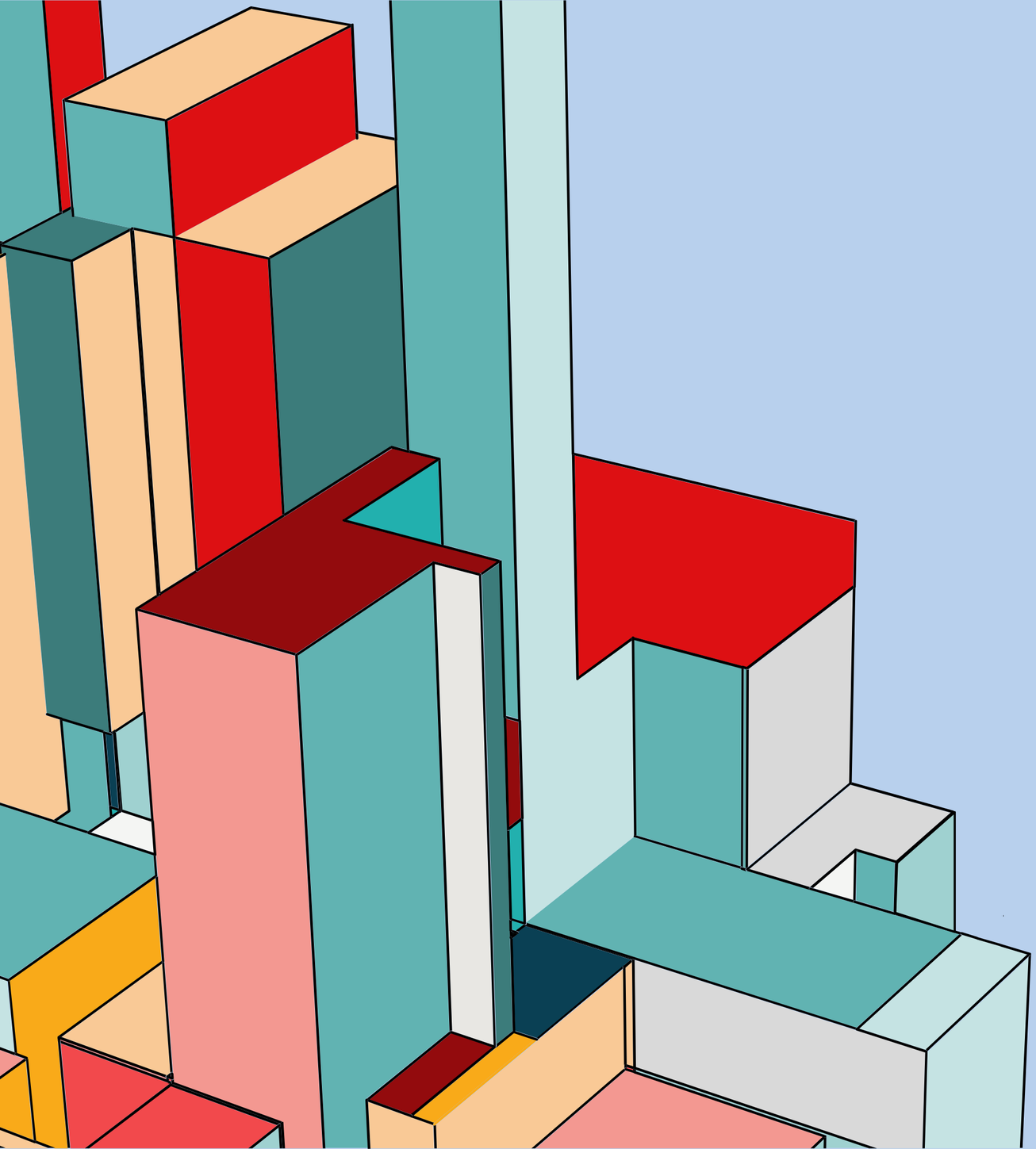
GOVERNMENTAL RESEARCH ASSOCIATION ANNUAL CONVENTION

Providence, RI
July 15, 2025

Leveraging AI for Research and Analysis

SALONI TANDON

Director of Research & Analytics and Impact Manager,
Economy League of Greater Philadelphia



