

FUNDING FORMULA ANALYSIS

Senate and House Republicans' Proposed Changes to Education Funding, September 13, 2017

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

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Formula Overview^A

The Senate and House Republicans' revised proposed formula, released on September 12, 2017, is a student-based, weighted funding formula, which includes a foundation amount, multiple weights for students with additional learning needs, and a state-share mechanism to equitably distribute state education dollars based on a town's ability to pay. The Republicans' revised proposed formula only applies to local and regional school districts and does not change the 10 other formulas currently used to fund other types of public schools in Connecticut.

Cost

The Republicans' formula proposal would cost an additional \$678.7 million over fiscal year 2017 Education Cost Sharing (ECS) grant levels. 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 payments made by the State to the Connecticut Teachers' Retirement System (TRS) or State contributions to school construction.

Inclusion

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

Foundation

In a 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. The Republicans' revised formula proposal includes a foundation amount of \$9,638 per pupil, which they cite as being based on academic research on the cost of educating a child in CT.¹ According to analysis by the Connecticut School Finance Project, a foundation amount of \$9,638 is within a range of reasonable foundation amounts, accounting for the exclusion of special education aid, based on verifiable data (see Appendix). This is a reduction from the current foundation amount of \$11,525, however, the proposed foundation amount does not include special education funding, which has been disentangled from the foundation amount and would be distributed through a separate Special Education Grant.

Weights

The Republicans' revised proposed formula includes three "need-student" weights, which increase the per-student allocation for students with additional learning needs.

^A Unless otherwise cited, all formula specifications and data are retrieved from:

Connecticut House Republicans. (2017). *House & Senate Republicans Release Revised No-Tax-Increase State Budget Proposal* [Press release]. Retrieved from <http://www.cthousegop.com/house-senate-republicans-release-revised-no-tax-increase-state-budget-proposal/>.

Connecticut Senate Republicans. (2017). *Senate Republican FY 2018/2019 Budget Summary – Updated June 7, 2017*. Retrieved from http://ctsenaterepublicans.com/wp-content/uploads/2017/06/SRO_BudgetSummary_June2017.pdf.

Connecticut Senate Republicans and Connecticut House Republicans. (2017). *Republican FY 2018 FY 2019 Biennial Budget Updated Post SEBAC Approval*. Retrieved from <http://ctsenaterepublicans.com/wp-content/uploads/2017/09/Revised-Republican-Budget-Line-by-Line-September-2017.pdf>.

The revised proposal includes a low-income student weight of 0.30, which increases the foundation amount by 30 percent for students who live in low-income households as measured by eligibility for the free and reduced price meals program of the U.S. Department of Agriculture, known in Connecticut as free and reduced price lunch (FRPL). This is the method used in the current ECS formula to count low-income students, although recent changes to the USDA program have made this method of counting low-income students less reliable.^{2,3,4}

The Republicans' revised proposed formula also contains a concentrated poverty weight, which increases the per-student allocation for low-income students who live in districts with high concentrations of low-income students. The concentrated poverty weight is 0.05, which increases the foundation amount for low-income students an additional five percent, for a total of 35 percent for those low-income students residing in districts with high concentrations of low-income students. The current ECS formula does not include a concentrated poverty weight.

The Republicans' revised proposed formula includes a weight of 0.15 for English Learners, which increases the foundation amount by 15 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 Republicans' 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 Republican 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 American Community Survey.

Alliance Districts^B have a minimum aid ratio of 10 percent. For non-Alliance Districts, the minimum aid ratio is one percent. The Republican revised proposed formula uses a Statewide Guaranteed Wealth Level, or threshold factor, of 1.50.

Furthermore, the formula adds additional funding of three to six percent for communities that have a Public Investment Communities (PIC) index score of over 300. The PIC index is published annually by the OPM.⁵ The five towns with the highest PIC score will receive an additional six percent, the next five towns will receive an additional five percent, the next five an additional four percent, and the remaining four towns with PIC scores over 300 will receive an additional three percent.

