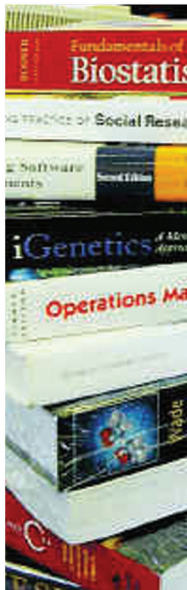


CCM Public Policy Report

Education Finance in Connecticut: *Overreliance on the Property Tax*



THE VOICE OF LOCAL GOVERNMENT

November 2012

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Education Finance: *Overreliance on the Property Tax*



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Education Finance: *Overreliance on the Property Tax*

INTRODUCTION

In Connecticut, the state share of public elementary and secondary education costs is too low. According to the U.S. Census, Connecticut is the most reliant state in the nation on the property tax to fund PreK-12 public education.¹

The current version of the Education Cost Sharing (ECS) grant is now underfunded by over \$763 million (see Appendix D for town-by-town amounts).

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

- **Fund 51.4 percent of that amount (more than \$5 billion).** The State contributes an estimated 42.9 percent and the federal government 5.2 percent.²
- **Pay at least \$0.62 of every \$1.00 raised in property taxes toward PreK-12 public education.**
- **Pay at least 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 quality of Connecticut's educated workforce is one of the key assets in attracting and retaining businesses. A first-rate education system - and education finance system - is vital for Connecticut's prosperity and quality of life. State law limits municipalities primarily to the property tax for own-source revenue, and when municipalities do not receive adequate state education aid, they are forced to raise property taxes, cut other vital services, or both. **Local property taxes cannot continue to shoulder the lion's share of PreK-12 public education costs.**

For almost 40 years, court case after court case has ordered the State to increase funding support for PreK-12 public education in order to meet state constitutional requirements. The latest court case, *CCJEF v. Rell*, is, absent a settlement, scheduled to go to trial in 2014.

For Connecticut to compete economically with its neighbors and the world, the State must increase and sustain its financial commitment for PreK-12 public education.



¹ Source: US Census Bureau Public Education Finances, 2010

² The remaining 0.5 percent comes from private donations and other contributions.

WHAT NEEDS TO BE DONE



Connecticut now does not have a functioning education finance formula.

The ECS grant, until this year, had been level funded for three years. This year ECS funding was increased by \$50 million, but \$39 million of that increase was available to our 30 lowest performing school districts only as a categorical grant, no longer as an entitlement.

This flies in the face of all equalization principles.

The current version of the ECS grant is now underfunded by over \$763 million (see Appendix D for town-by-town amounts). This underfunding has put enormous strain on municipal budgets and residential and business taxpayers. Putting aside even the significant merits of the pending *CCJEF v. Rell* court case, **many observers believe that the State is now not even in compliance with the 1977 *Horton v. Meskill* decision that found that the education finance system in Connecticut is unconstitutional because it relies too heavily on the local property tax** (see Appendix A).

Education finance reform cannot be done on the cheap. In order to reduce the overreliance on the property tax to fund PreK-12 public education, the State needs to significantly increase its funding investment in education.

The keys to education finance reform in Connecticut are the following (see page 21 for more details):

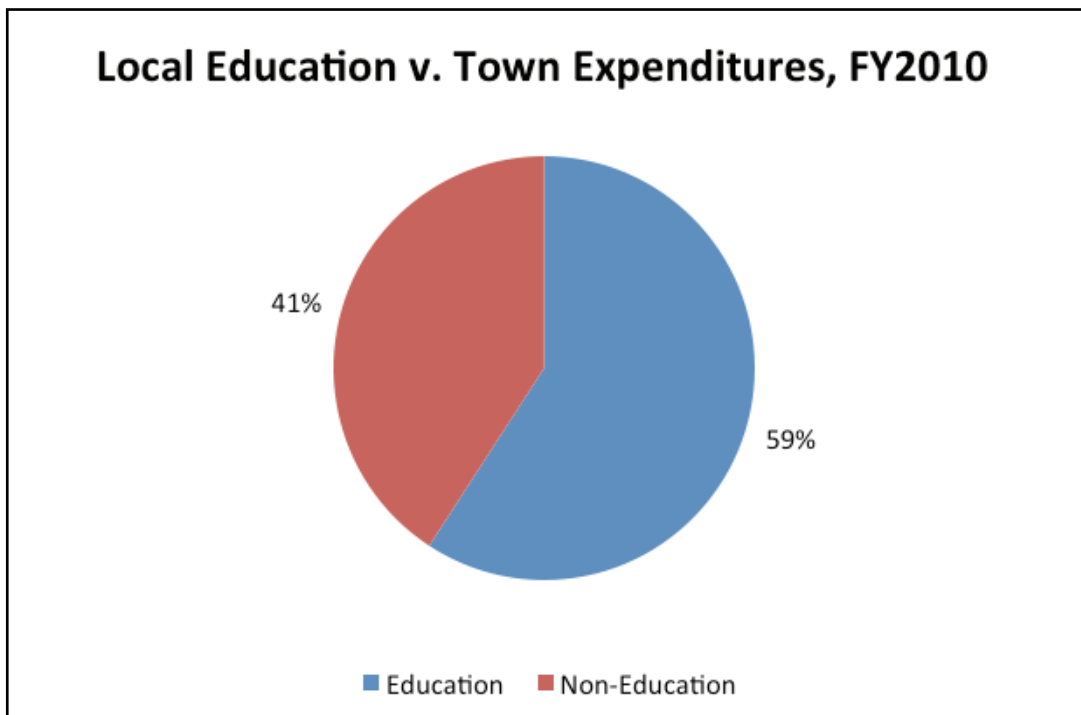
1. Correct state underfunding of regular education programs by **reforming and fully funding the ECS formula.**
2. Correct state underfunding of **special education** by **increasing funding for reimbursement programs and having the State assume responsibility for our most severe-needs students.**
3. Correct state underfunding of school districts with significant **student-performance challenges** by **increasing funding for categorical grants and expanding state technical assistance.**
4. Account for the wide **disparities in municipal service demand (municipal overburden)** by **adding a component in the ECS formula that equalizes for such disparities.**
5. Reduce the **cost burden of costly unfunded and underfunded state education mandates.**
6. Continue to meet the statewide need for **school construction and renovation.**

Connecticut must muster the political will to reprioritize state spending to make adequately funding PreK-12 public education a top priority. The State should not sacrifice the futures of another generation of school children waiting for the courts to tell them -- yet again -- to meet its state constitutional funding responsibilities.



Connecticut has a long history of local control of public schools. At the same time, **it is the State that has the constitutional responsibility to ensure that all children, regardless of where they live, receive equal access to quality public schooling.**

Meeting Connecticut's education needs is accomplished through a system under which local governments operate public schools - and local property taxpayers pay for them - with funding assistance from the state and federal governments. State aid comes through several different grants intended to address various public policy goals and priority needs in PreK-12 public education.



Source: OPM Municipal Fiscal Indicators

The local share of education expenditures is financed through local property taxes. Because property tax bases and incomes differ enormously among towns, **a critical function of state aid is to “equalize” the ability of towns to pay for public schools** that provide students with equal opportunities for educational excellence.

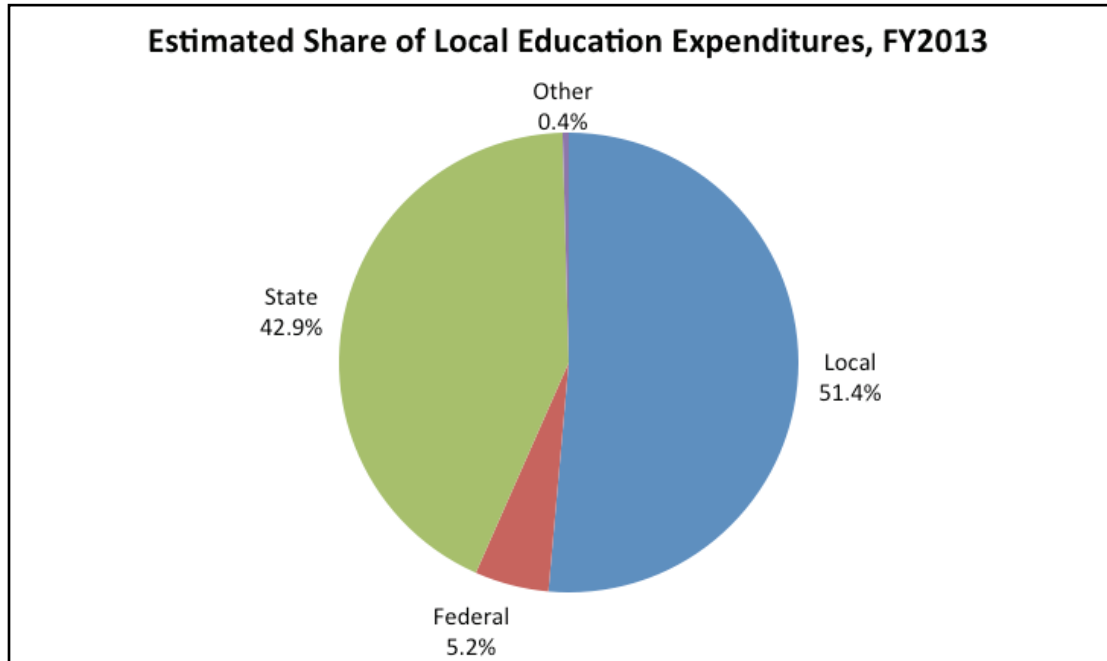
More than three decades ago in *Horton v. Meskill*, the Connecticut Supreme Court ruled that the State must distribute education aid in a manner that would make up for disparities in local property tax bases (see Appendix A). Those disparities are significant. The adjusted equalized net grand list per capita (AENGLC) of the wealthiest town (Greenwich) is almost 70 times greater than that of the poorest town (Hartford).³ The greater the disparity in property wealth becomes, the greater the need for additional state aid to try to balance the scales.

