TESTIMONY

of the

CONNECTICUT CONFERENCE OF MUNICIPALITIES

to the

ECS Task Force

October 18, 2011

Good afternoon, my name is Jim Finley, Executive Director and CEO of the Connecticut Conference of Municipalities (CCM), Connecticut's statewide association of towns and cities. Thank you for the opportunity to speak before you regarding the Education Cost Sharing (ECS) grant and education finance in our state.

The cost for K-12 public education in our state for the current school year is over $10 billion, and municipal property taxpayers will:

- Fund 53.5 percent of that amount (more than $5 billion). The State contributes an estimated 40.9 percent and the federal government 5.1 percent.
- Pay about $0.62 of every $1.00 raised in property taxes toward K-12 public education.
- Pay for about 60 percent of Connecticut's $1.7 billion in special-education costs.
- Pick-up the bill for numerous other state-mandated education priorities that are not fully funded by the State.

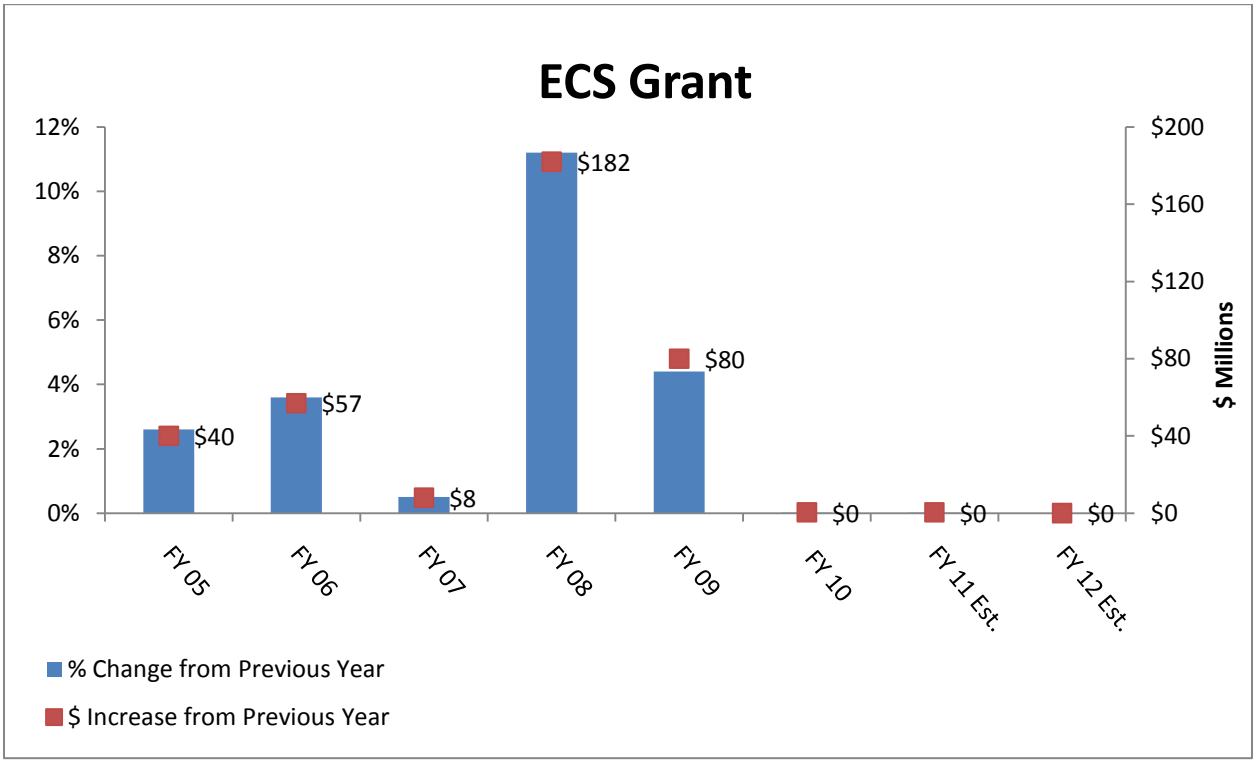
The ECS program has never been fully funded and implemented as designed, and as a result, has paid out billions of dollars less to towns and cities than it would have. This gap in funding over the years has shifted an undue funding burden onto local property taxpayers.

Issues with ECS

Underfunding of the Grant

In 2007, the State made changes to the ECS formula and set a goal of making the grant fully funded at a total of roughly $2.7 billion.

This increase was originally proposed to be phased in over five years, from 2007 through 2012, with an average annual increase of about $200 million. Only about $260 million (26 percent) of the $1 billion increase was actually added, and the last of that was in FY2009. This leaves almost $800 million of the target increase that has yet to be implemented.



Source: Adopted State Budgets

In FY2011, ECS aid accounted for less than 20 percent of total education expenditures, given actual costs were estimated to be about $10 billion.

The level funding of the grant in recent years means that the formula is not truly used in determining the amounts distributed to towns. Instead, the grant payments are based on the amounts paid back in FY2009, which, in turn, were not based on full funding.

The Foundation

In the original ECS formula, the foundation was to adjust to costs each year, starting in 1993-94. That way, as actual costs rose, the foundation - and each town's ECS grant - would rise as well.

In practice, the foundation remained significantly below actual costs. Between FY1994 and FY2007 the foundation was raised three times, going from $4,800 to $5,891. In FY2007, the foundation was increased to $9,687, and it has remained there ever since. All the while, per-pupil expenditures continue to rise, reaching $11,864 in FY2007 and $13,584 in FY2010.

The failure of the foundation to keep pace with costs devastated the efficacy of the ECS formula. Even though needier towns have the highest aid ratios, the foundation gap erodes the equalizing power of ECS because towns of moderate or low fiscal capacity are least able to fund the gap with local property tax revenues. Their only options are to underfund schools (or other critical local services) and overburden local property taxpayers.