^B

Special Education

The Republicans' revised proposed formula separates special education funding from main formula aid by reallocating approximately 22 percent of the current total ECS grant amount, which is the portion of the total ECS grant that Connecticut currently reports is attributable to special education.⁶ It also eliminates the Excess Cost Grant, and folds both of these funding streams into a new Special Education Grant. The Republicans propose a partial reimbursement system to distribute special education funds to districts on a scale of 2.5 percent to 52 percent, based on a town's relative need as measured by a ranking of each town's Adjusted Equalized Net Grand List per Capita (AENGLC). In addition, the Republicans' revised plan appropriates an additional \$9,999,448 in special education funds, which is the amount needed to meet federal maintenance of support requirements under the Individuals with Disabilities in Education Act,⁷ after budget cuts and other recessions in fiscal year 2017 decreased state support for special education below required levels.⁸

Phase-in Plan

The Republicans' revised proposal includes a phase-in plan that would take 10 years to reach full funding of the formula. For districts for whom the formula calculates additional state aid, increases would be phased in at a rate of five percent in fiscal year 2018, 15 percent in fiscal year 2019, and 10 percent in subsequent years. In districts for whom the formula calculates lower state aid, decreases would be phased out at a rate of zero percent in fiscal year 2018 (otherwise known as a hold-harmless provision), and 10 percent per year in subsequent years.

Table 1: Funding Formula Characteristics

Funding Formula Characteristics	
Foundation Amount	<ul style="list-style-type: none"> • \$9,638
Low-income Students	<ul style="list-style-type: none"> • Weight: 30% • Concentration Weight: 5% • Concentration Threshold: 75% • Identification Method: Eligibility for FRPL
English Learner (EL) Weight	<ul style="list-style-type: none"> • Weight: 15% • 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 2: 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 Republican revised funding formula. For example, the additional resources allocated for a low-income student compared to a general education student are determined by the foundation amount (\$9,638) multiplied by the income need weight (30%) = (\$2,891). 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 $\$9,638 + \$2,891 = \$12,529$ per low-income student.

Student Need	Funding Per Student (FY18)
General Education (Non-need) Student	\$9,638
Low-income Student	\$12,529
Concentrated Low-income student	\$13,011
English Learner	\$11,084
Low-income and English Learner	\$13,975
Concentrated Low-income and English Learner	\$14,457

Estimated Funding Per Pupil

Table 3: Estimated State Funding per Pupil for Towns

This table displays the estimated state funding per pupil by town provided by this funding formula. As this formula separates state special education funding from main formula aid funding, these amounts have been calculated and presented separately. These amounts do not include any other estimated state, local, federal, tuition, or other funding provided to a town to educate students. The methodology for these estimates can be found at the end of this document.

Town	FY18 Education Cost Sharing Per Pupil	FY18 Special Education Grant Per Pupil	FY18 Total Funding Per Pupil
Andover	\$3,941	\$1,042	\$4,982
Ansonia	\$5,247	\$2,253	\$7,500
Ashford	\$5,487	\$1,695	\$7,182
Avon	\$205	\$318	\$523
Barkhamsted	\$2,476	\$1,044	\$3,520
Beacon Falls	\$3,689	\$1,233	\$4,922
Berlin	\$1,767	\$736	\$2,502
Bethany	\$2,026	\$685	\$2,710
Bethel	\$2,214	\$920	\$3,134
Bethlehem	\$2,990	\$775	\$3,765
Bloomfield	\$2,206	\$736	\$2,943
Bolton	\$3,129	\$834	\$3,963
Bozrah	\$3,167	\$1,642	\$4,809
Branford	\$698	\$549	\$1,247
Bridgeport	\$6,801	\$1,789	\$8,590
Bridgewater	\$260	\$283	\$543
Bristol	\$4,323	\$1,523	\$5,846
Brookfield	\$463	\$383	\$846
Brooklyn	\$4,617	\$1,663	\$6,279
Burlington	\$2,192	\$815	\$3,007
Canaan	\$1,339	\$712	\$2,051
Canterbury	\$5,695	\$1,741	\$7,437
Canton	\$1,703	\$510	\$2,213
Chaplin	\$5,413	\$1,649	\$7,062
Cheshire	\$1,769	\$810	\$2,579
Chester	\$1,334	\$789	\$2,123
Clinton	\$2,765	\$853	\$3,617
Colchester	\$3,999	\$1,361	\$5,361
Colebrook	\$2,132	\$931	\$3,063
Columbia	\$2,853	\$2,022	\$4,875
Cornwall	\$159	\$564	\$723