Even putting aside the plaintiffs’ meritorious arguments in the current *CCJEF v. Rell* case (see Appendix B), many education finance experts believe that the State is now not complying with even the 1977 *Horton v. Meskill* decision.

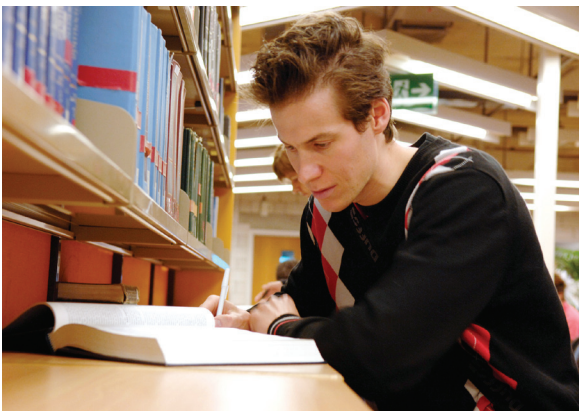
³ Source: State Department of Education data for the 2012-13 school year

STATE AND LOCAL SHARES OF EDUCATION COSTS

At least an equal partnership between state and local revenue sources has been a longstanding goal of the Connecticut State Board of Education. In 1989-90, the State's share of the total education costs reached 45.5%, the closest it has ever come to that goal. Since then, the State's share has fallen well below the 50-percent mark.



Source: CCM calculations based on SDE data

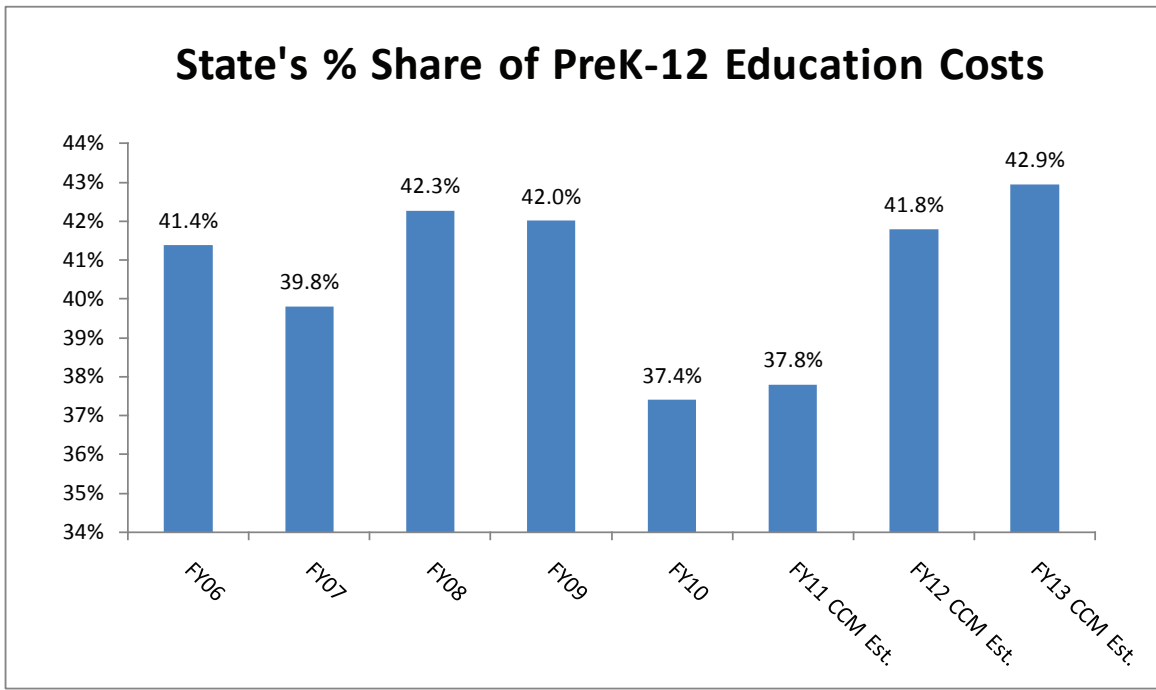


For FY2013, CCM estimates the State's share will be 42.9%.⁴ In FY2010, the latest year for which data are available, Connecticut ranked 45th in the nation for state share of PreK-12 public education funding.⁵

While the goal of at least a 50-50 funding partnership remains elusive, any movement towards that mark is important because new state dollars can reduce overdependence on regressive property taxes and lessen the inequity inherent in that dependence.

⁴ Includes all state revenues on behalf of public elementary and secondary education, including state grants, bond funds, and department expenditures - including the Connecticut Technical High School System, magnet schools, charter schools, vo-ag programs, unified school district expenditures, and teachers' retirement costs.

⁵ US Census Bureau, *Public Education Finances*, 2010



Source: State Department of Education; CCM calculations



Municipal officials and educators are pleased that the State has attempted to maintain support for local public education in the face of the recession and calls for state budget cuts. Still, much more needs to be done. The State has created numerous committees and task forces over the past 35 years to develop goals and policies related to education funding. One of the long-standing goals was at least a 50-percent state share of PreK-12 public education costs.

The Governor's Task Force to Study the Education Cost Sharing Grant reiterated the 50-50 goal in 1999 when it recommended, *"The State should budget and appropriate funds biennially to demonstrate progress toward equal state and local spending for education."*⁶

In fact, many education finance reformers now believe that the state share of PreK-12 public education costs should be closer to 70 percent than 50 percent.



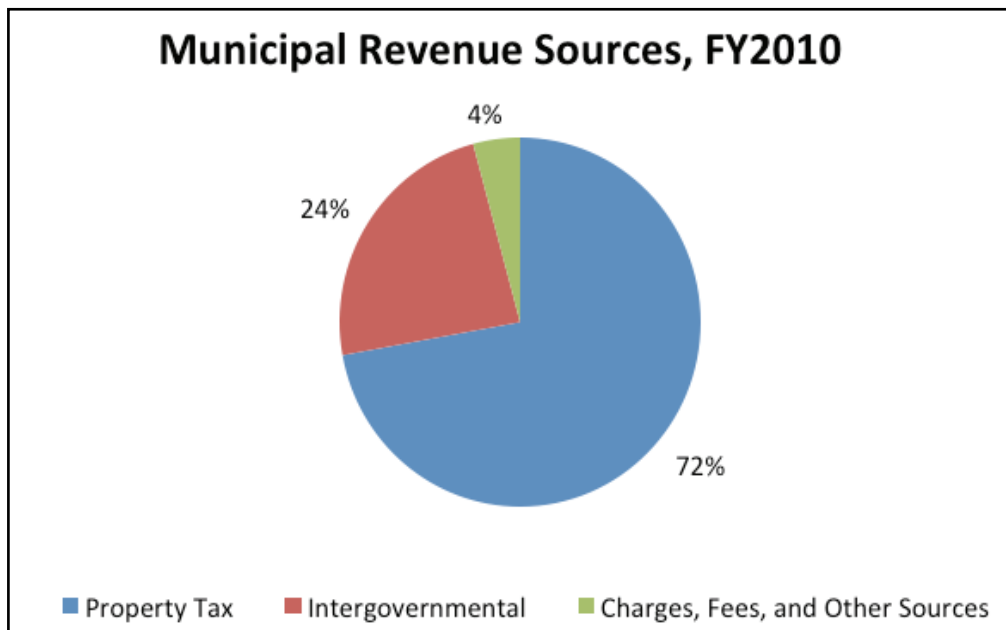
⁶ Source: Task Force to Study the Education Cost Sharing Grant, Recommendations, February 2, 1999

EDUCATION REVENUES

While the State has many revenue sources - personal income tax, sales tax, business taxes, fuel taxes, utility taxes, gaming revenues, and user fees - municipalities are almost entirely limited to the property tax to raise funds to meet public service needs. Property taxes account for at least 72 percent of all municipal revenue.

Chronic state underfunding of PreK-12 public education has wreaked havoc at the local level.

For the last decade, municipalities have been forced to eliminate or reduce other municipal services because the rise in education costs has outpaced growth in property tax revenue. In many communities, the general-government, non-education side of municipal government has gotten smaller over the last decade. **Towns and cities have had no choice but to cut back on other municipal services and raise property taxes to pay for rising education costs.**



Source: OPM Municipal Fiscal Indicators; CCM calculations

Major Components of State PreK-12 Education Funding

Because of the importance and high costs of schools, the financing of PreK-12 public education has long been a central topic of public debate in our state. Within this broad topic are several critical pieces of state funding each of which deserves scrutiny.

How Connecticut's state government lives up to its obligations in these critical areas will determine whether public schools have the appropriate resources to achieve the lofty goals set for them by the State Board of Education, the General Assembly and our State Constitution.

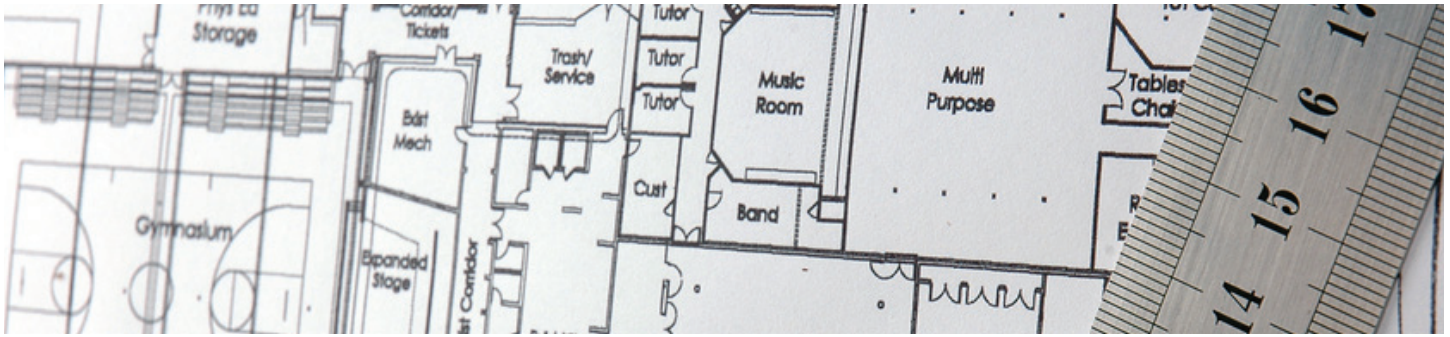
Education Cost Sharing (ECS)

ECS represents the largest state grant to local governments. It is the principal mechanism for state funding of regular education and the base costs of special education programs in Connecticut. The ECS grant is currently underfunded by over \$763 million.