The foundation is not based on any sound analysis of what it costs to provide appropriate learning opportunities consistent with the State's high standards, the performance improvements under No Child Left Behind (NCLB), and all that is expected of schools in adequately preparing a highly competitive future workforce. It is also not tied to any cost index, which means that the foundation becomes less and less able to drive appropriate levels of ECS aid.

CCM has long advocated that the foundation be tied to a measurable economic indicator, such as Implicit Price Deflator, thus ensuring that increasing costs and factors such as salaries, benefits, books, supplies, transportation, energy costs, facilities maintenance and construction, student enrollments, state and federal education standards, etc., are not simply added to the burden borne by local mill rates.

CCM also supports the use of research-based cost estimates as the basis for setting the ECS foundation and student weights, rather than relying exclusively on past expenditures. Cost measures based on a regional cost index, as resource costs can vary significantly by geographic region in Connecticut, should be considered.

The State Guaranteed Wealth Level (SGWL)

Originally, the SGWL was to be set at a level that would give the median town - the town ranked 85th in fiscal capacity out of the state's 169 communities - 50 percent of the foundation per student from ECS. Towns below the median would receive higher amounts than 50 percent of the foundation, and those above the median would receive amounts less than 50 percent. At this original SGWL rate (2.0 x median wealth), the average state share of K-12 public education costs would tend to be around 50 percent.

From the inception of ECS, the SGWL was reduced several times to a low of 1.55 times median wealth where the median town only qualified for a 35-percent aid percentage, thereby reducing the State's overall share of the foundation accordingly. In 2007, the SGWL was increased to 1.75 times median wealth, short of its original level. At the current level, the median town percentage is up to 43 percent. The overall state share of the foundation cannot reach 50 percent until the SGWL is restored to its originally intended level of 2.0 times median wealth.

Formula Data Deficiencies

Any education funding formula is dependent upon its data sources. It is critical to have the most accurate and up-to-date data in order for the formula to work fairly and as intended. Unfortunately, the data used to calculate ECS grant payments are outdated.

Town wealth in the ECS formula uses income data from the 2000 Census, and that 1999 data will continue to be used in the future unless changes are made. Options for capturing more up-to-date income data are available, though all have constraints that would need to be addressed.

One possible source for more up-to-date income data is the **American Community Survey**. Income data are collected annually, though small sample sizes can cause a wide margin of error. This is particularly true for small towns.

Another and more promising source for income data is the **CT Department of Revenue Services (DRS)**. The annual income data produced by DRS are more consistent, though two concerns arise.

First, the DRS data is now collected by zip code rather than by town, and zip codes are often associated with more than one town. CCM understand that income data will soon be collected by town to get a more accurate reading for purposes of a town-by-town calculation.

Secondly, many Connecticut residents are not required to file a tax return, so they would be left out of the data. These are generally lower-income residents. This issue may be partially addressed as the new Earned Income Tax Credit (EITC) will likely result in more filers.

Third-party sources (e.g., ESRI) may also be able to provide income data. Relying on a private party for this information, however, would require a system to ensure that data is available annually.

Poverty is measured in the formula by using data from the federal **Title I program**. There is concern that this measure undercounts the number of students living in poverty. Many education advocates are calling for the use of **free and reduced-price meal eligibility** data, either alone or in combination with Title I, as a more accurate poverty measure.

Population is another element of the formula that may cause problems. Towns with colleges and/or prisons may have artificially inflated population numbers as students and inmates are included in the counts. A higher population would result in a lower wealth level and, as a result, a higher ECS grant payment.

The Impact of Service Delivery Demand

The ECS formula attempts to address the ability of a town to fund local education. It does so by accounting for things like poverty and wealth in a community. It does, however, omit something that has a profound effect on that ability – the impact of other service delivery demand or municipal overburden.

The public services needed by citizens and businesses and provided by municipal government are not uniform across Connecticut. Some municipalities provide a comprehensive set of services that include police, fire protection, recreation, elderly services, water and sewer, garbage and recycling pick-up, and other services. Others provide little more than education, town hall staff, and a road crew. There is nothing in the formula that accounts for this wide disparity in burden.

The Minimum Budget Requirement (MBR)

The MBR, and its predecessor the Minimum Expenditure Requirement (MER), were originally intended to be companions to ECS that would require towns to spend at least the foundation amount for each student. However, with the foundation remaining virtually flat over the years, minimum spending evolved into a requirement for towns to commit all or most new ECS aid they receive to local education budgets. Eventually any connection to per pupil spending or the foundation ceased to exist.

Some supporters of the MBR claim it is necessary because some municipalities use education funding for non-education purposes. This is untrue. **All towns and cities in Connecticut spend more on education that they receive from the State**. In fact, while ECS is funded at the same level as it was in FY2009, increases in education costs have been funded primarily at the local level through property taxes.

