

CONNECTICUT  
SCHOOL FINANCE  
PROJECT

# SCHOOL FINANCE 101

*An introduction to how public schools are  
funded in Connecticut*

*UPDATED: June 23, 2017*

# Contact Us

For questions or comments about the information presented today, please contact us:

**Katie Roy, Director and Founder**

**Email: [katie.roy@ctschoolfinance.org](mailto:katie.roy@ctschoolfinance.org)**

**Cell: 860-912-0775**

**Twitter: @eduKATEmatters**

To learn more about the Connecticut School Finance Project, visit us at:

**[www.ctschoolfinance.org](http://www.ctschoolfinance.org)**

Follow us on Twitter:

**@CTSchoolFinance**

# About the CT School Finance Project

- The way Connecticut funds its schools is broken. The current system is unfair to students, schools, and communities across the state.
- Founded in 2015, the nonprofit Connecticut School Finance Project aims to fix this broken system and be a trusted, nonpartisan, and independent source of accurate data and information.
- Although not a member-based organization, the Connecticut School Finance Project actively works with a diverse group of stakeholders, including education and community leaders, nonprofit organizations, and individuals interested in how school finance impacts their students and schools.
- We aim to develop fair, well thought-out solutions to Connecticut's school finance challenges that incorporate the viewpoints and perspectives of stakeholders.

# CT School Finance Project's Goals

- Build knowledge about how the current school funding system works,
- Bring together stakeholders who are impacted by how schools are funded, and
- Identify solutions to Connecticut's school funding challenges that are fair to students and taxpayers, and strengthen schools and communities.

**School finance is about...**

# Kids



# Schools

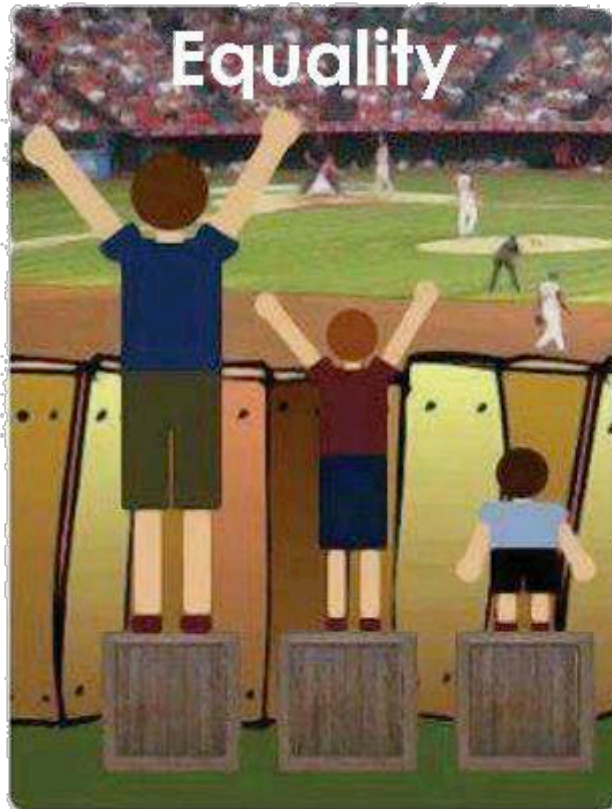


# Communities





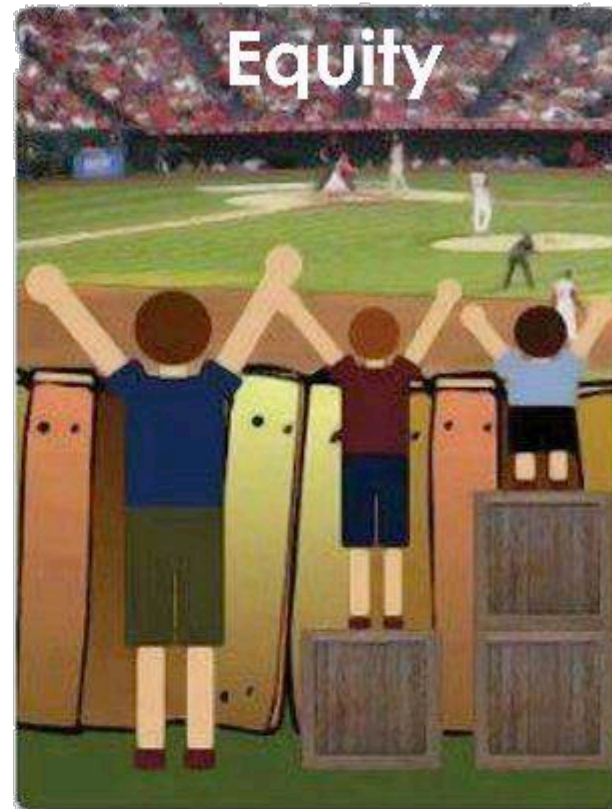
# Equality vs. Equity



**Equality**

**EQUALITY = SAMENESS**

**GIVING EVERYONE THE SAME THING** → If only works if everyone starts from the same place



**Equity**

**EQUITY = FAIRNESS**

**ACCESS TO SAME OPPORTUNITIES** → We must first ensure equity before we can enjoy equality

# Challenges and potential support for different types of learning needs

Learning Need	Potential Challenges Impacting Student's Education	Examples of Potential Support
Student from a low-income family	<ul style="list-style-type: none"> <li>• Unstable housing situation (may move frequently or be homeless)</li> <li>• Food insecure or lack access to healthy foods</li> <li>• Parents may be less able to dedicate time and resources to education</li> <li>• Exposure to traumatic or unsafe situations</li> <li>• More likely to be absent from school</li> <li>• May have limited language capability (by the age of 3, children from low-income households hear – on average – 30 million less words than those from affluent households)</li> </ul>	<ul style="list-style-type: none"> <li>• Reading interventionist</li> <li>• Software to help build vocabulary and develop language</li> <li>• Social worker</li> </ul>
English Learner student	<ul style="list-style-type: none"> <li>• May be only English speaker in household</li> <li>• Cultural differences</li> <li>• Emigrated from possible violence/warfare</li> <li>• Unfamiliar with US education system – or any education system</li> </ul>	<ul style="list-style-type: none"> <li>• ESL/bilingual teacher</li> <li>• Software to assist in learning English</li> <li>• Books and other materials in first language</li> </ul>
Student with disabilities	<ul style="list-style-type: none"> <li>• Each student's learning needs will be unique and can vary significant from student-to-student</li> <li>• Students may have physical, learning, or social-emotional changes</li> </ul>	<ul style="list-style-type: none"> <li>• Special education teacher</li> <li>• Physical or occupational therapist</li> <li>• Adaptive technology</li> </ul>

Sources: Jenson, E. (2009). How Poverty Affects Behavior and Academic Performance. *Teaching with Poverty in Mind*. Alexandria, VA: Association for Supervision & Curriculum Development. Retrieved from <http://www.ascd.org/publications/books/109074/chapters/How-Poverty-Affects-Behavior-and-Academic-Performance.aspx>.

Hart, B. & Risley, T. R. (2003). The Early Catastrophe: The 30 Million Word Gap by Age 3. *American Educator*, 4-9. Retrieved from <http://www.aft.org//sites/default/files/periodicals/TheEarlyCatastrophe.pdf>.

# Does money matter?

# Shifting scholarly debate

## Earlier studies:

- The Coleman Report (1966): Found **no clear relationship between school funding and student outcomes.**
- Hanushek (2003): "...a wide range of analyses indicate that **overall resource policies have not led to discernible improvements in student performance.**"

## Recent studies:

- Jackson/Johnson/Perisco (2016): "For low-income children, a **10% increase in per pupil spending each year** for all 12 years of public school is associated with **0.46 additional years of completed education, 9.6% higher earnings, and a 6.1 percentage point reduction in the annual incidence of adult poverty.**"
- Lafortune, Rothstein, and Schanzenbach (2016): "Using representative samples from NAEP, we also find that [school finance] reforms **cause gradual increases in the relative achievement of students in low-income school districts....**"
- Candelaria & Shores (2017): "Seven years after reform, the **highest poverty quartile** in a treated state experienced a **11.5 to 12.1 percent increase in per-pupil spending** and a **6.8 to 11.5 percentage point increase in graduation rates.**"

Source: See Appendix for list of sources.

# DESHAUN'S STORY

# A note about per pupil expenditures

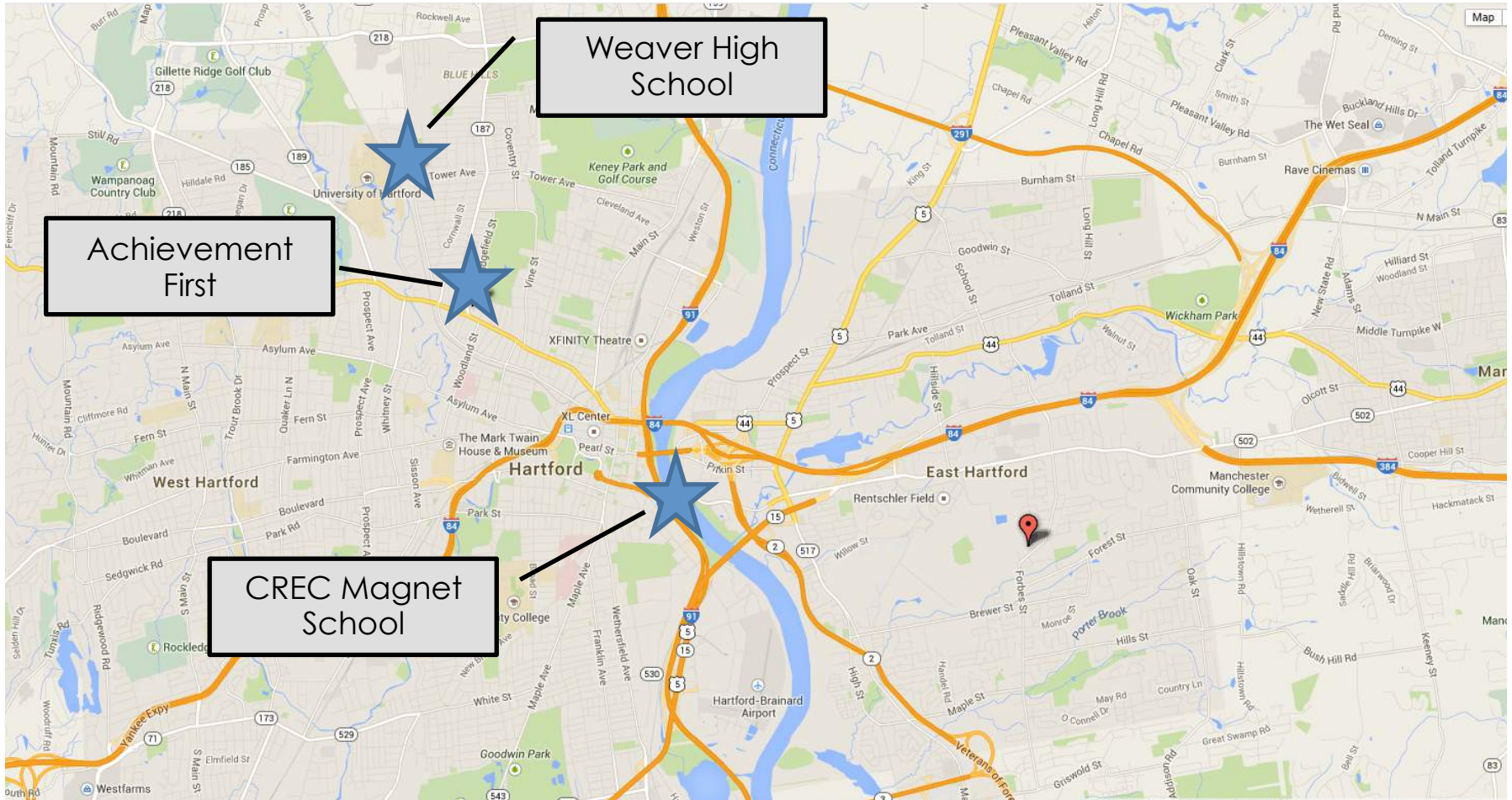
- Connecticut does not currently require revenues or expenditures to be reported at the school level.
  - As a result, it is not possible to determine per-pupil expenditures at the school level.
  - This example uses average per-pupil expenditures at the local education agency (LEA) level.
- In reality, districts don't allocate resources equally to all schools or students.
- Our methodology for calculating per-pupil expenditures at the LEA level can be found in the appendix of this presentation.

# DeShaun



- DeShaun lives in Hartford.
- He is a 10<sup>th</sup> grader.
- When he grows up, he wants to become an engineer.

# DeShaun could go to any of these schools



Weaver High School

Achievement First

CREC Magnet School



**How much funding does  
DeShaun's school receive to  
educate him?**

**It depends on where he  
goes to school.**

# Hartford Public Schools: \$19,362

## Weaver High School

School Name	Hartford Public School
State Contribution	\$13,282
Hartford Contribution	\$4,240
Other Contributions	\$1,840
<b>Total</b>	<b>\$19,362</b>



Source: Connecticut State Department of Education. (2016). *Connecticut Local Public School District Per Pupil Expenditures by Revenue Source & Property Tax Information, 2013-15*. Available from <http://ctschoolfinance.org/data/local-school-district-per-pupil-expenditures-by-revenue-source-property-tax-information>.

# Achievement First State Charter School: \$13,422

## Achievement First Hartford

School Name	State Charter School, Hartford
State Contribution	\$11,298
Hartford Contribution	\$1,034
Other Contributions	\$1,090
<b>Total</b>	<b>\$13,422</b>



Source: Connecticut School Finance Project. (2016). *Expenditures for Connecticut Schools of Choice, 2014-15*. Available from <http://ctschoolfinance.org/data/expenditures-for-schools-of-choice>.

# Sheff RESC Magnet, CREC: \$16,259



School Name	Sheff RESC magnet, CREC
State Contribution	\$13,153
Hartford Contribution	\$2,788
Other Contributions	\$318
<b>Total</b>	<b>\$16,259</b>

Source: Capitol Region Education Council. (2016). *Capitol Region Education Council Magnet School Expenditures, 2014-15*. Available from <http://ctschoolfinance.org/data/capitol-region-education-council-crec-per-pupil-expenditures-by-school-2014-15>.

