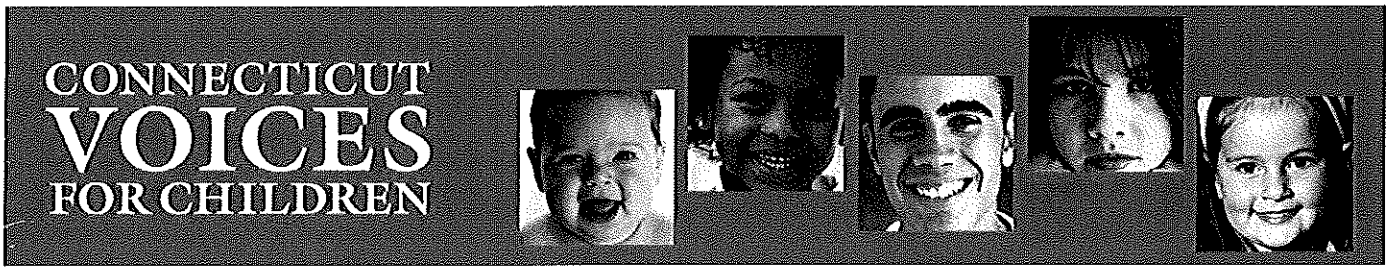

Problems with Connecticut's Education Cost Sharing Grant

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The state of Connecticut estimates it will send $2.4 billion to towns for PreK-12 (PK-12) education during FY 2011 (fiscal 2010-2011).[1] This is 12.6 percent of the estimated state budget of $19 billion.[2] The largest single source of PK-12 funding is the Education Cost Sharing (ECS) Grant, which in FY 2011 will distribute $1.9 billion among the state's 169 towns accounting for about 10 percent of the state budget.

The ECS Grant uses a formula that was originally designed to provide equal educational opportunity --- as required by Connecticut's Constitution -- by taking into consideration differences in both student need and towns' ability to pay for education.[3] As originally envisioned, the ECS formula would provide Connecticut with a rational, transparent, and equitable method of making difficult funding determinations.

Several flaws in ECS funding measures and rules distort the distribution of millions of dollars in state education aid in ways that do not reflect local educational needs.[4] This paper does not focus on deriving optimum weights for factors such as English Language Learners (ELL) or poverty, as has been the focus of prior studies.[5] The focus here is on the current implementation of the ECS formula that runs counter to the overriding goal of providing equal educational opportunity for all children in Connecticut.

The current distribution of $1.9 billion in ECS funding among Connecticut towns is not based on the current formula (last revised in July 2007 for FY 2008).[6] The current town funding levels are instead based on across-the-board increases from either their FY 2007 (previous formula) or FY 2008 levels. The measure of town wealth in the ECS formula is twelve years out-of-date. Town population counts in the ECS formula include prison and dorm populations that do not benefit from PK-12 funding. And declining enrollments create the potential for towns to use local education monies to fund non-education expenses.

Even in the best of times, an accurate and equitable education finance system is vital to providing educational opportunity for all children. However, in times of budget deficits it is crucial that funding decisions be made in a rational manner -- based on accurate and up-to-date information. The current budget crisis provides Connecticut an opportunity to realign funding with the original goal of the ECS formula: ***to align state aid with local need.***

The Current ECS Grant: Data Makes a Difference

1. The ECS Grant is far from "fully funded" and towns receive widely varying proportions of their fully funded "target" amounts.

For FY 2008, the ECS formula was changed and a new "fully funded" target of $2.7 billion was established. Towns would receive 100 percent of their ECS monies if the state fully funded the grant at $2.7 billion. However, the state funded only $1.9 billion in FY 2009 and funding has remained at that level into FY 2011.[7]

On average, towns receive 66 percent of their fully funded target, but this average masks wide variations among towns. Actual ECS funding to individual towns varies from a ***low of 30 percent to a high of 159 percent*** of their fully funded target.[8] This is because current ECS funding is based on an increase from prior years (FY 2007 or FY 2008) and does *not* take into account the fully funded targets of FY 2009. One consequence is that some towns are currently funded above their ECS target (maximum).

Relative to the FY 2009 fully funded target, Norfolk and Canaan are the most over funded town (on a percentage basis) at 159% of their ECS target. There are seven towns that currently receive more ECS funding (a total of $3.4 million) than their fully funded targets. These towns and their over funded amounts, include: Bethlehem ($91,000), Canaan ($77,000), Groton ($2,464,000), Hampton ($12,000), Milford ($548,000), Morris ($44,000), and Norfolk ($142,000).

2. The ECS funding formula uses a measure of wealth that is distorted by outdated and misleading sources of data.

a. The wealth measure relies on income data that is outdated and results in an inaccurate measure of town wealth.

The ECS formula is partially based on a measure of town wealth that uses income data from Census 2000 (1999 income).[9] Since 1999, there have been two economic recessions and the distribution of personal income has changed among towns. The ECS wealth measure does not reflect the corresponding changes in personal income. Furthermore, census income data does *not* include capital gains, which results in understated income estimates for Connecticut's highest income towns. Thus, the use of census income data artificially shrinks the income gap between the highest and lowest income towns.[10]

There was a nationwide decennial census in 2010; however, information on income was not collected in this census. This is an urgent issue for Connecticut because the state's funding formulas rely on decennial census data that is no longer updated.[11] Unless state laws are updated, funding formulas will continue to use Census 2000 income data (1999 income) indefinitely.

Data that were previously collected on the decennial long-form are now collected on a yearly basis by the American Community Survey (ACS). However, ACS data has a high margin of error because the survey samples a relatively small number of residents in each town. The National Research Council (NRC) reported in 2007, "A weakness of the ACS compared with the long-form sample [decennial census] is the significantly larger margins of error in ACS estimates . . . The larger ACS sampling errors are a particular problem for small cities, counties, and other governmental jurisdictions."[12] This is of particular concern in Connecticut, where there are many towns with small populations. In the most recent ACS estimates for 2005-2009, 47 towns have a per capita income estimate with at least a 10 percent margin of error.[13] The average margin of error for per capita income for all towns is 8.5 percent. The town of Kent has the highest margin of error for per capita income at ***24.6 percent***. Furthermore, ACS is based on self-reported data that are *not* verified.

There is only one other source of data on personal income for Connecticut towns – the annual state income tax return from the Department of Revenue Services (DRS). This is the most reliable source for personal income data because it includes most Connecticut households and there are penalties for false reporting. However, there are two limitations.

First, obtaining the most comprehensive accounting of personal income would require that all Connecticut households file a yearly tax return regardless of how much they earn. Income filing thresholds would need to be abolished. This will not result in additional taxes for households, or individuals, that would otherwise not file a return. Mandatory income tax filing would provide an even more accurate accounting of personal income for all parts of the state. However, such a requirement could be difficult to enforce and would have a minor effect on income statistics as it would impact only the lowest income households.