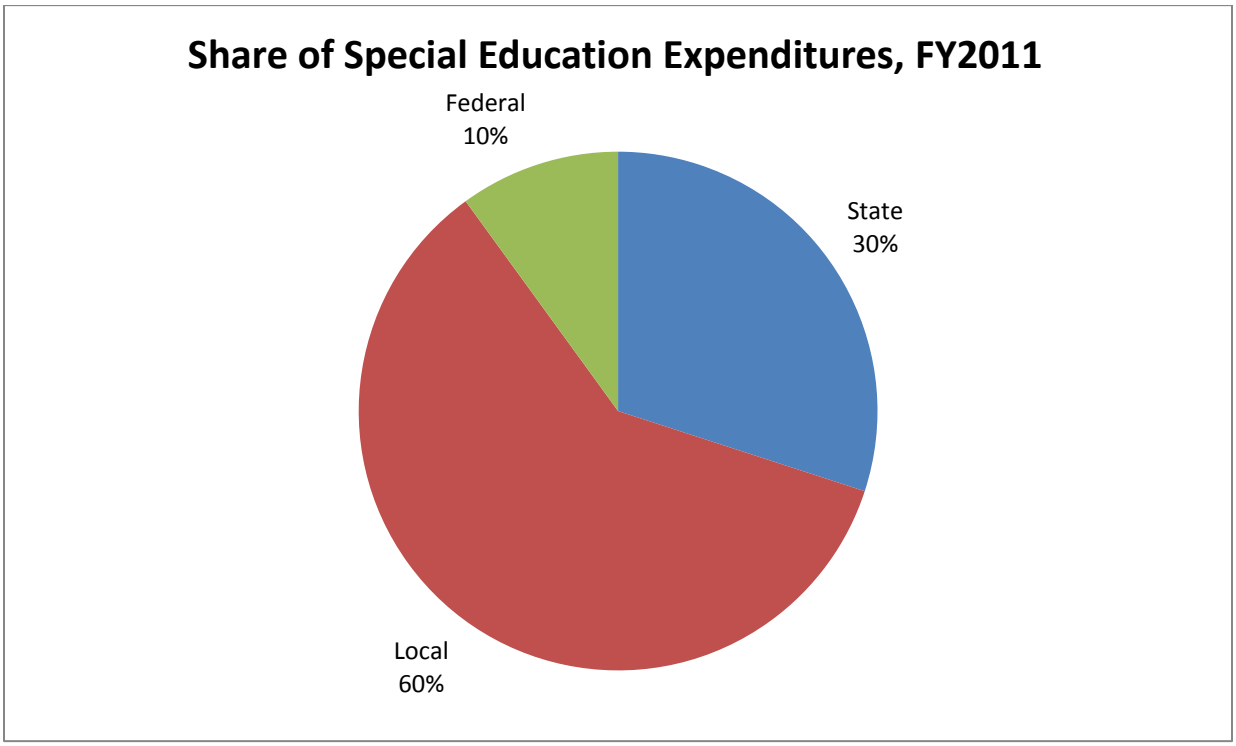
The MBR is the State's way of making up for its own underfunding of K-12 public education. They do this by forcing towns and cities and property taxpayers to make up for state underfunding with local resources. Unfortunately, school boards, superintendents, and teacher unions support the MBR against the wishes of mayors and first selectmen who lobby hard for the State to meet its funding obligation to towns and cities. The MBR lets the State off the funding hook.

In an era in which governments are looking for budget efficiencies, the MBR is a relic. Virtually every agency in state and local governments is being scrutinized for savings. But the MBR means boards of education and their budgets are protected from such examination. In an era of frozen or reduced state aid and rising education costs, the MBR is unfair to residential and business property taxpayers. It also means every other local public service, every other local employee, and property taxpayers must pay the price for the State's MBR mandate and the State's chronic underfunding of K-12 public education.

There is no MBR for public safety – arguably the bedrock public service provided by government.

Special Education

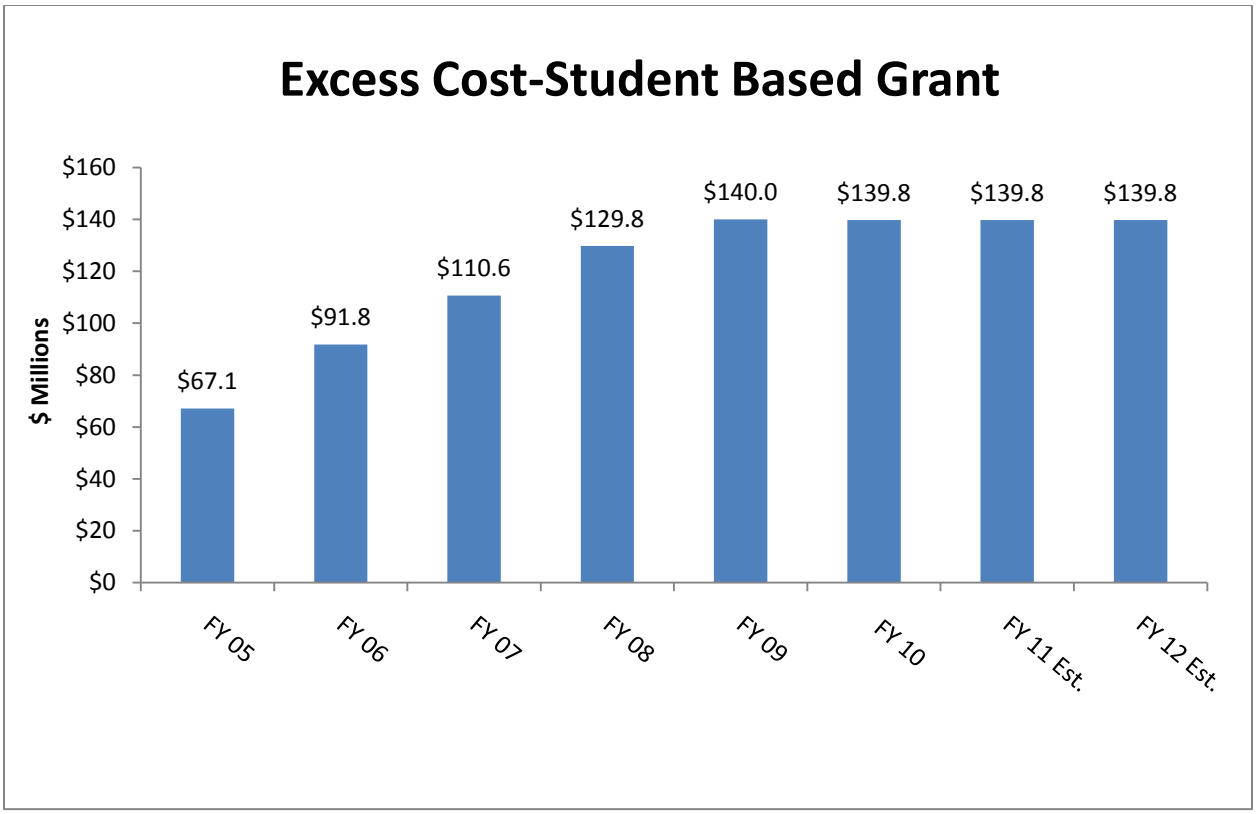
The cost of special education services now surpasses the $1.7 billion mark. This spending accounts for over 21 percent of total current expenditures for education in Connecticut and costs are growing at 5-6 percent per year. Complicating matters, unforeseen demands for the most expensive special education services too often result in local mid-year budget shuffling, supplementary appropriations, and other extraordinary measures. This is particularly true in smaller towns where the arrival of a single new high-cost special education student during the school year can create a budget crisis.