# How much does DeShaun's family pay in taxes?



Annual property tax on a house with market value of \$200,000 in Hartford:

**\$4,786**



Annual property taxes on a 2012 Honda Civic in Hartford:

**\$123**

Source: State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Retrieved from [http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi\\_2011-15\\_edition\\_as\\_of\\_1-11-17.pdf](http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf).

KBB value for 2012 Honda Civic DX Sedan 4D with 75,000 miles and in good condition.

**What if DeShaun's family  
moves to West Hartford?**

# How much funding does DeShaun's school receive to educate him?

It depends on where he goes to school.

School Types	West Hartford Public School	State Charter School, Hartford	Sheff RESC Magnet, CREC
State Contribution	\$2,245	N/A	\$13,153
West Hartford Contribution	\$11,969	N/A	\$2,788
Other Contributions	\$365	N/A	\$318
<b>Total</b>	<b>\$14,579</b>	<b>Choice not available</b>	<b>\$16,259</b>

Sources: Connecticut State Department of Education. (2016). *Connecticut Local Public School District Per Pupil Expenditures by Revenue Source & Property Tax Information, 2013-15*. Available from <http://ctschoolfinance.org/data/local-school-district-per-pupil-expenditures-by-revenue-source-property-tax-information>.

Connecticut School Finance Project. (2016). *Expenditures for Connecticut Schools of Choice, 2014-15*. Available from <http://ctschoolfinance.org/data/expenditures-for-schools-of-choice>.

Capitol Region Education Council. (2016). *Capitol Region Education Council Magnet School Expenditures, 2014-15*. Available from <http://ctschoolfinance.org/data/capitol-region-education-council-crec-per-pupil-expenditures-by-school-2014-15>.



# How much does DeShaun's family pay in taxes?



Annual property tax on a house with market value of \$200,000 in West Hartford:

**\$5,531**



Annual property taxes on a 2012 Honda Civic in West Hartford:

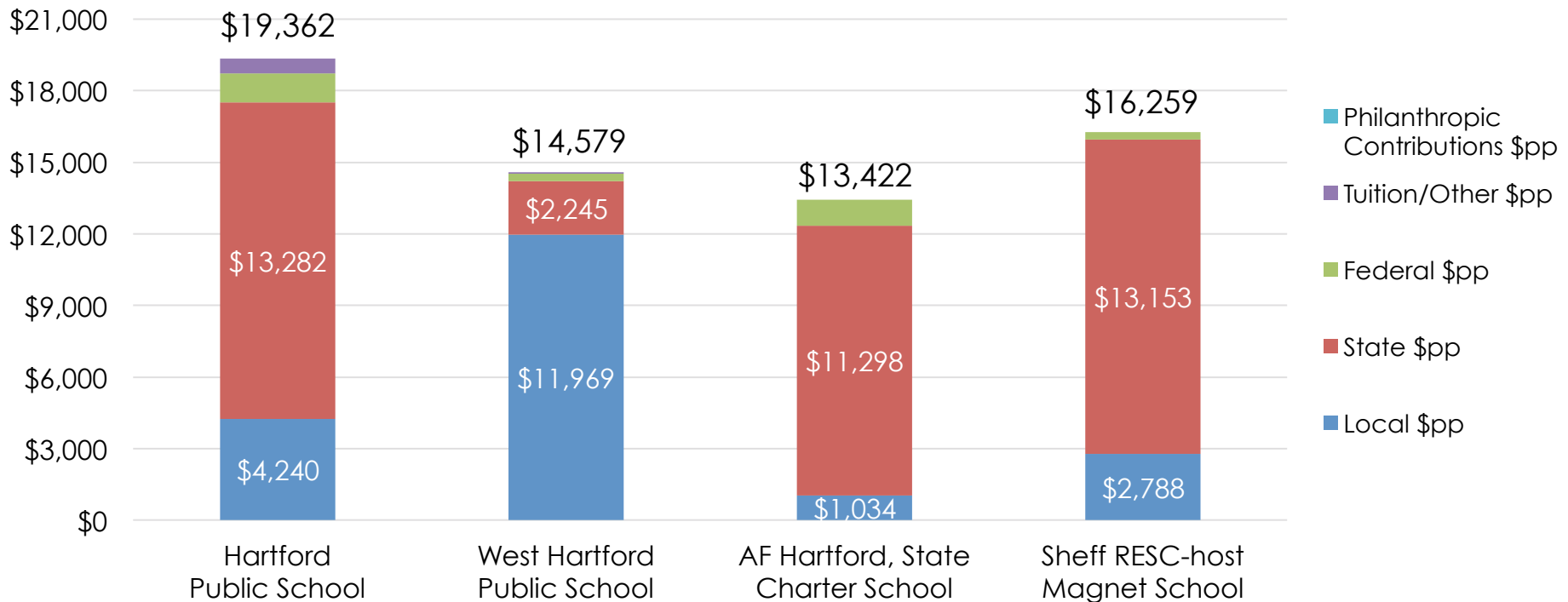
**\$123**

Source: State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Retrieved from [http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi\\_2011-15\\_edition\\_as\\_of\\_1-11-17.pdf](http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf).

KBB value for 2012 Honda Civic DX Sedan 4D with 75,000 miles and in good condition.

# DeShaun is the same kid, but different schools receive different amounts of money to educate him

Per-Pupil Funding by School Type, 2014-15



Sources: Connecticut State Department of Education. (2016). *Connecticut Local Public School District Per Pupil Expenditures by Revenue Source & Property Tax Information, 2013-15*. Available from <http://ctschoolfinance.org/data/local-school-district-per-pupil-expenditures-by-revenue-source-property-tax-information>.

Connecticut School Finance Project. (2016). *Expenditures for Connecticut Schools of Choice, 2014-15*. Available from <http://ctschoolfinance.org/data/expenditures-for-schools-of-choice>.

Capitol Region Education Council. (2016). *Capitol Region Education Council Magnet School Expenditures, 2014-15*. Available from <http://ctschoolfinance.org/data/capitol-region-education-council-crec-per-pupil-expenditures-by-school-2014-15>.

**Why?**

# OVERVIEW

# Why is school finance a state-level issue?

- Education is **not** a fundamental right under the United States Constitution.
- Public schools fall under the authority of state government and are primarily funded through state and local tax dollars.
- All 50 states have concluded children have a right to a free, public education under their state's constitution.

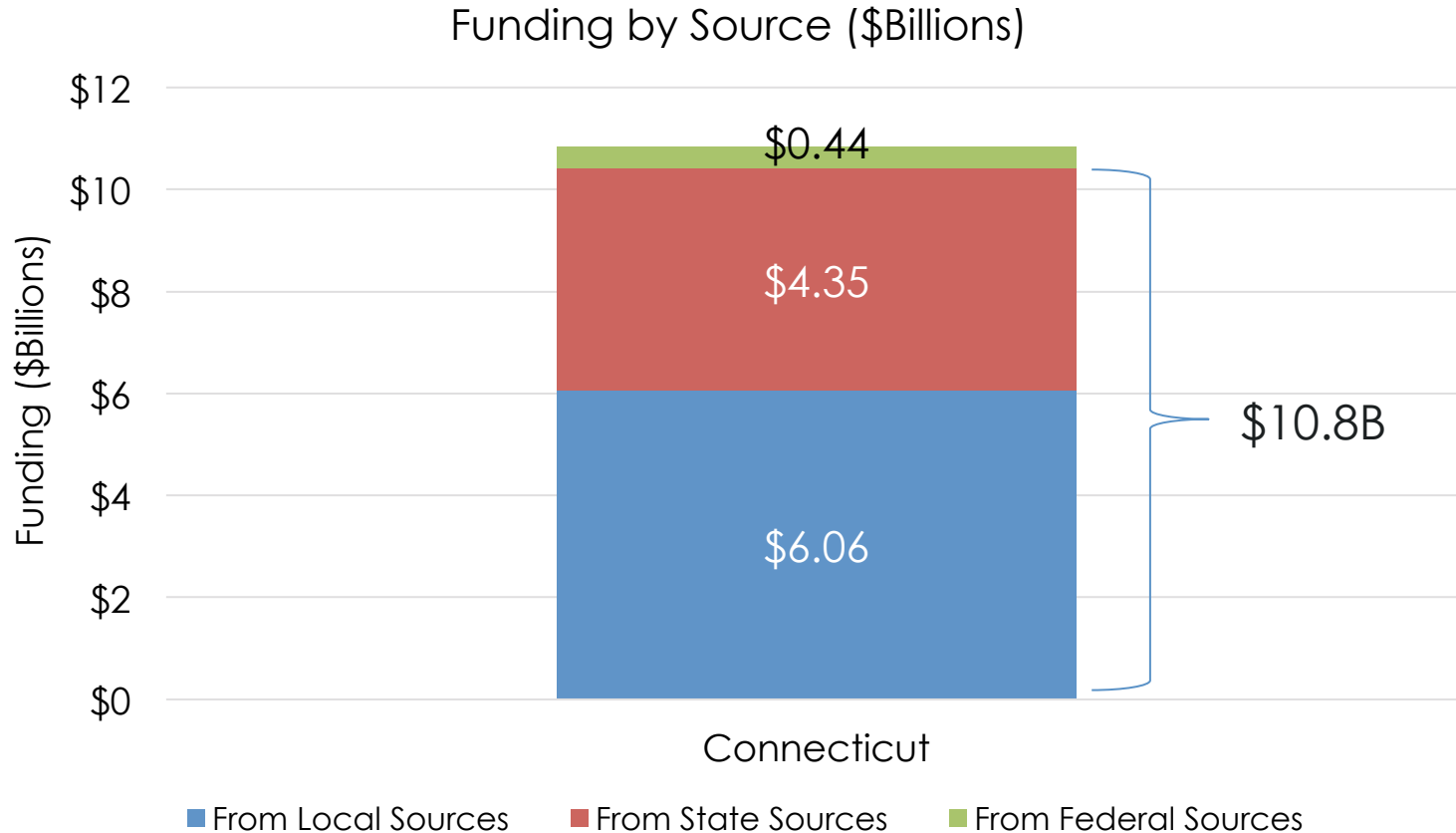
Source: San Antonio Independent School District v. Rodriguez, 411 U.S. 1 (1973).

# U.S. Supreme Court Case: *San Antonio Independent School District v. Rodriguez*

- Key Holdings:
  - School finance systems are NOT subject to strict scrutiny under the Constitution.
  - A school finance system based on local property taxes does NOT violate the Equal Protection Clause of the 14th Amendment, even if it results in wealthier communities getting more funding for their schools than poorer communities.
- Therefore, how schools are funded is determined at the state level.

Source: *San Antonio Independent School District v. Rodriguez*, 411 U.S. 1 (1973).

# What are the funding sources for public education in Connecticut?



Source: U.S. Census Bureau. (2017). *Public Education Finances: 2015*. Retrieved from <http://www.census.gov/content/dam/Census/library/publications/2017/econ/g15-aspef.pdf>.

# Federal funding for CT public education

- Federal funding makes up a small percentage (4.1%) of overall funding for public education in Connecticut.
- We don't have much control over how much federal funding Connecticut gets for public education.
- Federal education funding is restricted to specific purposes. For example, funding programs and services for low-income children, children with disabilities, and English Learners.

Sources: U.S. Census Bureau. (2017). *Public Education Finances: 2015*. Retrieved from <http://www.census.gov/content/dam/Census/library/publications/2017/econ/g15-aspef.pdf>.

U.S. Department of Education. (2014). *10 Facts about K-12 Education Funding*. Retrieved from <http://www2.ed.gov/about/overview/fed/10facts/index.html?exp>.



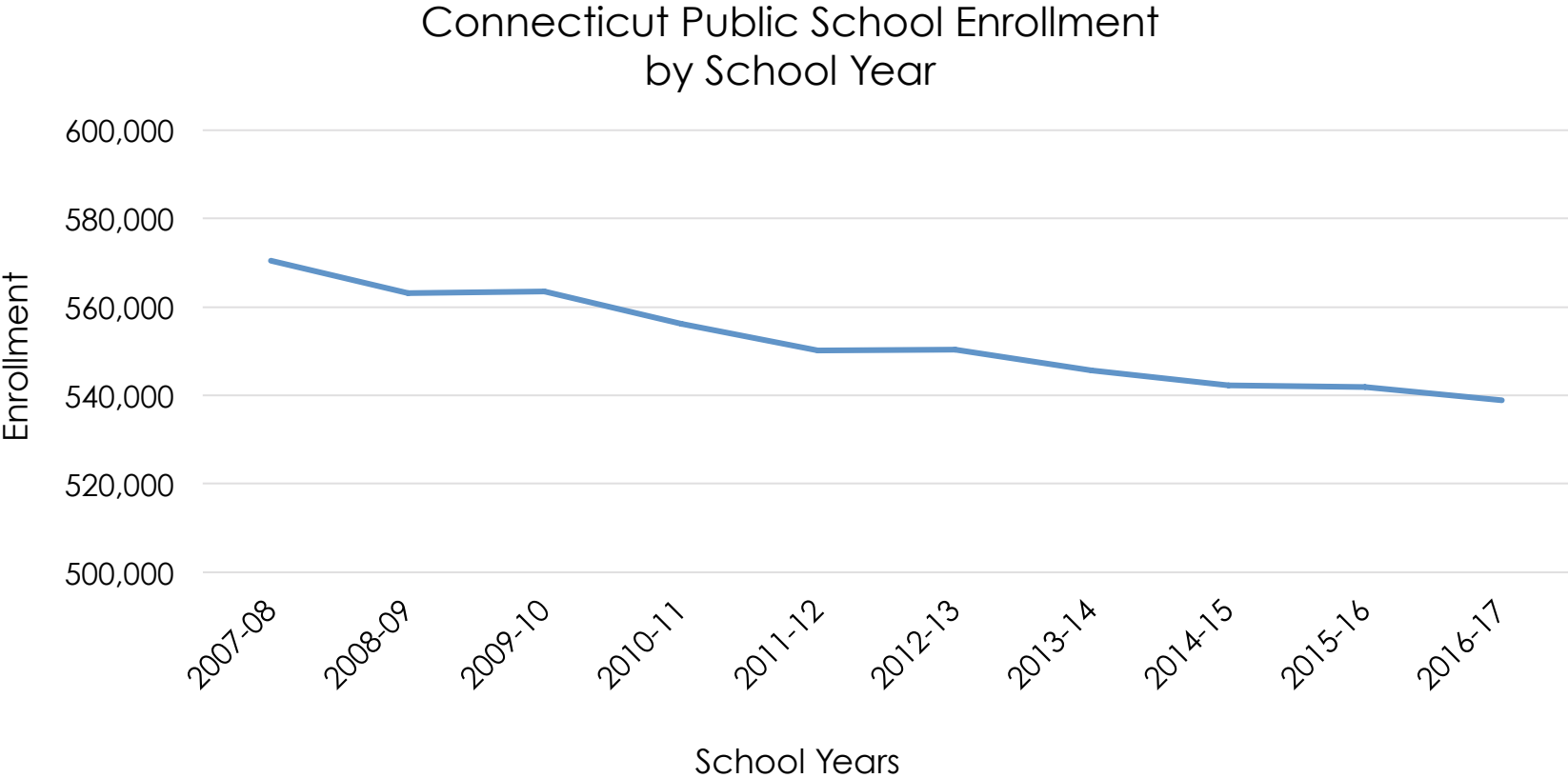
# We are going to focus on state and local funding for public education

- This is 96% of the money that is spent on public education in Connecticut each year.
- Our state and local elected officials decide how much funding our public schools get and how that money is distributed to schools and districts.