☛ Please see page 8 for details on this major component of PreK-12 education funding.

Special Education

This is the single largest cost accelerant of education spending in Connecticut. It is estimated that special education costs grow five to six percent per year, two to three percent faster than most other education costs. How, and at what level, the State reimburses municipalities for these mandated costs is one of the hottest state-local issues.



Often overlooked in this debate is that special education is a federal mandate that originally came with a promise of substantial federal funding, promises that have fallen woefully short of expectations. While the skyrocketing costs of special education should not be falling upon local shoulders, any effort to address this problem should not look solely to the State Capitol, but must also look to Congress.

➤ Please see page 12 for details on this major component of PreK-12 education funding.

Targeted Assistance

This and other categorical aid programs account for over \$500 million (about 20 percent) of the State Department of Education budget. These include such programs as school transportation, priority school (neediest) districts, adult education, school readiness, child nutrition/meals, youth services bureaus, vocational agriculture, magnet schools, charter schools, and many others. State funding for some of these programs - magnet and charter schools in particular - has grown substantially over the past decade. Some grants, like those for transportation, are available to most school districts, while others, like school readiness and priority grants, are targeted for the state's needier districts.

➤ Please see page 14 for details on this major component of PreK-12 education funding.

School Construction

This funding has been especially important in enabling Connecticut to rebuild its educational infrastructure, given the growing importance of technology and the need to refurbish aging buildings. The state commitment to school construction has been in the billions of dollars over the past decade. Equalized so that property and income-poor towns receive higher percentages of state support than other towns, this program currently costs the State more than \$500 million annually.

The State also funds up to 100 percent of interdistrict magnet construction costs and makes available construction funding for charter schools. Municipalities, however, must be able to find suitable land for new buildings, manage the complexities of design and construction processes, and bond their share of costs, all of which have proven to be challenging in many communities.

➤ Please see page 16 for details on this major component of PreK-12 education funding.

Other Major Programs

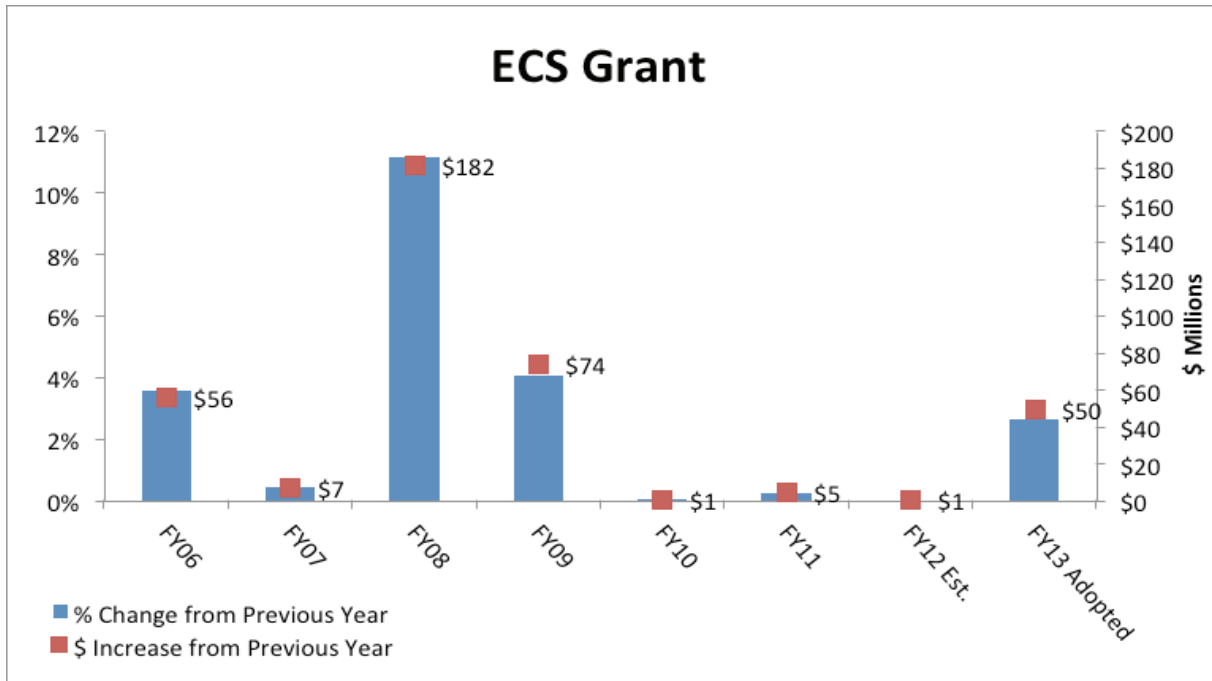
There are other programs that carry considerable costs, but do not involve direct payments to municipalities. These include the Connecticut Technical High School System (CTHSS) and Teachers' Retirement Fund. Over \$130 million in the SDE budget goes for CTHSS operations, but the total annual cost of staff fringe benefits (paid by the State Comptroller) and CTHSS capital investment is in excess of \$200 million.

The State also funds the annual contribution to the Teachers' Retirement Fund, an expense that would otherwise fall to towns and cities. In FY2012, that contribution was over \$750 million.

The combined cost of these two programs should not be overlooked in the complete picture of state education funding. All these costs are counted toward the State's share of PreK-12 public education costs in CCM's calculations, as discussed in Appendix B.

THE EDUCATION COST SHARING (ECS) GRANT

The Education Cost Sharing (ECS) grant is the State’s largest general education assistance grant. If fully funded in FY2012, the ECS grant would be about \$2.7 billion.⁷ The actual ECS grant for FY2012 was \$1.9 billion, more than \$763 million short of the ECS promise (see Appendix D for town-by-town amounts).



Source: Adopted State Budgets

To distribute ECS funds to municipalities, the State uses a complex formula, which includes the following components:

- 1) All in-district students and out-of-district students that are paid for by the town, weighted for poverty and Limited English Proficiency (LEP).
- 2) The property wealth and income in each town.
- 3) The “foundation,” which is supposed to represent the cost of educating an individual student.

Initially developed in 1988, ECS has since been modified many times by the General Assembly in ways that have significantly limited its effectiveness and the cost to the State.

The ECS funding formula 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.

Major Issues with ECS

There are many issues with ECS, and a few will be discussed in detail.

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. Through FY2012, only about \$260 million (26 percent) of the \$1 billion increase was actually added, with that increase phased in at differing rates for municipalities.

⁷ Source: State Department of Education (SDE)

From the three years from FY2010 through FY2012, ECS grant was level funded. For the first two of those years, the grant was partially funded by federal ARRA stimulus funds (\$540 million). Those funds were replaced by state funding for the current biennium.

Connecticut now does not have a functioning education finance formula.

For FY2013, ECS was increased by \$50 million, a 2.65 percent increase over FY2012 and the first increase since FY2009. This increase was not based on the existing formula, but on a proposed new formula. Though the changes to the formula did not occur, the grant increases still reflect the proposal.

Not all municipalities received a share of the FY2013 increase. The wealthiest 33 municipalities received no increase while 103 municipalities shared \$11 million of the increase. The 30 lowest-performing school districts received \$39 million of the increase. However, these lowest-performing districts are now required to apply for the increase, which becomes conditional instead of automatic. This flies in the face of all equalization principles.

The Foundation - the per-pupil figure on which the ECS calculation is based

In the original 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 remains 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 \$13,958 in FY2011.⁸

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 now not based on any sound analysis (e.g. an adequacy study) of what it costs to provide appropriate learning opportunities consistent with the State's high standards, federal requirements, 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. An adequacy study needs to be completed to determine the proper level at which the foundation should be set. Cost measures based on a regional cost index, as resource costs

⁸ Per-pupil expenditures refer to "net current expenditures per pupil" (NCEP) as defined by SDE. NCEP is commonly referred to as districts' operating budget minus pupil transportation costs.





can vary significantly by geographic region in Connecticut, should also be utilized.

The State Guaranteed Wealth Level (SGWL)

Although one of the more complex ECS calculations, **the SGWL has a very simple purpose. It is the mechanism that determines each town's ECS aid percentage. It is also the single biggest factor that drives the ultimate state share of foundation level spending.** Each town's wealth is compared to the SGWL to determine what percentage of the foundation it will receive from ECS and what will have to come from local revenue sources.

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 PreK-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.**⁹

Town wealth is based on a town's property tax base and the income of its residents. The property tax base of a town is determined by its Equalized Net Grand List (ENGL), which is the estimated market value of taxable real and personal property. **The ENGL is adjusted for income, and the income data have issues that impact the overall formula.**

The calculation 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.

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

⁹ More details on data deficiencies can be found in Problems with Connecticut's Education Cost Sharing Grant, CT Voices for Children, February 2011.

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 are 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 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 Minimum Budget Requirement (MBR) – a statutory mandate that each town appropriate at least the same amount for education as it did the previous year

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.

The MER, which set a minimum amount of local funding for education, was in effect until 2007. In 2007, the MBR was put into place. The original purpose of the MBR was to explicitly prohibit a municipality from supplanting local education funding when it received an increase in ECS funding.

Some supporters of the MBR claim it is necessary because some municipalities use education funding for non-education purposes. This is not true. All towns and cities in Connecticut spend more on education than they receive from the State. In fact, even with the \$50 million increase in ECS this year, increases in education costs will be funded primarily at the local level through property taxes.

For FY2013, municipalities must budget at least the same amount for education as they did for FY2012. The MBR can be reduced up to 0.5 percent of the budgeted appropriation for any of the following, though a district may select only one option.

