

GOVERNOR M. JODI RELL'S COMMISSION ON EDUCATION FINANCE

Over a year ago, Governor Rell created the Commission on Education Finance to address disparities in aid to municipalities. She asked the Commission to recommend ways to provide additional resources to cash-strapped communities for important education programming.

The Commission worked diligently over the course of the past twelve months to craft a series of proposals that could, over time, increase the state's share of funding the education system to 50%.

During the last year, the Commission heard from the state's education finance experts, held its own conference and learned from nationally recognized experts and listened to the public's concerns regarding education financing. Since the summer, the Commission has worked in three subcommittees to draft recommendations to be considered by the 2007 General Assembly, which convenes in February. The subcommittee's recommendations follow:

Other Grants Subcommittee Report

The Other Grants Subcommittee members performed a comprehensive review of the Department of Education's Open Choice, Magnet School, Charter School, Special Education – Excess Cost, and School Construction programs. Their review included not only the financial aspects of the programs but also performance assessment where appropriate.

I. Proposed Changes - OPEN Choice Program

The subcommittee's review of the OPEN Choice program revealed a variety of academic and social interventions, as well as programmatic improvements necessary for the continued success of the program that would require fiscal support. The intent behind the group's recommendation is (a) to increase the number of Open Choice seats offered in districts; (b) to ensure the academic success and transition of Open Choice students; and (c) to maintain Open Choice student enrollment in suburban districts. The proposed changes would cost the state an estimated \$5 million.

Transportation Grant:

The subcommittee's recommendation would increase the per pupil grant from \$2,100 to \$3,250. This amount should eliminate supplemental transportation payments, if fuel costs do not increase substantially next year.

Receiving District Grant:

The subcommittee's recommendation would increase the per pupil grant from \$2,000 to \$2,500.

Student Bonus for Receiving Districts:

The draft recommendation would increase the Student Bonus for 10 or more Open Choice students in a school to \$1,000,000 from the current \$350,000. This would translate into an increase in the per pupil bonus from \$326 in 2005-06 to between \$500-\$900/student in 2007-08 and 2008-09. District use of the Student Bonus option should result in greater enrollment in fewer schools and, as a result, reduce transportation costs and maximize RESC support services (e.g., full-day Kindergarten program). It is the group's recommendation that receiving districts be required to direct the Student Bonus funds to services for Open Choice students and/or classrooms serving Open Choice students.

Full-Day Kindergarten:

Project Choice Early Beginnings, the full-day kindergarten program in the CREC region designed to open additional seats and better prepare students in Open Choice, will benefit from the increases in the receiving district and transportation subsidies, therefore there are no additional programmatic dollars recommended at this time.

Middle/High School Support:

Funding is recommended to pilot a new RESC Open Choice support service in reading, mathematics and behavior interventions -- to strengthen student outcomes, reduce Open Choice student attrition, and build district capacity to better serve Open Choice students. Approximately 100 students would be served on a rotating basis as grade-level academic skills are mastered.

Summer School:

Funds were committed in 2005-06 and 2006-07 to serve over 200 Open Choice students in the CREC region. The summer 2006 program served K-4 students, helped struggling and new students in Grades 5-8, and assisted students in all grades to participate in receiving district summer school programs. Increased funding of \$360,000 is recommended to serve approximately 25 percent of Open Choice students, statewide. The summer program will help to transition new students and build the academic, communication and leadership skills of new and continuing Open Choice students.

II. Proposed Changes - Magnet School Program

The subcommittee's review of the Magnet School program revealed serious ongoing financial concerns related to the operation of the various magnet school programs. The goals of the group's recommendations are (a) to enable magnet schools to continue to offer high quality, unique programming; (b) to ensure the financial stability of these schools in particular the RESC operated magnets; and (c) to help achieve the state's goal of voluntarily reducing racial, ethnic and economic isolation in certain communities. Unlike the current formula the subcommittee's proposal would provide for built-in annual increases that correspond to the increases that all districts are experiencing statewide. The proposed formula change would cost the state an estimated \$17 million based on enrollment and statewide expenditure levels for the 2005-06 school year.