Second, an entry must be added to the state income tax return to allow filers to specify their town of legal residence. Currently, DRS assigns personal income to towns based on the ZIP Code on a return. However, about one-third of towns in Connecticut share a ZIP Code with another town.[14] For instance, North Canaan shares ZIP Code 06018 with Canaan. Some income tax filers use a P.O. Box for their address. In such instances, the filer's residence may not be in the same town as the post office. These complications make it difficult – if not impossible – to accurately assign personal income data correctly to all municipalities based solely on ZIP Code or street address. For 2008 income tax returns, DRS was unable to assign ***nearly 220,000 returns and $94 billion in Adjusted Gross Income*** (AGI) to the corresponding municipalities.[15] Furthermore, the U.S. Postal Service has announced that 2,000 post offices nationwide will be closed in the next two years. This will result in the elimination and consolidation of a large number of ZIP Codes, which will further complicate attempts to track AGI by ZIP Code.[16]

b. Including dorm and prison residents in the population count distorts the wealth measure and ECS funding.

A second flaw in the ECS wealth measure is the use of population counts that include all town residents - including those living in dorms and prisons. This artificially lowers the per capita income of towns with dorm/prison residents. As a result, towns with dorm/prison populations receive more education funding than peer towns with a similar socioeconomic standing. In 2009, the following towns had at least 10 percent of their population residing in dorms/prisons: Mansfield (54%), Somers (18%), Suffield (13%), New London (12%), and East Lyme (10%).[17]

More than half of the population of Mansfield lives in either UConn dorms or at the Bergin Correctional Institution. Census 2000 included these populations when calculating a per capita income of $18,094 for Mansfield. The Census 2000 per capita income for Mansfield would increase by about 47 percent to roughly $26,558 if the dorm/prison population were excluded.[18] The current ECS formula uses a per capita income of $18,094 for Mansfield. This increases ECS monies going to Mansfield that would otherwise go to other towns.

c. Erroneous data distorts the ECS fully funded target.

ECS funding for East Hampton illustrates the fiscal consequences of relying on third-party data that are beyond the control of state agencies. Census 2000 incorrectly assigned 2,396 dorm residents to East Hampton from Wesleyan University, in adjacent Middletown.[19] The U.S. Census Bureau did not correct this error and continues to include the misplaced dorm residents in its Census 2000 calculation of per capita income for East Hampton. Using the erroneous per capita income data, the fully funded ECS amount for East Hampton is $11,367,199. When the phantom dorm population is removed, the fully funded ECS amount for East Hampton drops to $10,650,045 (-$717,154, -6.3%).

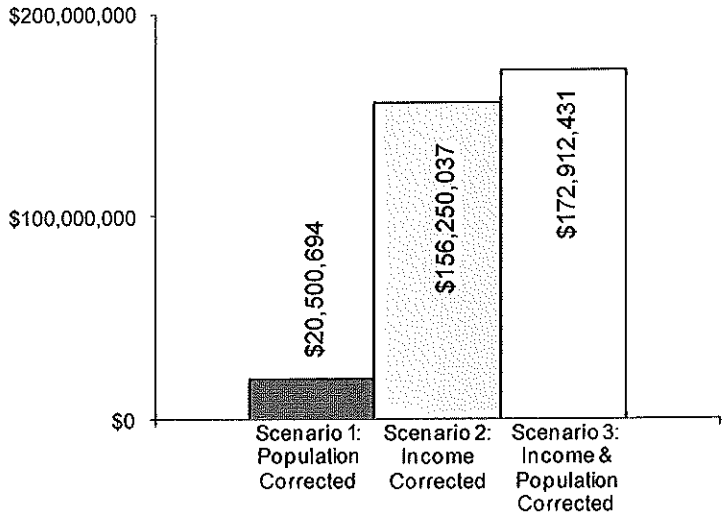
d. More accurate income and population data would reallocate ECS money in a manner more reflective of town need.

The impact of income and population data on ECS distributions can be measured by recalculating the ECS formula while substituting more current, and accurate, income and population data. Three scenarios are calculated for the "fully" funded target for each town (see Appendix). However, these results do not reflect the current ECS funding because current funding levels are not based on the existing ECS formula, but are instead based on increases from either FY 2007 or FY 2008.

Scenario 1 in the Appendix substitutes town population counts that exclude dorm/prison populations while maintaining Census 2000 (1999) income data. About $20.5 million is redistributed among 130 towns.[20] The fully funded ECS could decline by $6.7 million (-0.3% or -0.003) because per capita income would increase in towns with dorm/prison residents.

Scenario 2 includes the dorm/prison population but substitutes 2006 Connecticut income tax data for Census 2000 (1999) income data.[21] About $156.3 million is redistributed among 130 towns. The fully funded ECS could decline by $33 million (-1.2% or -0.012) because Census 2000 (1999) income is replaced with higher incomes from 2006.

ECS Funds Reallocated Under Different Scenarios



Scenario 3 both excludes the dorm/prison population and uses 2006 Connecticut income tax data. Nearly ***$173 million*** would be reallocated among 130 towns. The fully funded ECS could decline by $10.2 million (-0.4% or -0.004) because of higher incomes in 2006 and the exclusion of dorm/prison populations.

Income data and dorm/prison populations significantly influence where ECS monies are sent throughout the state. Updating these data would result in ECS funding that more accurately reflects town need. Potential reductions in the fully funded total reflect the significant impact income and population data have on distributions but do not argue for reduced ECS funding.

e. Connecticut needs a comprehensive solution to education funding.

Changing the current ECS funding formula and calculations would have real fiscal and political consequences. As noted above, current ECS funding is not based on the current ECS formula; rather, current funding levels are percentage increases from ECS funding prior to FY 2009. Funding all towns at a single, or tiered, rate of their fully funded ECS target would cause those towns that are currently funded above the proposed rate/s to see a decline in funding. Implementing the changes in population data and income data previously highlighted would also reduce funding levels for many towns. Alternatively, ECS funding could be increased above the current $1.9 billion to maintain current funding levels ("hold harmless") for towns that would otherwise see their funding decline. However, realistically, the necessary increase in ECS funding to hold towns "harmless" is unlikely given the state's projected multi-billion dollar deficits. Any revisions to the formula and the data used to determine funding should take into account the impact of funding changes on low-income communities and issues of equity in education funding.

At a more fundamental level, however, lies the question of whether by "tweaking" or improving *parts* of the ECS formula and calculations, Connecticut can align state funding with student and town need in a manner that is accurate, transparent, and equitable. As currently structured, the ECS grant is an "expenditure" driven allocation of monies that attempts to account for variations in student need and in towns' ability to pay for education through the use of various weights. However, at best, the weights that the ECS formula uses are just proxies for true variations in costs of educating different students. To date, there has not been a comprehensive or agreed-upon analysis of the true costs of educating students of different needs in different communities, such that all children have the opportunity to meet the benchmarks and goals that Connecticut has set forth. We believe that while correcting certain aspects of the ECS formula and calculations could perhaps result in small improvements, it would be a better investment of time and resources to focus on a more comprehensive reform of the formula based on a comprehensive analysis of the true costs of educating different students in different communities.