Source: U.S. Census Bureau. (2017). *Public Education Finances: 2015*. Retrieved from <http://www.census.gov/content/dam/Census/library/publications/2017/econ/g15-aspef.pdf>.

# STATE FUNDING

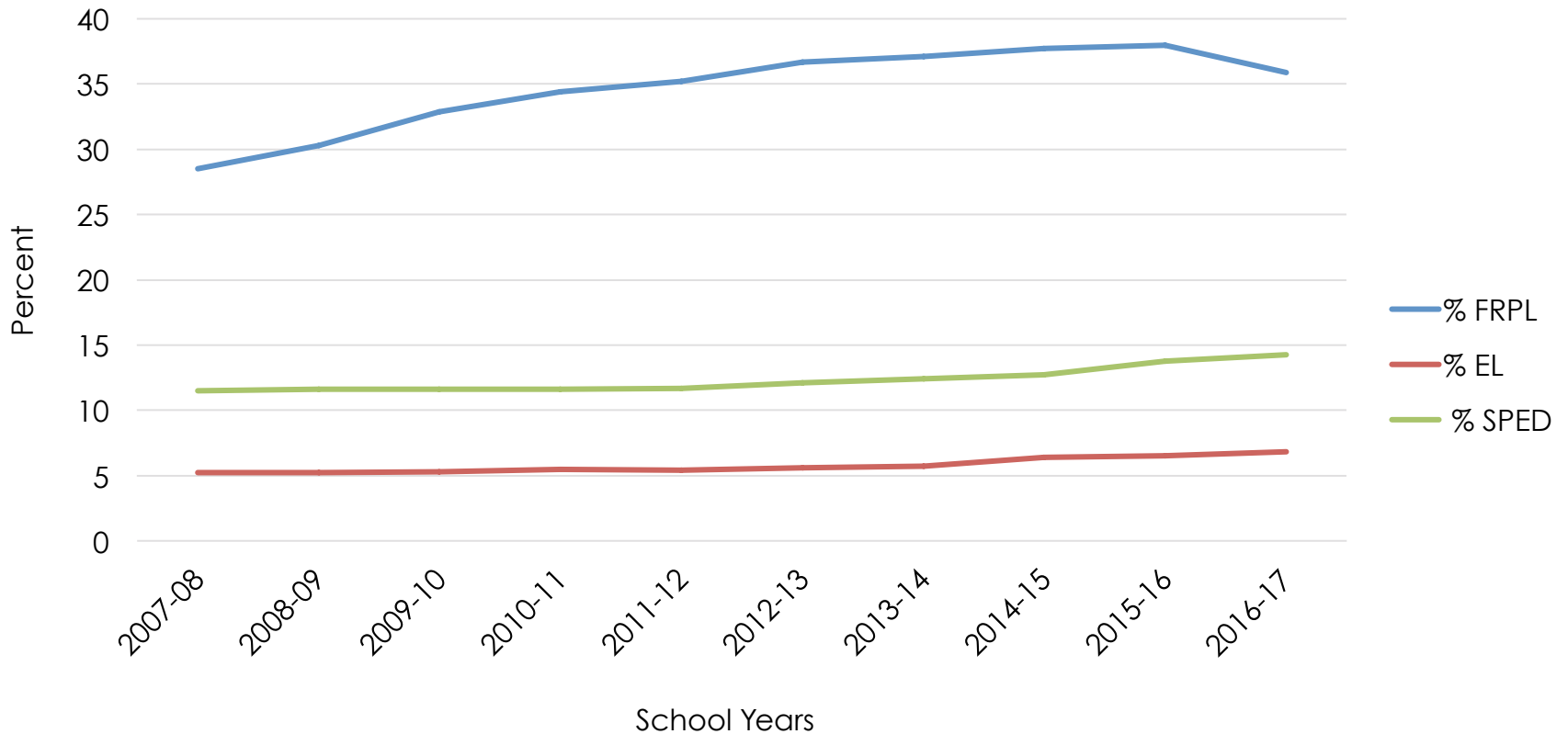
# Over the last 10 years, the total number of students in Connecticut public schools has declined



Source: Connecticut State Department of Education. (2017). *CT Public School Enrollment\_2000.mdb*. Available from <http://ctschoolfinance.org/data/connecticut-school-enrollment>.

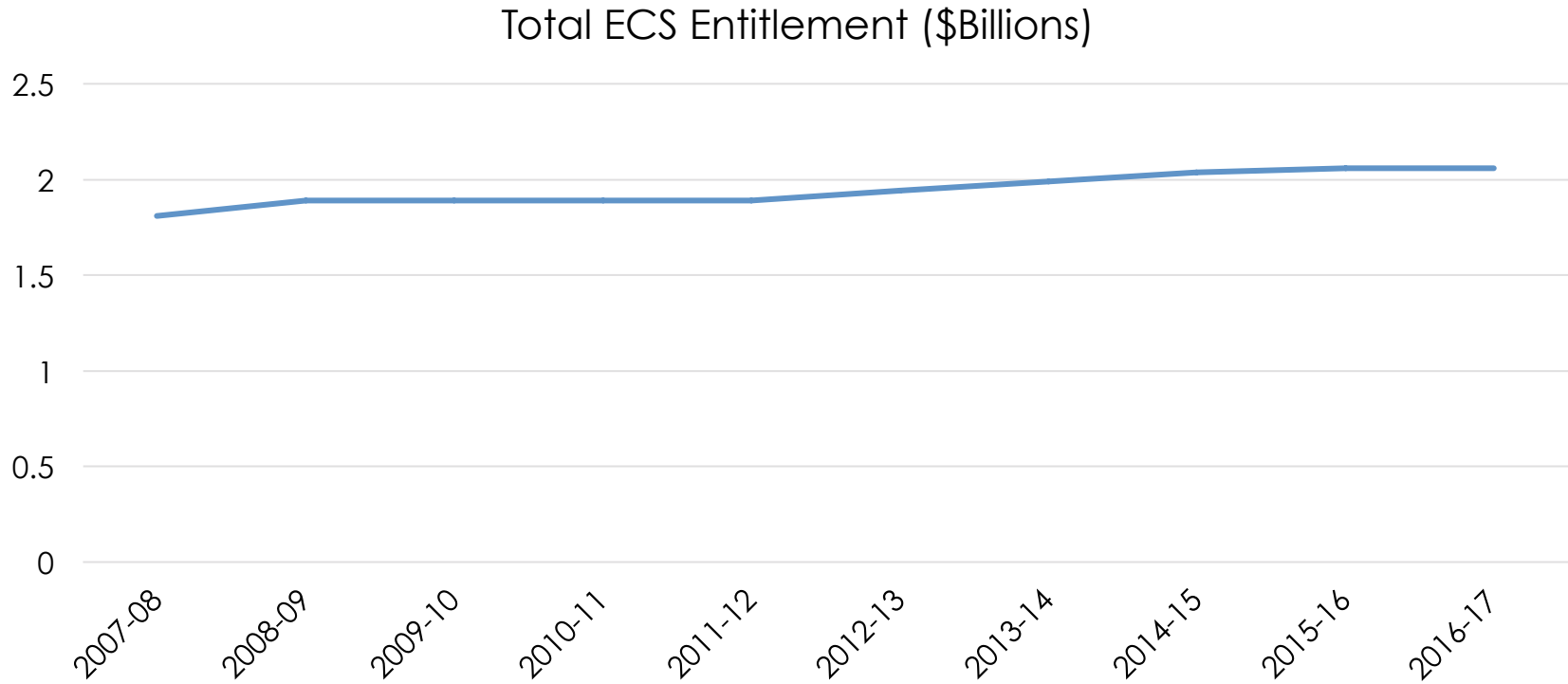
# But their needs have increased

## Connecticut Public School Demographics



Source: Connecticut State Department of Education. (2017). *CT Public School Enrollment\_2000.mdb*. Available from <http://ctschoolfinance.org/data/connecticut-school-enrollment>.

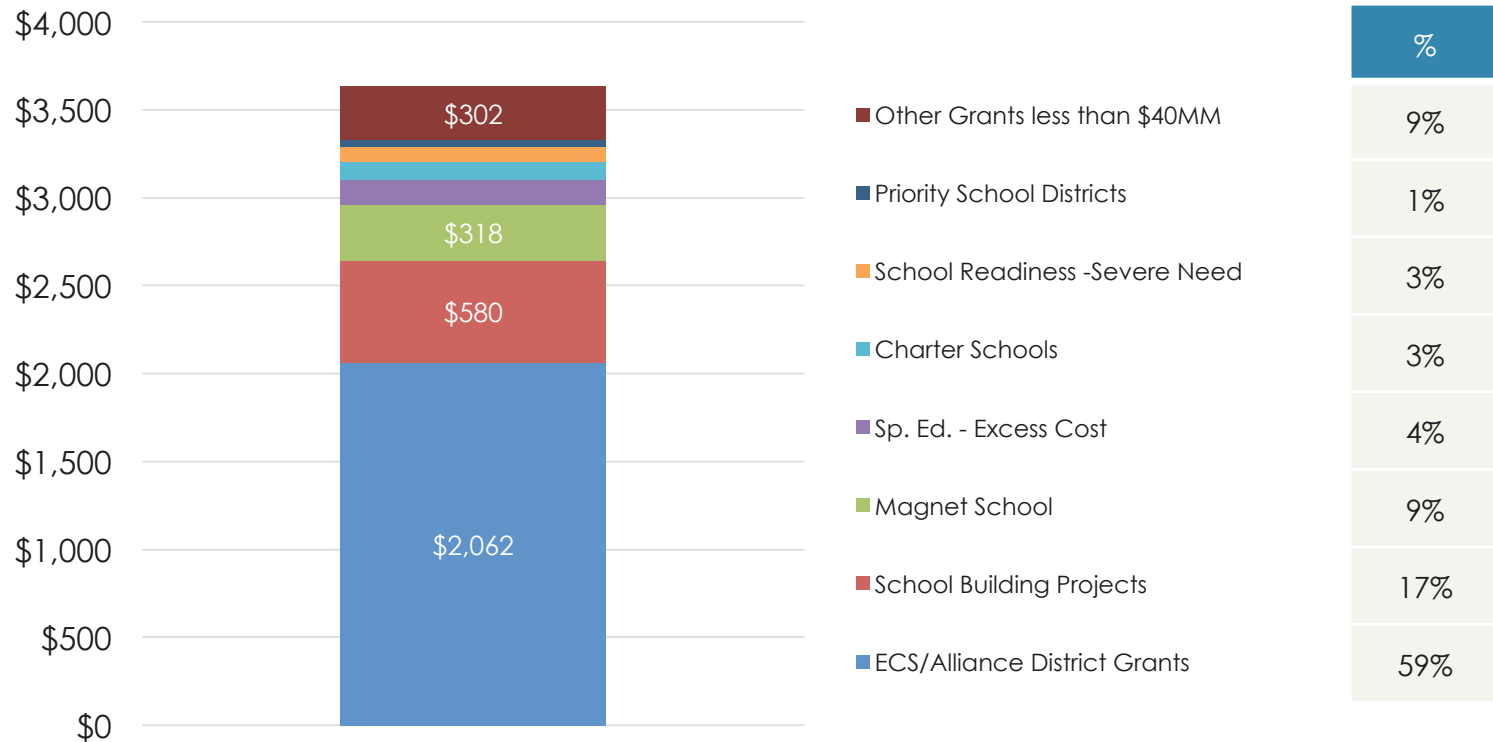
# And, up until 2016-17, total ECS grant aid to towns went up every year



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

# State funding for public schools can be broken down into multiple categories

FY2016 State Funding by Grant (\$Millions)



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

**How does the state determine  
how much money each  
school should get?**

# CT has 11 different funding formulas to divide up money between public schools

- Each “type” of school has its own funding formula that is part of the Connecticut General Statutes (the laws of the state).
- The formula that distributes most of the money is the Education Cost Sharing (ECS) formula.
  - This is the formula the state is supposed to use to distribute approx. \$2 billion in state education funding to public schools each year.

Sources: Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.

Conn. Gen. Statutes ch. 172, § 10-262h (2013).

Moran, J. (2014). *Comparison of Charter, Magnet, Agricultural Science Centers, and Technical High Schools (2014-R-0257)*. Hartford, CT: Connecticut General Assembly, Office of Legislative Research. Retrieved from <http://www.cga.ct.gov/2014/rpt/2014-R-0257.htm>.

Conn. Acts 16-2 (May Special Session).