The subcommittee's proposal would completely revamp the magnet school operating grant formula. The state would now calculate an estimated cost per magnet school student by multiplying the two year's prior statewide average Net Current Expenditure per Pupil (NCEP) times a magnet school factor. *(For example: For fiscal year 2007 you would use the expenditure data from the 2004-05 school year.)* The magnet school factor used by the committee is 1.10 and is meant to identify the additional costs faced by magnet schools given the need for specialized curriculum, extended days and school year, and smaller class sizes. Then depending on whether the school is a host or RESC operated magnet the state's share of its cost would be 70%/75%. Please see detail provided below.

Statewide Average NCEP (2004-05 un-audited) - \$10,596
Statewide Average NCEP with Magnet Factor - \$11,655.60
Enrollment data from 2005-06 school-year.

- ❖ State's share for RESC operated magnets, where no single district has greater than 55% of the enrollment, would be \$8,741.70 per pupil or 75% of the two year prior Statewide Average NCEP with Magnet Factor.
- ❖ State's share for Host operated magnets and RESC operated magnets, where a single district has greater than 55% of the enrollment, would be \$8,158.92 or 70% of the two year prior year Statewide Average NCEP with Magnet Factor for out-of-district pupils and \$3,000 for in-district pupils.

Under this proposal \$2.1 million in supplemental funding would be needed (*and is included in the cost estimate*) to hold CREC and EASTCONN harmless to their prior year grant levels. The subcommittee proposes providing that supplemental funding in the first year and then over the next 3 years phasing it out as participating districts' tuition levels increased.

In addition, members support efforts by the Department of Education to ensure that districts actively participate in these programs. The long-term financial and programmatic success of these schools relies heavily on the full enrollment of a diverse student population.

III. Proposed Changes - Special Education – Excess Cost

The subcommittee's review of the Special Education – Excess Cost grant centered on the state's reimbursement level for the portion of the Excess Cost grant related to district initiated special education placements. Currently a district would be eligible for a grant for the costs associated with children whose cost of special education, related services and room and board exceed 4.5 times the previous year's Net Current Expenditures per Pupil (NCEP) provided the state did not cap the appropriation level. For example:

If the district's prior year NCEP was \$10,500, then they would be responsible for all costs for that child up to $\$10,500 \times 4.5$ or \$47,250. If the state's appropriation level was capped then the district would receive a reduced reimbursement amount for any costs exceeding the \$47,250.

From year-to-year districts' costs for special education can vary dramatically and are difficult to budget and plan for. This grant acts as an insurance policy for districts. If fully funded, it is designed to reduce their exposure to significant and unexpected special education costs. Unlike other state grants, which may be tied to a district's wealth, all districts will see significant benefit from an increase in funding for this grant. Therefore, committee members recommend that the reimbursement threshold be reduced from 4.5x to 3.5x. In the example above this would mean the district would be responsible for all costs up to \$36,750. The cost to the state of this change would be approximately \$27 million.

The subcommittee also recommends that the state no longer cap the appropriation.

IV. Proposed Change – Charter Schools

The subcommittee reviewed the current financing of the state's Charter School program. These schools receive an annual grant of \$8,000 per pupil which supports both the operating and capital costs associated with running the school. Special education and transportation costs are not borne by the schools but rather the home district or in some cases transportation costs are paid for by the parent.

Many of the state's charter schools have shown great success in closing the achievement gap between urban students and their suburban counterparts. In an effort to encourage and continue that success the committee feels that the charter school grant should reflect the actual statewide costs of operating a school and have a mechanism in place for providing annual increases that reflect the increases faced by local school districts. Therefore, the state would now tie the per pupil grant to the two year's prior statewide average Net Current Expenditure per Pupil (NCEP). *(For example: For fiscal year 2007 you would use the expenditure data from the 2004-05 school year, which would translate into a per pupil grant of \$10,596.)*

Based on estimated enrollment for 2007-08, the increased cost to the state would be approximately \$10.9 million.

V. Proposed Changes – School Construction

For the current fiscal year the State has authorized over \$650 million in bond funding for local school construction projects. This amount is half of the State's general obligation bond authorizations for the fiscal year. Over the last 10 years Connecticut has had the second highest spending per pupil nationally for school construction (\$11,345). *(“Growth and Disparity: A Decade of U.S. Public School Construction”, Building Educational Success Together, October 2006)*

Since its inception there have been several significant changes to the program. Prior to 1997 the municipality locally financed the entire cost of the project and then the state reimbursed the municipality each year for the state's portion of the debt service (principal & interest). Since the state also bonded its share it was paying interest costs twice. In 1997, the state moved to the current progress payment system, where the state bonds only for its share of the school construction project and makes payments while the project is underway.