3. Funding statutes do not allow flexibility in town budgeting in the face of decreasing enrollments statewide and enable towns to shift local education funds to non-educational purposes.

Statutes require all state ECS monies be spent on education but there is a loophole for local education spending. Local monies appropriated (budgeted) for education do not need to be fully spent on education.[22] This provides towns the opportunity to use local monies budgeted (and collected) for education on non-education expenses. Furthermore, such shifting of tax dollars hinders transparency of municipal finances.

Enrollments in K-12 public schools declined statewide by 12,620 (-2.3 percent) between 2004-2005 and 2009-2010.[23] Based on October 2009 enrollment counts, 85.5 percent (165 of 193) of Connecticut's public school districts across the state have declining enrollments of varying degrees. Statutes do not allow towns to decrease their local education budgets, even though declining enrollments are forecast to continue throughout this decade and it is unlikely Connecticut will revisit the enrollment peak of 2004-2005.[24] A one-year exception was made for FY 2010 to allow the towns of Bridgeport, Columbia, Ledyard, and Salem to decrease their education budgets due to declining enrollments.[25]

The confluence of declining enrollments and existing statutes on education budgets may have unintended outcomes. It is possible for towns to budget local monies for education at the beginning of the fiscal year and then shift unspent monies to local non-education purposes at the end of the fiscal year. This practice may become more commonplace as PK-12 enrollments continue to decline. Towns will increasingly find themselves in a situation where enrollments – and variable costs – are declining while state education funds remain unchanged or increase. The net effect would allow towns to increase local non-education spending without increasing local taxes. ***Increases in local non-education spending would be subsidized by local education monies.***

Furthermore, the Minimum Budget Requirement (MBR) has allowed towns to use increases in ECS monies for non-education purposes.[26] Specifically in FY 2008 and FY 2009, the state legislature allowed some school districts to divert as much as ***85 percent of increases in*** ECS monies to ***non-education*** purposes. In FY 2010, towns were allowed to spend as much as 50 percent of their increase in ECS funding on non-education purposes.

Statutes must be rectified to allow towns to decrease their PK-12 spending when they experience declining enrollments, while ensuring that both state and local education monies are not shifted to non-education expenses. One alternative would be for towns with declining enrollments to increase their per-pupil expenditure as state funding remains unchanged or increases. However, this raises the issue of equity in per-pupil spending among towns. A second alternative would impose a reduction in state education funding corresponding to the reduction in PK-12 enrollment or the reduction in local education spending. This would have to take into account the fixed costs of operating a school district and maintaining mandatory programs regardless of enrollment levels. For example, a minimum number of teachers and essential services – such as special education -- will always be needed regardless of how much enrollment drops.

Conclusion and Recommendations

The looming state budget deficit of $3.7 billion for FY 2012 demands that state monies be distributed in a rational and equitable manner.[27] We recommend the following as initial steps to restructuring education funding to effectively **align state aid with local need**:

- State government should focus on restructuring *all* education funding through a transparent, planned and research-based process, rather than simply patching the ECS formula.
- To make the state income tax return an accurate and useful source of town data, add an entry for "town of legal residence" in addition to the mailing address. Rhode Island and Vermont have such a requirement on their state income tax return.

- Exclude dorm and prison populations from both *all* state funding formulas and *all* state per capita income calculations.
- Update per capita income data in *all* state funding formulas on a yearly basis using the most recently available data from state income tax returns.[28]
- Enact legislation that allows towns to reduce their local education "spending" (due to declining enrollments) and disallows the shifting of local monies budgeted for education to non-education purposes.
- Existing statutes on local education budgets should be rectified to specify how local monies are expended – not appropriated. A first step would be to require all towns to adhere to a ***common*** reporting standard that provides an audit of local monies "spent" on education. This information should be made readily available via the Internet.

The Appendix includes FY 2009 ECS funding amounts for all towns as currently funded and under four fully funded scenarios.

Endnotes

[1] Connecticut State Budget 2010-2011 Revisions, Sept. 2010, http://www.cga.ct.gov/ofa/Documents/year/BB/2011BB-20100909_FY%202011%20Connecticut%20Budget%20Revisions.pdf, p.289

[2] Ibid 1, p.2

[3] Horton v. Meskill, 172 Conn. 615, 649 (1977) (Concluding that article eighth of the Connecticut Constitution requires "that the state provide a substantially equal educational opportunity to its youth in its free public elementary and secondary schools.")

[4] Distortions to funding formulas are not limited to the ECS Grant. Two other education grants (Adult Education and Public School Transportation) distributed $67.5 million in FY 2009 (http://www.csde.state.ct.us/public/dgm/grantreports1/HPayMain.aspx) based on income and population data. Recalculating these grants using 2006 income data (CT AGI) and excluding the dorm/prison populations reduces total funding by $564,000 (based on capped amount). Furthermore, $3 million is redistributed among 127 towns in a more equitable allocation. The Priority School District Grant is also impacted. The use of inaccurate data also impacts non-education grants such as the Mashantucket Pequot and Mohegan Grant, the Town Road Aid Grant, and the Local Capital Improvement Grant (LoCIP).

[5] See *Estimating the Cost of an Adequate Education in Connecticut*, 2005, Augenblick, Palaich and Associates, Inc., and separately *A Framework for Adequately and Equitably Funding Connecticut's Public Schools*, 2007, Connecticut Coalition for Justice in Education Funding

[6] *New ECS Grants and Minimum Budget Requirement*, July 6, 2007, CT Office of Legislative Research Report 2007-R-0436, http://www.cga.ct.gov/2007/rpt/2007-R-0436.htm

[7] *ECS Minimum Budget Requirement*, February 17, 2010, CT Office of Legislative Research Report 2010-R-0057, http://www.cga.ct.gov/2010/rpt/2010-R-0057.htm

[8] Based on FY 2009 calculations provided by the State Dept. of Education.

[9] The ECS wealth measure is dictated by C.G.S. 10-262h and is calculated by the Connecticut State Department of Education.

[10] *How Census Income Estimates Provide Misleading Statistics on Personal Income for Connecticut Towns*, http://cslib.contentdm.oclc.org/cdm4/document.php?CISOROOT=/p128501coll2&CISOPTR=69888

[11] Connecticut General Statute 10-261(a)(8) states that per capita income data used in funding formulas must come from, ". . . the most recent federal decennial census . . ."

[12] *Using the American Community Survey: Benefits and Challenges*, National Research Council, The National Academies Press, 2007, p.2

[13] American Community Survey 2005 to 2009 5-yr Estimates, Table B19301, http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=ACS&_submenuId=datasets_2&_lang=en,

[14] *How Census Income Estimates Provide Misleading Statistics on Personal Income for Connecticut Towns*, http://cslib.contentdm.oclc.org/cdm4/document.php?CISOROOT=/p128501coll2&CISOPTR=69888

[15] Comparison of statewide to town returns from 2008 Connecticut income tax statistics. Statewide AGI and returns at: http://www.ct.gov/drs/lib/drs/research/07incometax/2008ctincometaxreports.pdf. Town AGI and returns obtained from the Connecticut Dept. of Revenue Services.