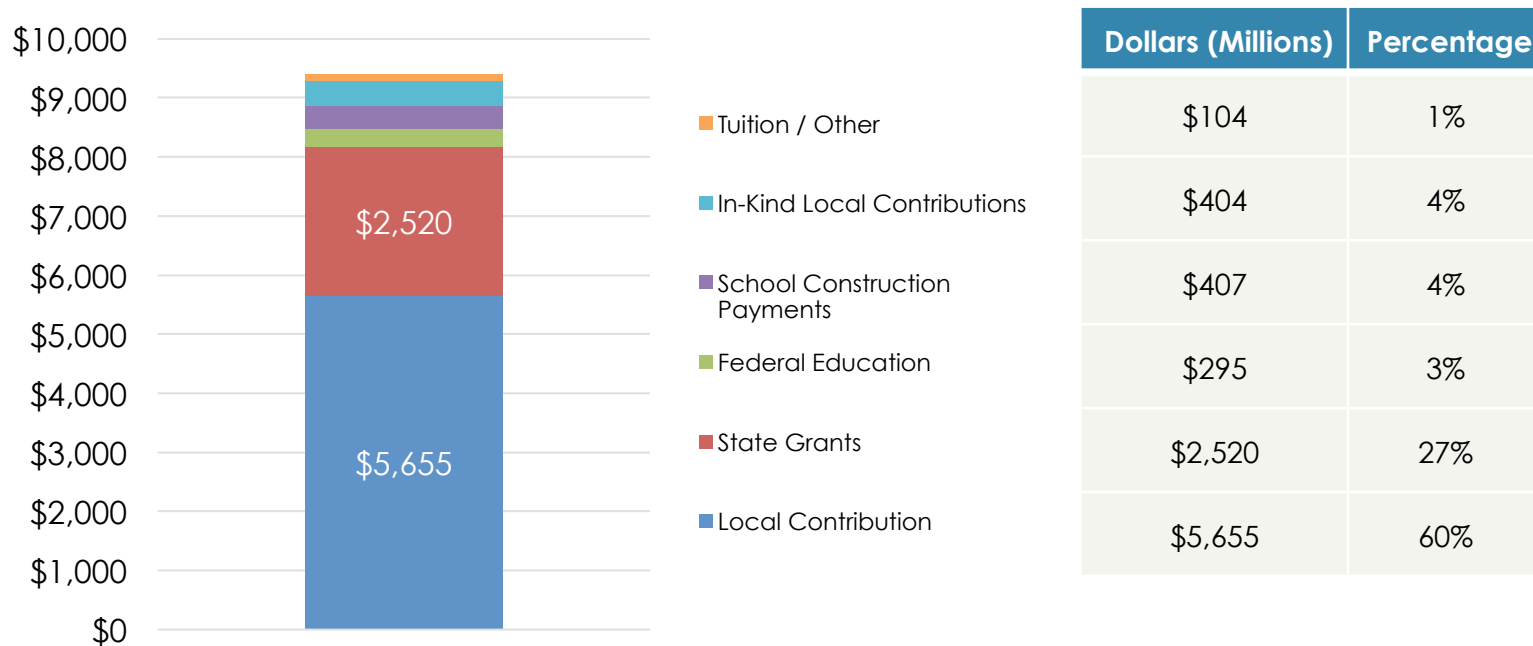
# 11 Different Funding Formulas

- ECS (local school districts)
- State Charter Schools
- Local Charter Schools
- CT Technical High School System
- Regional Agriscience Centers
- District Host Magnet Schools
- RESC-Operated *Sheff* Magnet Schools
- Edison Magnet School
- Non-*Sheff* RESC Magnet enrolling less than 55% of students from 1 town
- Non-*Sheff* RESC Magnet enrolling 55% of students or more from 1 town
- Non-*Sheff* Host Magnet School

# HOW ARE LOCAL PUBLIC SCHOOLS FUNDED?

# State and local communities share the responsibility for funding local public school districts

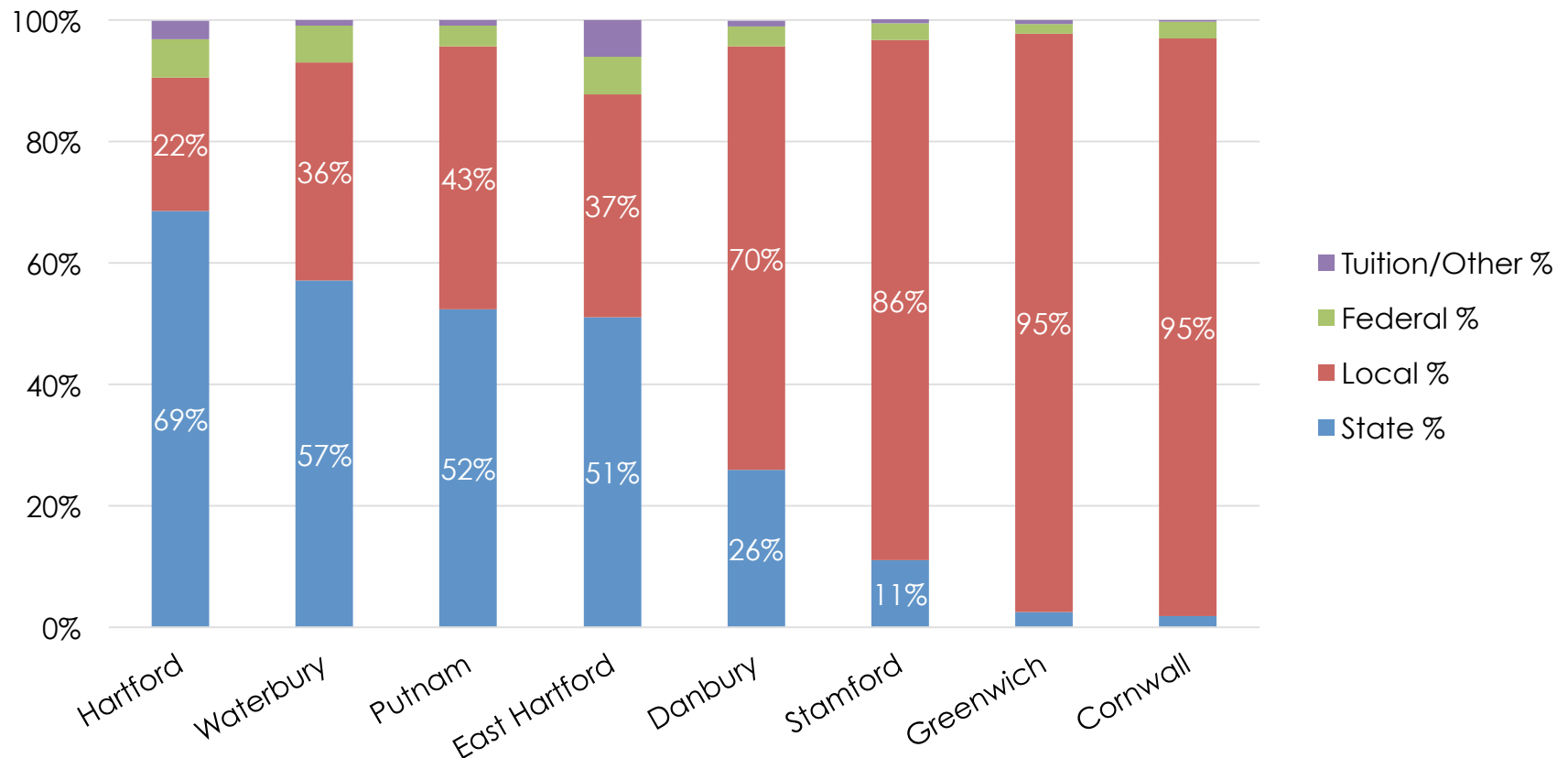
FY 2014-15 Revenues for Local Public Schools (\$millions)



Sources: Connecticut State Department of Education. (2016). *Connecticut End of School Year Reports (ED001s) for Local Public School Districts, 2014-15*. Available from <http://ctschoolfinance.org/data/ed001s-local-districts>.  
 Connecticut State Department of Education. (2016). *Connecticut Local Public School District Expenditures by Revenue Source, 2006-15*. Available from <http://ctschoolfinance.org/data/connecticut-local-school-district-expenditures-by-revenue-source>.  
 Connecticut State Department of Education (2016). *Grant Payment Report*. Available from <https://www.csde.state.ct.us/public/dgm/grantreports1/paydetlMain.aspx>.

# District funding sources differ greatly across the state

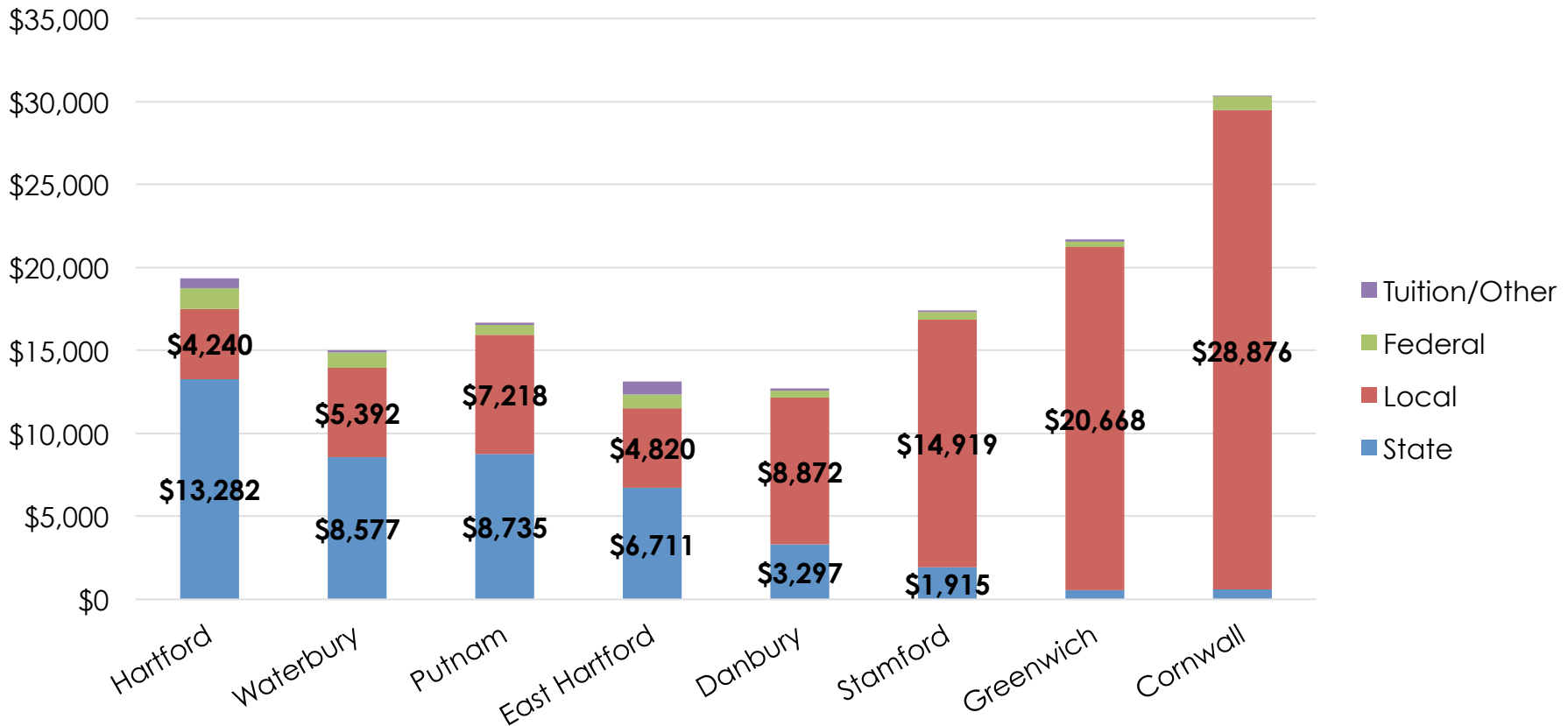
Funding by Source FY 2015



Source: Connecticut State Department of Education. (2016). *Connecticut Local Public School District Expenditures by Revenue Source, 2006-15*. Available from <http://ctschoolfinance.org/data/connecticut-local-school-district-expenditures-by-revenue-source>.

# District funding sources differ greatly across the state

Per Pupil Funding by Source FY15



Source: Connecticut State Department of Education. (2016). *Connecticut Local Public School District Expenditures by Revenue Source, 2006-15*. Available from <http://ctschoolfinance.org/data/connecticut-local-school-district-expenditures-by-revenue-source>.

**The Education Cost Sharing (ECS) formula determines how much money the state is supposed to give to each city/town to fund its public schools.**

# Why does CT have the ECS formula?

- The state began providing aid to cities/towns as a result of a 1977 CT Supreme Court decision, *Horton v. Meskill*.
- In *Horton* (1977), the Court ruled that an education funding system that allows “property wealthy” towns to spend more on education with less effort, is a system that impedes children’s constitutional rights to an equal education.
- As a result, CT established a formula to give money to public school districts that took property wealth into consideration.
  - In 1988, CT established the Education Cost Sharing (ECS) formula to serve this purpose. It has been revised numerous times since then.
  - In theory, the ECS grant is supposed to make up the difference between what a community can afford to pay and what it costs to run a public school system.

Sources: *Horton v. Meskill*, 172 Conn. 615 (Conn. Sup. Ct. 1977).

Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.

# How does the ECS formula work?

- Connecticut uses three variables to determine how much a community must raise from its property taxes to pay education costs, and how much the state must contribute to offset these costs:
  - **The Foundation:** The average estimated cost of educating a child.
  - **Need Students:** A calculation that considers the number of students within a town, including groups of students that are typically more costly to educate because they have greater needs.
  - **Base Aid Ratio:** Each community's ability to financially support education.

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



# The Foundation

- The foundation is the most significant variable in the ECS formula.
- It is supposed to represent the average estimated cost of educating a child in Connecticut.
- Currently, the Foundation amount is \$11,525.

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

Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.

# The Foundation since 1995

Year(s)	Foundation Amount	Foundation Amount in 2017 Dollars
1995-1998	\$5,711	\$9,003
1998-1999	\$5,775	\$8,511
1999-2007	\$5,891	\$8,495
2008-2013	\$9,687 (phase-in)	\$10,809
Beginning in 2013-14	\$11,525 (phase-in)	\$11,965

Sources: Conn. Gen. Statutes ch. 172, § 10-262f (2013).