The subcommittee considered several modifications to the program that would reduce/contain cost and increase funding predictability for both the state and municipalities. The consensus of the group was that further research and development of the following two proposals would provide decision makers with valuable information

on how to improve the program. The full commission requests that the Governor direct the Department of Education to continue to develop the following proposals and any other ideas that might improve the program.

Proposal A: School Construction "Checking Accounts" –

- The state would provide school districts with an annual funding allocation that could be spent on eligible projects that year or "saved" and accumulated for use on future projects.
- A district's annual allocation would be determined using a combination of several factors: enrollment – both historical and projected; facility age/condition, including maintenance and recent renovations/improvements; and the financial resources of the community.
- Before funding could be drawn down the department would still have to approve the projects as being eligible.
- Unlike the current program, include significant maintenance projects as eligible for funding.
- The committee recommends that the following practices be put in place locally before districts could expend their allocation: a rolling five-year maintenance and capital planning document and a maintenance reserve fund.

Proposal B: Capped Priority List –

- The governor/legislature would determine an annual authorization level for school construction projects.
- Within that level projects would be prioritized, based on enrollment, age of facilities, and other measures. Unlike the current system some projects would never be at a high enough priority level to be funded.
- Eligible projects would continue to be reimbursed at the 20% to 80% level within the authorized amount.
- As stated above, the committee also recommends that the following practices be put in place locally before districts could expend their allocation: a rolling five-year maintenance and capital planning document and a maintenance reserve fund.

In addition to the above proposals, the subcommittee recommends that planning for school construction projects for school choice programs, such as magnet schools and charter schools, be guided by and funded as part of a state level plan for this type of development. Currently development of these programs, other than those under the Sheff agreement, has been left to local school districts.

Education Cost Sharing Grant Subcommittee Report

The Education Cost Sharing Grant (ECS) Subcommittee has spent the past four months dissecting all the various facets of ECS. An integral part of that examination was comparing the original ECS formula, developed in the late 1980s, to the current iteration. In general, the subcommittee found that a number of elements in the original formula have been eroded or completely eliminated over time. During that same time, new requirements were also added to the formula. Many of the subcommittee's recommendations center around restoring some of those lost components. One exception, however, would be in the area of special education. Under the original formula, ECS reflected only regular education. When the subcommittee was first formed, there was a collective sense that the folding of special education into the ECS formula in 1995-96 resulted in: (1) reduced state funding for special education, and (2) a loss of accountability. Over the course of our review, the subcommittee now believes that if the ECS recommendations are acted upon, there will be an increase in state special education funding with sufficient accountability. In addition, the state should make funding available for a new gifted and talented education grant.

When implemented over time, the subcommittee estimates an increase in ECS funding well in excess of \$1 billion. Clearly, such an increase would necessitate some form of phase-in. Governor Rell will consider the state's fiscal situation as she determines the length of the phase-in period.

Below is a listing of the ECS Subcommittee's recommendations. In addressing issues around the foundation, the State Guaranteed Wealth Level and the minimum aid ratio, our goal was to ensure that equalization remained the cornerstone of the formula, while providing for fair and equitable increases. The recommendations are not listed in priority order, but it is clear that changes to the State Guaranteed Wealth Level and particularly the foundation have the greatest impact on ECS funding for most communities.

ECS Foundation. The foundation level should be increased biennially based on a cost index that is identified in statute and reflects the increasing cost of education. Furthermore, the foundation level should enable all towns to spend at a level equal to the amount spent for the 80th percentile need student three years prior. Currently, the ECS foundation is \$5,891. It is estimated that under our recommendation, the foundation today would be approximately \$9,700.

State Guaranteed Wealth Level (SGWL). As the SGWL increases, so too does the state's share of funding the Foundation, at least for most communities. The SGWL should be raised from the current 1.55 to 1.75. The originally proposed ECS formula set the SGWL at 2, thus ensuring the town with the median wealth an aid ratio of 50 percent. When looking at all of the recommendations in total, the subcommittee felt that it was not necessary to move the SGWL beyond 1.75 at this time.

Minimum Aid Ratio.