Town	FY18 Education Cost Sharing Per Pupil	FY18 Special Education Grant Per Pupil	FY18 Total Funding Per Pupil
Coventry	\$4,038	\$1,308	\$5,346
Cromwell	\$1,851	\$862	\$2,712
Danbury	\$2,346	\$928	\$3,274
Darien	\$126	\$185	\$311
Deep River	\$2,221	\$964	\$3,185
Derby	\$4,209	\$1,553	\$5,763
Durham	\$2,635	\$995	\$3,631
Eastford	\$4,593	\$1,100	\$5,694
East Granby	\$1,357	\$1,019	\$2,375
East Haddam	\$2,770	\$1,129	\$3,899
East Hampton	\$3,024	\$1,083	\$4,107
East Hartford	\$4,966	\$866	\$5,832
East Haven	\$4,528	\$1,500	\$6,028
East Lyme	\$2,105	\$810	\$2,915
Easton	\$143	\$347	\$490
East Windsor	\$3,952	\$1,668	\$5,620
Ellington	\$2,844	\$884	\$3,728
Enfield	\$4,107	\$1,348	\$5,455
Essex	\$161	\$670	\$830
Fairfield	\$129	\$299	\$428
Farmington	\$275	\$298	\$573
Franklin	\$2,923	\$682	\$3,605
Glastonbury	\$912	\$361	\$1,273
Goshen	\$240	\$459	\$700
Granby	\$2,409	\$492	\$2,901
Greenwich	\$128	\$103	\$231
Griswold	\$4,934	\$1,776	\$6,710
Groton	\$4,112	\$1,397	\$5,509
Guilford	\$663	\$459	\$1,121
Haddam	\$1,307	\$666	\$1,973
Hamden	\$3,458	\$2,095	\$5,553
Hampton	\$5,973	\$1,610	\$7,583
Hartford	\$7,463	\$2,739	\$10,202
Hartland	\$3,878	\$1,263	\$5,141
Harwinton	\$2,644	\$817	\$3,461
Hebron	\$3,405	\$976	\$4,381
Kent	\$138	\$570	\$708
Killingly	\$5,227	\$2,760	\$7,987
Killingworth	\$1,955	\$657	\$2,612
Lebanon	\$4,356	\$1,762	\$6,118