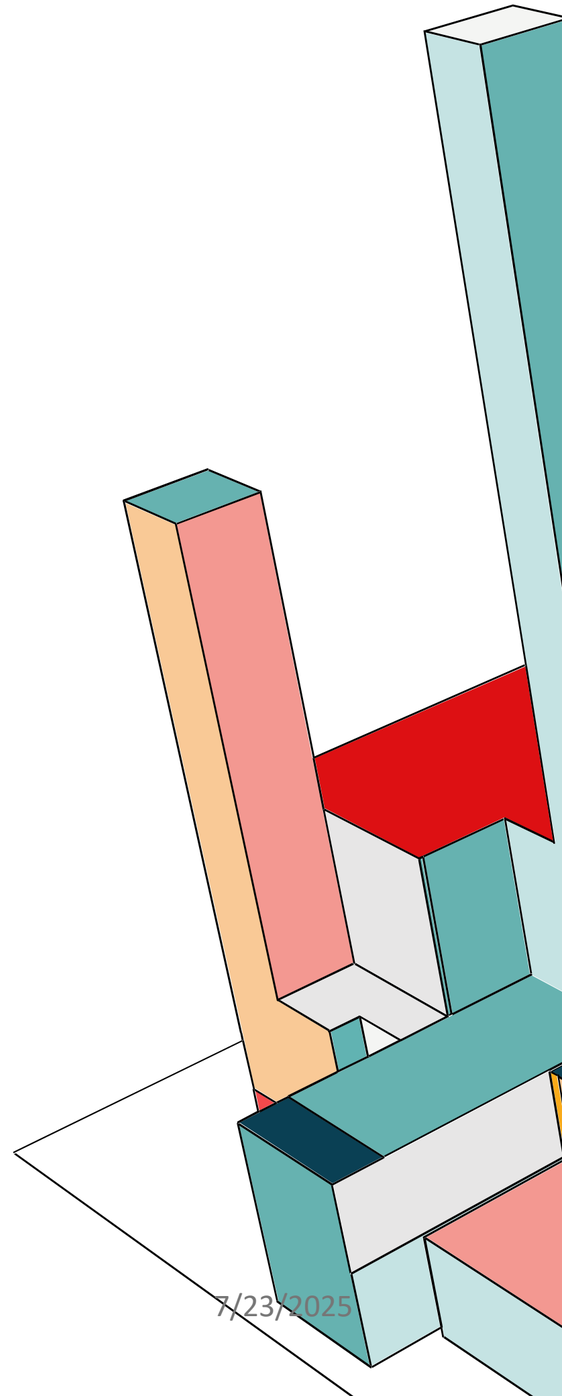
Leveraging AI For Research and Analysis

A Guide for Policy and Social Development Researchers

Fun for the GRA!

Hi there!

- Saloni
- She/her
- 11 years of research and consulting experience in international development and other thematic areas.
- Currently with the Economy League of Greater Philadelphia – taking care of their research needs!