The current ECS formula ensures that no town receives an aid ratio below 6 percent. Even if the SGWL was increased to 1.75, there would still be approximately 40 towns impacted by the 6 percent minimum. Over the course of the formula's phase-in, the minimum aid ratio shall be increased so that by the end of the phase-in period, the minimum aid ratio shall be 10 percent.

Resident Student.

Resident students reflect pre-kindergarten through grade 12 students of fiscal responsibility weighted for an extended school year, tuition-free summer school and participation in the Open Choice program. Currently, students participating in full-time interdistrict magnet school programs are included in the sending districts' resident student count. The subcommittee is concerned that these students are funded through both the ECS and Magnet Operating grants. Therefore, we recommend that these students be excluded from the sending districts' resident student count and be funded solely through the Magnet Operating grant.

Need Students.

Need students are currently determined by weighting resident students 25 percent for poverty (1996-97 Temporary Family Assistance (TFA) counts), 25 percent for remedial students as measured by the Connecticut Mastery Test, and 10 percent for selected English Language Learners. The subcommittee has a number of concerns with the current weighting, including: (1) the use of 1996-97 poverty data, (2) the use of the Connecticut Mastery Test results in which the ECS formula penalizes towns for improved performance, and (3) the limited weighting of English Language Learners. As a result, the subcommittee makes the following recommendations concerning need students:

- (1) eliminate the weighting for remedial performance;
- (2) increase the weighting for English language learners to 20 percent; and
- (3) For each town, poverty will be the greatest of 1996-97 TFA counts, the most recent available TFA counts, the Federal poverty counts used in determining Title I, or the number of students eligible for free or reduced price meals. Historically, Title I poverty data has been updated at least every two years, while free and reduced data is updated annually. In terms of the poverty weighting factor, while the subcommittee is not recommending a specific level, we do recommend that it be set at a level that ensures a funding impact that is greater than the current poverty and remedial weighting combined. We estimate that the weighting factor would still need to be close to 25 percent.

Supplemental Formula Aid and Density Aid.

Both Supplemental Formula Aid and Density were added to the ECS formula in 1995-96. Currently, each component only adds about \$5.5 million to the total ECS grant. The subcommittee feels that with the recommendations requiring a statutory mechanism to raise the foundation on a biennial basis and increasing the SGWL, there is no longer a need for supplemental formula aid or density.

Grant Caps and Minimum Grants (Stoploss).

The removal of the grant cap should be a priority in the phase-in process. It is the expectation that once fully funded, there will no longer be any capping of ECS grant increases from one year to the next. In terms of guaranteed minimum funding, the subcommittee understands that despite all of the recommendations to the formula, there may be a handful of districts whose formula aid may still be under their current funding levels. For those limited number of districts, the formula should provide some relief.

ACCOUNTABILITY SUBCOMMITTEE

PART 1-ACCOUNTABILITY FOR ALL

Accountability means holding education stakeholders (such as districts, schools, teachers, administrators, parents and students) responsible for classroom achievement. No one would argue about the power or importance of knowledge-and that all of Connecticut's children need and deserve the very best opportunities to achieve in school and later in life. With the landmark levels of new education funding that the Commission on Education Finance (CEF) is proposing, Connecticut is planning to create an education accountability system that will be a model for education reform. Of necessity, this system will also be consistent and integrated with any federal requirements, including those associated with *No Child Left Behind*.

In Connecticut's new accountability system, the State Department of Education (SDE) will collect and analyze individual student data on a number of academic and behavioral indices. Since the State will be investing significant new taxpayer dollars into the education of its students, there will be an expectation, to be verified by the data, that every student, school and district will improve with the new education resources.

While Connecticut has long documented student academic progress, there is now compelling data that demonstrates how behavior affects students, classrooms, teachers and administrators. Students, who are suspended or are otherwise removed from class, lose precious classroom learning time. Teachers, who must deal with disruptive students, have their teaching time, and the learning time of their non-disruptive students, interrupted. Administrators, who are required to discipline the disruptive students, find their instructional leadership role diminished because an inordinate amount of time is spent with disruptive students. It is important, therefore, to collect and analyze the data for students' academic and behavioral progress.

The data collection will include student cohorts measured over time:

<u>Academic Measures</u>	<u>Behavioral Measures</u>
Standardized test scores	Attendance
Grade retention rate	Truancy rate
High School graduation rate	Out-of-school suspension rate
Two/Four year college acceptances	Expulsions
Post secondary participation one year after graduation	
Turnover by grade/gender/special needs/race/English Language Learners	
Student transfers	
Dropout Rate	
Class Size	
Expenditures per student	

In addition to the quantifiable measures above, each district will be required to report on their efforts to encourage parents to help their children become successful and on any other positive programs that the district has that affects its education community.