Town	FY18 Education Cost Sharing Per Pupil	FY18 Special Education Grant Per Pupil	FY18 Total Funding Per Pupil
Ledyard	\$4,043	\$1,729	\$5,772
Lisbon	\$4,897	\$1,378	\$6,276
Litchfield	\$1,285	\$539	\$1,824
Lyme	\$242	\$346	\$587
Madison	\$161	\$354	\$514
Manchester	\$3,728	\$1,310	\$5,038
Mansfield	\$4,354	\$1,561	\$5,914
Marlborough	\$2,323	\$708	\$3,030
Meriden	\$5,488	\$1,584	\$7,072
Middlebury	\$633	\$867	\$1,500
Middlefield	\$2,744	\$969	\$3,713
Middletown	\$3,217	\$1,796	\$5,013
Milford	\$1,486	\$718	\$2,205
Monroe	\$1,580	\$522	\$2,102
Montville	\$4,239	\$1,468	\$5,708
Morris	\$347	\$454	\$801
Naugatuck	\$5,341	\$1,340	\$6,681
New Britain	\$6,117	\$2,006	\$8,122
New Canaan	\$123	\$131	\$254
New Fairfield	\$1,508	\$569	\$2,077
New Hartford	\$2,491	\$1,047	\$3,539
New Haven	\$6,328	\$1,652	\$7,980
Newington	\$2,501	\$910	\$3,411
New London	\$5,691	\$2,228	\$7,920
New Milford	\$2,302	\$781	\$3,083
Newtown	\$913	\$575	\$1,489
Norfolk	\$164	\$664	\$828
North Branford	\$3,348	\$969	\$4,317
North Canaan	\$4,054	\$1,309	\$5,363
North Haven	\$1,035	\$816	\$1,852
North Stonington	\$2,943	\$652	\$3,595
Norwalk	\$803	\$563	\$1,366
Norwich	\$5,467	\$2,212	\$7,679
Old Lyme	\$240	\$340	\$580
Old Saybrook	\$135	\$368	\$504
Orange	\$553	\$470	\$1,023
Oxford	\$1,791	\$662	\$2,453
Plainfield	\$5,358	\$1,683	\$7,041
Plainville	\$3,479	\$1,294	\$4,773

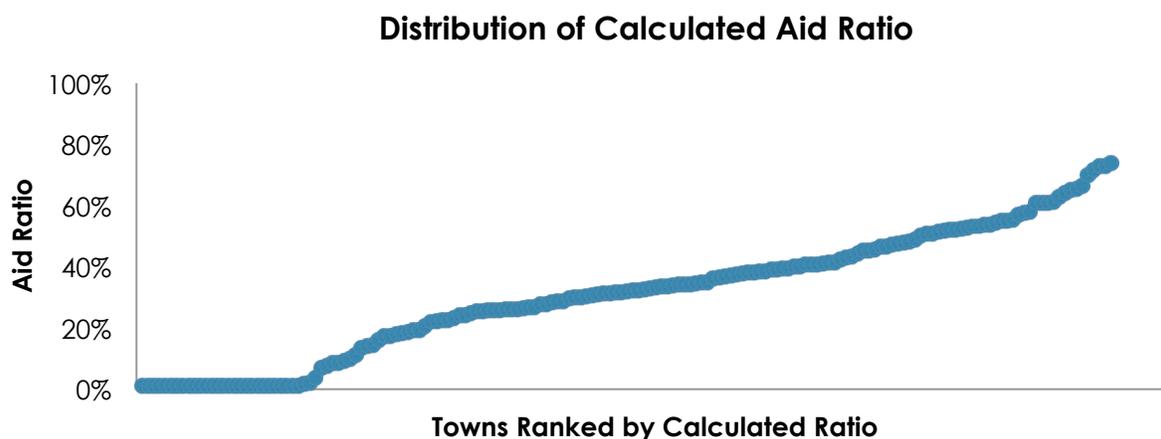
Town	FY18 Education Cost Sharing Per Pupil	FY18 Special Education Grant Per Pupil	FY18 Total Funding Per Pupil
Plymouth	\$4,709	\$1,810	\$6,519
Pomfret	\$4,040	\$1,967	\$6,007
Portland	\$2,555	\$827	\$3,382
Preston	\$3,702	\$1,975	\$5,678
Prospect	\$3,050	\$1,222	\$4,272
Putnam	\$5,741	\$2,184	\$7,924
Redding	\$144	\$414	\$558
Ridgefield	\$127	\$191	\$318
Rocky Hill	\$1,326	\$630	\$1,956
Roxbury	\$226	\$282	\$509
Salem	\$3,811	\$1,735	\$5,546
Salisbury	\$137	\$336	\$473
Scotland	\$5,668	\$2,445	\$8,113
Seymour	\$3,554	\$1,403	\$4,956
Sharon	\$155	\$467	\$623
Shelton	\$1,018	\$552	\$1,570
Sherman	\$133	\$302	\$434
Simsbury	\$1,213	\$543	\$1,756
Somers	\$3,293	\$1,294	\$4,587
Southbury	\$1,181	\$872	\$2,053
Southington	\$2,479	\$1,255	\$3,734
South Windsor	\$2,348	\$868	\$3,217
Sprague	\$4,578	\$1,726	\$6,304
Stafford	\$4,924	\$1,597	\$6,521
Stamford	\$576	\$476	\$1,053
Sterling	\$4,587	\$2,099	\$6,686
Stonington	\$649	\$623	\$1,272
Stratford	\$2,470	\$1,289	\$3,758
Suffield	\$2,291	\$1,099	\$3,389
Thomaston	\$4,432	\$1,648	\$6,080
Thompson	\$5,664	\$1,874	\$7,538
Tolland	\$3,244	\$995	\$4,239
Torrington	\$4,466	\$2,101	\$6,568
Trumbull	\$461	\$432	\$893
Union	\$1,934	\$1,077	\$3,011
Vernon	\$4,370	\$1,685	\$6,055
Voluntown	\$5,180	\$1,595	\$6,775
Wallingford	\$2,832	\$1,210	\$4,042
Warren	\$243	\$446	\$688
Washington	\$258	\$302	\$559