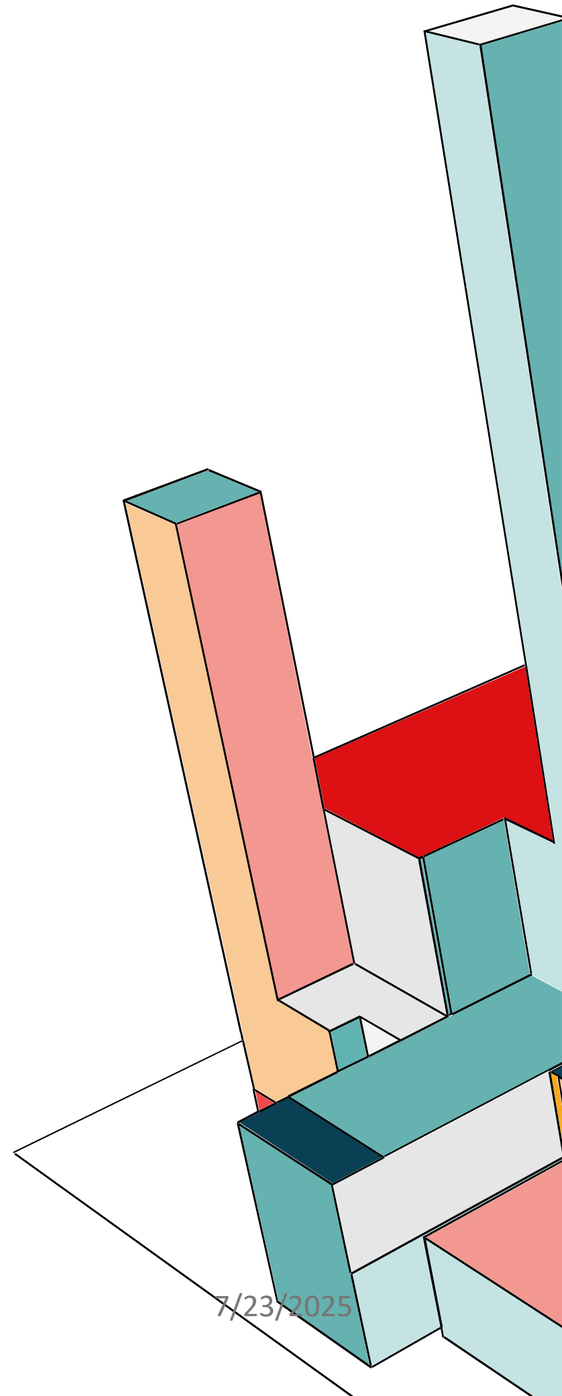


Focus for the next 30 mins

- From To-Do to Done: Using AI for efficient data processing, analysis, and visualization.

- Doing it Right: Helping understand the best way to use these tools while remaining ethical and responsible.

Caveat: The AI landscape is rapidly evolving, requiring continuous learning and adaptation.



Is AI really for us?

Does This Sound Familiar?

	Defining the Research	Data Gathering & Collection	Data Processing & Analysis	Dissemination & Reporting
Tasks	Formulating research questions Conducting literature reviews Developing a research methodology and proposal	Identifying and accessing relevant datasets Conducting secondary research Designing surveys, conducting interviews, and transcribing audio	Cleaning and formatting messy datasets. Analyzing data	Developing/Editing reports, narratives across formats Creating compelling visualizations
Pain Points	Information Overload Reinventing the Wheel	Finding Relevant Data Manual Transcription Synthesizing Disparate Sources	Manual cleaning and coding Coding barrier	The Blank Page Ineffective Visuals

The Researcher's Grind

The work we do is important, but it's often a struggle against the clock.

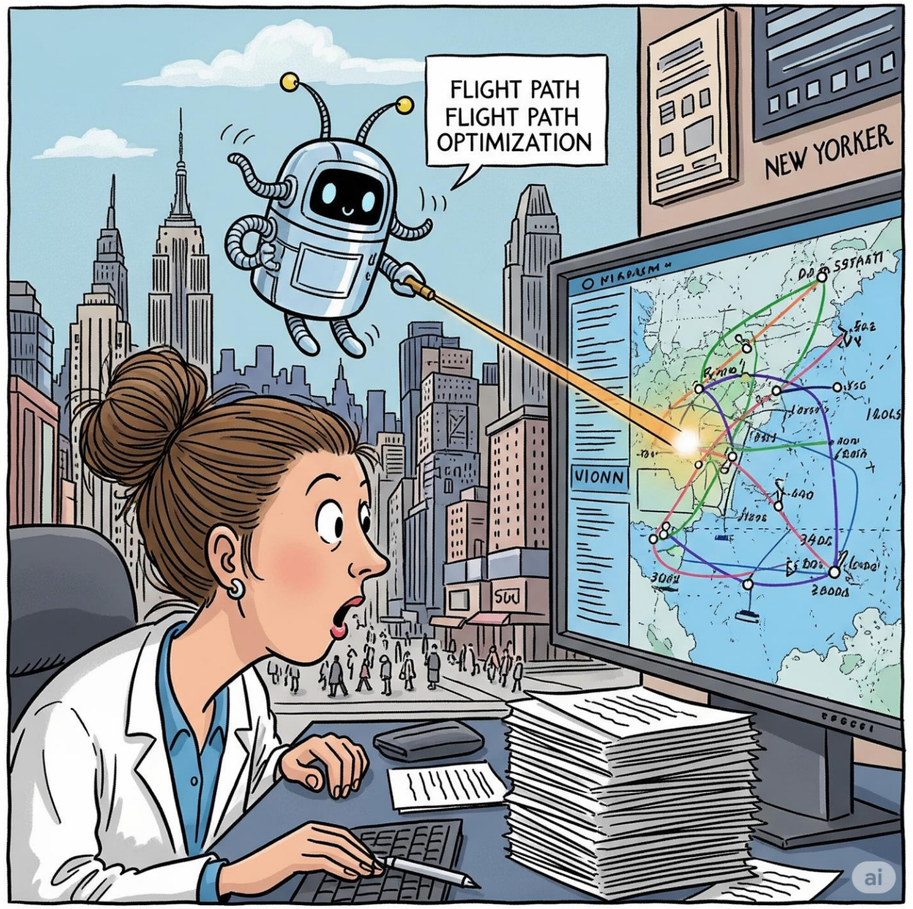
- **The Lit Review Black Hole:** Drowning in hundreds of papers just to find the relevant ones.
- **The Data Janitor Role:** Spending more time cleaning and formatting data than analyzing it.
- **Qualitative Overwhelm:** Trying to find themes across dozens of interview transcripts.
- **The Blank Page:** Staring at a new document, trying to summarize complex findings into a clear report.