PART 2-RECOMMENDED OPPORTUNITIES FOR DISTRICTS THAT ARE NOT IMPROVING

SDE will develop state benchmarks for both academic and behavioral accountability. Based on these benchmarks, the state will provide a series of interventions for schools or districts that are consistently failing to progress on SDE initiated academic and behavioral benchmarks. These interventions, which will be available but not required until a school did not achieve its benchmarks for four consecutive years (including time that the school has been designated as in need of improvement), include:

- Development and implementation of a plan aligned to deficits in achievement as recommended in the instructional audit. Additionally, the district could participate in *School Wide Positive Behavior Support* or another SDE approved method to significantly improve the behavioral climate in the schools.
- Summer workshops for building principals aligned to areas needing improvement
- Planning to increase the level of parental engagement and participation
- Professional development for staff aligned to areas needing improvement
- Curriculum review and implementation of recommended curriculum with program resources

- Consultant improvement team made up of retired outstanding teachers and school leaders
- SDE consultant help
- Implementation of a school improvement plan developed by the principal, staff, and parent representatives which shall include, but not be limited to, an educational plan for each child, a school behavior program, and a clearly articulated curriculum
- School visit/inspection team as a culminating activity

For these schools, if SDE judges that the school or district has not improved; SDE could intervene and recommend that the district accept one, some or all of the above.

Before the state provides funding for these interventions, each such school district will have to conduct a performance appraisal. Each major part of the education process, including the instructional, financial and operational programs, will be included in the performance appraisal. Data to be analyzed in the performance appraisal could include: student achievements, including non-academic ones (such as an excellent music program), class size, quality of staff professional development, cost effectiveness of programs, overall expenditures and any other unique indicators that represent community values.

Based on the findings of the performance appraisal, and working collaboratively with the districts, SDE will directly ensure that instructional deficiencies are addressed and corrected. For financial and operational systemic inefficiencies, SDE will guide the districts on the creation of an appropriate corrective action plan.

PART 3-REQUIRED INTERVENTIONS FOR DISTRICTS THAT HAVE NOT IMPROVED OVER TIME

Any school district that fails to meet the SDE academic and behavioral benchmarks for at least four consecutive years will be designated an underperforming school district and will be subject to intensified supervision.

As a first step and at the direction and supervision of SDE, each such district will be required to an intensive fiscal and instructional audit for all of its schools. This audit will identify achievement deficits. Recommendations to correct these deficiencies will be included in the final report to SDE and the district. The fiscal audit will identify possible programmatic savings that could pay for the academic plan's implementation.

In addition, the State Department of Education will be empowered to:

- (1) Assign a technical assistance team to a district that will guide district initiatives and report progress to the Commissioner.
- (2) Direct a district to develop and implement a plan aligned to deficits in achievement as recommended in the instructional audit. Additionally, each district will be required to participate in *School Wide Positive Behavior Support* or another SDE approved method to significantly improve the behavioral climate in the schools.
- (3) Require additional training and technical assistance for central office staff, paraprofessionals, teachers and principals.
- (4) Require implementation of designated new or revised curricula.
- (5) Require a plan to encourage extensive parental involvement in schools
- (6) Direct the expenditure of state or federal funds to critical need areas and may require a board of education expend such funds as directed.
- (7) Work collaboratively with local unions and the Boards of Education to discuss providing monetary incentives to individual teachers or principals and/or directing the transfer and assignment of teachers and principals.

PART 4-WHEN SDE RESCUE EFFORTS HAVE NOT BEEN EFFECTIVE

Even after SDE intervenes with the Part 3 requirements, it is possible that some districts will still need stronger measures to help them succeed.

Such efforts will be considered on a case-by-case basis when all other efforts have not yielded positive results. These interventions include, but will not be limited to, the following:

- (1) Identify schools that can be reconstituted and may be managed by an entity other than the board of education in the school district where the school is located.
- (2) Replace, as appropriate, the leadership at the district and school level from the Board of Education to the superintendent to the school principals.
- (3) Provide from existing local education resources adequate funds to support voluntary public school enrollment in another district or additional interventions.
- (4) Assumption of control/management of the district by SDE.