Source: SDE, CCM Calculations

Debate still continues over the decision to fold most state special education funding into the ECS grant 15 years ago, but that is not the major problem. There are **three ways in which the local overburden for the cost of special education can be alleviated** within the present construct of state and federal aid.

First, the ECS grant is supposed to cover the basic education costs for all students - regular and special education alike - up to the foundation level now ($9,687). **Funding ECS fully and providing for foundation growth over time would increase the state share of base level costs for all students including those receiving special programs**. At the time special education and ECS funding were merged, special education was about 19% of the combined grant, and that figure has generally been used to estimate the current portion of ECS that is for special education (about $360 million in FY2011).



Source: Adopted State Budgets

Second, the state Excess Cost-Student Based grant provides a circuit breaker once the expenditures for a student exceed a certain level, currently 4.5 times the per pupil spending average of the district. The state grant is supposed to pay for all costs in excess of that figure. The threshold varies from town to town because of spending differences, and for most towns, falls somewhere between $40,000 and $70,000. However, the appropriation has been capped.

Reducing the threshold factor from 4.5 to a lower level would allow the state grant to pick up more of these high costs, relieving some of the local burden. Also the reliance on individual town per pupil spending to set the thresholds results in a wide disparity in the amount of out-of-pocket costs for towns. Higher spending towns end up with the highest contribution rates before state aid is triggered. A single threshold per pupil dollar amount, perhaps equivalent to the foundation level for all towns set at the low end of the range, would address this and increase the state share of these costs.

There is also a strong argument that the **State should reimburse every town for 100 percent of special-education costs** (less federal reimbursement). Under this scenario, the State would also handle identification of special-education students and related administrative costs. Such a step would (a) ensure access to necessary resources for all special-needs students, regardless of community wealth and without draining off vital resources from regular education budgets, and (b) provide significant property tax relief. In addition, services for severe-needs students could be provided regionally, for more efficiency.

Third, and often overlooked, is the failure of **the federal government to fund its fair share of special education costs**. Despite some increases in federal special education funding around the beginning of the decade, and some recent stimulus funding, the federal share in Connecticut has lingered at about nine to 10 percent. This falls far short of the commitment that came with the federal mandate to provide such services some decades ago.

The Rhode Island Model

There appears to be support from some members of the Task Force for considering an education funding model similar to that used in Rhode Island. I would respectfully caution the Task Force to examine the implications of adopting the Rhode Island model, or any other model, without an increase in overall funding.

Adopting the Rhode Island funding formula in Connecticut would do nothing more than shift the same pot of money. There would be clear winners and losers. Based on preliminary analysis, here are some examples of changes in funding (see Appendix B for impact on all towns).

Town	Grant Using RI Formula	ECS Grant	Difference
BRISTOL	37,148,442	41,657,314	(4,508,872)
DANBURY	34,379,503	22,857,956	11,521,547
GLASTONBURY	15,164,130	6,201,152	8,962,978
GROTON	17,848,711	25,374,989	(7,526,278)
KILLINGLY	11,398,657	15,245,633	(3,846,976)
NEW HAVEN	122,476,567	142,509,525	(20,032,958)
ORANGE	4,370,604	1,055,910	3,314,694
STAMFORD	32,213,952	7,552,108	24,661,844
WEST HARTFORD	29,477,198	16,076,120	13,401,078

CCJEF v. Rell

School funding in Connecticut has been under fire in the courts for almost 40 years (see Appendix A). State government has consistently been found by the courts to have failed to meet its funding responsibilities under the State Constitution.

The groundbreaking work and lawsuit begun in 2005 by the Connecticut Coalition for Justice in Education Funding (CCJEF) refocused attention on funding inequities in K-12 public education. **In 2010, the Connecticut Supreme Court ruled in *CCJEF v. Rell* that all school children in the state are guaranteed not just a free public education, but a "suitable" one that prepares them for a career, higher educational attainment, and civic involvement**. Absent a settlement, the case is slated for trial beginning in 2014.

A Developing Consensus on School Finance

The work of CCJEF, CCM and others to question and urge reform of our public education financing system led to a gubernatorial study commission in 2007 and positive changes to the ECS grant. While there are disagreements among reform advocates, there is a growing consensus on key actions needed to provide increased equity to our education finance system. As a new 2011 gubernatorial commission looks at changes to the ECS formula and other education funding mechanisms, following are elements of a developing consensus on school finance reform.