Town	FY18 Education Cost Sharing Per Pupil	FY18 Special Education Grant Per Pupil	FY18 Total Funding Per Pupil
Waterbury	\$5,813	\$1,704	\$7,517
Waterford	\$130	\$447	\$577
Watertown	\$3,355	\$1,272	\$4,627
Westbrook	\$132	\$531	\$663
West Hartford	\$1,722	\$656	\$2,377
West Haven	\$5,213	\$1,968	\$7,181
Weston	\$127	\$184	\$311
Westport	\$126	\$124	\$250
Wethersfield	\$2,017	\$1,213	\$3,230
Willington	\$4,389	\$1,822	\$6,211
Wilton	\$127	\$234	\$361
Winchester	\$5,494	\$3,009	\$8,503
Windham	\$6,516	\$2,125	\$8,641
Windsor	\$2,482	\$1,209	\$3,691
Windsor Locks	\$2,543	\$862	\$3,405
Wolcott	\$4,236	\$923	\$5,159
Woodbridge	\$382	\$417	\$799
Woodbury	\$964	\$769	\$1,734
Woodstock	\$3,394	\$972	\$4,366

Formula Equity Analysis

Chart 1: Estimated Distribution of Calculated State Aid Ratio

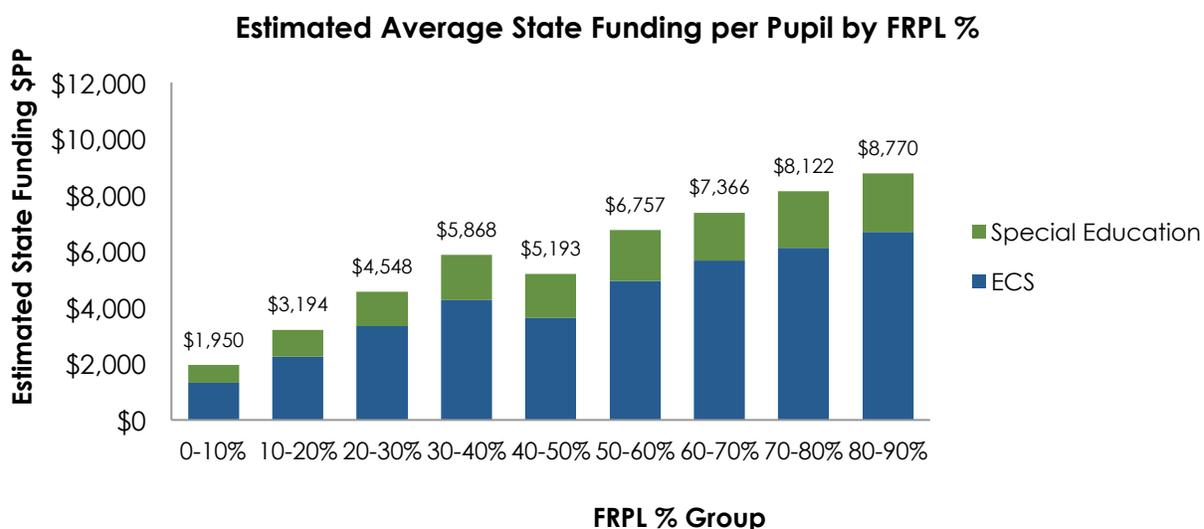
This chart displays the calculated state aid ratio for each town under this proposed funding formula. The state aid ratio is the formula component that determines the percentage responsibility of the State in funding students in each town. Under the Republican revised proposed formula, the State Guaranteed Wealth Level, or threshold factor, is 1.5. 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.