- Lower enrollment (reduction of \$3,000 per student) or permanently closing a school.
- Documented cost savings resulting from regional efficiencies.
- A district with no high school paying for fewer students to attend high school outside the district - reduction of its budgeted appropriation by the full amount of its lowered tuition payments.

The MBR is the State's way of making up for its own underfunding of PreK-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 pits town governments against school boards and 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 PreK-12 public education.**

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

The Impact of Service Delivery Demand – Municipal Overburden

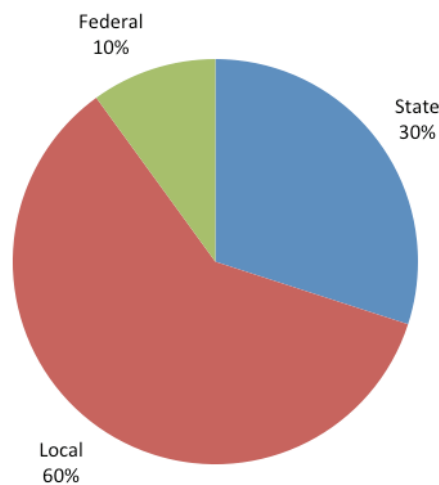
The ECS formula attempts to address the ability of a town to fund local education. It does so by accounting for things like poverty and wealth in a community. **The ECS formula, however, omits something that has a profound effect on that ability – the impact of other service delivery demands, (i.e., 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 and youth 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 ECS formula that directly accounts for this wide disparity in municipal service burden.**

SPECIAL EDUCATION

The cost of special-education services in Connecticut 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 an average of 5-6 percent per year.¹⁰ 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.

Share of Special Education Expenditures, FY2012

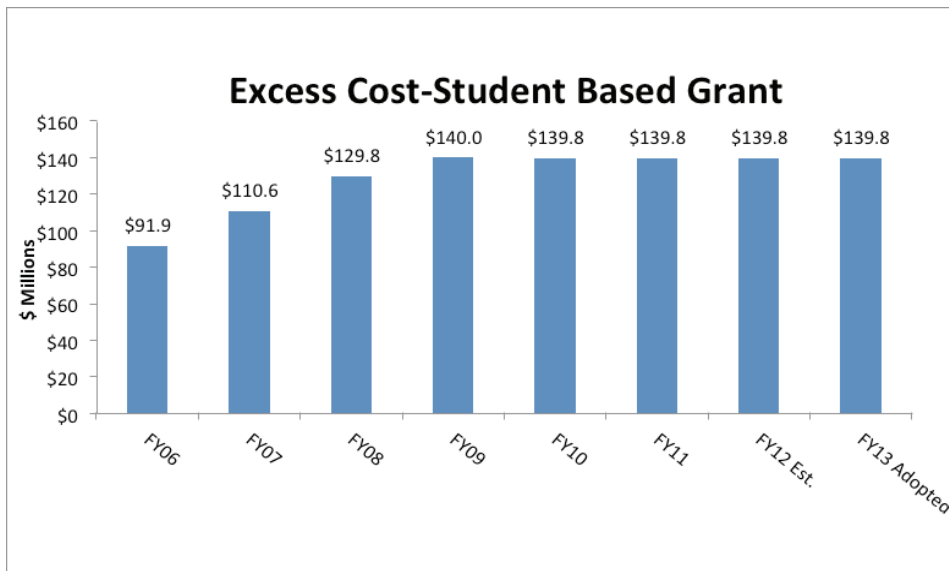


Source: SDE; CCM Calculations

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 percent 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 FY2012).

¹⁰ Source: State Department of Education (SDE) data



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 threshold varies from town to town because of spending differences, and for most towns, falls somewhere between \$40,000 and \$70,000.¹¹ So, for example, if a municipality spends an average of \$10,000 per pupil, it must spend at least \$45,000 for a special-education student before being eligible for any state reimbursement. The state grant is supposed to pay for all costs in excess of that figure. Unfortunately, the state appropriation has been capped. In FY11, the Excess Cost reimbursement was underfunded by at least \$15 million.

Reducing the threshold factor from 4.5 to a lower level (to at least 2.5) 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 monitor - or contract out - 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 and effectiveness.

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 ten percent. This falls far short of the commitment that came with the federal mandate to provide such services some decades ago.

It is important to point out that Connecticut's special-education mandates exceed those of federal IDEA and it is time to reevaluate whether all those additional costly mandates are necessary and affordable.

In addition to direct funding issues, **municipalities are also looking for relief from the burden of proof for special-education services.** A parent may request a due process hearing if he or she disagrees with the child's evaluation, placement, or program. School districts may also request hearings when a parent refuses to agree to a child's placement or program. State Board of Education regulations place the burden of proof on the school district regardless of who initiates the hearing request, resulting in a costly mandate on municipalities. **Connecticut policy is contrary to most other states' policies.**

¹¹ Based on estimates from CCM members.

The burden of proof in these hearings should be placed on the initiator of the request.

TARGETED ASSISTANCE

Grant programs that address specific state initiatives or target the neediest school districts have been created and/or have grown the fastest over the past dozen years. These include major initiatives such as magnet schools, priority school districts (neediest and lowest performing), school readiness, charter schools, inter-district cooperative programs, and a number of smaller programs.

In total, these programs now command some 12-15 percent of the total SDE budget depending on which grants are included. The State increasingly relies on targeted assistance to address the chronic achievement and resource gaps between school districts. These programs, while well-intentioned, have never been adequately funded. Unfortunately, unlike ECS, these categorical grants are considered “soft” funding, making it politically easy for the State to cut or eliminate them.

Funding for **magnet schools** now exceeds \$242 million and continues to grow. These schools, largely a product of relatively recent state efforts at desegregation, rely extensively on state support, supplemented in many cases by tuition provided by sending towns. Some magnets are operated by town school districts, but many are operated by Regional Education Service Centers (RESCs), which are school districts in their own right and eligible to receive operating grants directly from the State.

Charter schools operate independently as alternatives to traditional public schools with their own self-perpetuating boards whose members have no local residence requirements. They receive a state grant of \$10,500 per enrolled pupil. Charter schools also receive proportional amounts of other targeted state and federal grants since their students would otherwise be entitled to benefit from those programs had they remained in their local school districts. **The school districts within which the charters operate are also responsible for providing pupil transportation, special education services, and certain other costs.**



In his 2012 education reform package, the Governor had proposed to require municipalities to fund \$1,000 of a \$12,000 per-pupil grant for state charter schools (the final legislation reduced the grant to \$10,500). The local portion of this new charter school funding, \$6.4 million, would have been taken directly from the \$50 million increase in ECS, meaning that the ECS increase would have really been \$43.6 million in net new dollars.

Though the municipal funding component wasn't included in the final reform package, it raises a host of concerns. CCM understands that charter schools may be a component of an effective strategy to narrow Connecticut's achievement gap. However, in the context of chronic state underfunding of the ECS grant, it is inappropriate to require resource-starved municipalities to pay \$1,000 per pupil to state charter schools.

Funding for state charter schools has historically been outside the ECS formula. This was due in part to the fact that these schools are chartered and regulated by the State and do not answer to local school districts. These schools are free of many of the requirements of traditional schools. They were originally sold to the State as a more efficient and effective deliverer of education services. **This year, the funding was incorporated into the ECS grant, though such funding is not run through the formula.**

Charter school operators have much more control over decisions related to curricula, scheduling, and staffing. **Charter schools are not hampered by many of the rules and regulations with which tradition public schools must comply.**

Another issue is that, through enrollment and retention policies, **charter schools do not reflect the general population of the areas they serve.** This allows them to avoid dealing with issues traditional schools must address, such as special education and disciplinary actions.

It is important to note that about 7 percent (36,700) of Connecticut's PreK-12 public school students attend a magnet or charter school.¹² Almost 92 percent of public school children in our state attend a traditional public school.¹³

EARLY CHILDHOOD EDUCATION

One particular area where there has been across-the-board consensus is that **Connecticut needs to improve both access to and the quality of early childhood education.** Research has shown that this education results in improved academic outcomes and can also help reduce the achievement gap.

Unfortunately, funding levels remain too low to provide the resources necessary to enhance and expand these programs. In FY2011, state funding for early childhood education was about \$225 million. This compares to spending of \$250 million in FY2002, a decrease of more than 10 percent.¹⁴

An increase in funding for early childhood education would be an investment that could provide actual economic benefits. Various studies have estimated that each dollar invested in early childhood education can provide as much as \$11 in return.

The State provided \$6.8 million in funding for an additional 1,000 seats this year. While the increase is welcome, it still leaves a shortage of seats.



¹² State Department of Education, CEDaR, 2010-11 school year

¹³ The remainder is enrolled in the Connecticut Technical High School System.

¹⁴ Connecticut Voices for Children, *Connecticut Early Care & Education Progress Report, 2011.*

SCHOOL CONSTRUCTION

Local governments in Connecticut have difficulty affording school building and renovation projects as a result of their forced reliance on property tax revenues and the relatively small size of school districts. In many communities, as school age enrollments rise, technology needs grow, families move to previously small towns, and public expectations for quality schools increase - the need for new school infrastructure rises.

Aid for capital projects is a vital part of the State's education finance system. Despite aggressive building and renovation programs in many districts over the past 10-15 years, many towns have yet to upgrade facilities. The majority of schools were built before 1970. Moreover, continued growth in pre-K programs and class size reduction initiatives may necessitate more new construction in some towns. State construction aid allows Connecticut communities to rebuild and develop new educational infrastructure.

Each year, the State Department of Education accepts applications from towns planning school construction projects, checks that the projects are in compliance with state laws and regulations, and compiles a list of projects needing funding – called the **School Construction Priority List** – which it submits to the General Assembly for approval. The State Bond Commission, controlled by the Governor, then decides what projects actually get funded.

Municipalities are required to obtain voter approval for the local share before submitting the project to the State Department of Education and the General Assembly.

Recognizing the aging stock of schools, the State has provided considerable assistance for a number of years. Since 2001, the Governor and the General Assembly have authorized over \$4 billion in school improvement projects. The FY2013 budget includes bond authorizations of \$592 million for school construction.