The last intervention, state takeover, would only be implemented if the Governor, the General Assembly and the State Board of Education all agree that was the most appropriate option. If considered, the General Assembly, during a regular legislative session, could use the legislative bill process to initiate the takeover. This would include a public hearing with the committees of cognizance (such as the Education Committee) and the district's elected representatives and senators. When the General Assembly was not in session, the Governor, in an emergency, could call the General Assembly into session to consider takeover legislation.

Acknowledgements

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APPENDIX I

SUMMARY OF PROPOSALS-OTHER GRANTS SUBCOMMITTEE

PROGRAM	CHANGES	ESTIMATED COST
OPEN Choice	<ol style="list-style-type: none"> 1. Increase transportation per pupil from \$2,100 to \$3,250. 2. Increase receiving district subsidy from \$2,000 per pupil to \$2,500 per pupil. 3. Increase student bonus from \$350,000 to \$1,000,000. 4. Add middle and high school support. 5. Expand summer school program. 	\$5,000,000
Magnet Schools	<ol style="list-style-type: none"> 1. Change magnet school formula so it is tied to the two year's prior average statewide Net Current Expenditures per pupil. 2. Create a magnet school factor of 1.10 to reflect additional costs associated with operating a magnet school. 3. Three-year phase-out of supplemental grants. 	\$17,000,000
Special Education – Excess Cost	<ol style="list-style-type: none"> 1. Reduce the reimbursement threshold from 4.5x the previous year's Net Current Expenditures to 3.5x. 2. Eliminate cap on the grant. 	\$27,000,000
Charter Schools	<ol style="list-style-type: none"> 1. Tie per pupil grant to statewide average net current expenditures per pupil of two year's prior 2. Like magnet schools per pupil grant will be tied to statewide avg. NCEP going forward. 	\$10,900,000
School Construction	The subcommittee recommends that the Department of Education perform further research to determine the viability of the proposed changes attached in the report.	
TOTAL EST. COST		\$59,900,000

APPENDIX II

The Education Cost Sharing Grant Subcommittee Recommendations

District	Current Law ECS	Current Law Grant Per Student	Proposed ECS	Proposed Grant Impact	Proposed Grant Per Student
Reference Group	Entitlement	Entitlement	Entitlement	Impact	Per Student
A (Most Resources/ Lowest Student Need)	\$7,156,564	\$239	\$29,220,325	\$22,063,761	\$976
B	\$71,106,151	\$712	\$179,768,582	\$108,662,431	\$1,804
C	\$85,177,387	\$2,126	\$158,891,836	\$73,714,449	\$3,973
D	\$161,046,847	\$1,797	\$292,962,344	\$131,915,497	\$3,284
E	\$78,958,479	\$2,738	\$131,807,226	\$52,848,747	\$4,593
F	\$118,335,236	\$3,646	\$204,983,733	\$86,648,497	\$6,393
G	\$258,402,537	\$3,611	\$434,352,621	\$175,950,084	\$6,161
H	\$197,592,611	\$2,752	\$350,652,917	\$153,060,306	\$4,969
I (Least Resources/ Highest Student Need)	\$649,545,565	\$6,414	\$988,555,151	\$339,009,586	\$9,792
Total	\$1,627,321,377	\$2,877	\$2,771,194,735	\$1,143,873,358	\$4,935

The proposed formula includes the following assumptions or changes from the current formula: (1) eliminates mastery weighting (there is a strong correlation between Mastery and poverty, which is already in the formula); (2) the poverty measure is changed from the 1996-97 Temporary Family Assistance (TFA) count to the greater of the 1996-97 TFA count, the 2003 Title I Poverty or the 2005-06 Free and Reduced Priced Lunch count, which increases the poverty count significantly; (3) poverty weighting targets funding to the poorer towns, which due to the changed poverty measure is proposed to change from 25% to 24.3%; (4) LEP weighting increased from 10% to 20%; (5) SGWL is increased from 1.55 to 1.75 which targets funds to the middle income towns; (6) minimum aid ratio is increased from 6% to 10% which targets funding to the wealthier towns; (7) the foundation is increased from \$5,891 to \$9,687; (8) the resident student count has been adjusted for students attending full-time interdistrict magnet school programs; (9) eliminates the density portion and (10) eliminates supplemental portion.