up to \$40,000 from Bridge to Success to the Bridge Family Center in West Hartford; 2. Up to \$80,000 from the K-3 Reading Assessment Project to New Haven Reads; 3. Up to \$125,000 from Other Expenses to Eli Whitney Technical H.S. in New Haven; 4. Up to \$915,000 from Magnet Schools for East Hartford; and 5. Up to \$463,479 from Interdistrict Cooperation to Project 	<p>This is a reallocation option and has no overall fiscal impact to the bottom line CSDE budget. Under current law,³⁹ East Hartford's tuition payments to the magnet schools its students attend is capped. If more than 7% of its students attend magnet schools, then the State, and not the town, is responsible for \$4,400/student in magnet school tuition over that 7% threshold. These additional costs are expected be about</p>

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		Oceanology.	\$915,000. ⁴⁰
"	575	Caps the Health and Welfare Grants for non-public schools.	Compared to full funding for this grant, the biennial savings for capping this grant is about \$6.3 million. ⁴¹
"	577	Caps the Regional Education Service Center grants.	Compared to full funding for this grant, the biennial savings for capping this grant is about \$512,000. ⁴²
"	581	Caps the Public Transportation grant.	Compared to full funding for this grant, the biennial savings for capping this grant is about \$188 million. ⁴³ It should be noted that this grant did not receive appropriations in the budget ⁴⁴ or in FY 2017. ⁴⁵
"	582	Caps the Non-Public Transportation grant,	Compared to full funding for this grant, the biennial savings for capping this grant is about \$9.5 million. ⁴⁶ It should be noted that this grant did not receive appropriations in the budget ⁴⁷ or in FY 2017. ⁴⁸
"	583	Revises payments to charter schools (to charter schools operators and not to towns) and increases state per-pupil subsidies in FY 2019 from \$11,000 to \$11,250. Payments will be paid directly to the charter schools' fiscal authorities rather than to the towns.	Based on an estimate of 9,400 students in FY 2017 and increased enrollment over the biennium, the increased cost of the rate increase per student cost would be about \$2.6 million. ⁴⁹ There is a minimal administrative savings to the towns, which will not have to process charter school payments.
"	584	Charter Schools technical language change.	No cost.
"	585	Updates (for the biennium) the criteria under which the CSDE can limit magnet school payments based on their enrollments and prioritizes the circumstances (such as planned and approved grade additions) new enrollment growth can be funded.	Unclear. CSDE enrollment estimates and related costs have been somewhat variable. For instance, in FY 2017, CSDE estimated that a cap on magnet school enrollment growth would

Bill	Section	Summary	Possible Financial Impact
			<p>save \$16 million in FY 2017 and reduce expenditures to \$327 million.⁵⁰ The actual magnet school expenditure was \$313 million in FY 2017,⁵¹ a variable of about \$14 million.</p> <p>There is a difference of about \$33 million and \$44 million and in FY 2018 and FY 2019, respectively, between the “full funding” of magnet school enrollments and the appropriated magnet school funding levels.⁵²</p> <p>It is not known if the magnet school enrollment limits will result in the savings of \$33 million and \$44 million anticipated in the budget.</p>

Endnotes

¹ This analysis limited to K-12 programs funded in the Connecticut State Department of Education budget. Other agency programs impacting K-12 education have not been included.

² Conn. Acts 17-2 (June Special Session).

³ Connecticut General Assembly, Office of Fiscal Analysis. (2017). *Final Plan Budget Spreadsheet*. Hartford, CT: Author. Available from <http://ctschoolfinance.org/assets/uploads/files/Final-Plan-October-25-OFA-Budget-Spreadsheet.xlsx>.

⁴ Ibid.

⁵ Ibid.

⁶ Ibid.

⁷ Ibid.

⁸ Ibid.

⁹ Ibid.

¹⁰ Ibid.

¹¹ Ibid.

¹² Ibid.

¹³ Ibid.

¹⁴ Ibid.

¹⁵ Ibid.

¹⁶ Ibid.

¹⁷ Ibid.

¹⁸ Ibid.