Grants for new school construction are made for a percentage of the total eligible costs, with the poorest communities receiving a grant for up to 70 percent and the richest receiving as low as 10 percent. The range of reimbursement percentages increases to 20-80 percent for renovations or if it can be shown that new construction is less expensive than renovation.

Charter schools, magnet schools, and other specialty schools are reimbursed at a rate of 80 percent. By court order, the reimbursement rate for magnet schools in Hartford is 100 percent.

Municipalities appreciate their partnership with the State in school construction. The State has contributed significant amounts of money, but municipalities have, too. The winners are the students in towns and cities across Connecticut.

MANDATES

Many of the cost drivers for local school districts are a result of unfunded and partially funded state and federal mandates. The list of mandates is large and growing, and complying with them is a daunting task under any circumstances, but even more so given the current economic and fiscal environment.

Bristol Public Schools did an analysis of the cost of mandates on the district. It estimated that complying with these mandates cost the district almost \$15 million in FY2009 (see Appendix F). It should be noted that unfunded and underfunded state and federal mandates have increased since that analysis was concluded.



2012 EDUCATION REFORM PACKAGE

While education finance reform did not occur in 2012, the Governor proposed a wide-range of other education reform initiatives, many of which were enacted into law.

In addition to the change related to charter schools and ECS (see page 14), there were several other elements of the Governor's 2012 education reform package of particular importance to towns and cities.

1. *Alliance Districts*

An alliance district is a town whose school district is among the lowest academic performers as measured by the district performance index (DPI) established by the legislation. For FY2013, the education commissioner must designate 30 alliance districts. Districts keep the designation for five years. The commissioner must determine, by June 30, 2016, whether to designate additional alliance districts.

The legislation also establishes a subcategory of alliance districts called "educational reform districts," which are the 10 districts with the lowest DPIs.

The state comptroller will **hold back any ECS grant increase that is payable to an alliance district town and transfer the money to the education commissioner.** An alliance district may apply to receive its ECS grant increase in a manner determined by the education commissioner. The bill allows the commissioner to pay the funds to the district on condition that they are spent according to its approved district improvement plan (see below) and guidelines the State Board of Education (SBE) adopts.

Any balance of the conditional ECS funds allocated to an alliance district that remains unspent at the end of any fiscal year may be carried over and remain available to the district for the following fiscal year.

Alliance districts must use their conditional ECS funding to improve local achievement and offset other local education costs the commissioner approves. The application for funding must contain objectives and performance targets as well as an improvement plan that may include the following

- ★ A tiered intervention system for the district's schools based on their needs.
- ★ Ways to strengthen reading programs to ensure reading mastery in grades K-3 and that focus on (a) standards and instruction, (b) proper data use, (c) intervention strategies, (d) current information for teachers, (e) parental engagement, and (f) teacher professional development.
- ★ Additional learning time, including extended school day or year programs run by school personnel or external partners.
- ★ A talent strategy that includes teacher and school leader recruitment and assignment, career ladder policies that (a) draw on SBE-adopted model evaluation guidelines and evaluation programs adopted by school districts and (b) may include provisions demonstrating increased ability to attract, retain, promote, and bolster staff performance according to performance evaluation findings and, for new personnel, other indicators of effectiveness.
- ★ Training for school leaders and other staff on new teacher evaluation models.
- ★ Provisions for cooperating and coordinating with early childhood education providers to ensure alignment between those programs and district expectations for students entering kindergarten, including funding for an existing local Head Start program.
- ★ Provisions for cooperating and coordinating with other government and community programs to ensure students receive adequate support and "wraparound services," including community school models (schools that provide social services for eligible families in addition to regular instruction for students).



- ★ Any additional categories or goals the commissioner determines.

The plan must also demonstrate collaboration with “key stakeholders,” as identified by the commissioner, to achieve efficiencies and align the intent and practice of current programs with those of the conditional programs identified in the bill.

The commissioner may withhold conditional funding if an alliance district fails to comply with the bill’s requirements and renew the funding if a district’s school board provides evidence that the district is meeting the objectives and performance targets of its plan.

Districts receiving conditional funding must submit annual expenditure reports in a form and manner the commissioner prescribes. The commissioner must determine whether to require a district to repay amounts not spent in accordance with its approved application or reduce the district’s grant by that amount in a subsequent year.

Legislation passed during the special session made additional changes that impact alliance districts.

- ★ **Added a minimum local funding percentage to the MBR for alliance districts.** The percentage goes from 20 percent for FY2013 to 24 percent for FY2017. The commissioner may allow an alliance district town to reduce its FY2013 education appropriation if it can demonstrate that its local contribution for education for FY2013 has increased compared to the local contribution used to determine its local funding percentage under the legislation.
- ★ In the original education reform legislation, any ECS increase approved for an alliance district was to be paid directly to the board of education. **That ECS payment will now be sent to the town as it has in past years.** The town would then send the money to the board of education.

2. **Commissioner’s Network**

The legislation creates the Education Commissioner’s Network of Schools to improve the student academic achievement in low-performing schools and establishes steps the commissioner, district turnaround committees, and local and regional boards of education must take regarding the network. On or before July 1, 2014, the commissioner must select **up to 25 schools from among the lowest performers** using the following criteria.

- ★ Give schools preference for selection in the network (a) that volunteer to participate in the network, provided the board of education for the school and the school district unions mutually agree to participate, or (b) the existing union agreements for teachers and administrators will expire in the school year in which a turnaround plan will be implemented, and
- ★ No more than two schools from a single school district in a single school year will be allowed and not more than four in total from a single district.

Schools must be in the network for between three and five years and specific steps must be taken before a school can leave the network.

The commissioner must provide **funding, technical assistance, and operational support to schools participating in the commissioner's network** and may provide financial support to teachers and administrators working at a network school. **The SBE must pay all costs attributable to developing and implementing a turnaround plan in excess of the ordinary operating expenses for the school.**

Each school selected for the network must begin implementation of a turnaround plan, not later than the school year commencing July 1, 2014.

3. *Small School Districts*

The legislation requires the State Department of Education (SDE) to **study issues related to districts with fewer than 1,000 students**. Items for consideration include the following.

- ★ Financial disincentives, such as a small district reduction percentage (see below), for small districts whose per-pupil costs exceed the state average for the prior year.
- ★ Financial incentives for such districts to consolidate.
- ★ The \$100-per-student regional bonus in the ECS formula, as well as the effect of other state reimbursement bonuses for regional districts and cooperative arrangements.
- ★ The minimum budget requirement.

A “small district reduction percentage” is defined as a reduction in state education funding starting at 10 percent for the first year a district is 10 percent or more above the state per-student average cost. This reduction increases by an additional 10 percentage points each year up to a maximum reduction of 50 percent if the district continues to spend at least



10 percent more than the state per-pupil average cost.

Per-student cost is defined as a district's net current expenditures divided by its student count as of October 1. The state per-student average cost is the sum of the net current expenditures of all local and regional school districts divided by the sum of their average student memberships as of October 1.

SDE must report the findings and recommendations of its study to the Education Committee by January 1, 2013.

Apart from the study, the education commissioner, within available appropriations, may provide **grants to support school districts in developing plans to implement significant cost savings while maintaining or improving educational quality.** The grants must be for technical assistance and regional cooperation.

4. *Municipal Aid for New Teachers Program*

Beginning in FY2014, SDE will establish a Municipal Aid for New Teachers (MANE) program, within available appropriations, to **provide grants of up to \$200,000 annually to each of the 10 educational reform districts by March 1.** The districts must use the MANE grants to hire five seniors per year who are graduating in the top 10 percent of their classes from teacher preparation programs at Connecticut colleges and universities.

5. *Uniform Chart of Accounts*

This bill requires SDE to **develop and implement a uniform system of accounting for school revenues and expenditures that includes a chart of accounts for use at the school and school district level.** The chart of accounts must include all amounts and sources of revenue that a board of education, regional education service center (RESC), charter school, or charter management organization receives and cash or real property donations to a school district or school totaling an aggregate of \$500 or more. Districts would begin reporting under the system in FY2015.

The bill permits the Office of Policy and Management (OPM) to annually audit the annual financial reports for any board of education, RESC, or state charter school.

SDE will make the chart of accounts available on its website and submit the chart of accounts to the Education and Appropriations committees by July 1, 2013.



GOVERNOR MALLOY'S ECS TASK FORCE

There is currently a task force to study ECS and school finance issues. This is the 9th such task force established since 1977 (See Appendix E). The 12-member task force is not only looking at the ECS formula but state grants to interdistrict magnet schools and regional agricultural science and technology centers, and special education.

CCM is hopeful that the task force will recommend bold changes to the ECS formula and significantly increased funding over time.

The final report is expected in November 2012, it will then go to the Governor and the General Assembly.

THE KEYS TO EDUCATION FINANCE REFORM

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 PreK-12 public education. Governor Malloy, then Mayor of Stamford, was a founding member of CCJEF. **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 effort by the State, the case is slated for trial beginning in 2014.

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. This education finance reform effort, however, was short-lived and underfunded.

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 the State looks at changes to the ECS formula and other education funding mechanisms, the following are key elements of school finance reform:**

1. **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 cost 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 Title I as a more accurate student poverty measure.*
 - *Phasing in full funding of the grant over a reasonable period of time.*

2. **Correct state underfunding of special education programs by:**
 - *Decreasing the Excess Cost reimbursement threshold to at most 2.5 times the district’s average per-pupil expenditure.*
 - *Paying 100 percent of marginal costs for severe-needs students, statewide, without equalization.*
 - *Shifting the burden of proof to the plaintiff in due process hearings (as is the case in most other states).*

3. **Correct state underfunding of school districts with significant 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.*
 - *Expanding state technical assistance to such districts.*

4. **Account for the wide disparities in municipal service demand (municipal overburden) by:**
 - *Adding a component to the ECS formula to equalize for municipal service demand and corresponding impacts on municipal budgets.*

5. **Reduce the cost burden of costly unfunded and underfunded state education mandates by:**
 - *Reviewing the continued appropriateness of such mandates and modifying or eliminating them as needed. Stop using the MBR mandate to make up for chronic state underfunding of PreK-12 public education.*

6. **Continue to 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 school district 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. Such overreliance on the property tax was found to be unconstitutional in 1977 in the *Horton v. Meskill* decision.