U.S. Department of Labor, Bureau of Labor Statistics. (n.d.). *CPI Inflation Calculator*. Available from <http://data.bls.gov/cgi-bin/cpicalc.pl>.

# Need Students

- This component of the ECS formula attempts to account for the fact that some children cost more to educate than other children because they need more services.
- Since the formula was first established in 1988, the “Need Students” portion of the formula has been used to account for various groups of students who need more services, including: low-income students, English Learners, and students with disabilities.
- However, in the current version of the formula, *only* low-income students (determined by their eligibility for free and reduced price lunch) are considered “need students.”
  - This means that the ECS formula does not provide public school districts with any additional funding for English Learners or students with disabilities (in theory, funding for these students is captured in the Foundation).
- In the current formula, for each student who is eligible for free and reduced price lunch, the town receives a 30% bonus in the student count.

Sources: Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.  
Conn. Gen. Statutes ch. 172, § 10-262f (2013).

# How the “Need Student” calculation works

$$(20,000) + (30\% \text{ of } 18,000) = 25,400$$

↑  
Actual Enrollment
↑  
Bonus
↑  
Students Living in Poverty
↑  
Adjusted Student Count for ECS Formula

Measure	Town A	Town B
Enrollment	20,000	20,000
Poverty %	90%	1%
Need Students	5,400	60
ECS Student Count	25,400	20,060

Source: Conn. Gen. Statutes ch. 172, § 10-262f (2013).

# Base Aid Ratio

- The Base Aid Ratio determines a city/town's ability to pay the cost of educating its students.
- The Base Aid Ratio considers the wealth of a city/town, both in terms of **property** and in terms of **income**.

	Property Wealth	Income Wealth
Measurement	Equalized Net Grand List	Median Household Income
2013 Formula Weight	90%	10%

Source: Conn. Gen. Statutes ch. 172, § 10-262f (2013).

# The ECS Formula

$$\text{Foundation} \times \text{Needs Students} \times \text{Base Aid Ratio} = \text{Town's Entitlement to the ECS Grant}$$

Source: Conn. Gen. Statutes ch. 172, § 10-262h (2013).

# Illustrative example of how ECS is calculated

$$ECS \text{ Funding} = \text{Foundation} * [\text{Enrollment} + (\text{Enrollment} + \text{Percent FRPL} * \text{Weight})] * \left[ 1 - \left[ \frac{\frac{ENGL}{Population}}{\text{Median ENGL Per Capita} * 1.5} * .9 \right] - \left[ \frac{\text{Median Household Income}}{\text{Median of Median Household Income} * 1.5} * .1 \right] \right]$$

<b>Norwalk</b>			
<b>Town Variables</b>	<b>Amount</b>	<b>State Median</b>	<b>Weight</b>
Equalized Net Grand List	\$17,956,313,819		
Equalized Net Grand List Per Capita	\$191,628	\$133,647	0.9
Median Household Income	\$76,987	\$70,331	0.1
Population	88,485		
<b>Formula Variables</b>			
Foundation	\$11,525		
Enrollment	11,409		
Poverty Weight	0.3		
% Poverty	50.4		
Threshold	1.5		
<b>Calculations</b>			
Need Students	5,752		
Town Income Wealth	0.07		
Town Property Wealth	0.86		
Base Aid Ratio	0.09		
<b>Fully Funded ECS Grant</b>	<b>\$13,623,284</b>		

Sources: Conn. Gen. Statutes ch. 172, § 10-262h (2013).

State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Retrieved from [http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi\\_2011-15\\_edition\\_as\\_of\\_1-11-17.pdf](http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf).

**But the ECS formula has some complications**



# #1: It doesn't fund all students based on their learning needs

- The ECS formula only provides extra funding for students who are low-income (as measured by eligibility for free and reduced price lunch).
- Many students have other special learning needs that require additional resources to give them access to the same opportunities.
  - EL students
  - Students with disabilities

Sources: Conn. Gen. Statutes ch. 172, § 10-262f (2013).  
Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.

## #2: The state can't fully fund the ECS formula

- Fully funding the 2013 formula would cost Connecticut \$600+ million more than the state is currently spending.
- CT is in a fiscal crisis, and as a result, does not have additional funds available.
- CT does not have enough money to pay each city and town the amount it is owed under ECS.
  - Therefore, most cities and towns actually get far less money than they are entitled to under the formula.

Sources: Conn. Gen. Statutes ch. 172, § 10-262h (2013).

Conn. Acts 16-2 (May Special Session).

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>.

*The full funding total was simulated by Kathleen S. Guay based on data provided by the Connecticut State Department of Education.*

## #3: CT stopped using ECS in 2013

- The state stopped using the ECS formula to distribute education funding to school districts in 2013.
- This opens the door to funding schools based on politics, rather than the needs of kids and communities.

Sources: Conn. Acts 14-47.  
Conn. Acts 16-2 (May Special Session).  
Conn. Acts 16-3 (May Special Session).

## #4: ECS grant amounts are now based on historical precedent

- ECS grant amounts to districts **do not change** as a result of changes in the number of students the district serves, the learning needs of those students, or the community's ability to pay.
  - If the number of students in a district goes up or down, the ECS grant amount does not change accordingly.
  - If the number of low-income students a district is serving goes up or down, the ECS grant amount does not change accordingly.
  - If the ability of a community to contribute to its district's education budget goes up or down, the ECS grant amount does not change accordingly.
- Instead, ECS grant amounts are increased or decreased on a percentage basis from the amount the district received last year.

Sources: Conn. Acts 16-2 (May Special Session).  
Conn. Acts 16-3 (May Special Session).

## #5: The result isn't equitable

- Some towns get more than they are entitled to, while most communities get less than they should under the ECS formula.
  - Groton: \$3.8 million (+18%)
  - West Hartford: **-\$16.1 million (-43%)**
  - Bridgeport: **-\$43.3 million (-19%)**
- Communities with similar needs receive different amounts of state education funding.
  - More than \$5,000 per pupil gap between New Britain and Hartford.
- It doesn't apply to all kids in all schools.
  - The ECS formula only applies to local public schools. Other types of schools are funded using 10 more formulas.

Sources: Connecticut State Department of Education. (2016). *Connecticut Local Public School District Per Pupil Expenditures by Revenue Source & Property Tax Information, 2013-15*. Available from <http://ctschoolfinance.org/data/local-school-district-per-pupil-expenditures-by-revenue-source-property-tax-information>.

Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.

Conn. Acts 16-2 (May Special Session)

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>.

The full funding total was simulated by Kathleen Guay based on data provided by the Connecticut State Department of Education.

**How does this impact cities  
and towns?**

# Some cities and towns receive *less than* they should from ECS

Town	The Most the Town Should Get Based on ECS Formula FY 2016-17	FY 2016-17 ECS Funding in Conn. Acts 16-2 (May Special Session)	FY 2016-17 ECS Funding w/ Rescissions	Dollars Underfunded FY 2016-17	Percentage Underfunded FY 2016-17
Waterbury	\$192,973,086	\$133,856,066	\$133,606,066	(\$59,367,020)	-31%
Bridgeport	\$224,410,246	\$181,355,390	\$181,105,390	(\$43,304,856)	-19%
New Britain	\$119,994,478	\$86,445,269	\$86,195,269	(\$33,799,209)	-28%
Danbury	\$61,498,434	\$31,540,480	\$31,290,480	(\$30,207,954)	-49%
Hartford	\$228,465,417	\$200,768,244	\$200,518,244	(\$27,947,173)	-12%
East Hartford	\$68,257,323	\$49,315,667	\$49,075,156	(\$19,182,167)	-28%
Hamden	\$45,085,761	\$27,195,481	\$26,945,481	(\$18,140,280)	-40%
New Haven	\$171,765,368	\$154,551,977	\$154,301,977	(\$17,463,391)	-10%
Manchester	\$51,040,015	\$34,690,424	\$34,440,424	(\$16,599,591)	-33%
West Hartford	\$37,057,032	\$21,362,490	\$20,961,352	(\$16,095,680)	-43%

Sources: Conn. Acts 16-2 (May Special Session).

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>.

The full funding total was simulated by Kathleen S. Guay based on data provided by the Connecticut State Department of Education.

# While other cities and towns receive *more than they should* from ECS

Town	The Most the Town Should Get Based on ECS Formula FY 2016-17	FY 2016-17 ECS Funding in Conn. Acts 16-2 (May Special Session)	FY 2016-17 ECS Funding w/ Rescissions	Dollars Overfunded FY 2016-17	Percentage Overfunded FY 2016-17
Groton	\$21,207,527	\$25,287,526	\$25,040,045	\$3,832,518	18%
Clinton	\$4,984,274	\$6,416,984	\$6,326,998	\$1,342,724	27%
Lisbon	\$2,565,865	\$3,544,878	\$3,518,715	\$952,850	37%
Guilford	\$2,107,946	\$2,912,239	\$2,740,394	\$632,448	30%
Canterbury	\$4,085,382	\$4,691,736	\$4,665,608	\$580,226	14%
Stonington	\$1,081,353	\$1,792,984	\$1,649,159	\$567,806	53%
Ashford	\$3,524,860	\$3,881,522	\$3,859,564	\$334,704	9%
Voluntown	\$2,196,954	\$2,516,563	\$2,502,621	\$305,667	14%
Lebanon	\$5,128,904	\$5,451,755	\$5,410,404	\$281,500	5%
Hartland	\$1,057,801	\$1,340,757	\$1,327,652	\$269,851	26%

Sources: Conn. Acts 16-2 (May Special Session).

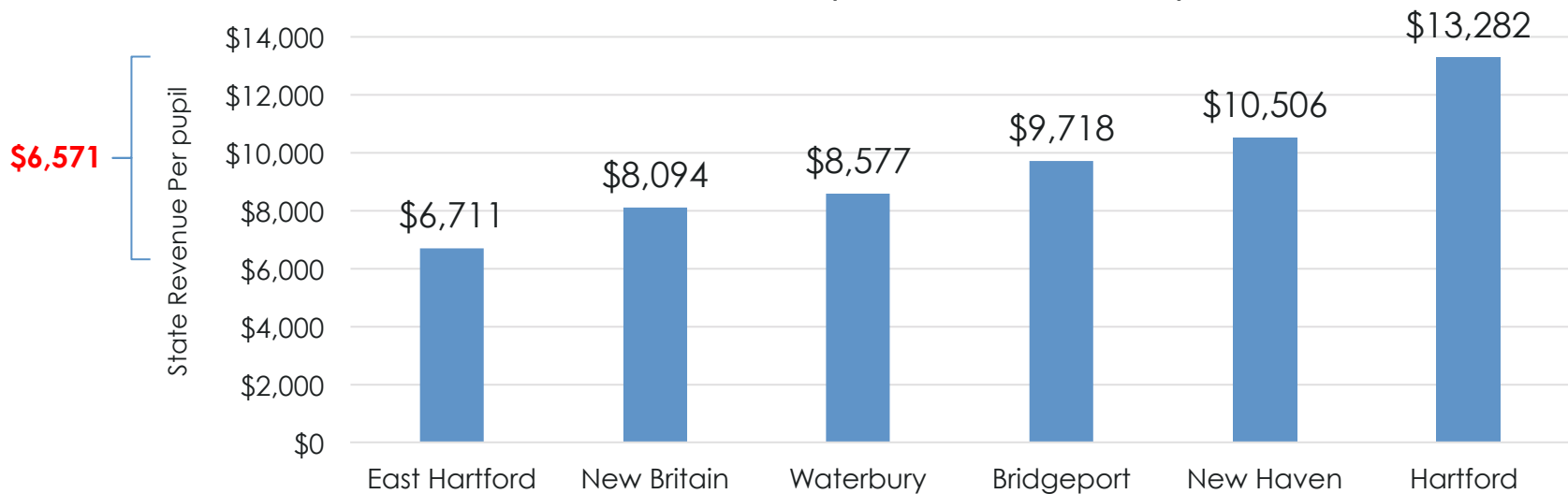
State of Connecticut, Office of Policy and Management. (2016). *FY 17 Municipal Opportunities and Regional Efficiencies (MORE) Lapse Savings*. Retrieved from <http://tiny.cc/h6i4hy>.

The full funding total was simulated by Kathleen S. Guay based on data provided by the Connecticut State Department of Education.



# Cities that serve student populations with similar needs receive different amounts of money

FY2015 State Revenue (Exc. Construction) Per Pupil



	East Hartford	New Britain	Waterbury	Bridgeport	New Haven	Hartford
% FRPL	59%	78%	73%	100%	57%	78%
% EL	9%	16%	13%	14%	15%	18%
% SPED	17%	17%	18%	15%	13%	17%

Sources: Connecticut State Department of Education. (2016). *Connecticut Local Public School District Per Pupil Expenditures by Revenue Source & Property Tax Information, 2013-15*. Available from <http://ctschoolfinance.org/data/local-school-district-per-pupil-expenditures-by-revenue-source-property-tax-information>.

Connecticut State Department of Education. (2016). *CT Public School Enrollment\_2000.mdb*. Available from <http://ctschoolfinance.org/data/connecticut-school-enrollment-15-16>.

# HOW ARE OTHER TYPES OF PUBLIC SCHOOLS FUNDED?

# With 10 more formulas!

- CT has a different funding formula for each different type of public school. These public school types include:
  - Magnet schools (5 different formulas)
  - Charter schools (2 different formulas)
  - CT Technical High School System (1 formula)
  - Agriscience schools (1 formula)
  - Open Choice (1 formula)

Sources: Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.

Moran, J. (2014). *Comparison of Charter, Magnet, Agricultural Science Centers, and Technical High Schools (2014-R-0257)*. Hartford, CT: Connecticut General Assembly, Office of Legislative Research. Retrieved from <http://www.cga.ct.gov/2014/rpt/2014-R-0257.htm>.