Support is growing to:

Correct state underfunding of regular education programs by:

- *Increasing the ECS foundation level to reflect the real cost of adequately educating students tied to a statutorily identified costs index.*
- *Increasing the State Guaranteed Wealth Level (SGWL).*
- *Using more current and accurate data to measure town wealth and poverty.*
- *Using free and reduced-price meal eligibility, instead of, or in combination with, Title I as a more accurate poverty measure.*
- *Phasing in full funding of the grant.*

Correct state underfunding of special education programs by:

- *Paying 100 percent of special-education costs or adding student weights to the ECS formula to account for the costs of mild- or moderate-needs students.*
- *In lieu of paying all costs, decreasing the Excess Cost grant threshold to at most 2.5 times the district's average expenditure.*
- *Paying 100 percent of costs for severe-needs students, statewide without equalization.*

Correct state underfunding of school districts with specific student-performance challenges by:

- *Increasing funding for categorical grants.*
- *Expanding school district and school eligibility for these programs to ensure that all performance gaps are addressed.*

Meet the statewide need for school construction and renovation by:

- *Maintaining the State's unparalleled funding commitment to ensure that aging schools are renovated and replaced to meet enrollment needs and higher technology and quality standards.*

State underfunding of local public education over time has shifted a huge unfair tax burden onto the backs of residential and business property taxpayers.

The State must take primary responsibility for students with special needs. Such students are the collective responsibility of all who live and work in Connecticut - not just their town of residence. Because the costs of special education programs are so high and growing, the State cannot expect individual communities to fund them without significant assistance. When both the state and federal governments underfund mandated programs, regular education programs, other local services and property taxpayers suffer.

The State must meet its funding obligations to Connecticut's schoolchildren and school districts even in the face of budget challenges. To continue to transfer state budget problems to towns and cities and their property taxpayers is unfair and it shortchanges Connecticut's future. Whether in ECS, special education reimbursements, categorical grants or school construction, it is critical that the State accept and meet its constitutional responsibility, identify the necessary revenues, and provide municipalities, school districts, and our more than 500,000 public school children with the resources they need in good times and bad to ensure the quality of our public schools, now and in the future.

The State must **reduce costly mandates on local boards of education, including relief from the MBR.**

The quality of Connecticut's educated workforce is one of the key assets in attracting anf retaining businesses. A first-rate education system – and education finance system – is vital for Connecticut's prosperity and quality of life.

The education needs of Connecticut's schoolchildren don't disappear because of a bad economy. The choice is whether to provide adequate resources or to surrender the futures of today's school-age children. Connecticut can and should do better.

Thank you for your consideration.

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If you have any questions, please contact Jim Finley at jfinley@ccm-ct.org or (203) 498-3020, or George Rafael at grafael@ccm-ct.org or (203) 498-3063.

APPENDIX A

School Funding: 38 Years under Fire

A Brief History of Education Litigation in Connecticut

1973: Canton parents, led by parent and lawyer Wesley Horton, file suit against then-Gov. Thomas J. Meskill and other state officials charging the system of financing public education violates the state constitution.

1977: The State Supreme Court, in *Horton v. Meskill*, rules that the system for paying for education is unconstitutional because it relies too heavily on the local property tax.

1985: The State Supreme Court, in response to a challenge by the Horton plaintiffs, orders the State to come up with a school financing plan providing more aid to needy towns.

1988: The legislature creates the "Equalized Cost Sharing Formula," (ECS) a far-reaching remedy providing more money to communities for schools, based on a sliding scale. The formula considers a town's property wealth, income, number of students, student performance, and poverty when figuring how much additional state aid a school district is eligible for. A minimum "foundation" for an adequate education is also established and set at $4,800 per pupil.

1989: Another lawsuit - *Sheff v. O'Neill* - filed by a group of city and suburban parents against then-Gov. William A. O'Neill claiming that Hartford's segregated and underfunded schools violate the State Constitution.

1990: In the first of a series of amendments, the legislature limits the overall amount of education funds available to towns under the ECS formula.

1992: Pressed by the recession, legislators seek to balance the State budget by amending the school funding formula further, cutting overall education grants and placing a cap limiting the increase in aid a municipality could receive. The education foundation is frozen at $4,800.

1995: State legislators increase foundation for education spending to $5,711, but place a cap on increases in education aid from the State to no more than 2 percent. The increase in the foundation is attributed to combining the special education reimbursement grant with the ECS grant. No municipality can receive a cut that is more than 9 percent over the previous year. Aid to selected poorly performing districts, particularly Hartford, increases.

1996: In the *Sheff v. O'Neill* case, the state Supreme Court rules that the racial segregation in Hartford violates the state constitution.

1997: State legislators continue to dramatically increase funds for Hartford schools, but a cap on increases in aid to other municipalities continues. The Connecticut Conference of Municipalities estimates that the State has shortchanged schools by nearly $1 billion through changes in the ECS formula.

1998: Seven children file suit - *Johnson v. Rowland* - against the State claiming that the State Supreme Court's order in the *Horton v. Meskill* case is not being implemented. Among the dozen municipalities funding the lawsuit are Bridgeport, Manchester, Meriden, New Britain, and New Haven.

1999: In response to the Governor's Task Force to Study the Education Cost Sharing Grant, state legislators raise the ECS cap from 0-5% to 0-6% for three years and make plans to eliminate the cap in 2003-04. It is anticipated that the total removal of the cap will result in a $100-$120 million balloon payment by the State. Legislators also implement (1) a hold-harmless provision which guarantees municipalities no less funding than they received in the current year; (2) a minimum aid level of funding equal to 6% of the foundation ($350 per need student), subject to the provisions of the cap; and (3) increasing the foundation by 2%, to $5,891.

2001: State legislators provide each town whose ECS grant is capped a proportional share of $25 million for 2001-02 and $50 million for 2002-03. Each town's share is based on the difference between its capped grant and the amount its grant would be without the cap (excluding any density supplements). Also implement a minimum grant increase of 1.68% for all towns in 2001-02 and a minimum increase of 1.2% in 2003-03. The foundation of $5,891 is unchanged.

2002: State budget maintains the prior year commitments to provide $50 million in cap relief and a minimum increase of 1.2%, but cuts overall municipal aid by .8% and caps funding for special education, adult education, and school transportation.