The State must **modify, fund or eliminate costly mandates, including relief from the MBR.**

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.

The State must meet its funding obligations to Connecticut's schoolchildren and school districts even in the face of budget challenges. 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 quality of Connecticut's educated workforce is one of the key assets in attracting and 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 state resources or to surrender the futures of today's school-age children.

Connecticut can and should do better.



APPENDIX A

CT School Funding: 40 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, Coventry, East Hartford, 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 ...
 - o "participate fully in democratic institutions, such as jury service and voting"

- o “progress to institutions of higher education”
- o “attain productive employment”
- o “contribute to the state’s economy”

The next step, absent a settlement, 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. The Hartford Superior Court scheduled trial for 2014. The discovery phase of trial preparations, including exchange of data and commissioning of expert studies, is underway.

2012: The New York City-based law firm of Debevoise & Plimpton assumes the reins as chief legal counsel for CCJEF plaintiffs, with continued assistance from the Yale Law School Education Adequacy Clinic. Both entities pursue the case on a pro bono basis, given the huge civil rights and equity implications of its claims.



APPENDIX B

CCJEF v. Rell Explained

CONNECTICUT COALITION FOR JUSTICE IN EDUCATION FUNDING



CCJEF's Mission:

**EQUAL
EDUCATIONAL
OPPORTUNITY
and
QUALITY
SCHOOLING
FOR ALL**

Who Are We, and What Do We Do?

CCJEF is a statewide coalition of municipalities, local boards of education, statewide professional education associations, unions, and other pro-education advocacy organizations, parents, public schoolchildren aged 18 or older, and other concerned CT taxpayers. Member school communities are home to nearly half the state's public school students, including some three-fourths of those who are non-white, low-income, and from households where English is not the primary language.

A 501(c)(3) founded in 2004, CCJEF's key policy goals/objectives are:

- ⇒ **ADEQUACY:** Revamp the ECS formula and related school funding mechanisms to reflect the real cost of adequately preparing all students for the modern workforce and productive citizenship.
- ⇒ **EQUITY:** Ensure that adequate and equitable school funding is distributed fairly for all students and their municipalities.
- ⇒ **PROPERTY TAX RELIEF:** Significantly reduce the reliance on local property taxes for funding school operations.

CCJEF v. Rell

In 2005, CCJEF filed suit against the state of CT for its failure to adequately and equitably fund the public schools in accordance with its constitutional obligation. As a result of this failure, CCJEF claims that ...

- ◆ Schoolchildren have been denied a reasonable opportunity to meet the state's own learning standards;
- ◆ Schoolchildren have suffered irreparable harm from the limitations that school underfunding has placed on their ability to take full advantage of the nation's democratic processes and institutions, secure meaningful employment in the competitive high-skills/high-wage global marketplace, successfully continue their education beyond high school, and reap the monetary and intellectual rewards thereof; and
- ◆ Minority students have been disproportionately impacted by the state's funding system.

On March 22, 2010, in a pretrial ruling, the CT Supreme Court found that **under the CT constitution, all public school students have the right to an effective and meaningful (quality, adequate) education, the standard for which is "dynamic" and dependent on the "demands of an evolving world."**

The case now proceeds to trial to prove that the state is not meeting that constitutional standard. Trial is scheduled for July 2014 in Hartford Superior Court. Debevoise & Plimpton LLP (New York) and the Yale Law School Education Adequacy Project are providing pro bono legal services to CCJEF and named plaintiff schoolchildren.

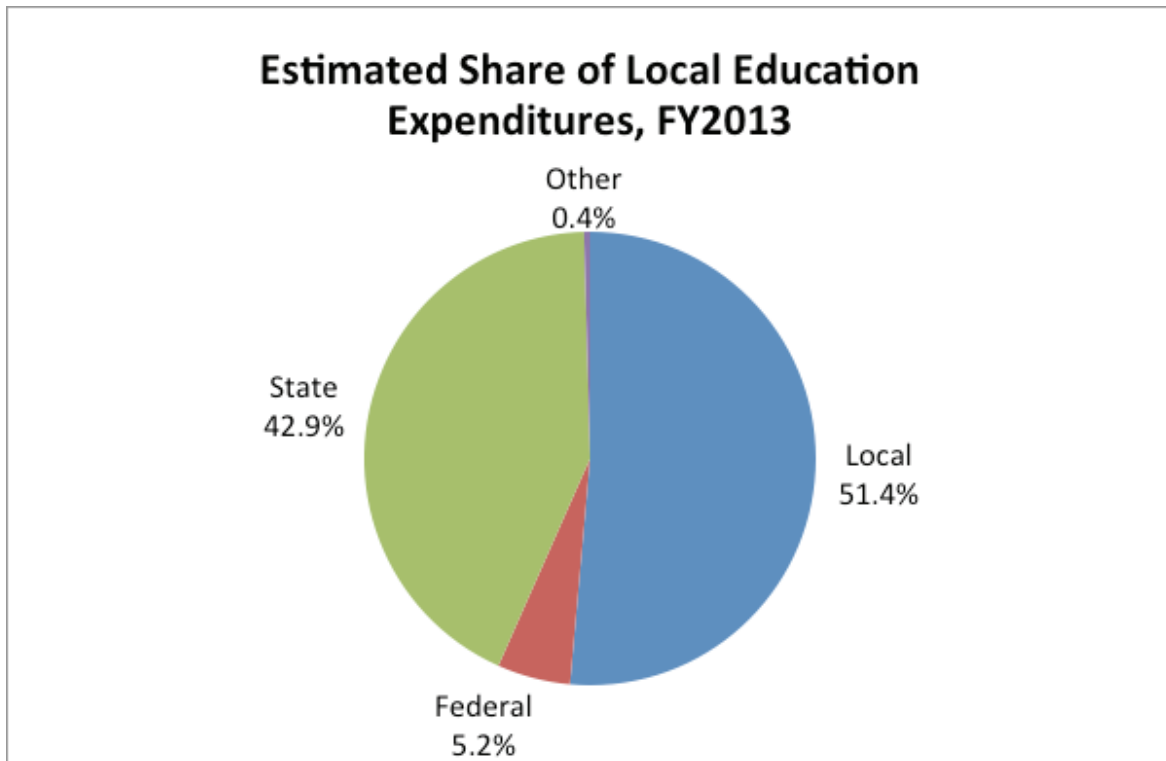
For More Information —

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CCJEF, P.O. Box 260398, Hartford, CT 06126 • www.ccjef.org

APPENDIX C

Estimated Share of Local Education Expenses, FY2013 (billions\$)

	\$	%
Local Share	\$5.32	51.4%
State Share	\$4.45	42.9%
Federal Share	\$0.54	5.2%
Other	\$0.04	0.4%
Total Estimated Local Education Expenditures	\$10.35	100.0%



Source: CCM calculations based on SDE data

Note: Percentages may not equal 100 percent due to rounding. State funds include all state revenues on behalf of public elementary and secondary education, including state grants, bond funds, and department expenditures - including the Connecticut Technical High School System, teacher's retirement costs, and unified school district expenditures.

APPENDIX D

FY2011 ECS Grant v. Fully Funded Amount

Town Name	2010-11 Grant	2010-11 Fully Funded Amount	\$ Underfunded	% Underfunded
Andover	2,330,856	3,490,584	1,159,728	33.2%
Ansonia	15,031,668	22,230,128	7,198,460	32.4%
Ashford	3,896,069	4,281,712	385,643	9.0%
Avon	1,232,688	3,178,152	1,945,464	61.2%
Barkhamsted	1,615,872	3,241,558	1,625,686	50.2%
Beacon Falls	4,044,804	6,244,160	2,199,356	35.2%
Berlin	6,169,410	11,639,321	5,469,911	47.0%
Bethany	2,030,845	3,435,593	1,404,748	40.9%
Bethel	8,157,837	9,075,188	917,351	10.1%
Bethlehem	1,318,171	1,001,660	(316,511)	-31.6%
Bloomfield	5,410,345	8,736,870	3,326,525	38.1%
Bolton	3,015,660	3,914,085	898,425	23.0%
Bozrah	1,229,255	1,718,179	488,924	28.5%
Branford	1,759,095	3,203,461	1,444,366	45.1%
Bridgeport	164,195,344	184,978,720	20,783,376	11.2%
Bridgewater	137,292	228,573	91,281	39.9%
Bristol	41,657,314	59,250,016	17,592,702	29.7%
Brookfield	1,530,693	2,652,752	1,122,059	42.3%
Brooklyn	6,978,295	9,136,343	2,158,048	23.6%
Burlington	4,295,578	7,613,126	3,317,548	43.6%
Canaan	207,146	123,513	(83,633)	-67.7%
Canterbury	4,733,625	4,652,973	(80,652)	-1.7%
Canton	3,348,790	6,134,538	2,785,748	45.4%
Chaplin	1,880,888	1,706,754	(174,134)	-10.2%
Cheshire	9,298,837	15,216,224	5,917,387	38.9%
Chester	665,733	831,391	165,658	19.9%
Clinton	6,465,651	6,614,777	149,126	2.3%
Colchester	13,547,231	20,588,152	7,040,921	34.2%
Colebrook	495,044	893,507	398,463	44.6%
Columbia	2,550,037	2,896,202	346,165	12.0%
Cornwall	85,322	164,009	78,687	48.0%
Coventry	8,845,691	10,916,197	2,070,506	19.0%
Cromwell	4,313,692	8,619,070	4,305,378	50.0%