# Magnet School Formulas

- There are 5 different formulas for magnet schools.
- The formula for a magnet school depends on:
  - Whether the magnet school is operated by a Regional Education Service Center (RESC) or a local public school district.
  - Whether the magnet school was created as part of the *Sheff v. O’Neill* settlement.
  - One magnet school—Thomas Edison Middle School in Meriden—has its own funding formula. (It is a non-*Sheff* magnet administered by ACES.)
- RESC-operated magnet schools can charge tuition to the sending districts for the amount it costs to educate the student above the state’s per pupil allocation.

Sources: Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.  
Moran, J. (2014). *Comparison of Charter, Magnet, Agricultural Science Centers, and Technical High Schools (2014-R-0257)*. Hartford, CT: Connecticut General Assembly, Office of Legislative Research. Retrieved from <http://www.cga.ct.gov/2014/rpt/2014-R-0257.htm>.

# Charter School Formulas

- There are 2 different formulas for charter schools.
- The formula for a charter school depends on whether it is a *state* or *local* charter school.
- *State* charter schools receive a per pupil amount from the state (\$11,000) per student. They receive no local funding.
- *Local* charter schools receive:
  - Local per student costs.
  - An additional \$3,000 per student from the state.

Source: Conn. Gen. Statutes ch. 164, § 10-66ee (2013).

# Other Choice School Formulas

- **Agriscience Programs: Mix of state and local funding**
  - State funding: \$3,200 + potential for supplemental funding; sending district receives ECS funding for the student
  - Local funding: The sending district can be charged up to \$8,622.80 per student
- **Connecticut Technical High School System: State funding only**
  - State funding: 100% state funding; estimate per pupil amount is: \$15,141 (appropriation only-does not include fringe benefits of employees)
- **Open Choice: Mix of state and local funding**
  - State funding: \$3,250 and a subsidy to the receiving district based on the percentage of students taken; sending and receiving district each receive 50% of ECS for the student.
  - Local funding: The receiving district pays the remaining cost to educate the child.

Sources: Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.  
Moran, J. (2014). *Comparison of Charter, Magnet, Agricultural Science Centers, and Technical High Schools (2014-R-0257)*. Hartford, CT: Connecticut General Assembly, Office of Legislative Research. Retrieved from <http://www.cga.ct.gov/2014/rpt/2014-R-0257.htm>.  
Conn. Gen. Statutes ch. 164, § 10-64 and 10-65 (2016).  
Conn. Gen. Statutes ch. 164, § 10-95 (2013).  
Conn. Gen. Statutes ch. 172, § 10-266aa (1998).  
Conn. Acts 16-2 (May Special Session).  
Conn. Acts 16-3 (May Special Session).

# Choice Schools Funding Formulas Summary

Type of School	State funding per pupil	Can the school charge tuition to the sending district?	Does the city/town where the student lives get ECS for the student?
Agriscience	\$3,200 + potential for supp. funding	Yes, up to \$8,622.80	Yes
Charter, Local	\$3,000 + district per student costs	No but get district per student costs	Yes
Charter, State	\$11,000	No	No
CTHSS	\$15,141	No	No
Magnet, RESC, <i>Sheff</i>	Varies from \$7,900 - \$10,443	Yes, up to cost of educating student	Yes
Magnet, RESC, non- <i>Sheff</i>	Varies from \$3,000 - \$7,900	Yes, up to cost of educating student	Yes
Magnet, District, <i>Sheff</i>	\$3,000 (host district); \$13,054 (interdistrict)	No	No, but get ECS for in-district students
Magnet, District, non- <i>Sheff</i>	\$3,000 (host district); \$7,085 (interdistrict)	Yes*	Yes
Open Choice	Varies from \$3,000-\$8,000 per student	No	50% to sending; 50% to receiving

*Note: Connecticut is not faithfully following the ECS formula, which means the number of students included in the ECS calculation does not have a direct impact on the amount of funding a district is receiving. This has ripple effects throughout the school finance system because all of these formulas in some way impact a district's ECS student count.*

\*Conn. Acts 16-139 prohibits host magnet schools from charging tuition in FY 2015-16 (or any year subsequent to this) if tuition was not charged in FY 2014-15. Tuition may be charged with the Commissioner of Education's permission if the request is made by September 1 of the year before the tuition will be charged.

Sources: Conn. Gen. Statutes ch. 164, § 10-66ee (2013).

Conn. Gen. Statutes ch. 164, § 10-95 (2013).

Conn. Gen. Statutes ch. 164, § 10-64 and 10-65 (2016).

Conn. Gen. Statutes ch. 172, § 10-266aa (1998).

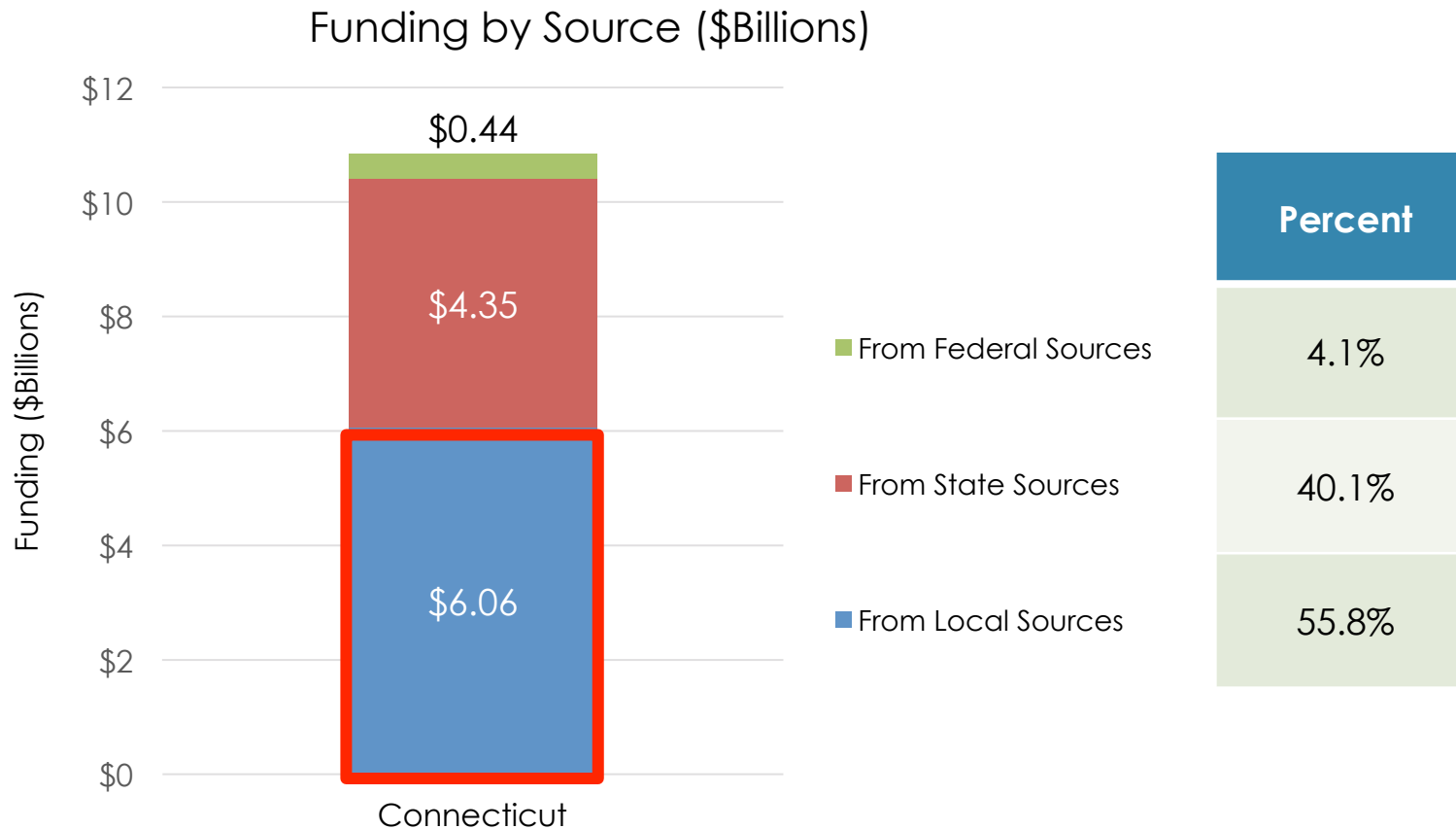
Conn. Gen. Statutes ch. 172, § 10-264l (2016).

Conn. Gen. Statutes ch. 172, § 10-264l, as amended by Section 307 of Conn. Acts 15-05 (June Special Session) (2015).

# LOCAL FUNDING



# How much do CT's cities and towns contribute to funding public schools?



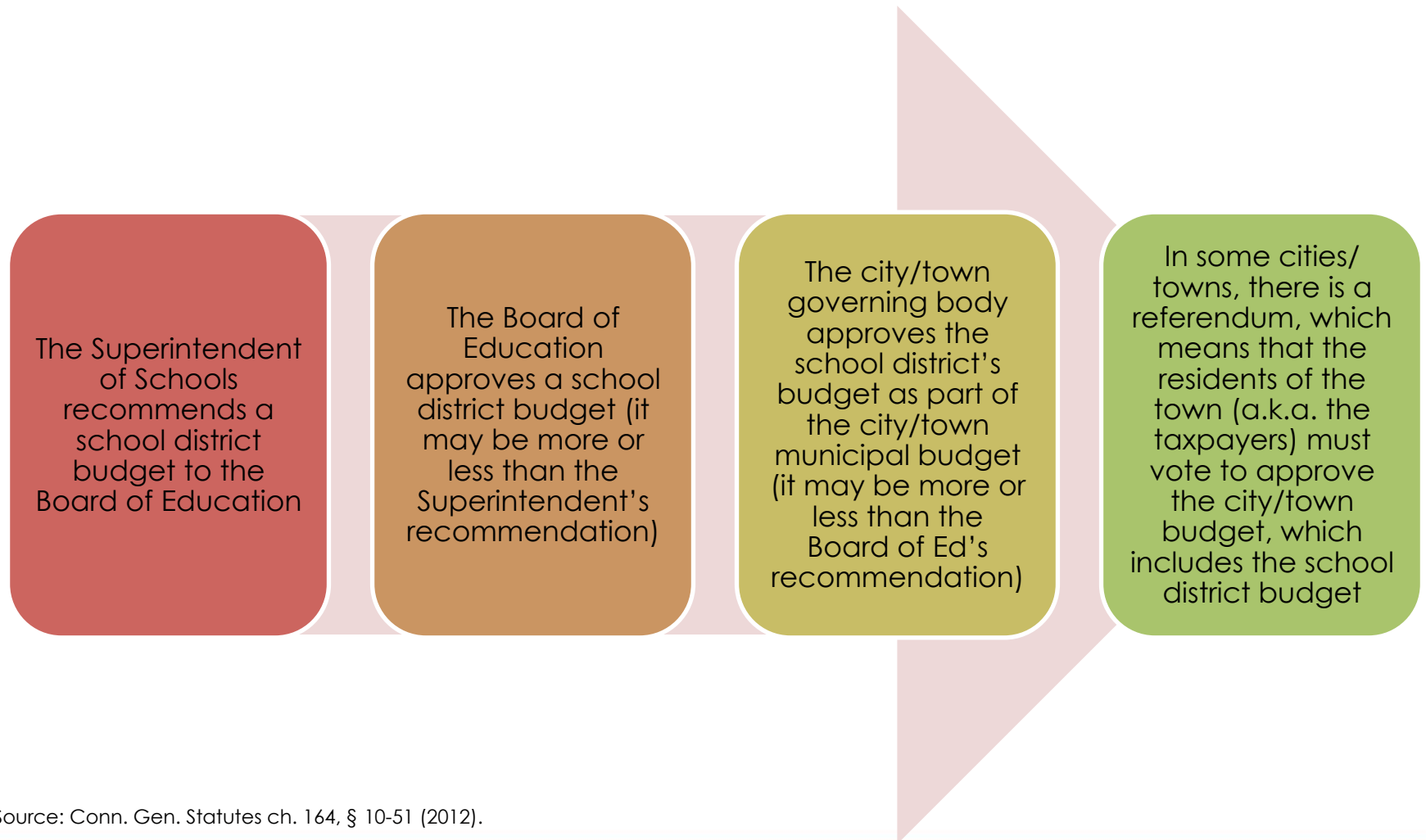
Source: U.S. Census Bureau. (2017). *Public Education Finances: 2015*. Retrieved from <http://www.census.gov/content/dam/Census/library/publications/2017/econ/g15-aspef.pdf>.

# How much do cities and towns need to contribute toward funding their public schools?

- Cities and towns must make up the difference between what their local public school system receives from state and federal sources and the local public school district's budget.

$$\begin{aligned} & \text{School District Budget} - \text{Federal Revenue} - \text{State Revenue} \\ & = \\ & \text{Municipal (Local) Contribution} \end{aligned}$$

# Who decides how much money is in the school district's budget?



Source: Conn. Gen. Statutes ch. 164, § 10-51 (2012).

# Is there a minimum budget amount?

- CT has a “minimum budget requirement,” also known as the “MBR,” which all communities must adhere to in providing funding to their local school districts.
- In 2015, the percentage MBR was removed from statute. As a result, communities are no longer required to provide a minimum percentage of their school district budget.
- As of FY 2016, the only requirement for Alliance District communities is that they provide the school district with **no less local support in the current year than they did the prior year**, plus or minus any increase/decrease in ECS funding.
- Additionally, as of FY 2016, the following changes were made for non-Alliance District communities:
  - 10% highest performing districts do not have to adhere to the MBR
  - Districts with declining enrollment and **fewer** than 20% of students eligible for FRPL can decrease their MBR up to 3%
  - Districts with declining enrollment and **more** than 20% of students eligible for FRPL can decrease their MBR up to 1.5%

Source: Conn. Gen. Statutes ch. 172, §§ 10-262f, 10-262j (2015), as amended by Conn. Acts 15-99.

# How do cities and towns raise money to pay for public schools?

- Cities and towns raise money to pay for town services (including public schools) through property taxes.
  - Cities and towns are able to collect tax on property that is owned by the people who live there.
  - Cities and towns can collect taxes on “real” property (e.g. office building, apartment buildings, houses) and “personal” property (e.g. cars and boats).
- Not all property in the town is taxable.
  - Property that belongs to some nonprofit organizations, like universities, hospitals, and churches, may be exempt from property tax.