A New Co-Pilot for Your Journey

Why should we even consider AI?

- **Efficiency:** Automate the repetitive, time-consuming tasks that slow you down.
- **Scale:** Analyze massive datasets and text volumes that would be impossible to handle manually.
- **Insight:** Uncover new patterns and get a "first draft" of analysis to kickstart your expert interpretation.

It's not about replacing your expertise; it's about **amplifying** it.



How to Think About AI (A Mental Model)

To use AI effectively, it helps to know what it is... and what it isn't.

- Think of AI as a **super-fast intern who has read a lot but has no real-world experience.**
- It learns by **repeating patterns from the data** it was trained on.
- It feeds on existing information and what you provide it.
- Like **a baby learning to talk**, it's just predicting the next logical word to form a sentence.

It learns from our world, including the flaws.

AI research tools generally operate through the following process…

Data Input	Processing	Pattern Recognition	Output Generation	Continuous Learning
Tools ingest large datasets, including research papers, surveys, or raw experimental data.	Advanced algorithms, including natural language processing (NLP) and machine learning models, analyze the input data.	AI identifies trends, correlations, and insights that might be difficult for humans to detect	Results are presented in various formats such as summaries, visualizations, or predictive models.	Many tools use machine learning to improve accuracy over time based on user feedback and new data.