- 28 towns are estimated to receive the minimum aid ratio of one percent.
- Mean aid ratio is estimated to be 30.9 percent, while the median aid ratio is 40 percent.
- 34 towns are estimated to receive greater than 50 percent aid under this ratio.
- New Britain (73 percent) and Hartford (74 percent) are estimated to receive the largest aid ratio under this formula.

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

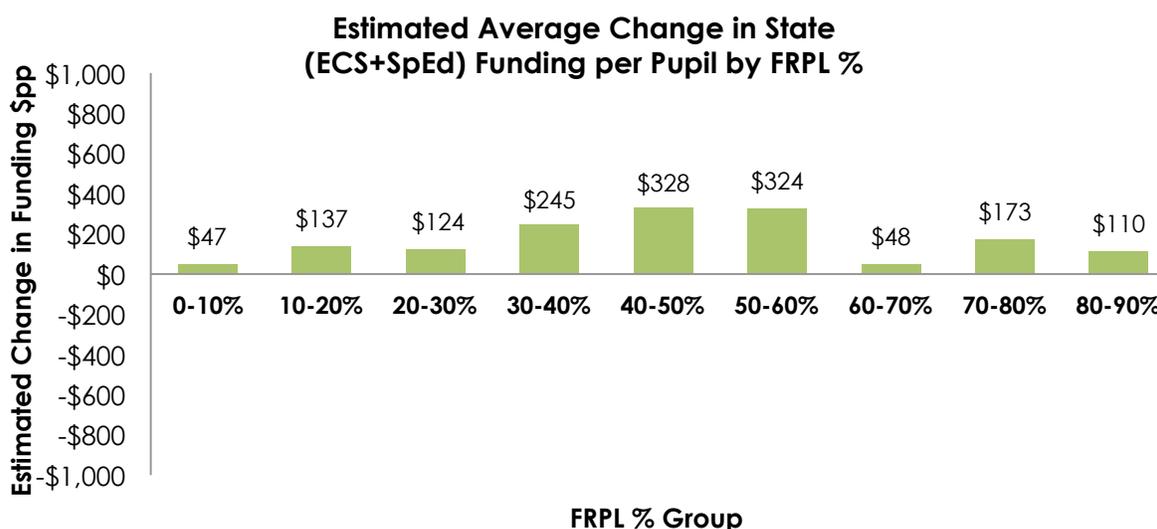
This chart displays the relationship between the level of need in a town, as measured by the percentage of town students eligible for free and reduced price lunch, and the state funding per pupil allocated to that town under the proposed formula.⁹ Each bar represents the towns that fall within a certain 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 \$1,900 per student on average.
- Highest-need subgroups receive the largest estimated funding per pupil.
- \$6,820 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