2003: Funding for the ECS grant increased by 4.2% in FY 02-03, and by just .5% for FY 03-04. *Johnson v. Rowland* is withdrawn due to a lack of funding for legal costs. Efforts immediately begin to organize a new, broader-based statewide coalition to continue the struggle for school finance reform.

2004: The Connecticut Coalition for Justice in Education Funding (CCJEF) is incorporated and Yale Law School undertakes to provide pro bono representation. CCJEF commissions an education adequacy cost study to be performed by a nationally prominent consulting firm.

2005: CCJEF files education adequacy and equity lawsuit. *CCJEF v. Rell* challenges the constitutionality of Connecticut's entire education system, alleging that the State is failing to prepare its schoolchildren to pursue higher education, secure meaningful employment, and participate in the political lives of their communities. The complaint cites deficiencies and disparities in educational resources as the cause of this constitutional violation and Connecticut's persistent failures in educational outcomes as evidence that the State is failing to meet its constitutional obligations. Plaintiffs ask the court, among other things, to (1) declare the State's system of funding public education unconstitutional, (2) bar the state from continuing to use it, and (3) if necessary due to inaction by the General Assembly, appoint a special master to evaluate and make recommendations to the court concerning possible reforms.

2006: Governor Rell forms a Commission on Education Finance. The bipartisan Commission meets for several months and hears testimony from a variety of experts.

2007: Governor Rell proposes significant changes to education finance laws, based on the recommendations of the Commission. Her proposals would, among other things, increase the ECS grant $1.1 billion over the next five years to $2.7 billion by FY 11-12. She proposed significant changes to the grant to (a) increase the foundation to $9,867 from the current $5,891, (b) increase the State Guaranteed Wealth Level (SGWL) to 1.75, (c) raise the minimum aid ratio to 10 percent from six percent, (d) calculate the "need students" using 33 percent of a district's Title I poverty count and 15 percent of students with Limited English Proficiency, and (e) eliminate grant caps. She also proposed increases in other areas, such as reimbursement for special education costs. When finally agreed to by the General Assembly and Governor, the adopted budget included several significant changes, including a $237 million increase in overall education funding, including $182 million for the ECS grant. The budget increased the foundation to $9,687, increased the minimum

aid ratio to 9% of the foundation and to 13% for the 20 school districts with the highest concentration of low income students, increased the SGWL to 1.75, and other changes.

2008: Oral arguments before the Connecticut Supreme Court are heard in *CCJEF v. Rell* (see below).

2010: The Connecticut Supreme Court ruled in *CCJEF v. Rell* that all school children in the state are guaranteed not just a free public education, but a "suitable" one that prepares them for a career or college. The Court's opinion included the following.

- "The fundamental right to education is not an empty linguistic shell."
- A suitable education is one that prepares school children to ...
    - "participate fully in democratic institutions, such as jury service and voting"
    - "progress to institutions of higher education"
    - "attain productive employment"
    - "contribute to the state's economy"

The next step is for the CCJEF lawsuit to go to trial to determine if, in fact, public-school students in Connecticut are being provided with a constitutionally suitable education.

APPENDIX B

Estimates of Education Grant Using Rhode Island Model

Town	Grant Using RI Formula	ECS Grant	Difference	Per Pupil Grant - RI Formula	Per Pupil ECS Grant
ANDOVER	1,911,281	2,330,856	(419,575)	3,042	3,710
ANSONIA	14,126,281	15,031,668	(905,387)	4,921	5,237
ASHFORD	2,473,540	3,896,069	(1,422,529)	3,480	5,481
AVON	3,638,951	1,232,688	2,406,263	1,013	343
BARKHAMSTED	1,663,871	1,615,872	47,999	2,531	2,458
BEACON FALLS	3,362,628	4,044,804	(682,176)	3,142	3,779
BERLIN	7,515,740	6,169,410	1,346,330	2,270	1,864
BETHANY	2,102,704	2,030,845	71,859	1,935	1,869
BETHEL	6,440,978	8,157,837	(1,716,859)	2,041	2,585
BETHLEHEM	1,029,057	1,318,171	(289,114)	1,949	2,496
BLOOMFIELD	8,649,408	5,410,345	3,239,063	3,238	2,025
BOLTON	2,527,146	3,015,660	(488,514)	2,909	3,471
BOZRAH	1,044,496	1,229,255	(184,759)	2,667	3,138
BRANFORD	4,214,865	1,759,095	2,455,770	1,192	498
BRIDGEPORT	181,008,323	164,195,344	16,812,979	8,250	7,483
BRIDGEWATER	36,668	137,292	(100,624)	147	550
BRISTOL	37,148,442	41,657,314	(4,508,872)	4,111	4,610
BROOKFIELD	3,030,881	1,530,693	1,500,188	1,014	512
BROOKLYN	4,808,468	6,978,295	(2,169,827)	3,631	5,270
BURLINGTON	4,453,415	4,295,578	157,837	2,377	2,292
CANAAN	165,115	207,146	(42,031)	1,144	1,435
CANTERBURY	2,771,559	4,733,625	(1,962,066)	3,344	5,711
CANTON	3,574,639	3,348,790	225,849	2,061	1,931
CHAPLIN	1,250,534	1,880,888	(630,354)	3,632	5,463
CHESHIRE	10,624,762	9,298,837	1,325,925	2,085	1,825
CHESTER	1,119,505	665,733	453,772	1,900	1,130
CLINTON	4,645,048	6,465,651	(1,820,603)	2,194	3,054
COLCHESTER	10,753,013	13,547,231	(2,794,218)	3,294	4,150
COLEBROOK	681,137	495,044	186,093	2,573	1,870
COLUMBIA	2,202,218	2,550,037	(347,819)	2,575	2,982
CORNWALL	50,130	85,322	(35,192)	250	426
COVENTRY	6,560,278	8,845,691	(2,285,413)	3,156	4,256
CROMWELL	4,797,873	4,313,692	484,181	2,421	2,177
DANBURY	34,379,503	22,857,956	11,521,547	3,454	2,297
DARIEN	361,850	1,616,006	(1,254,156)	78	347