Source: State of Connecticut, Office of Policy and Management. (2011). *Statutes Governing Property Assessment and Taxation*. Retrieved from <http://www.ct.gov/opm/cwp/view.asp?q=383128>.

# Facts about City/Town Budgets

- Each year, every city and town creates a “municipal budget” – this includes all of the money the town will need to pay for town government.
  - Some examples of what is included in the budget are: fire and police force, highway department, maintenance of town roads (including snow removal), the parks and rec department, and of course, public schools.
- Public schools are the biggest expense for every city and town in CT.
- Cities and towns must collect enough money through property taxes to pay for all of the expenses in the municipal budget.

# How much money does the city or town need to collect in property taxes?

- The city or town figures out how much money it needs to raise through property taxes by subtracting money they get from the state and federal government from the municipal budget.

**Municipal budget (including cost of schools) – state revenue (including ECS grant) – revenue from other sources**

=

**Total amount of \$ that needs to be raised through property taxes**

Source: State of Connecticut, Office of Policy and Management. (2011). *Statutes Governing Property Assessment and Taxation*. Retrieved from <http://www.ct.gov/opm/cwp/view.asp?q=383128>.

# Facts about City/Town Property Taxes

- Each city/town has a different amount of property available to tax.
  - Each city and town adds up the value of all of the property in the town – this is known as the “grand list.”
- Once the city/town knows how much money they need to raise in taxes and the value of the “grand list,” the city/town sets a tax rate for property, known as a “mill rate.”

Source: State of Connecticut, Office of Policy and Management. (2011). *Statutes Governing Property Assessment and Taxation*. Retrieved from <http://www.ct.gov/opm/cwp/view.asp?q=383128>.



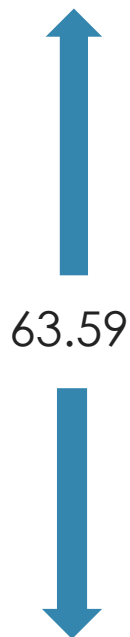
# The value of “grand lists” varies widely

Municipality	Equalized Net Grand List GLYR 2014
GREENWICH	\$50,031,483,545
STAMFORD	\$32,163,709,171
NORWALK	\$17,956,313,819
WESTPORT	\$16,602,814,905
FAIRFIELD	\$16,170,416,830
...	...
COLEBROOK	\$225,255,646
EASTFORD	\$194,982,983
HAMPTON	\$179,533,474
SCOTLAND	\$151,789,305
UNION	\$118,614,798

\$49.9B

Source: State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Retrieved from [http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi\\_2011-15\\_edition\\_as\\_of\\_1-11-17.pdf](http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf).

# And so do “mill rates”



Municipality	FY 2016-17 Mill Rate
HARTFORD	74.29*
WATERBURY	60.21*
BRIDGEPORT	54.37*
NEW BRITAIN	50.50*
NAUGATUCK	47.67*
TORRINGTON	45.75*
...	...
WARREN	14.35
WASHINGTON	14.25
ROXBURY	13.70
GREENWICH	11.202
SALISBURY	10.70

\*For Real & Personal Property only; vehicle mill rate is 37.00 for these communities

Source: State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Retrieved from [http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi\\_2011-15\\_edition\\_as\\_of\\_1-11-17.pdf](http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf).

# How are property taxes calculated?



- \$200,000 house in East Hartford
- Mill rate of 45.86

- Property Tax = Value of Property \* Assessed Value (70%) \* Mill Rate /1000
- Property Tax =  $((\$200,000) * (.7) * 45.86) / 1000$
- Property Tax = \$6,420

Source: State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Retrieved from [http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi\\_2011-15\\_edition\\_as\\_of\\_1-11-17.pdf](http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf).

# HOW DOES THIS IMPACT TAXPAYERS IN CONNECTICUT?

# The amount of property tax CT residents pay varies widely depending on where they live

Municipality	FY16-17 Mill Rate	Property Tax – 200k House	Property Tax – 2012 Honda Civic
HARTFORD <sup>+</sup>	74.29*	\$4,786	\$123
BRIDGEPORT	54.37*	\$7,612	\$123
EAST HARTFORD	45.86*	\$6,420	\$123
NEW HAVEN	41.55*	\$5,817	\$123
WEST HARTFORD	39.51*	\$5,531	\$123
ORANGE	32.2**	\$4,508	\$106
BRANFORD	27.41	\$3,837	\$91
NORWALK	24.997***	\$3,500	\$96
FAIRFIELD	25.45	\$3,563	\$84
GREENWICH	11.202	\$1,568	\$37

\*For Real & Personal Property only; vehicle mill rate is 37.00 for these communities

\*\*Vehicle mill rate is 32

\*\*\*Vehicle mill rate is 28.907

<sup>+</sup> Residential property in the city of Hartford is not assessed at the standard rate of 70%. Instead, Hartford's current assessment rate for residential property is 32.21%. Due to this difference, the property taxes for the house in this example may be lower in Hartford than the taxes in other towns with lower mill rates.

Source: State of Connecticut, Office of Policy and Management. (2017). *Municipal Fiscal Indicators*. Retrieved from [http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi\\_2011-15\\_edition\\_as\\_of\\_1-11-17.pdf](http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi_2011-15_edition_as_of_1-11-17.pdf).

KBB value for 2012 Honda Civic DX Sedan 4D with 75,000 miles and in good condition.

HOW DOES THE WAY CT  
FUNDS SCHOOLS IMPACT  
KIDS, FAMILIES, AND  
SCHOOLS?

# What determines how much funding a school or district receives?

## 1) Historical precedent

- The amount of money the school/district has received in the previous year, regardless of changes in enrollment, need, or community wealth.

## 2) The type of school it is

- Different types of schools – local district, magnets, charters, etc. – have different funding formulas or statutory per student allocations.

## 3) Where the school is located

- Schools in the Hartford (*Sheff*) region are often treated differently than schools in other areas of the state.

## 4) Political power

- Communities with powerful political leaders are more likely to receive funding increases.

# Funding is not allocated to schools based on students' learning needs

Formula	Low-income Students	English Learners	Students with Disabilities
ECS (local public schools)	✓	X	X
State Charter Schools	X	X	X
Local Charter Schools	X	X	X
CTHSS	X	X	X
Regional Agriscience Centers	X	X	X
Hartford Host Magnet Schools	X	X	X
RESC-Operated Sheff Magnet Schools	X	X	X
Edison Magnet School	X	X	X
Non-Sheff RESC Magnet enrolling less than 55% of students from 1 town	X	X	X
Non-Sheff RESC Magnet enrolling 55% of students or more from 1 town	X	X	X
Non-Sheff Host Magnet School	X	X	X

Source: Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.



# A note about special education funding

- CT does provide some funding to offset the cost of educating children with severe disabilities. Once a student's education costs are more than 4.5x the district's per pupil expenditure, the district can apply for funding through the **Excess Cost grant**.
  - However, the Excess Cost grant is not fully funded – it is funded at 68%.\* As a result, districts don't get back all of the money they are eligible to receive.
- No matter which school a child attends, the local school district in which the child lives must pay the special education costs for the student.
  - This means that local school districts must reimburse schools of choice (charter schools, magnet schools, etc.) for special education costs.

\*The % funded was calculated by Kathleen S. Guay based on Capped Funding/Full Funding.

Sources: Conn. Gen. Statutes ch. 164, § 10-76g (a) & (b).

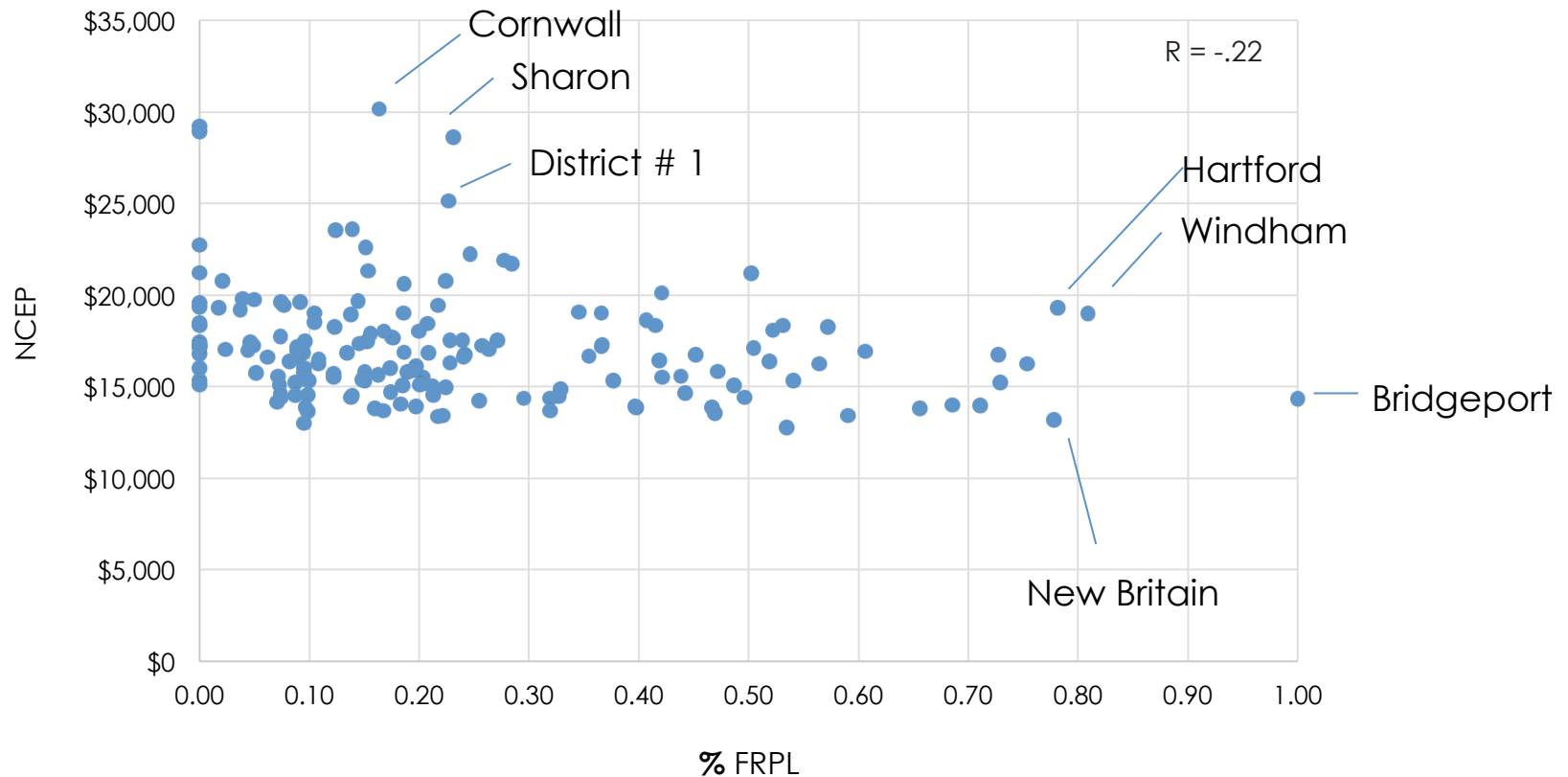
Conn. Acts 16-2 (May Special Session).

Conn. Acts 16-3 (May Special Session).

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](http://www2.housedems.ct.gov/MORE/SPED/pubs/OFA-OLR_Presentation_2013-01-23.pdf).

# There is no correlation between the percentage of low-income students a district serves and per-pupil expenditures

## NCEP versus % FRPL 2015-16

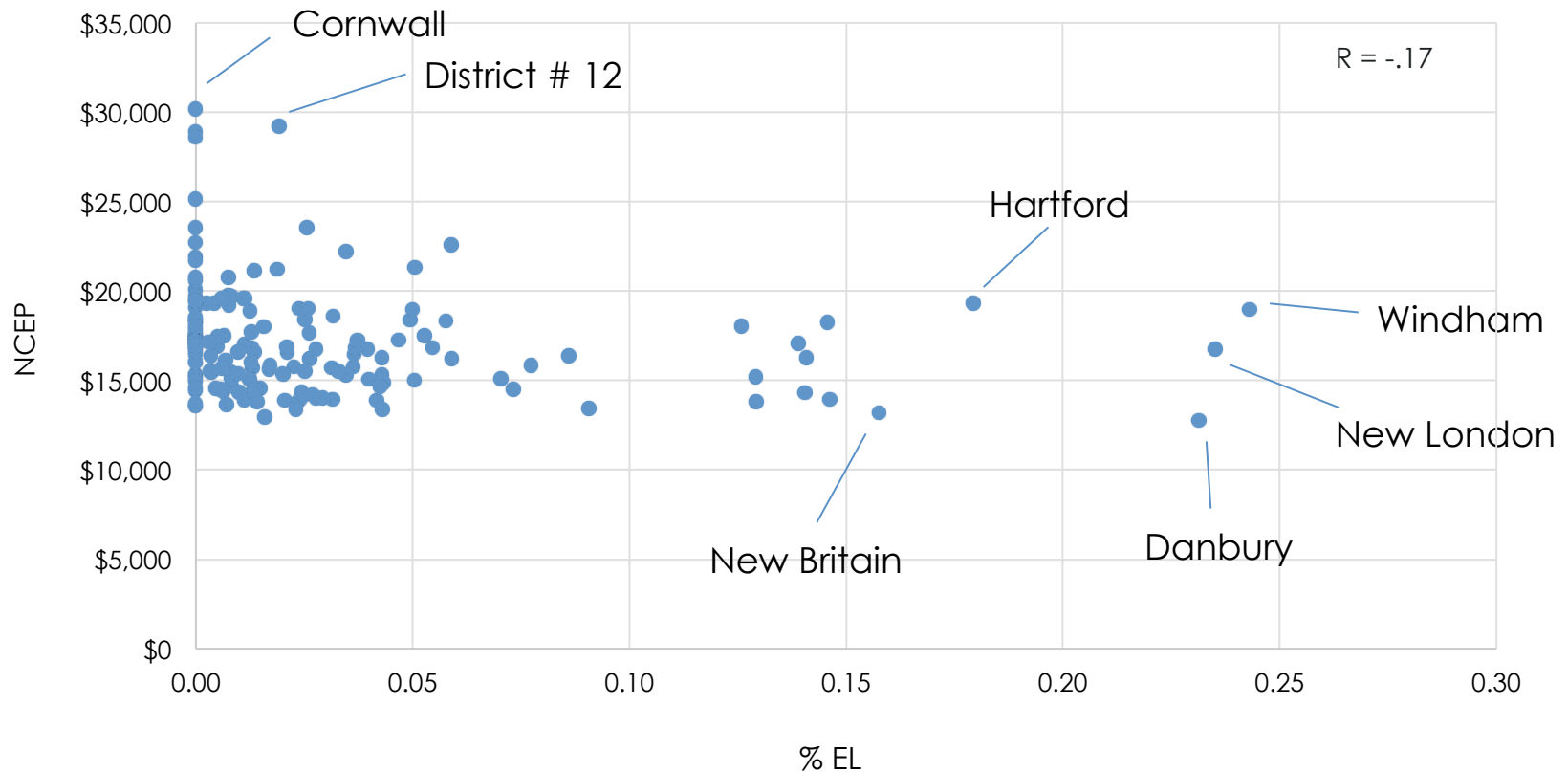


Sources: Connecticut State Department of Education. (2017). *2015-16 Net Current Expenditures Per Pupil*. Retrieved from <http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/report1/basiccon.pdf>.