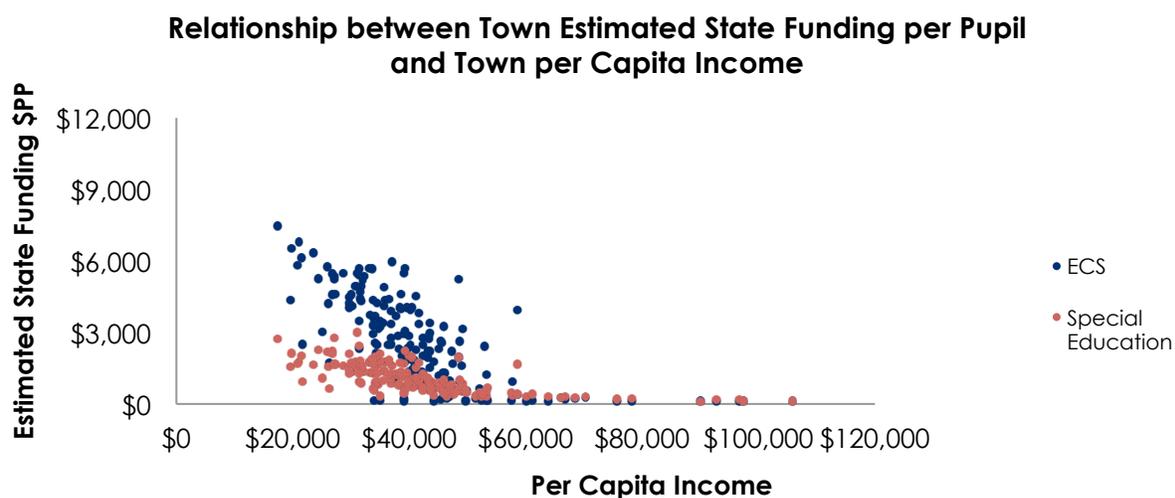
This chart displays the relationship between the level of need in a town, as measured by the percentage of town students eligible for free and reduced price lunch, and the change in ECS funding per pupil allocated to that town under the revised proposed formula.¹⁰ Current ECS funding is defined as fiscal year 2017 ECS grants with rescissions.¹¹ 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 not distributed in an equitable manner.
- Highest-need subgroups are estimated to receive increases in average state funding per pupil.
- Lowest-need subgroups are also estimated to receive increases in average state funding per pupil.
- Mid-need subgroups are estimated to receive the largest increases 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 this proposed formula and the town's per capita income.¹² Each dot on the graph represents one town. The town's ECS grant is shown in blue, while the town's special education grant is shown in red. 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



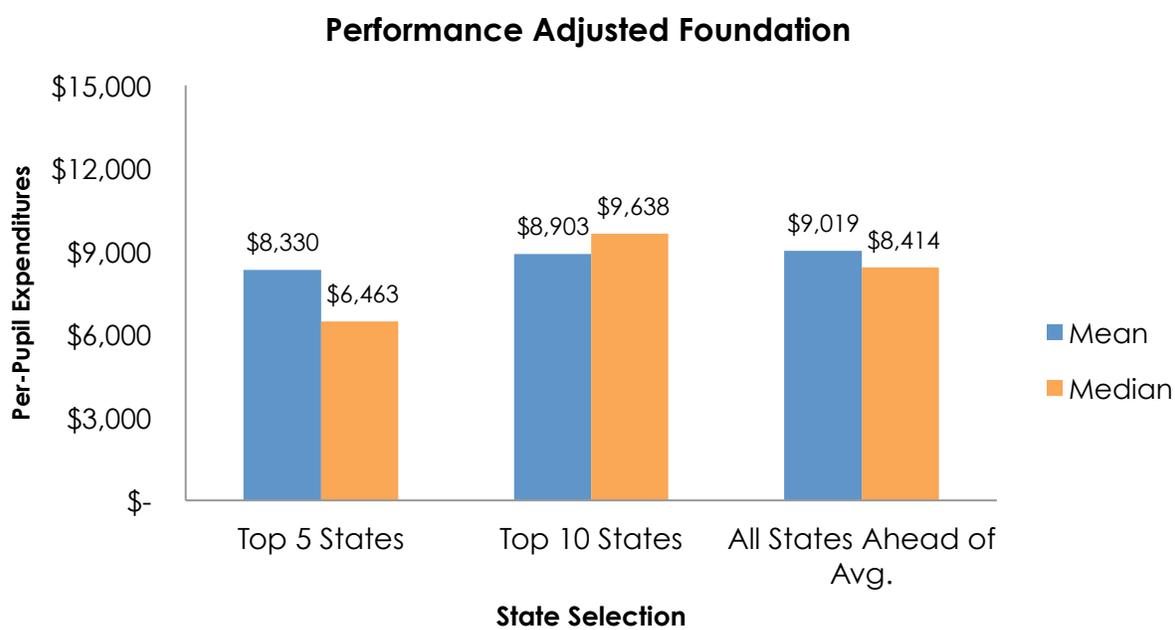
- Estimated ECS and special education funding per pupil is negatively correlated with per capita income.
- There appears to be a strong linear relationship between per capita income and grant funding per pupil.
- There is large variation in estimated state funding per pupil for towns with per capita incomes at approximately \$40,000.
- Towns with high per capita incomes generally receive less state aid per pupil than towns with low per capita incomes.