Town Name	2010-11 Grant	2010-11 Fully Funded Amount	\$ Underfunded	% Underfunded
Danbury	22,857,956	44,327,547	21,469,591	48.4%
Darien	1,616,006	4,199,718	2,583,712	61.5%
Deep River	1,687,351	2,161,451	474,100	21.9%
Derby	6,865,689	10,110,301	3,244,612	32.1%
Durham	3,954,812	5,881,818	1,927,006	32.8%
Eastford	1,109,873	1,197,715	87,842	7.3%
East Granby	1,301,142	3,641,759	2,340,617	64.3%
East Haddam	3,718,223	5,504,419	1,786,196	32.5%
East Hampton	7,595,720	10,734,668	3,138,948	29.2%
East Hartford	41,710,817	62,872,778	21,161,961	33.7%
East Haven	18,764,125	24,001,967	5,237,842	21.8%
East Lyme	7,100,611	7,876,020	775,409	9.8%
Easton	593,868	1,385,921	792,053	57.1%
East Windsor	5,482,135	7,471,340	1,989,205	26.6%
Ellington	9,504,917	15,701,510	6,196,593	39.5%
Enfield	28,380,144	39,858,176	11,478,032	28.8%
Essex	389,697	892,264	502,567	56.3%
Fairfield	3,590,008	8,939,623	5,349,615	59.8%
Farmington	1,611,013	3,664,537	2,053,524	56.0%
Franklin	941,077	1,159,127	218,050	18.8%
Glastonbury	6,201,152	18,623,154	12,422,002	66.7%
Goshen	218,188	430,828	212,640	49.4%
Granby	5,394,276	10,232,406	4,838,130	47.3%
Greenwich	3,418,642	7,792,774	4,374,132	56.1%
Griswold	10,735,024	13,268,447	2,533,423	19.1%
Groton	25,374,989	26,155,566	780,577	3.0%
Guilford	3,058,981	3,302,047	243,066	7.4%
Haddam	1,728,610	4,181,855	2,453,245	58.7%
Hamden	23,030,761	36,448,805	13,418,044	36.8%
Hampton	1,337,582	1,107,255	(230,327)	-20.8%
Hartford	187,974,890	212,661,114	24,686,224	11.6%
Hartland	1,350,837	1,424,247	73,410	5.2%
Harwinton	2,728,401	3,628,326	899,925	24.8%
Hebron	6,872,931	11,988,921	5,115,990	42.7%
Kent	167,342	317,859	150,517	47.4%
Killingly	15,245,633	18,619,412	3,373,779	18.1%
Killingworth	2,227,467	2,984,170	756,703	25.4%
Lebanon	5,467,634	7,251,545	1,783,911	24.6%
Ledyard	12,030,465	15,637,335	3,606,870	23.1%

Town Name	2010-11 Grant	2010-11 Fully Funded Amount	\$ Underfunded	% Underfunded
Lisbon	3,899,238	4,487,903	588,665	13.1%
Litchfield	1,479,851	1,943,069	463,218	23.8%
Lyme	145,556	309,039	163,483	52.9%
Madison	1,576,061	3,302,135	1,726,074	52.3%
Manchester	30,619,100	47,910,670	17,291,570	36.1%
Mansfield	10,070,677	13,082,036	3,011,359	23.0%
Marlborough	3,124,421	5,022,083	1,897,662	37.8%
Meriden	53,783,711	72,491,054	18,707,343	25.8%
Middlebury	684,186	2,887,525	2,203,339	76.3%
Middlefield	2,100,239	3,521,477	1,421,238	40.4%
Middletown	16,652,386	27,882,534	11,230,148	40.3%
Milford	10,728,519	17,033,061	6,304,542	37.0%
Monroe	6,572,118	8,411,760	1,839,642	21.9%
Montville	12,549,431	16,369,668	3,820,237	23.3%
Morris	657,975	357,383	(300,592)	-84.1%
Naugatuck	29,211,401	36,769,076	7,557,675	20.6%
New Britain	73,929,296	99,169,774	25,240,478	25.5%
New Canaan	1,495,604	3,603,945	2,108,341	58.5%
New Fairfield	4,414,083	6,134,158	1,720,075	28.0%
New Hartford	3,143,902	4,435,804	1,291,902	29.1%
New Haven	142,509,525	165,703,687	23,194,162	14.0%
Newington	12,632,615	22,661,815	10,029,200	44.3%
New London	22,940,565	27,739,026	4,798,461	17.3%
New Milford	11,939,587	17,031,899	5,092,312	29.9%
Newtown	4,309,646	5,269,314	959,668	18.2%
Norfolk	381,414	229,054	(152,360)	-66.5%
North Branford	8,117,122	12,200,934	4,083,812	33.5%
North Canaan	2,064,592	2,510,351	445,759	17.8%
North Haven	3,174,940	11,816,561	8,641,621	73.1%
North Stonington	2,892,440	3,095,129	202,689	6.5%
Norwalk	10,095,131	14,400,059	4,304,928	29.9%
Norwich	32,316,543	41,972,432	9,655,889	23.0%
Old Lyme	605,586	1,187,107	581,521	49.0%
Old Saybrook	652,677	1,424,448	771,771	54.2%
Orange	1,055,910	4,374,466	3,318,556	75.9%
Oxford	4,606,861	8,154,111	3,547,250	43.5%
Plainfield	15,353,204	19,325,266	3,972,062	20.6%
Plainville	10,161,853	15,530,007	5,368,154	34.6%
Plymouth	9,743,272	13,247,854	3,504,582	26.5%

Town Name	2010-11 Grant	2010-11 Fully Funded Amount	\$ Underfunded	% Underfunded
Pomfret	3,092,817	4,559,181	1,466,364	32.2%
Portland	4,272,257	7,300,197	3,027,940	41.5%
Preston	3,057,025	3,346,970	289,945	8.7%
Prospect	5,319,201	8,194,783	2,875,582	35.1%
Putnam	8,071,851	8,755,390	683,539	7.8%
Redding	687,733	1,558,973	871,240	55.9%
Ridgefield	2,063,814	4,844,995	2,781,181	57.4%
Rocky Hill	3,355,227	8,790,504	5,435,277	61.8%
Roxbury	158,114	288,422	130,308	45.2%
Salem	3,099,694	3,607,865	508,171	14.1%
Salisbury	187,266	369,063	181,797	49.3%
Scotland	1,444,458	1,527,435	82,977	5.4%
Seymour	9,836,508	14,958,013	5,121,505	34.2%
Sharon	145,798	267,112	121,314	45.4%
Shelton	4,975,852	8,113,593	3,137,741	38.7%
Sherman	244,327	555,085	310,758	56.0%
Simsbury	5,367,517	15,426,479	10,058,962	65.2%
Somers	5,918,636	9,022,111	3,103,475	34.4%
Southbury	2,422,233	7,886,334	5,464,101	69.3%
Southington	19,839,108	34,141,270	14,302,162	41.9%
South Windsor	12,858,826	19,750,961	6,892,135	34.9%
Sprague	2,600,651	3,038,099	437,448	14.4%
Stafford	9,809,424	12,602,743	2,793,319	22.2%
Stamford	7,978,877	13,619,336	5,640,459	41.4%
Sterling	3,166,394	4,630,617	1,464,223	31.6%
Stonington	2,061,204	2,276,182	214,978	9.4%
Stratford	20,495,602	34,855,181	14,359,579	41.2%
Suffield	6,082,494	11,406,328	5,323,834	46.7%
Thomaston	5,630,307	7,811,802	2,181,495	27.9%
Thompson	7,608,489	8,671,374	1,062,885	12.3%
Tolland	10,759,283	17,422,552	6,663,269	38.2%
Torrington	23,933,343	33,228,437	9,295,094	28.0%
Trumbull	3,031,988	11,361,871	8,329,883	73.3%
Union	239,576	298,760	59,184	19.8%
Vernon	17,645,165	26,226,177	8,581,012	32.7%
Voluntown	2,536,177	2,438,019	(98,158)	-4.0%
Wallingford	21,440,233	31,337,118	9,896,885	31.6%
Warren	99,777	175,136	75,359	43.0%
Washington	240,147	420,809	180,662	42.9%

Town Name	2010-11 Grant	2010-11 Fully Funded Amount	\$ Underfunded	% Underfunded
Waterbury	113,617,182	159,643,102	46,025,920	28.8%
Waterford	1,445,404	3,943,523	2,498,119	63.3%
Watertown	11,749,383	15,047,951	3,298,568	21.9%
Westbrook	427,677	882,187	454,510	51.5%
West Hartford	16,076,120	52,858,931	36,782,811	69.6%
West Haven	41,399,303	56,900,794	15,501,491	27.2%
Weston	948,564	2,250,960	1,302,396	57.9%
Westport	1,988,255	5,063,318	3,075,063	60.7%
Wethersfield	8,018,422	19,114,910	11,096,488	58.1%
Willington	3,676,637	4,337,377	660,740	15.2%
Wilton	1,557,195	3,830,620	2,273,425	59.3%
Winchester	7,823,991	9,033,484	1,209,493	13.4%
Windham	24,169,717	30,725,044	6,555,327	21.3%
Windsor	11,547,663	16,447,278	4,899,615	29.8%
Windsor Locks	4,652,368	9,713,471	5,061,103	52.1%
Wolcott	13,539,371	18,343,844	4,804,473	26.2%
Woodbridge	721,370	1,392,559	671,189	48.2%
Woodbury	876,018	1,400,084	524,066	37.4%
Woodstock	5,390,055	7,689,973	2,299,918	29.9%
	1,889,607,093	2,652,948,574	763,341,481	28.8%

Source: State Department of Education Data, October 2010



APPENDIX E

Recent State Education Finance Study Commissions

<u>Year</u>	<u>Committee Name</u>
1977	CT School Finance Advisory Panel
1978	CT Task Force on Educational Equity
1980	CT Educational Equity Study Committee
1992	Commission on Educational Excellence for Connecticut
1997	CT Education Improvement Panel
1999	Governor's Task Force to Study the Education Cost Sharing Grant
2007	CT Governor's Commission on Education Finance
2010	Ad Hoc Committee to Study Education Cost Sharing and Choice Funding
2011	Task Force to Study Funding for Educational and Constitutional Requirements

APPENDIX F

Cost of Unfunded and Partially Funded Mandates for 2008-09 Bristol Public Schools

Philip A. Streifer, Ph.D.