¹⁹ *There is an inconsistency in the unallocated savings portion of the required FY 2018-19 General Fund lapses. While the fiscal note and Section 1 of the budget report the savings as \$51.8 million, Section 13 of the budget includes a lapse of \$45 million. For the purposes of this analysis, and to reflect legislative intent, the higher amount is reflected here.*

Conn. Acts 17-2 (June Special Session).

Connecticut General Assembly, Office of Fiscal Analysis. (2017). *OFA Fiscal Note: S.B. 1502 (June Special Session), An Act Concerning the State Budget for the Biennium Ending June 30, 2019, Making Appropriations Therefore, Authorizing and Adjusting Bonds of the State, and Implementing Provisions of the Budget*. Hartford, CT: Author. Retrieved from <https://www.cga.ct.gov/2017/FN/2017SB-01502-R00-FN.htm>.

²⁰ *The biennial budget delineates the aggregate statewide lapses but assigns the determination of the specific agency and account reductions to the Office of Policy and Management.*

Conn. Acts 17-2 (June Special Session).

²¹ Calculation using the appropriations for Adult Education, Health and Welfare Services Pupils in Private Schools, Excess Costs-Special Education, Transportation (both public and private), Regional Education Service Centers, Bilingual Education, and Child Nutrition State Match in Section 1 of Conn. Acts 17-2 (June Special Session), and the full funding estimates from the State Department of Education's budget accessed from the below source.

State of Connecticut, Office of Policy and Management. (2017). *Governor's FY 2018 - 2019 Biennial Budget*. Hartford, CT: Author. Available from <http://www.ct.gov/opm/cwp/view.asp?a=2958&Q=590066&PM=1>.

²² Ibid.

²³ *There is an inconsistency in the unallocated savings portion of the required FY 2018-19 General Fund lapses. While the fiscal note and Section 1 of the budget report the savings as \$51.8 million, Section 13 of the budget includes a lapse of \$45 million. For the purposes of this analysis, and to reflect legislative intent, the higher amount is reflected here.*

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²⁴ *The biennial budget delineates the aggregate statewide lapses but assigns the determination of the specific agency and account reductions to the Office of Policy and Management.*

Conn. Acts 17-2 (June Special Session).

²⁵ Ibid.

²⁶ Ibid.

²⁷ Ibid.

²⁸ Ibid.

²⁹ Connecticut General Assembly, Office of Fiscal Analysis. (2017). *OFA Fiscal Note: S.B. 1502 (June Special Session), An Act Concerning the State Budget for the Biennium Ending June 30, 2019, Making Appropriations Therefore, Authorizing and Adjusting Bonds of the State, and Implementing Provisions of the Budget*. Hartford, CT: Author. Retrieved from <https://www.cga.ct.gov/2017/FN/2017SB-01502-R00-FN.htm>.

³⁰ Calculation using the appropriations for Adult Education, Health and Welfare Services Pupils in Private Schools, Excess Costs-Special Education, Transportation (both public and private), Regional Education Service Centers, Bilingual Education, and Child Nutrition State Match in Section 1 of Conn. Acts 17-2 (June Special Session), and the full funding estimates from the State Department of Education's budget accessed from the below source.

State of Connecticut, Office of Policy and Management. (2017). *Governor's FY 2018 - 2019 Biennial Budget*. Hartford, CT: Author. Available from <http://www.ct.gov/opm/cwp/view.asp?a=2958&Q=590066&PM=1>.

³¹ Ibid.

³² Ibid.

³³ Ibid.

³⁴ Connecticut State Department of Education. (2017). *Grant Payment Report*. Available from <https://www.csde.state.ct.us/public/dgm/grantreports1/paydetlMain.aspx>.

³⁵ This is the base grant, or the FY 2016-17 ECS grants, as amended by FY 2016-17 reductions. See Section 229 of Conn. Acts 17-2 (June Special Session), which specifies this as the definition of "base grant."

³⁶ Connecticut State Department of Education. (2016, August 9). Priority School District Program. Retrieved from <http://www.sde.ct.gov/sde/cwp/view.asp?a=2618&q=321612>.

³⁷ Section 1 from Conn. Acts 17-2 (June Special Session).

³⁸ Ibid.

³⁹ Conn. Gen. Statutes ch. 172, § 10-264(p).