[16] *Postal Service Eyes Closing Thousands of Post Offices*, The Wall Street Journal, January 24, 2011, http://online.wsj.com/article/SB10001424052748704881304576094000352599050.html?mod=WSJ_hp_LEFTTopStories

[17] Dorm and prison counts are from the 2005 count of group quarters by the Connecticut State Data Center (released 2007). Connecticut General Statute 10-261(a)(7) dictates that when the dorm/prison population accounts for more than 40% of town residents, the dorm/prison population is excluded in funding formulas. In practice this provision affects only Mansfield. Furthermore, other components of funding formulas still rely indirectly on total population. For example, in the ECS formula Mansfield's population count excludes the dorm/prison population but the per capita income of $18,094 (Census 2000) includes the dorm/prison population. Excluding the dorm/prison population from per capita income would raise Mansfield's per capita income by 47% to $26,558 (see endnote 18).

[18] $26,558 calculated based on aggregate household income ($337,899,900 obtained from Census 2000 SF3 table P54) divided by household population (12,723 obtained from Census 2000 SF1 table P16).

[19] Census 2000 Count Question Resolution (CQR) Program. Federal Register/Vol. 66, No. 130/Friday, July 6, 2001 (Summary).

[20] The amount being reallocated is double-counted to fully capture the scale of the shift in funding. For example, a reallocation of $20 million describes the loss of $10 million by one group of towns and the gain of $10 million by another group of towns.

[21] More current income data is the Adjusted Gross Income for towns from 2006 CT income tax returns. The data was obtained from the CT Department of Revenue Services. Town per capita income for 2006 is calculated using town population estimates from the Population Estimates Program of the U.S. Census Bureau. Town median household income for 2006 is calculated using average AGI per return.

[22] Connecticut statutes do not require municipal monies budgeted for education to be fully spent on education. Towns cannot decrease amounts "appropriated" for education but can decrease monies actually spent. See Connecticut General Statutes 10-262i(c), 10-262i(d) and 10-262i(e).

[23] Connecticut Education Data and Research (CEDaR), http://sdeportal.ct.gov/Cedar/WEB/ct_report/EnrollmentDT.aspx

[24] Connecticut Population Projections (released 2007), Connecticut State Data Center, http://www.ctsdc.uconn.edu/projections/state_wide.html

[25] *AN ACT CONCERNING THE MINIMUM BUDGET REQUIREMENT AND VARIOUS EDUCATION GRANTS*, CT Office of Fiscal Analysis, http://cga.ct.gov/2010/FN/2010HB-05490-R01-FN.htm

[26] *ECS Minimum Budget Requirement*, February 17, 2010, CT Office of Legislative Research Report 2010-R-0057, http://www.cga.ct.gov/2010/rpt/2010-R-0057.htm

[27] *Fiscal Accountability Report to the Appropriations and Finance Committees as required by C.G.S. 2-36b*, CT Office of Fiscal Analysis, November 15, 2010, http://www.cga.ct.gov/ofa/Documents/year/PROJ/2011PROJ-20101115_Fiscal%20Accountability%20Report%20FY%202011%20-%20FY%202014.pdf, p.2

[28] A multi-year running average for per capita income should be used in order to lessen funding fluctuations from year-to-year.

1	2	3	4	5	6	7	8	9	10	11
District Reference Group (DRG)	Town	FY 2009 CT State Department of Education ***Actual*** ECS Funding	FY 2009 Actual Funding vs. SDE Fully Funded		***Scenario 3*** at Current Percentage of Fully Funded Target	Difference Between FY 2009 ***Actual*** and ***Scenario 3*** (At Current Percentage of Fully Funded Target)	FY 2009 ECS Fully Funded Scenarios			
			Difference from SDE Fully Funded Target	Percent of SDE Fully Funded Target			Fully Funded Target from Connecticut State Department of Education	Scenario 1 ECS Formula Corrected for Population	Scenario 2 ECS Formula Corrected for Income	Scenario 3 ECS Formula Corrected for Income & Population
Statewide		$1,889,066,774	($780,629,598)	71%	$1,881,853,664	$7,213,110	$2,669,696,372	$2,662,974,034	$2,636,689,341	$2,659,502,549
A		$10,971,135	($15,839,111)	41%	$10,971,135	$0	$26,810,246	$26,810,246	$26,810,246	$26,810,246
B		$94,431,310	($97,452,587)	49%	$70,254,712	$24,176,598	$191,883,897	$189,029,645	$141,599,579	$142,757,184
C		$102,432,373	($63,310,763)	62%	$92,791,538	$9,640,835	$165,743,136	$164,230,116	$150,654,979	$150,143,553
D		$192,156,427	($113,209,100)	63%	$193,194,193	($1,037,766)	$305,365,527	$305,039,059	$297,655,632	$307,014,694
E		$91,537,520	($37,861,503)	71%	$93,618,442	($2,080,922)	$129,399,023	$129,840,697	$129,568,390	$132,340,651
F		$137,617,787	($59,072,232)	70%	$143,828,882	($6,211,095)	$196,690,019	$196,436,090	$203,844,671	$205,567,217
G		$299,444,513	($115,003,705)	72%	$313,931,496	($14,486,983)	$414,448,218	$413,861,570	$429,090,554	$434,499,026
H		$231,226,850	($105,945,260)	69%	$240,776,742	($9,549,892)	$337,172,110	$337,112,938	$348,847,777	$351,097,644
I		$729,248,859	($172,935,337)	81%	$734,978,306	($5,729,447)	$902,184,196	$900,613,673	$908,617,513	$909,272,334
C	Andover	$2,308,237	($1,234,215)	65%	$2,498,690	($190,453)	$3,542,452	$3,597,563	$3,766,105	$3,834,741
H	Ansonia	$14,992,476	($7,207,305)	68%	$15,620,916	($628,440)	$22,199,781	$22,253,290	$22,949,529	$23,130,330
E	Ashford	$3,895,882	($669,379)	85%	$4,078,776	($182,894)	$4,565,261	$4,597,736	$4,715,407	$4,779,579
B	Avon	$1,233,994	($1,925,631)	39%	$1,233,994	$0	$3,159,625	$3,159,625	$3,159,625	$3,159,625
C	Barkhamsted	$1,615,867	($1,509,429)	52%	$1,750,776	($134,909)	$3,125,296	$3,149,102	$3,300,937	$3,386,228
E	Beacon Falls	$4,044,627	($2,325,909)	63%	$4,219,953	($175,326)	$6,370,536	$6,448,456	$6,534,480	$6,646,685
D	Berlin	$6,213,109	($6,038,672)	51%	$6,390,341	($177,232)	$12,251,781	$12,430,002	$12,040,718	$12,601,269
C	Bethany	$2,030,838	($1,953,872)	51%	$1,230,875	$799,963	$3,984,710	$4,084,806	$2,182,372	$2,415,102
D	Bethel	$8,157,830	($1,440,477)	85%	$9,224,027	($1,066,197)	$9,598,307	$9,754,231	$10,281,236	$10,852,769
C	Bethlehem	$1,318,171	$90,578	107%	$1,711,494	($393,323)	$1,227,593	$1,243,869	$1,491,048	$1,593,889
G	Bloomfield	$5,524,293	($5,403,161)	51%	$5,319,776	$204,517	$10,927,454	$11,021,024	$10,067,441	$10,522,904
C	Bolton	$3,018,309	($1,162,517)	72%	$2,722,293	$296,016	$4,180,826	$4,205,707	$3,639,199	$3,770,798
E	Bozrah	$1,229,029	($453,313)	73%	$1,275,156	($46,127)	$1,682,342	$1,701,361	$1,685,467	$1,745,482
D	Branford	$1,759,244	($1,425,804)	55%	$1,759,244	$0	$3,185,048	$3,185,048	$3,185,048	$3,185,048
I	Bridgeport	$164,423,836	($30,204,330)	84%	$170,098,712	($5,674,876)	$194,628,166	$194,639,734	$200,778,459	$201,345,505
C	Bridgewater	$137,616	($109,710)	56%	$137,616	$0	$247,326	$247,326	$247,326	$247,326
G	Bristol	$41,694,937	($19,332,847)	68%	$42,274,180	($579,243)	$61,027,784	$61,212,057	$61,051,080	$61,875,607
B	Brookfield	$1,530,779	($1,109,419)	58%	$1,530,779	$0	$2,640,198	$2,640,198	$2,640,198	$2,640,198
E	Brooklyn	$6,978,283	($2,674,396)	72%	$6,866,589	$111,694	$9,652,679	$9,537,745	$9,521,400	$9,498,179
C	Burlington	$4,295,566	($3,570,310)	55%	$4,383,084	($87,518)	$7,865,876	$7,947,179	$7,732,589	$8,026,135
E	Canaan	$207,146	$76,845	159%	$207,146	$0	$130,301	$130,301	$130,301	$130,301