Partially Funded Mandates	Estimated Funds/ Hours for 2008-2009	Hourly Rate Applied	Extended Cost
Adult Education - Bristol Share (Total: \$512,000)	\$308,581		\$308,581
CAPT Testing - Grade 10	100+ hours per year	\$8,300	\$8,300
CMT Testing - Grades 4/6/8 Expanded Testing	500+/ 45 hours per year	\$45,235	\$45,235
Preparation for mandated science testing in grades 5/8 (2007)	60 hours	\$4,980	\$4,980
English Language Learners - ELL & Bilingual	\$547,916		\$547,916
Special Education District Share (65%)	\$7,549,694		\$7,549,694
Un-Funded Mandates			
ADA accommodations (transportation/signs/elevators)	\$100,000		\$100,000
Alternate Education for Expelled Students (\$12,000 per student)	\$33,300		\$33,300
Air Quality	\$4,000		\$4,000
Asbestos Training for Building Grounds Staff (1 day per year)	\$200		\$200
Background Checks and Finger Printing (Follow-up)	\$1,250		\$1,250
BEST Program (Subs & Oversight)	\$17,000		\$17,000
Bullying Policy (investigations/record keeping/follow-up)	\$7,500		\$7,500
Child Abuse Reporting (200 per year @ \$120 per)	\$24,000		\$24,000
Continuing Education Units (CEU Professional Development) 18 hours per year	\$870,166		\$870,166
CPR/First Aid and Heimlich Training (nurses/coaches/staff)	\$2,000		\$2,000
Hepatitis B (@ \$120)	\$120		\$120
Drug Education (health staff)	\$130,000		\$130,000
ED-001 END OF YEAR SCHOOL REPORT (audit cost)	200 hours and \$30,000	\$16,600	\$46,600
ED-014 MINIMUM EXPENDITURE COMPLIANCE CHECK	2 hours per year	\$166	\$166
ED-156 FALL HIRING SURVEY	2 hours per year	\$166	\$166
ED-163 CONNECTICUT SCHOOL DATA REPORT	64 hours per year	\$5,312	\$5,312
ED-166 DISCIPLINE OFFENSE REPORT	360 hours per year	\$29,880	\$29,880
ED-525 STUDENT DROPOUT REPORT	30 hours per year	\$2,490	\$2,490
ED-540 GRADUATION CLASS REPORT	30 hours per year	\$2,490	\$2,490
ED-006S PUBLIC SCHOOL INFORMATION (PSIS)	\$35,000		\$35,000
ED-612 LANGUAGE ASSESSMENT SCALES DATA COLLECTION	100 hours per year	\$8,300	\$8,300
ED-003 TEACHER/ADMINISTRATORS NEGOTIATIONS	\$25,000		\$25,000
ED-162 NON-CERTIFIED STAFF	8 hours per year	\$664	\$664
ED-607 SURVEY OF TITLE IX COORDINATORS	2 hours per year	\$166	\$166
ED-172 REQUEST 90 DAY CERTIFICATION	10 hours per year	\$830	\$830
ED-1723 REQUEST TEMPORARY AUTHORIZATION FOR MINOR ASSIGN.	5 hours per year	\$415	\$415
ED-175 SPECIAL WAIVER FOR SUBSTITUTE	4 hours per year	\$332	\$332
ED-177 REQUEST-DURATIONAL SHORTAGE AREA PERMIT	2 hours per year	\$166	\$166
ED-186 APPLICATION-TEMP/EMERGENCY COACHING PERMIT	2 hours per year	\$166	\$166
ED-017 GRANT APPLICATION NONPUBLIC HEALTH SERVICES	2 hours per year	\$166	\$166
ED-021 OUT OF TOWN MAGNET SCHOOL TRANSPORTATION	6 hours per year	\$498	\$498
ED-111 CASH MANAGEMENT REPORT	60 hours per year	\$4,980	\$4,980
ED-114 GRANT BUDGET REVISION	100 hours per year	\$8,300	\$8,300
ED-141 STATEMENT OF EXPENDITURES FED/STATE PROJECTS	60 hours per year	\$4,980	\$4,980
ED-042 REQUEST FOR REVIEW OF FINAL PLANS	100 hours per year	\$8,300	\$8,300
ED-042CO NOTICE OF CHANGE ORDER	20 hours per year	\$1,660	\$1,660
ED-046 REQUEST FOR SCHOOL CONSTRUCTION PROGRESS PAYMENT	20 hours per year	\$1,660	\$1,660
ED-049 GRANT APP FOR SCHOOL BUILDING PROJECT	100 hours per year	\$8,300	\$8,300
ED-050 SCHOOL FACILITIES SURVEY	2 hours per year	\$166	\$166
ED-053 SITE ANALYSIS	20 hours per year	\$1,660	\$1,660
ED-099-AGREEMENT FOR CHILD NUTRITION PROGRAMS	2 hours per year	\$166	\$166
ED-103 REIMBURSEMENT CLAIM NAT. SCHOOL LUNCH PROGRAM	12 hours per year	\$996	\$996
ED-205 TITLE I EVALUATION REPORT	30 hours per year	\$2,490	\$2,490
SEDAC (SPECIAL EDUCATION INFORMATION SYSTEM)	2,100 hours and \$65,000	\$174,300	\$ 239,300
ED-229 BILINGUAL EDUCATION GRANT APPLICATION	30 hours per year	\$2,490	\$2,490
ED-241/241A ADULT EDUCATION SUMMARY REPORT	30 hours per year	\$2,490	\$2,490
ED-244/244A GRANT APPLICATION FOR ADULT EDUCATION	30 hours per year	\$2,490	\$2,490
ED-245/245A GRANT APPLICATION REVISION-ADULT EDUCATION	10 hours per year	\$830	\$830

ED-236 IMMIGRANT STUDENT SURVEY REPORT	2 hours per year	\$166	\$166
ED-613A STATE DISTRICT CONSOLIDATION APPLICATION	30 hours per year	\$2,490	\$2,490
ED-613B FEDERAL DISTRICT CONSOLIDATION APPLICATION	200 hours per year	\$16,600	\$16,600
Family and Medical Leave Act (@\$6,000 per plus cost of sub)	\$254,200		\$254,200
Sub-cost	\$246,000		\$246,000
Freedom of Information Legal Costs & Administration	\$12,000		\$12,000
Health Insurance Portability and Accountability Act (HIPAA)	5 hours per year	\$415	\$415
Internet Protection Act for Children(software and staff cost)	\$9,000		\$9,000
Jury Duty (50@ cost of sub)	\$3,250		\$3,250
Medicaid Reimbursement (OT/PT/Speech/Psy)	\$60,000		\$60,000
Minority Staff Recruitment	\$7,000		\$7,000
No Child Left Behind Act (NCLB) Report	100 hours per year	\$8,300	\$8,300
Paraprofessional Mandates for Title 1 Schools (highly qualified)	20 hours per year	\$1,660	\$1,660
McKenny-Vento Act	200 hours per year	\$16,600	\$16,600
AYP Reporting/action	350 hours per year	\$29,050	\$29,050
Military Recruitment	40 hours per year	\$3,320	\$3,320
Homeless Transportation (@ \$150 per day for a school year, per student)	\$65,000		\$65,000
Data Collection	750 hours per year	\$62,250	\$62,250
Policy related expenses	300 hours per year	\$24,900	\$24,900
Non-public school transportation	\$982,522		\$982,522
Pesticide Applications Policy	6 hours per year	\$498	\$498
Promotion and Graduation Requirements	500 hours per year	\$41,500	\$41,500
Restraint Training for Special Education and Support Staff	\$10,000		\$10,000
Residency investigation	\$10,000		\$10,000
Restaurant Safety Act (signs)	\$600		\$600
School Records and Retention	\$5,000		\$5,000
School Transportation Safety Reporting	\$5,000		\$5,000
Sexual Harassment Training	\$1,250.00		\$1,250
Student Survey	20 hours per year	\$1,660	\$1,660
Special Education Due Process (proactive)	\$70,000		\$70,000
Special Education Excess Cost our share plus 5% state Reduction	\$700,000		\$700,000
Special Education Coverage at PPT's	5000 hours per year	\$415,000	\$415,000
Gifted and Talented	\$127,722		\$127,722
Strategic School Profiles (SSP) (data collection/reporting)	200 hours per year	\$16,600	\$16,600
Student Physicals and Immunizations (Grades K,7,10)	1000 hours per year	\$83,000	\$83,000
Hearing Screenings	\$30,000		\$30,000
School Medical Advisor	\$6,000		\$6,000
Related Medical Equipment	\$150,000		\$150,000
Summer School or other supplemental services for intervention	\$86,804		\$86,804
Teacher/Administrator Evaluations	\$500,000		\$500,000
Transportation to Regional Vo/AG/Technical Schools	\$297,000		\$297,000
Truancy Reporting (10 per year)	\$30,000		\$30,000
Tuition to Regional Vo/AG schools	\$200,000		\$200,000
Vending Machines	20 hours per year	\$1,660	\$1,660
504 Accommodations	\$35,000		\$35,000

TOTAL COSTS FOR MANDATES: \$14,733,344

CCM: THE STATEWIDE ASSOCIATION OF TOWNS AND CITIES



The Connecticut Conference of Municipalities (CCM) is Connecticut's statewide association of towns and cities. CCM is an inclusionary organization that celebrates the commonalities between, and champions the interests of, urban, suburban and rural communities. CCM represents municipalities at the General Assembly, before the state executive branch and regulatory agencies, and in the courts. CCM provides member towns and cities with a wide array of other services, including management assistance, individualized inquiry service, assistance in municipal labor relations, technical assistance and training, policy development, research and analysis, publications, information programs, and service programs such as workers' compensation and liability-automobile-property insurance, risk management, and energy cost-containment. Federal representation is provided by CCM in conjunction with the National League of Cities. CCM was founded in 1966.

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