⁴⁰ Connecticut General Assembly, Office of Fiscal Analysis. (2016). *OFA Fiscal Note: S.B. 501 (May Special Session), An Act Adjusting the State Budget for the Biennium Ending June 30, 2017I*. Hartford, CT: Author. Retrieved from <https://www.cga.ct.gov/2016/FN/2016SB-00501-R00-FN.htm>.

⁴¹ Calculation using the appropriations for Adult Education, Health and Welfare Services Pupils in Private Schools, Excess Costs-Special Education, Transportation (both public and private), Regional Education Service Centers, Bilingual Education, and Child Nutrition State Match in Section 1 of Conn. Acts 17-2 (June Special Session), and the full funding estimates from the State Department of Education's budget accessed from the below source.

State of Connecticut, Office of Policy and Management. (2017). *Governor's FY 2018 - 2019 Biennial Budget*. Hartford, CT: Author. Available from <http://www.ct.gov/opm/cwp/view.asp?a=2958&Q=590066&PM=1>.

⁴² Ibid.

⁴³ Ibid.

⁴⁴ Section 1 from Conn. Acts 17-2 (June Special Session).

⁴⁵ State of Connecticut, Office of the State Comptroller. (2017). *State of Connecticut General Fund – Statement of Appropriations and Expenditures, Fiscal Year Ended June 30, 2017*. Hartford, CT: Author. Retrieved from <http://www.osc.ct.gov/reports/monthly/2017/Schedule%20B-3.xlsx>.

⁴⁶ Calculation using the appropriations for Adult Education, Health and Welfare Services Pupils in Private Schools, Excess Costs-Special Education, Transportation (both public and private), Regional Education Service Centers, Bilingual Education, and Child Nutrition State Match in Section 1 of Conn. Acts 17-2 (June Special Session), and the full funding estimates from the State Department of Education's budget accessed from the below source.

State of Connecticut, Office of Policy and Management. (2017). *Governor's FY 2018 - 2019 Biennial Budget*. Hartford, CT: Author. Available from <http://www.ct.gov/opm/cwp/view.asp?a=2958&Q=590066&PM=1>.

⁴⁷ Section 1 from Conn. Acts 17-2 (June Special Session).

⁴⁸ State of Connecticut, Office of the State Comptroller. (2017). *State of Connecticut General Fund – Statement of Appropriations and Expenditures, Fiscal Year Ended June 30, 2017*. Hartford, CT: Author. Retrieved from <http://www.osc.ct.gov/reports/monthly/2017/Schedule%20B-3.xlsx>.

⁴⁹ \$11,000 = 9,400 students then increased by anticipated enrollment increases of about 1,000. Calculation is 10,400 students times 250 = \$2.6 million. Calculation based on FY 2016-17 expenditures from the following source:

State of Connecticut, Office of the State Comptroller. (2017). *State of Connecticut General Fund – Statement of Appropriations and Expenditures, Fiscal Year Ended June 30, 2017*. Hartford, CT: Author. Retrieved from <http://www.osc.ct.gov/reports/monthly/2017/Schedule%20B-3.xlsx>.

⁵⁰ Pryor, S. (2014). *Letter to Connecticut State Board of Education RE: Budget Expansion Options – Fiscal Years 2015-16 and 2016-17*. Hartford, CT: Connecticut State Department of Education. Retrieved from https://www.cga.ct.gov/OFA/Documents/year/OPT/2016OPT-20141101_Education,%20Department%20of.pdf.

⁵¹ State of Connecticut, Office of the State Comptroller. (2017). *State of Connecticut General Fund – Statement of Appropriations and Expenditures, Fiscal Year Ended June 30, 2017*. Hartford, CT: Author. Retrieved from <http://www.osc.ct.gov/reports/monthly/2017/Schedule%20B-3.xlsx>.

⁵² Full funding estimates from the State Department of Education's budget accessed from the below source:

State of Connecticut, Office of Policy and Management. (2017). *Governor's FY 2018 - 2019 Biennial Budget*. Hartford, CT: Author. Available from <http://www.ct.gov/opm/cwp/view.asp?a=2958&Q=590066&PM=1>.