1	2	3	4	5	6	7	8	9	10	11
District Reference Group (DRG)	Town	FY 2009 CT State Department of Education ***Actual*** ECS Funding	FY 2009 Actual Funding vs. SDE Fully Funded		***Scenario 3*** at Current Percentage of Fully Funded Target	Difference Between FY 2009 ***Actual*** and ***Scenario 3*** (At Current Percentage of Fully Funded Target)	FY 2009 ECS Fully Funded Scenarios			
			Difference from SDE Fully Funded Target	Percent of SDE Fully Funded Target			Fully Funded Target from Connecticut State Department of Education	Scenario 1 ECS Formula Corrected for Population	Scenario 2 ECS Formula Corrected for Income	Scenario 3 ECS Formula Corrected for Income & Population
F	Canterbury	$4,733,625	($582,873)	89%	$5,059,424	($325,799)	$5,316,498	$5,341,359	$5,611,947	$5,682,414
C	Canton	$3,393,806	($3,398,867)	50%	$2,330,554	$1,063,252	$6,792,673	$6,927,129	$4,318,980	$4,664,584
E	Chaplin	$1,871,654	($376,387)	83%	$2,022,085	($150,431)	$2,248,041	$2,257,066	$2,402,214	$2,428,724
B	Cheshire	$9,298,813	($7,358,860)	56%	$6,927,645	$2,371,168	$16,657,673	$15,304,546	$13,330,939	$12,410,019
E	Chester	$669,879	($289,012)	70%	$487,496	$182,383	$958,891	$923,537	$555,219	$697,821
D	Clinton	$6,465,651	($415,230)	94%	$6,663,859	($198,208)	$6,880,881	$6,963,780	$6,703,846	$7,091,818
D	Colchester	$13,545,283	($6,896,207)	66%	$13,870,263	($324,980)	$20,441,490	$20,480,714	$20,621,917	$20,931,924
E	Colebrook	$507,239	($414,969)	55%	$588,533	($81,294)	$922,208	$938,130	$1,027,615	$1,070,009
C	Columbia	$2,549,606	($739,307)	78%	$2,771,171	($221,565)	$3,288,913	$3,303,007	$3,439,249	$3,574,725
C	Cornwall	$85,458	($95,511)	47%	$85,458	$0	$180,969	$180,969	$180,969	$180,969
E	Coventry	$8,845,660	($3,273,325)	73%	$9,512,886	($667,226)	$12,118,985	$12,179,475	$12,828,042	$13,033,117
D	Cromwell	$4,316,867	($3,627,846)	54%	$4,147,004	$169,863	$7,944,713	$7,879,178	$7,393,175	$7,632,099
H	Danbury	$22,831,381	($16,952,822)	57%	$25,315,191	($2,483,810)	$39,784,203	$39,384,871	$43,824,928	$44,112,299
A	Darien	$1,618,791	($2,477,729)	40%	$1,618,791	$0	$4,096,520	$4,096,520	$4,096,520	$4,096,520
E	Deep River	$1,687,351	($356,595)	83%	$1,746,809	($59,458)	$2,043,946	$2,034,578	$1,983,512	$2,115,970
H	Derby	$6,881,269	($2,688,081)	72%	$7,524,604	($643,335)	$9,569,350	$9,604,468	$10,308,392	$10,463,996
C	Durham	$3,958,481	($2,031,428)	66%	$3,141,679	$816,802	$5,989,909	$6,002,836	$4,492,946	$4,753,937
D	East Granby	$1,306,474	($2,195,876)	37%	$1,298,987	$7,487	$3,502,350	$3,575,423	$3,327,085	$3,482,280
E	East Haddam	$3,719,117	($2,173,148)	63%	$3,885,443	($166,326)	$5,892,265	$5,871,524	$5,926,278	$6,155,778
D	East Hampton	$7,616,876	($3,750,323)	67%	$7,136,329	$480,547	$11,367,199	$10,883,868	$10,374,474	$10,650,045
H	East Hartford	$41,316,265	($20,643,454)	67%	$43,711,183	($2,394,918)	$61,959,719	$62,114,893	$65,067,580	$65,551,245
G	East Haven	$18,769,042	($5,502,727)	77%	$19,935,509	($1,166,467)	$24,271,769	$24,351,268	$25,395,149	$25,780,222
D	East Lyme	$7,100,611	($1,369,655)	84%	$5,892,677	$1,207,934	$8,470,266	$7,283,791	$8,033,592	$7,029,330
F	East Windsor	$5,484,936	($2,874,737)	66%	$5,729,486	($244,550)	$8,359,673	$8,380,759	$8,541,090	$8,732,396
E	Eastford	$1,109,871	($393,375)	74%	$1,208,238	($98,367)	$1,503,246	$1,506,552	$1,606,901	$1,636,477
A	Easton	$594,885	($829,193)	42%	$594,885	$0	$1,424,078	$1,424,078	$1,424,078	$1,424,078
C	Ellington	$9,506,541	($5,791,400)	62%	$9,291,414	$215,127	$15,297,941	$15,349,589	$14,649,521	$14,951,758
F	Enfield	$28,384,393	($12,940,893)	69%	$29,825,985	($1,441,592)	$41,325,286	$40,735,955	$43,692,855	$43,424,122
C	Essex	$390,368	($478,754)	45%	$390,368	$0	$869,122	$869,122	$869,122	$869,122
B	Fairfield	$3,593,774	($5,047,674)	42%	$3,593,774	$0	$8,641,448	$8,641,448	$8,641,448	$8,641,448
B	Farmington	$1,614,096	($2,087,406)	44%	$1,614,096	$0	$3,701,502	$3,701,502	$3,701,502	$3,701,502
E	Franklin	$913,164	($365,382)	71%	$973,623	($60,459)	$1,278,546	$1,298,122	$1,317,320	$1,363,197
B	Glastonbury	$6,215,313	($11,136,837)	36%	$2,366,302	$3,849,011	$17,352,150	$17,777,001	$6,195,180	$6,606,334