We seem to have 4 main AI tools right now

ChatGPT

Make your own GPT

Artifacts/Dashboards

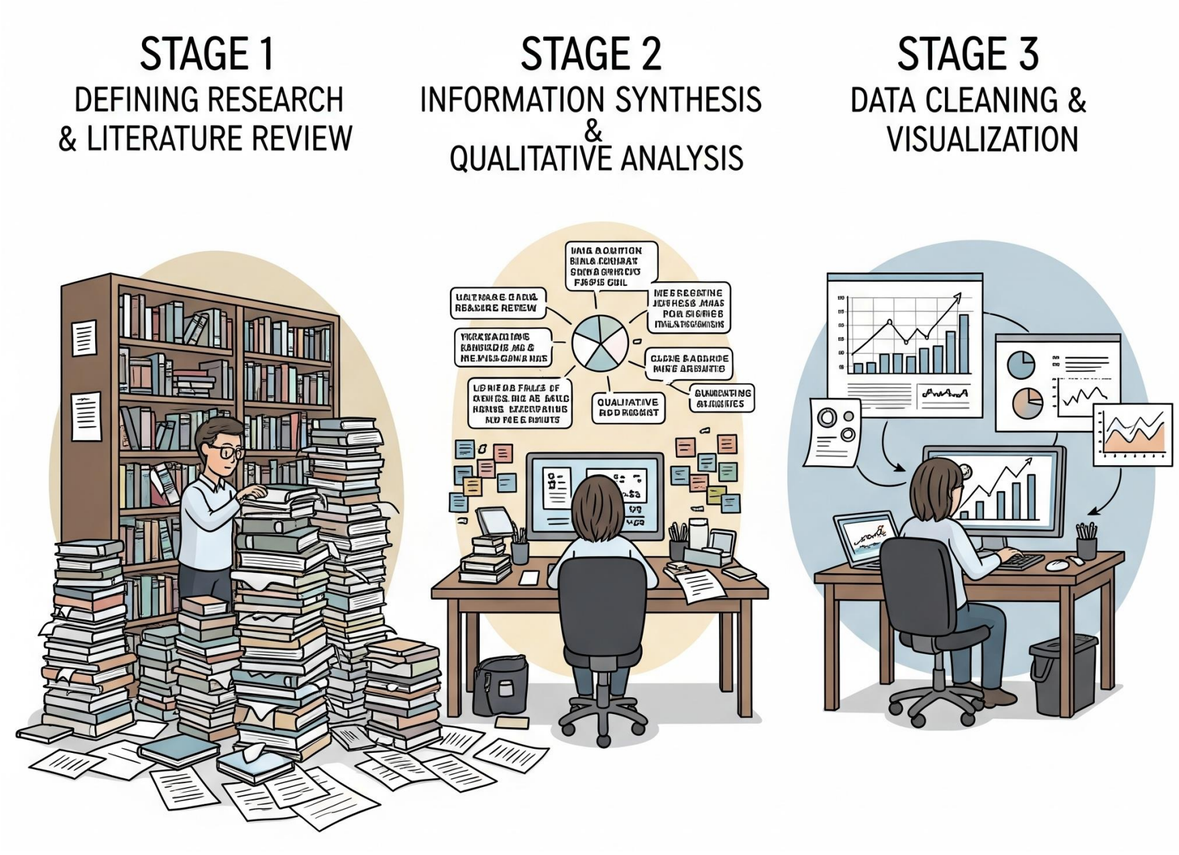
Gemini

Images/Reasoning

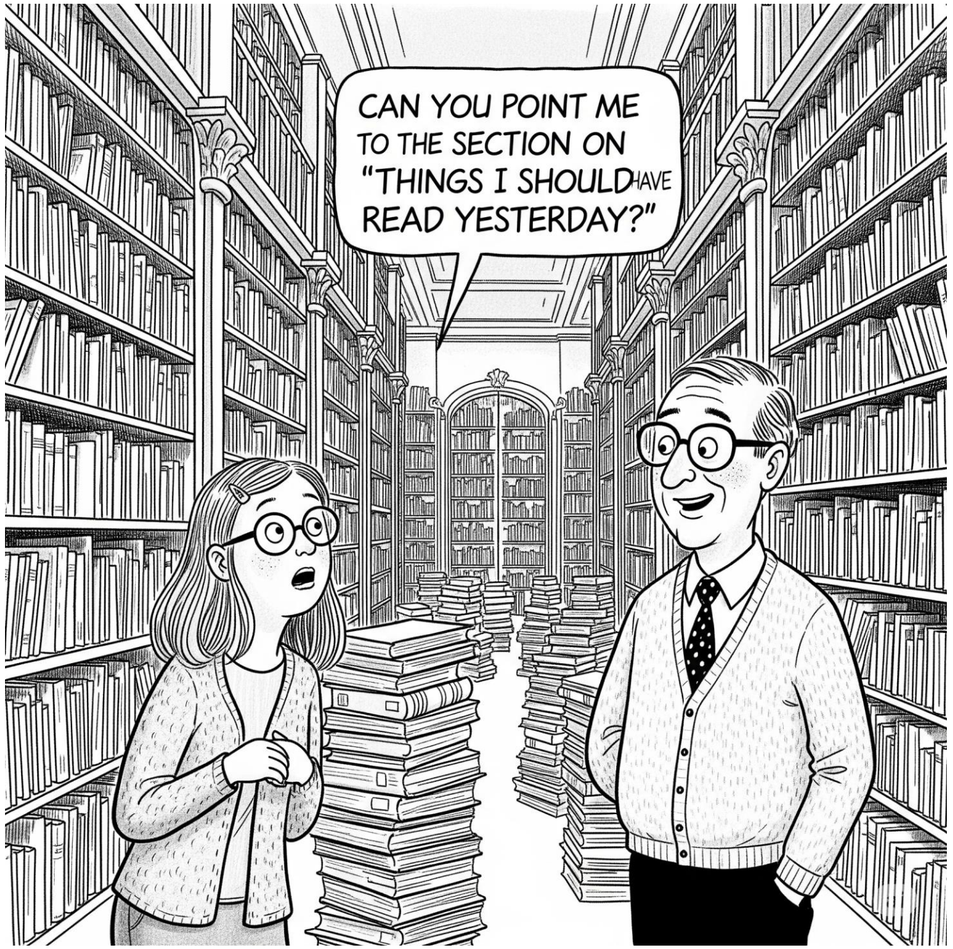
perplexity

Secondary Research

AI helping us Researcher's in our Journey



Stage 1: Tackling the Literature Review



The Pain Point: Taking days or weeks to conduct a literature review.

- The AI Assist: Rapidly finding and summarizing sources.
- Suggested Tools: Elicit, Perplexity AI, ChatGPT (with Scholar plugins).