Town	Grant Using RI Formula	ECS Grant	Difference	Per Pupil Grant - RI Formula	Per Pupil ECS Grant
DEEP RIVER	1,621,289	1,687,351	(66,062)	2,358	2,454
DERBY	6,725,869	6,865,689	(139,820)	4,340	4,430
DURHAM	3,385,468	3,954,812	(569,344)	2,370	2,769
EASTFORD	727,361	1,109,873	(382,512)	2,708	4,133
EAST GRANBY	2,114,417	1,301,142	813,275	2,304	1,418
EAST HADDAM	3,721,616	3,718,223	3,393	2,543	2,541
EAST HAMPTON	5,533,527	7,595,720	(2,062,193)	2,656	3,646
EAST HARTFORD	39,922,437	41,710,817	(1,788,380)	4,949	5,170
EAST HAVEN	14,246,833	18,764,125	(4,517,292)	3,661	4,822
EAST LYME	5,610,145	7,100,611	(1,490,466)	1,855	2,347
EASTON	36,420	593,868	(557,448)	23	371
EAST WINDSOR	5,128,395	5,482,135	(353,740)	3,298	3,526
ELLINGTON	9,048,322	9,504,917	(456,595)	3,155	3,314
ENFIELD	23,227,210	28,380,144	(5,152,934)	3,608	4,409
ESSEX	145,392	389,697	(244,305)	152	407
FAIRFIELD	2,261,028	3,590,008	(1,328,980)	231	367
FARMINGTON	5,781,529	1,611,013	4,170,516	1,384	386
FRANKLIN	749,324	941,077	(191,753)	2,445	3,071
GLASTONBURY	15,164,130	6,201,152	8,962,978	2,161	884
GOSHEN	186,599	218,188	(31,589)	429	502
GRANBY	6,434,385	5,394,276	1,040,109	2,845	2,385
GREENWICH	3,741,826	3,418,642	323,184	418	382
GRISWOLD	7,591,619	10,735,024	(3,143,405)	3,936	5,566
GROTON	17,848,711	25,374,989	(7,526,278)	3,355	4,770
GUILFORD	3,920,841	3,058,981	861,860	1,020	795
HADDAM	2,892,115	1,728,610	1,163,505	2,084	1,246
HAMDEN	21,567,730	23,030,761	(1,463,031)	3,036	3,242
HAMPTON	651,264	1,337,582	(686,318)	2,642	5,427
HARTFORD	189,604,368	187,974,890	1,629,478	8,534	8,460
HARTLAND	877,988	1,350,837	(472,849)	2,597	3,996
HARWINTON	2,362,708	2,728,401	(365,693)	2,489	2,874
HEBRON	6,093,421	6,872,931	(779,510)	2,916	3,289
KENT	135,786	167,342	(31,556)	384	473
KILLINGLY	11,398,657	15,245,633	(3,846,976)	4,362	5,835
KILLINGWORTH	2,395,910	2,227,467	168,443	2,063	1,918
LEBANON	4,362,820	5,467,634	(1,104,814)	3,240	4,061
LEDYARD	8,910,118	12,030,465	(3,120,347)	3,243	4,379
LISBON	2,784,476	3,899,238	(1,114,762)	3,415	4,782
LITCHFIELD	1,584,812	1,479,851	104,961	1,270	1,186
LYME	46,914	145,556	(98,642)	147	456

Town	Grant Using RI Formula	ECS Grant	Difference	Per Pupil Grant - RI Formula	Per Pupil ECS Grant
MADISON	2,829,025	1,576,061	1,252,964	731	407
MANCHESTER	29,521,451	30,619,100	(1,097,649)	3,973	4,121
MANSFIELD	6,571,444	10,070,677	(3,499,233)	3,346	5,127
MARLBOROUGH	3,087,614	3,124,421	(36,807)	2,603	2,634
MERIDEN	52,021,335	53,783,711	(1,762,376)	5,414	5,597
MIDDLEBURY	1,938,022	684,186	1,253,836	1,451	512
MIDDLEFIELD	1,886,538	2,100,239	(213,701)	2,518	2,804
MIDDLETOWN	18,100,292	16,652,386	1,447,906	3,494	3,215
MILFORD	18,738,857	10,728,519	8,010,338	2,520	1,443
MONROE	8,406,046	6,572,118	1,833,928	2,019	1,578
MONTVILLE	9,773,763	12,549,431	(2,775,668)	3,336	4,284
MORRIS	389,618	657,975	(268,357)	1,018	1,720
NAUGATUCK	22,119,697	29,211,401	(7,091,704)	4,319	5,704
NEW BRITAIN	68,110,360	73,929,296	(5,818,936)	6,203	6,733
NEW CANAAN	0	1,495,604	(1,495,604)	0	362
NEW FAIRFIELD	6,071,397	4,414,083	1,657,314	2,020	1,469
NEW HARTFORD	2,899,729	3,143,902	(244,173)	2,546	2,761
NEW HAVEN	122,476,567	142,509,525	(20,032,958)	6,636	7,721
NEWINGTON	13,782,495	12,632,615	1,149,880	3,028	2,775
NEW LONDON	21,833,019	22,940,565	(1,107,546)	6,483	6,812
NEW MILFORD	10,923,652	11,939,587	(1,015,935)	2,222	2,428
NEWTOWN	9,555,612	4,309,646	5,245,966	1,663	750
NORFOLK	214,775	381,414	(166,639)	810	1,439
NORTH BRANFORD	7,168,559	8,117,122	(948,563)	2,832	3,207
NORTH CANAAN	1,676,643	2,064,592	(387,949)	3,535	4,353
NORTH HAVEN	7,422,023	3,174,940	4,247,083	1,903	814
NORTH STONINGTON	1,724,087	2,892,440	(1,168,353)	2,114	3,547
NORWALK	16,232,525	10,095,131	6,137,394	1,520	945
NORWICH	30,225,517	32,316,543	(2,091,026)	5,360	5,731
OLD LYME	182,496	605,586	(423,090)	147	488
OLD SAYBROOK	623,765	652,677	(28,912)	384	402
ORANGE	4,370,604	1,055,910	3,314,694	1,722	416
OXFORD	4,355,224	4,606,861	(251,637)	2,012	2,128
PLAINFIELD	10,981,454	15,353,204	(4,371,750)	4,253	5,946
PLAINVILLE	8,225,164	10,161,853	(1,936,689)	3,166	3,911
PLYMOUTH	7,449,479	9,743,272	(2,293,793)	3,663	4,791
POMFRET	2,683,805	3,092,817	(409,012)	3,444	3,968
PORTLAND	3,893,716	4,272,257	(378,541)	2,689	2,950
PRESTON	2,390,614	3,057,025	(666,411)	3,067	3,922
PROSPECT	4,624,392	5,319,201	(694,809)	2,813	3,236