1	2	3	4	5	6	7	8	9	10	11
District Reference Group (DRG)	Town	FY 2009 CT State Department of Education ***Actual*** ECS Funding	FY 2009 Actual Funding vs. SDE Fully Funded		***Scenario 3*** at Current Percentage of Fully Funded Target	Difference Between FY 2009 ***Actual*** and ***Scenario 3*** (At Current Percentage of Fully Funded Target)	FY 2009 ECS Fully Funded Scenarios			
			Difference from SDE Fully Funded Target	Percent of SDE Fully Funded Target			Fully Funded Target from Connecticut State Department of Education	Scenario 1 ECS Formula Corrected for Population	Scenario 2 ECS Formula Corrected for Income	Scenario 3 ECS Formula Corrected for Income & Population
E	Goshen	$218,533	($212,461)	51%	$218,533	$0	$430,994	$430,994	$430,994	$430,994
B	Granby	$5,370,050	($4,529,044)	54%	$5,486,060	($116,010)	$9,899,094	$9,977,518	$9,776,944	$10,112,945
B	Greenwich	$3,419,777	($4,573,605)	43%	$3,419,777	$0	$7,993,382	$7,993,382	$7,993,382	$7,993,382
F	Griswold	$10,735,009	($2,657,960)	80%	$11,114,261	($379,252)	$13,392,969	$13,448,710	$13,717,692	$13,866,123
G	Groton	$25,385,534	$2,463,519	111%	$32,904,920	($7,519,386)	$22,922,015	$22,677,177	$29,056,110	$29,711,688
B	Guilford	$3,058,981	($348,741)	90%	$3,058,981	$0	$3,407,722	$3,407,722	$3,407,722	$3,407,722
C	Haddam	$1,756,807	($2,785,881)	39%	$1,946,833	($190,026)	$4,542,688	$4,598,596	$4,790,058	$5,034,050
G	Hamden	$23,020,795	($14,078,841)	62%	$22,155,207	$865,588	$37,099,636	$36,028,683	$36,010,861	$35,704,680
E	Hampton	$1,337,582	$11,765	101%	$1,356,622	($19,040)	$1,325,817	$1,335,881	$1,314,714	$1,344,690
I	Hartford	$187,904,865	($27,600,337)	87%	$186,014,358	$1,890,507	$215,505,202	$215,481,680	$213,016,808	$213,337,009
E	Hartland	$1,352,451	($282,466)	83%	$1,610,268	($257,817)	$1,634,917	$1,641,607	$1,907,336	$1,946,580
C	Harwinton	$2,728,397	($1,121,737)	71%	$2,840,707	($112,310)	$3,850,134	$3,890,389	$3,858,390	$4,008,619
C	Hebron	$6,872,649	($4,542,859)	60%	$6,880,100	($7,451)	$11,415,508	$11,425,340	$11,177,086	$11,427,884
E	Kent	$167,516	($148,828)	53%	$167,516	$0	$316,344	$316,344	$316,344	$316,344
G	Killingly	$15,209,733	($3,336,235)	82%	$15,864,336	($654,603)	$18,545,968	$18,571,467	$19,146,979	$19,344,157
C	Killingworth	$2,227,467	($484,665)	82%	$1,497,382	$730,085	$2,712,132	$2,806,882	$1,552,810	$1,823,191
E	Lebanon	$5,467,623	($2,555,070)	68%	$5,847,323	($379,700)	$8,022,693	$8,035,147	$8,449,649	$8,579,831
D	Ledyard	$12,032,094	($4,641,874)	72%	$12,180,877	($148,783)	$16,673,968	$16,680,824	$16,594,346	$16,880,150
E	Lisbon	$3,897,902	($981,454)	80%	$4,123,365	($225,463)	$4,879,356	$4,869,442	$5,081,811	$5,161,588
E	Litchfield	$1,479,802	($1,109,648)	57%	$629,087	$850,715	$2,589,450	$2,576,375	$1,100,816	$1,100,816
C	Lyme	$147,226	($166,166)	47%	$147,226	$0	$313,392	$313,392	$313,392	$313,392
B	Madison	$1,577,015	($1,837,036)	46%	$1,577,015	$0	$3,414,051	$3,414,051	$3,414,051	$3,414,051
G	Manchester	$30,639,500	($12,930,549)	70%	$32,341,003	($1,701,503)	$43,570,049	$43,763,942	$45,160,968	$45,989,624
C	Mansfield	$10,066,134	($3,252,090)	76%	$7,992,904	$2,073,230	$13,318,224	$12,090,563	$13,527,061	$10,575,190
C	Marlborough	$3,124,402	($1,535,671)	67%	$3,045,918	$78,484	$4,660,073	$4,670,885	$4,345,343	$4,543,014
H	Meriden	$53,838,816	($22,602,668)	70%	$54,414,035	($575,219)	$76,441,484	$76,476,728	$76,626,691	$77,258,192
B	Middlebury	$713,571	($1,343,514)	35%	$455,370	$258,201	$2,057,085	$2,122,542	$1,312,741	$1,312,741
C	Middlefield	$2,100,601	($1,242,701)	63%	$2,086,284	$14,317	$3,343,302	$3,366,682	$3,206,908	$3,320,515
G	Middletown	$16,651,458	($9,469,288)	64%	$17,491,011	($839,553)	$26,120,746	$25,696,874	$27,632,753	$27,437,733
D	Milford	$10,728,519	$548,048	105%	$6,976,033	$3,752,486	$10,180,471	$10,560,881	$6,619,674	$6,619,674
B	Monroe	$6,572,106	($3,705,615)	64%	$6,680,714	($108,608)	$10,277,721	$10,406,522	$9,599,969	$10,447,567
F	Montville	$12,565,507	($4,756,483)	73%	$13,325,275	($759,768)	$17,321,990	$17,091,174	$18,511,486	$18,369,357
E	Morris	$657,975	$43,840	107%	$407,714	$250,261	$614,135	$585,802	$380,549	$380,549