- Key Action: Write a Proper Prompt.
  - *Improper Prompt: "Tell me about housing."*
  - *Proper Prompt: "Summarize peer-reviewed studies since 2020 on the impact of inclusionary zoning policies on housing affordability in major US cities.“*

Always validate sources. AI can "hallucinate" or make things up.

Stage 2: Making Sense of Qualitative Data

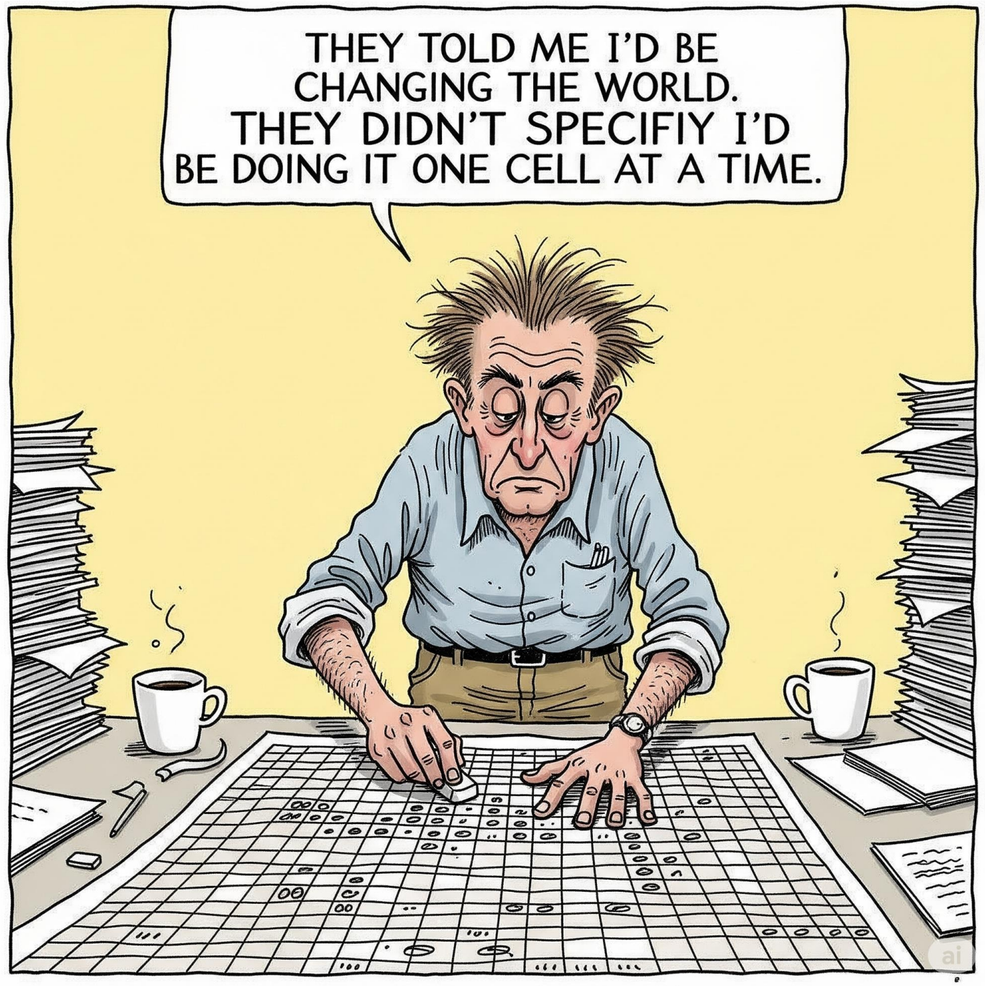
The Pain Point: Manually reading and coding dozens of interview transcripts or reports to find key themes.