Connecticut State Department of Education. (2016). *CT Public School Enrollment\_2000.mdb*. Available from <http://ctschoolfinance.org/data/connecticut-school-enrollment-15-16>.

# There is also no correlation between the percentage of English Learners a district serves and per-pupil expenditures

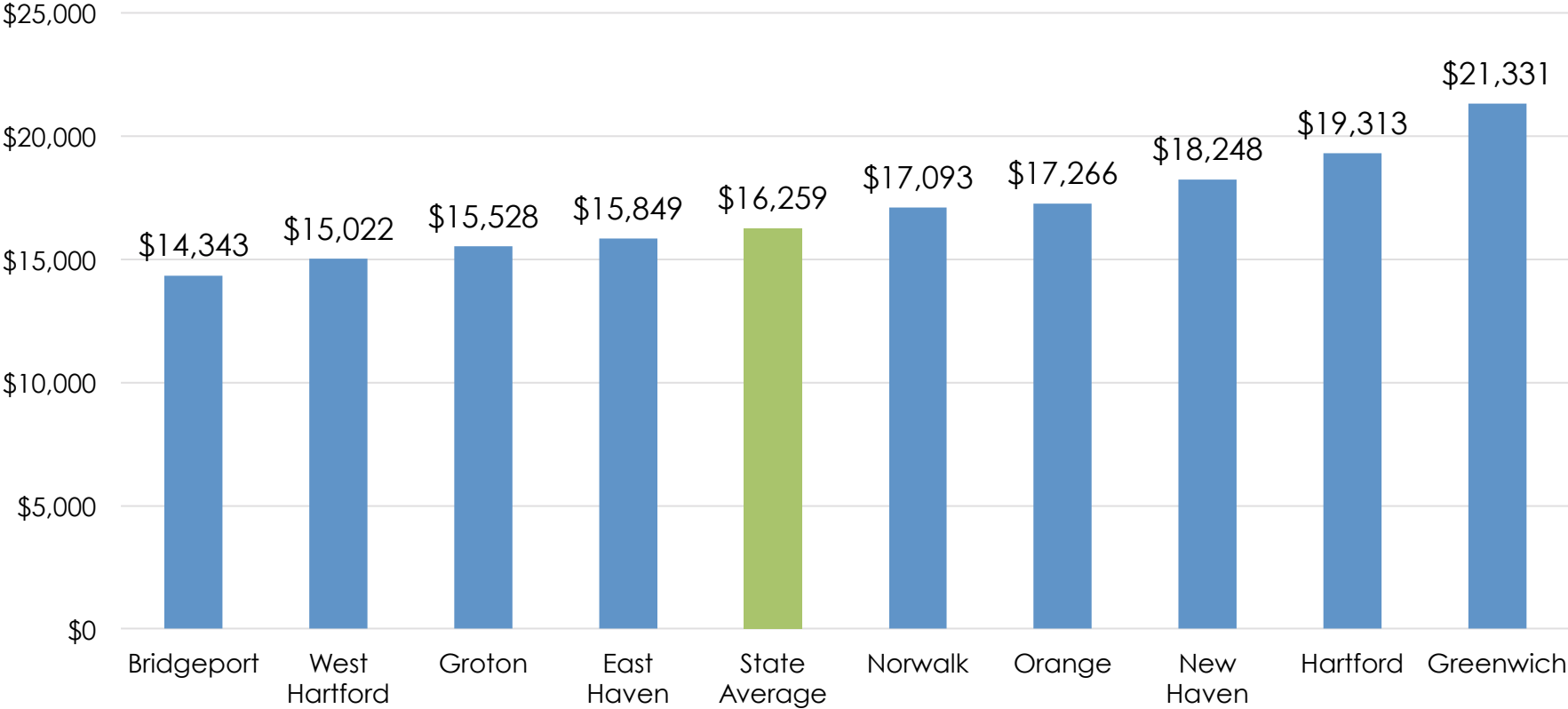
NCEP versus % EL 2015-16



Sources: Connecticut State Department of Education. (2017). *2015-16 Net Current Expenditures Per Pupil*. Retrieved from <http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/report1/basiccon.pdf>.  
Connecticut State Department of Education. (2016). *CT Public School Enrollment\_2000.mdb*. Available from <http://ctschoofinance.org/data/connecticut-school-enrollment-15-16>.

# There is considerable variations in per-pupil funding between cities and towns

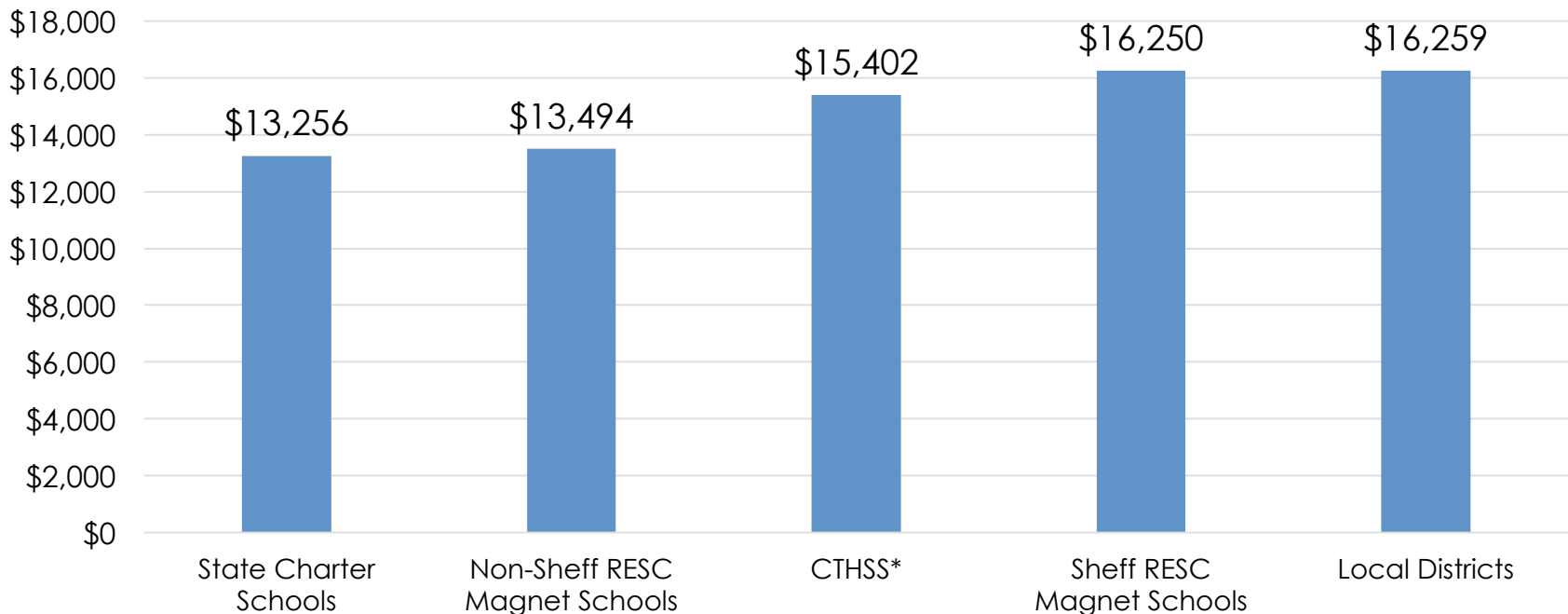
2015-16 Net Current Expenditures Per Pupil



Source: Connecticut State Department of Education. (2017). *2015-16 Net Current Expenditures Per Pupil*. Retrieved from <http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/report1/basiccon.pdf>.

# And types of schools

Average Total Per-Pupil Spending by School Type, 2015-16



Sources: Connecticut State Department of Education. (2017). *2015-16 Net Current Expenditures Per Pupil*. Retrieved from <http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/report1/basiccon.pdf>.  
Connecticut School Finance Project. (2017). *Expenditures for Connecticut Schools of Choice, 2015-16*. Available from <http://ctschoofinance.org/data/expenditures-for-schools-of-choice>.  
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Connecticut State Department of Education. (2016). *CT Public School Enrollment\_2000.mdb*. Available from <http://ctschoofinance.org/data/connecticut-school-enrollment-15-16>.

\*For CTHSS, the per-pupil expenditure amount is estimated by dividing the CTHSS operating budget by CTHSS' total enrollment. There are also significant fringe benefits costs (such as the employer shares for health insurance, unemployment, Social Security, and Medicare) that are not included in the \$165 million CTHSS operating budget. At the time of publication, information about fringe benefit costs and revenue from other sources was not available from CTHSS. However, as a point of reference, the CTHSS per-pupil expenditure, including fringe benefits, for 2013-14 was \$22,912.

# APPENDIX

# Calculating Expenditures per School Type

- Individual children receive different amounts of funding based on learning needs. DeShaun is an illustrative vehicle for conveying differences in funding amounts between schools, and has been given the average spending per pupil for each school accordingly.
- For all school types, the following have been excluded:
  - School construction – capital, not general operating costs
  - Loans – not income
- The individual items used to calculate state, local, and other contributions for each school type are found on the following slide.

# Calculating Expenditures per School Type

	Local Public	Charter	Sheff RESC Host Magnet
State Contribution	<ul style="list-style-type: none"> <li>Board of Education Services for the Blind</li> <li>ECS – Non-Alliance</li> <li>Excess Cost/State Agency Placement</li> <li>Healthy Foods</li> <li>Magnet Transportation</li> <li>Open Choice</li> <li>Other Direct State Grants</li> <li>Public Transportation</li> <li>Special Education Supplemental</li> <li>State Grants Managed by a Nonpublic/Quasi-Public Organization Serving Public Education</li> <li>State Match Child Nutrition</li> <li>State School Breakfast</li> <li>Total from ED141 Summary Report Column 3</li> <li>Voag</li> <li>Your Portion of Services/Expenditures from Consortium Grant Payment Arrangement</li> </ul>	<ul style="list-style-type: none"> <li>State Charter School Grant</li> <li>Common Core State Grant</li> <li>School Breakfast (state)</li> <li>Child Nutrition</li> <li>Special Education Reimbursement</li> <li>Interdistrict Cooperative</li> <li>Family Resource Center Program</li> <li>After School Programs</li> <li>Other State Grants</li> </ul>	<ul style="list-style-type: none"> <li>State Magnet School Grant</li> <li>State Magnet Transportation</li> <li>Two Rivers receives a separate state subsidy for magnet school transportation.</li> <li>Other State Grant Funds</li> </ul>
Local Contribution	<ul style="list-style-type: none"> <li>Local Share is Total less State+Other</li> </ul>	<ul style="list-style-type: none"> <li>Regular Education In-kind Services from local school district</li> <li>Special Education In-kind Services from local school district</li> <li>Other Sources of Revenue - Special Education reimbursement</li> <li>Other Sources of Revenue - Local Support</li> </ul>	<ul style="list-style-type: none"> <li>LEA Regular Tuition</li> <li>LEA Special Education Tuition/Transportation</li> </ul>
Other Contribution	<ul style="list-style-type: none"> <li>Bilingual Education (Federal)</li> <li>Headstart</li> <li>Other Direct Federal Grants</li> <li>Your Portion of Services/Expenditures from Consortium Grant Payment Arrangement</li> <li>Federal Grants Managed by a Nonpublic/Quasi-Public Organization Serving Public Education</li> <li>Total Tuition &amp; Transportation Revenues</li> <li>In-Kind Services</li> <li>Medicaid Revenue Expended on Special Education Services</li> <li>Medicaid Revenue Expended on Regular Education Services</li> <li>Third Party Billing/Insurance</li> <li>Contributions</li> <li>Rentals</li> <li>Endowment Funds</li> <li>Other Miscellaneous Revenues</li> <li>Total Miscellaneous Revenue from ED141 Summary Report, Column 3</li> </ul>	<ul style="list-style-type: none"> <li>Title I</li> <li>Title II</li> <li>National School Lunch</li> <li>Child Nutrition School Food Equipment</li> <li>Other Sources of Revenue - Remainder</li> <li>Interest Income</li> <li>Miscellaneous</li> <li>Title IV, Part B, 21st Century Community Learning</li> </ul>	<ul style="list-style-type: none"> <li>Federal Funds</li> </ul>

Sources: Connecticut State Department of Education. (2017). *Connecticut End of Year School Reports (ED001s) for Local Public School Districts, 2009-16*. Available from <http://ctschoolfinance.org/data/ed001s-local-districts>.  
 Connecticut State Department of Education. (2017). *Connecticut End of Year School Reports (ED001s) for RESCs and Charters, 2014-16*. Available from <http://ctschoolfinance.org/data/ed001s-RESCs-and-Charter>.



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