1	2	3	4	5	6	7	8	9	10	11
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G	Naugatuck	$29,160,974	($7,999,923)	78%	$30,958,485	($1,797,511)	$37,160,897	$37,233,431	$39,092,367	$39,451,531
I	New Britain	$73,960,882	($25,573,474)	74%	$75,763,707	($1,802,825)	$99,534,356	$99,418,966	$101,809,694	$101,960,544
A	New Canaan	$1,498,811	($2,138,690)	41%	$1,498,811	$0	$3,637,501	$3,637,501	$3,637,501	$3,637,501
B	New Fairfield	$4,417,038	($1,378,858)	76%	$5,418,956	($1,001,918)	$5,795,896	$5,961,995	$6,484,280	$7,110,581
C	New Hartford	$3,145,486	($1,378,200)	70%	$3,149,635	($4,149)	$4,523,686	$4,579,638	$4,344,344	$4,529,653
I	New Haven	$142,539,399	($27,275,242)	84%	$139,123,647	$3,415,752	$169,814,641	$168,917,082	$166,144,081	$165,745,277
I	New London	$22,954,079	($3,790,988)	86%	$23,334,665	($380,586)	$26,745,067	$26,362,841	$27,623,368	$27,188,509
D	New Milford	$11,956,986	($5,284,322)	69%	$13,240,054	($1,283,068)	$17,241,308	$17,424,322	$18,272,840	$19,091,420
D	Newington	$12,638,912	($9,653,196)	57%	$13,863,233	($1,224,321)	$22,292,108	$22,345,851	$23,875,589	$24,451,527
B	Newtown	$4,309,776	($888,918)	83%	$4,188,405	$121,371	$5,198,694	$5,052,290	$5,052,290	$5,052,290
E	Norfolk	$381,414	$142,030	159%	$381,414	$0	$239,384	$239,384	$239,384	$239,384
E	North Branford	$8,116,236	($4,256,635)	66%	$8,647,889	($531,653)	$12,372,871	$12,473,031	$12,855,970	$13,183,354
F	North Canaan	$2,064,558	($589,756)	78%	$2,547,564	($483,006)	$2,654,314	$2,644,166	$3,235,893	$3,275,294
D	North Haven	$3,322,245	($7,697,312)	30%	$3,357,616	($35,371)	$11,019,557	$11,165,594	$10,374,790	$11,136,878
E	North Stonington	$2,892,440	($191,903)	94%	$2,629,722	$262,718	$3,084,343	$3,132,106	$2,656,960	$2,804,195
H	Norwalk	$10,099,581	($3,849,708)	72%	$10,099,581	$0	$13,949,289	$13,949,289	$13,949,289	$13,949,289
H	Norwich	$32,322,712	($11,415,575)	74%	$33,108,494	($785,782)	$43,738,287	$43,860,471	$44,445,735	$44,801,587
C	Old Lyme	$606,310	($613,010)	50%	$606,310	$0	$1,219,320	$1,219,320	$1,219,320	$1,219,320
D	Old Saybrook	$652,549	($797,261)	45%	$652,549	$0	$1,449,810	$1,449,810	$1,449,810	$1,449,810
B	Orange	$1,056,675	($1,238,685)	46%	$1,056,675	$0	$2,295,360	$2,295,360	$2,295,360	$2,295,360
C	Oxford	$4,606,850	($3,490,843)	57%	$4,631,813	($24,963)	$8,097,693	$8,240,795	$7,772,159	$8,141,572
G	Plainfield	$15,356,857	($4,274,646)	78%	$15,860,688	($503,831)	$19,631,503	$19,670,707	$20,119,407	$20,275,577
F	Plainville	$10,164,038	($5,350,086)	66%	$10,467,867	($303,829)	$15,514,124	$15,565,595	$15,698,853	$15,977,881
F	Plymouth	$9,726,942	($4,114,904)	70%	$10,261,770	($534,828)	$13,841,846	$13,901,760	$14,452,633	$14,602,928
C	Pomfret	$3,091,124	($1,500,510)	67%	$2,844,470	$246,654	$4,591,634	$4,591,124	$4,130,302	$4,225,248
E	Portland	$4,269,987	($2,655,865)	62%	$4,324,088	($54,101)	$6,925,852	$6,943,247	$6,808,390	$7,013,603
E	Preston	$3,056,270	($1,116,659)	73%	$3,203,508	($147,238)	$4,172,929	$4,186,674	$4,287,280	$4,373,963
E	Prospect	$5,327,882	($3,287,720)	62%	$5,713,702	($385,820)	$8,615,602	$8,651,149	$9,039,556	$9,239,503
G	Putnam	$8,071,451	($1,358,537)	86%	$8,520,186	($448,735)	$9,429,988	$9,445,250	$9,858,229	$9,954,251
A	Redding	$689,195	($919,571)	43%	$689,195	$0	$1,608,766	$1,608,766	$1,608,766	$1,608,766
A	Ridgefield	$2,068,931	($2,830,919)	42%	$2,068,931	$0	$4,899,850	$4,899,850	$4,899,850	$4,899,850
D	Rocky Hill	$3,379,346	($5,489,156)	38%	$3,325,896	$53,450	$8,868,502	$8,775,645	$8,249,020	$8,728,233
C	Roxbury	$158,363	($151,836)	51%	$158,363	$0	$310,199	$310,199	$310,199	$310,199