Town	Grant Using RI Formula	ECS Grant	Difference	Per Pupil Grant - RI Formula	Per Pupil ECS Grant
PUTNAM	5,951,660	8,071,851	(2,120,191)	4,578	6,209
REDDING	90,613	687,733	(597,120)	50	380
RIDGEFIELD	253,557	2,063,814	(1,810,257)	46	371
ROCKY HILL	5,680,318	3,355,227	2,325,091	2,149	1,269
ROXBURY	46,171	158,114	(111,943)	147	503
SALEM	2,135,030	3,099,694	(964,664)	2,662	3,865
SALISBURY	160,569	187,266	(26,697)	379	442
SCOTLAND	952,896	1,444,458	(491,562)	3,590	5,443
SEYMOUR	7,769,038	9,836,508	(2,067,470)	3,030	3,836
SHARON	186,077	145,798	40,279	571	447
SHELTON	9,441,102	4,975,852	4,465,250	1,643	866
SHERMAN	64,648	244,327	(179,679)	101	381
SIMSBURY	11,235,561	5,367,517	5,868,044	2,261	1,080
SOMERS	4,810,853	5,918,636	(1,107,783)	2,818	3,467
SOUTHBURY	5,440,471	2,422,233	3,018,238	1,660	739
SOUTHINGTON	18,233,972	19,839,108	(1,605,136)	2,663	2,897
SOUTH WINDSOR	13,924,142	12,858,826	1,065,316	2,739	2,529
SPRAGUE	1,777,118	2,600,651	(823,533)	3,866	5,657
STAFFORD	7,332,264	9,809,424	(2,477,160)	3,807	5,093
STAMFORD	32,213,952	7,552,108	24,661,844	2,159	506
STERLING	2,667,317	3,166,394	(499,077)	3,909	4,641
STONINGTON	2,751,908	2,061,204	690,704	1,072	803
STRATFORD	25,730,021	20,495,602	5,234,419	3,358	2,675
SUFFIELD	6,351,983	6,082,494	269,489	2,553	2,445
THOMASTON	4,832,706	5,630,307	(797,601)	3,528	4,111
THOMPSON	5,944,061	7,608,489	(1,664,428)	4,027	5,154
TOLLAND	9,299,852	10,759,283	(1,459,431)	2,903	3,358
TORRINGTON	20,246,473	23,933,343	(3,686,870)	4,108	4,856
TRUMBULL	10,214,372	3,031,988	7,182,384	1,508	448
UNION	204,671	239,576	(34,905)	1,878	2,198
VERNON	14,155,122	17,645,165	(3,490,043)	3,833	4,778
VOLUNTOWN	1,515,683	2,536,177	(1,020,494)	3,475	5,814
WALLINGFORD	17,379,486	21,440,233	(4,060,747)	2,502	3,086
WARREN	66,185	99,777	(33,592)	336	507
WASHINGTON	68,617	240,147	(171,530)	147	515
WATERBURY	119,713,241	113,617,182	6,096,059	6,692	6,352
WATERFORD	4,584,862	1,445,404	3,139,458	1,382	436
WATERTOWN	9,454,308	11,749,383	(2,295,075)	2,781	3,456
WESTBROOK	1,085,348	427,677	657,671	1,091	430
WEST HARTFORD	29,477,198	16,076,120	13,401,078	2,949	1,608

Town	Grant Using RI Formula	ECS Grant	Difference	Per Pupil Grant - RI Formula	Per Pupil ECS Grant
WEST HAVEN	34,970,189	41,399,303	(6,429,114)	4,775	5,652
WESTON	81,962	948,564	(866,602)	32	369
WESTPORT	493,566	1,988,255	(1,494,689)	87	350
WETHERSFIELD	10,514,976	8,018,422	2,496,554	2,682	2,045
WILLINGTON	2,354,197	3,676,637	(1,322,440)	2,761	4,312
WILTON	119,608	1,557,195	(1,437,587)	27	355
WINCHESTER	6,158,909	7,823,991	(1,665,082)	4,093	5,199
WINDHAM	22,434,088	24,169,717	(1,735,629)	6,293	6,780
WINDSOR	14,683,830	11,547,663	3,136,167	3,221	2,533
WINDSOR LOCKS	5,196,213	4,652,368	543,845	2,642	2,365
WOLCOTT	11,045,253	13,539,371	(2,494,118)	3,406	4,175
WOODBRIDGE	359,573	721,370	(361,797)	222	446
WOODBURY	1,894,555	876,018	1,018,537	1,281	592
WOODSTOCK	4,280,520	5,390,055	(1,109,535)	3,010	3,791

Source: Preliminary CCM estimates based on Connecticut data and Rhode Island formula provided by Rhode Island Department of Education