Estimation Methodology

The per-pupil grants were calculated by dividing the grant amounts provided in the Republican Revised Proposed Budget by town resident student counts. For the proposed Special Education Grant, the regional school district grant amounts are divided among member towns based on the proportion of regional school district students coming from each member town. 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: Foundation Amount

The following foundation estimate is a performance adjusted foundation based on state-level expenditures, with the exception of special education 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.¹³ Expenditure data is adjusted to Connecticut cost-of-living and inflation from 2013-2017.¹⁴ 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.¹⁵



Endnotes

- ¹ Connecticut Senate Republicans. (2017). *Senate Republican FY 2018/2019 Budget Summary – Updated June 7, 2017*. Retrieved from http://ctsenaterepublicans.com/wp-content/uploads/2017/06/SRO_BudgetSummary_June2017.pdf.
- ² Connecticut State Department of Education. (2016, April 29). Community Eligibility Provision (CEP). Retrieved from <http://www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=335336>
- ³ U.S. Department of Education, Office of Elementary and Secondary Education. (2015). *GUIDANCE: The Community Eligibility Provision and Selected Requirements Under Title I, Part A of the Elementary and Secondary Education Act of 1965, as Amended*. Retrieved from <https://www2.ed.gov/programs/titleiparta/15-0011.doc>.
- ⁴ U.S. Department of Agriculture, Food and Nutrition Service, Office of Policy Support. (2013). *Direct Certification in the National School Lunch Program State Implementation Progress, School Year 2012-2013 Report to Congress—Summary*. Washington, DC. Retrieved from http://www.fns.usda.gov/sites/default/files/NSLPDirectCertification2013_Summary.pdf.
- ⁵ The Public Investment Communities (PIC) index is calculated annually by the Office of Policy and Management and measures the relative wealth and need of Connecticut's towns by ranking them in descending order by their cumulative point allocations based on: per capita income; adjusted equalized net grand list per capita; equalized mill rate; per capita aid to children receiving Temporary Family Assistance benefits; and unemployment rate. More information on the PIC index, including the cumulative points allocation for each town, can be found at <http://www.ct.gov/opm/cwp/view.asp?a=2985&q=383122>.
- ⁶ 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
- ⁷ Individuals with Disabilities Education Improvement Act of 2004, 20 U.S.C. § 1400 (2004).
- ⁸ Connecticut State Department of Education. (2016). *Individuals with Disabilities Education Act, 2016-17 State Maintenance of Effort*. Available from <http://ctschoolfinance.org/data/connecticuts-2016-17-state-maintenance-of-effort-for-the-individuals-with-disabilities-education-act-idea>.
- ⁹ Connecticut State Department of Education. (2016). *CT Public School Enrollment_2000.mdb*. Available from <http://ctschoolfinance.org/data/connecticut-school-enrollment>.
- ¹⁰ Ibid.
- ¹¹ 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>.
- ¹² 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.
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- ¹⁴ 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>.
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