1	2	3	4	5	6	7	8	9	10	11
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C	Salem	$3,102,409	($769,532)	80%	$3,043,356	$59,053	$3,871,941	$3,902,933	$3,685,155	$3,798,240
E	Salisbury	$187,495	($192,640)	49%	$187,495	$0	$380,135	$380,135	$380,135	$380,135
E	Scotland	$1,436,242	($267,577)	84%	$1,703,304	($267,062)	$1,703,819	$1,710,918	$2,004,202	$2,020,636
F	Seymour	$9,835,164	($5,260,090)	65%	$10,065,956	($230,792)	$15,095,254	$15,197,662	$15,167,213	$15,449,480
E	Sharon	$146,370	($150,606)	49%	$146,370	$0	$296,976	$296,976	$296,976	$296,976
D	Shelton	$4,975,852	($149,323)	97%	$6,549,293	($1,573,441)	$5,125,175	$5,462,246	$5,350,361	$6,745,834
C	Sherman	$245,572	($321,928)	43%	$245,572	$0	$567,500	$567,500	$567,500	$567,500
B	Simsbury	$5,368,243	($9,151,417)	37%	$1,619,846	$3,748,397	$14,519,660	$14,639,560	$4,381,251	$4,381,251
C	Somers	$5,908,883	($3,884,995)	60%	$4,065,112	$1,843,771	$9,793,878	$9,007,437	$7,714,134	$6,737,858
B	South Windsor	$12,827,400	($9,446,518)	58%	$13,024,899	($197,499)	$22,273,918	$22,376,467	$21,855,247	$22,616,861
B	Southbury	$2,396,164	($5,020,163)	32%	$1,209,714	$1,186,450	$7,416,327	$7,022,105	$3,219,063	$3,744,167
D	Southington	$19,818,504	($13,994,222)	59%	$19,115,791	$702,713	$33,812,726	$33,959,843	$31,760,983	$32,613,814
F	Sprague	$2,603,771	($571,386)	82%	$2,591,427	$12,344	$3,175,157	$3,188,555	$3,119,506	$3,160,104
F	Stafford	$9,809,409	($3,279,045)	75%	$10,222,477	($413,068)	$13,088,454	$13,111,863	$13,488,834	$13,639,600
H	Stamford	$7,550,622	($6,038,008)	56%	$7,550,622	$0	$13,588,630	$13,588,630	$13,588,630	$13,588,630
F	Sterling	$3,163,301	($1,603,914)	66%	$3,386,510	($223,209)	$4,767,215	$4,805,768	$5,059,308	$5,103,599
D	Stonington	$2,061,204	($228,091)	90%	$2,061,204	$0	$2,289,295	$2,289,295	$2,289,295	$2,289,295
G	Stratford	$20,506,300	($14,935,980)	58%	$22,310,639	($1,804,339)	$35,442,280	$35,714,278	$37,496,667	$38,560,828
C	Suffield	$6,078,906	($6,460,893)	48%	$4,018,962	$2,059,944	$12,539,799	$12,010,125	$9,217,592	$8,290,468
E	Thomaston	$5,630,518	($2,657,849)	68%	$6,056,287	($425,769)	$8,288,367	$8,315,991	$8,787,603	$8,915,117
F	Thompson	$7,609,757	($2,318,742)	77%	$7,536,738	$73,019	$9,928,499	$9,982,259	$9,700,921	$9,833,230
C	Tolland	$10,739,911	($6,817,285)	61%	$10,452,346	$287,565	$17,557,196	$17,608,881	$16,691,632	$17,087,095
G	Torrington	$23,970,222	($10,777,986)	69%	$24,406,385	($436,163)	$34,748,208	$34,797,462	$34,992,510	$35,380,487
B	Trumbull	$3,034,248	($3,257,833)	48%	$2,919,074	$115,174	$6,292,081	$6,268,338	$6,053,246	$6,053,246
E	Union	$241,383	($63,899)	79%	$282,980	($41,597)	$305,282	$316,479	$338,015	$357,890
G	Vernon	$17,641,134	($5,833,140)	75%	$18,061,510	($420,376)	$23,474,274	$23,572,423	$23,668,828	$24,033,650
F	Voluntown	$2,536,177	($54,070)	98%	$2,708,013	($171,836)	$2,590,247	$2,591,396	$2,721,890	$2,765,746
D	Wallingford	$21,446,732	($10,704,783)	67%	$21,508,220	($61,488)	$32,151,515	$32,105,494	$31,213,074	$32,243,693
E	Warren	$99,854	($96,422)	51%	$99,854	$0	$196,276	$196,276	$196,276	$196,276
C	Washington	$240,338	($221,456)	52%	$240,338	$0	$461,794	$461,794	$461,794	$461,794
I	Waterbury	$113,286,431	($50,403,527)	69%	$115,549,235	($2,262,804)	$163,689,958	$163,730,657	$166,370,925	$166,959,532
D	Waterford	$1,453,137	($2,715,215)	35%	$1,026,920	$426,217	$4,168,352	$3,815,551	$2,945,739	$2,945,739
D	Watertown	$11,749,362	($5,063,703)	70%	$12,590,002	($840,640)	$16,813,065	$16,872,445	$17,582,753	$18,016,002

1	2	3	4	5	6	7	8	9	10	11
District Reference Group (DRG)	Town	FY 2009 CT State Department of Education ***Actual*** ECS Funding	FY 2009 Actual Funding vs. SDE Fully Funded		***Scenario 3*** at Current Percentage of Fully Funded Target	Difference Between FY 2009 ***Actual*** and ***Scenario 3*** (At Current Percentage of Fully Funded Target)	FY 2009 ECS Fully Funded Scenarios			
			Difference from SDE Fully Funded Target	Percent of SDE Fully Funded Target			Fully Funded Target from Connecticut State Department of Education	Scenario 1 ECS Formula Corrected for Population	Scenario 2 ECS Formula Corrected for Income	Scenario 3 ECS Formula Corrected for Income & Population
B	West Hartford	$16,101,342	($21,313,680)	43%	$6,963,232	$9,138,110	$37,415,022	$35,392,185	$17,609,853	$16,180,606
H	West Haven	$41,393,728	($14,547,639)	74%	$43,096,134	($1,702,406)	$55,941,367	$55,880,298	$58,087,003	$58,242,076
E	Westbrook	$428,600	($459,028)	48%	$428,600	$0	$887,628	$887,628	$887,628	$887,628
A	Weston	$949,583	($1,320,523)	42%	$949,583	$0	$2,270,106	$2,270,106	$2,270,106	$2,270,106
A	Westport	$1,990,434	($3,028,456)	40%	$1,990,434	$0	$5,018,890	$5,018,890	$5,018,890	$5,018,890
D	Wethersfield	$7,987,961	($10,628,499)	43%	$6,956,730	$1,031,231	$18,616,460	$18,689,052	$15,580,405	$16,213,110
E	Willington	$3,676,632	($1,127,615)	77%	$3,865,264	($188,632)	$4,804,247	$4,877,926	$4,957,070	$5,050,732
A	Wilton	$1,560,505	($2,294,030)	40%	$1,560,505	$0	$3,854,535	$3,854,535	$3,854,535	$3,854,535
G	Winchester	$7,842,283	($2,233,364)	78%	$8,153,962	($311,679)	$10,075,647	$10,105,527	$10,341,205	$10,476,087
I	Windham	$24,179,367	($8,087,439)	75%	$24,530,929	($351,562)	$32,266,806	$32,062,713	$32,874,178	$32,735,958
D	Windsor	$11,471,079	($9,550,101)	55%	$13,169,136	($1,698,057)	$21,021,180	$21,006,171	$23,535,862	$24,132,933
F	Windsor Locks	$4,645,964	($5,408,746)	46%	$4,981,804	($335,840)	$10,054,710	$10,088,825	$10,532,223	$10,781,528
F	Wolcott	$13,555,236	($6,708,547)	67%	$13,983,111	($427,875)	$20,263,783	$20,360,284	$20,592,327	$20,903,415
B	Woodbridge	$722,155	($753,133)	49%	$722,155	$0	$1,475,288	$1,475,288	$1,475,288	$1,475,288
C	Woodbury	$875,674	($583,763)	60%	$875,674	$0	$1,459,437	$1,459,437	$1,459,437	$1,459,437
E	Woodstock	$5,387,911	($2,556,448)	68%	$4,624,379	$763,532	$7,944,359	$8,016,602	$6,616,576	$6,818,548