- The AI Assist: Uploading documents to get concise summaries and identify initial themes.
- Suggested Tools: Claude, ChatGPT.
- Example:

  Uploading 10 community meeting transcripts and asking, "What are the top 5 concerns raised by residents regarding the new park development? Provide illustrative quotes for each concern.“

Limitation: Be careful with private or sensitive data. You must comply with your research's privacy agreements. AI may also miss subtle context.

Stage 3: Cleaning Quantitative Data



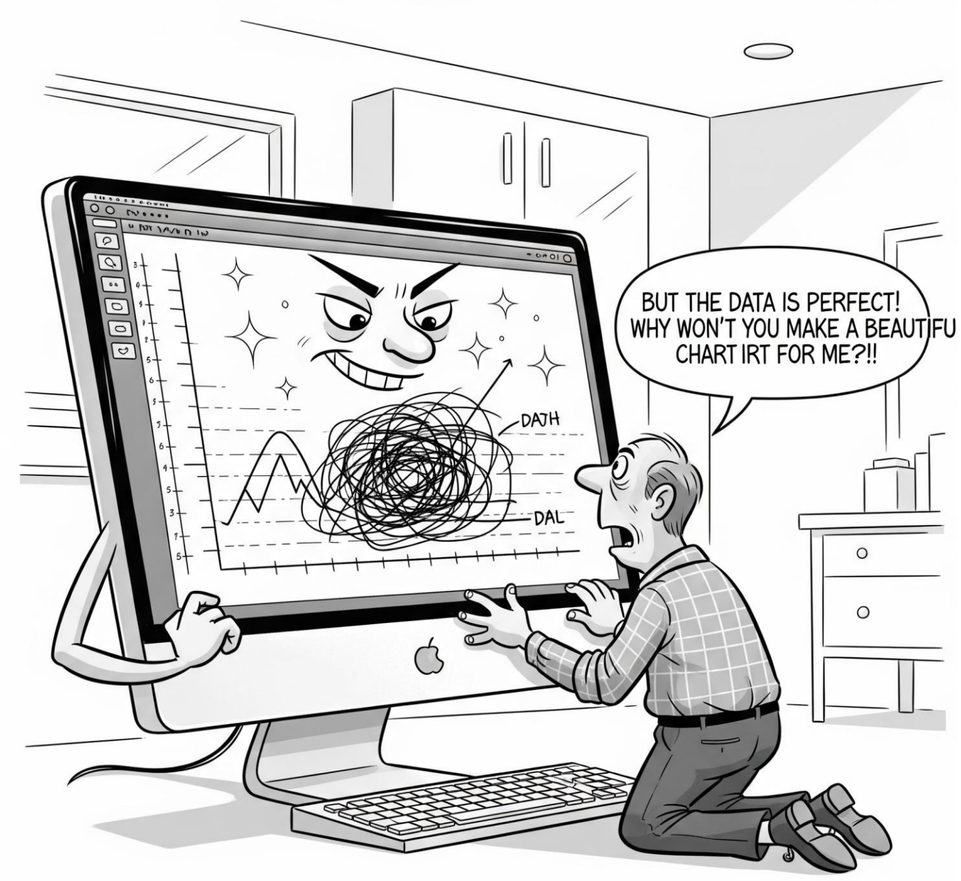
The Pain Point: Spending hours manually reformatting columns and cleaning messy datasets.

- The AI Assist: Generating code to clean your data programmatically.
- Suggested Tools: ChatGPT, Claude.
- Example:

  Uploading a messy CSV file and asking, "Write a Python script to reformat the 'Date' column to YYYY-MM-DD format, remove duplicate rows, and replace all 'N/A' values in the 'Income' column with the column's average.“

This saves hours and creates a repeatable process for future datasets.

Stage 3, Part 2: Creating "Fancy Graphs!"



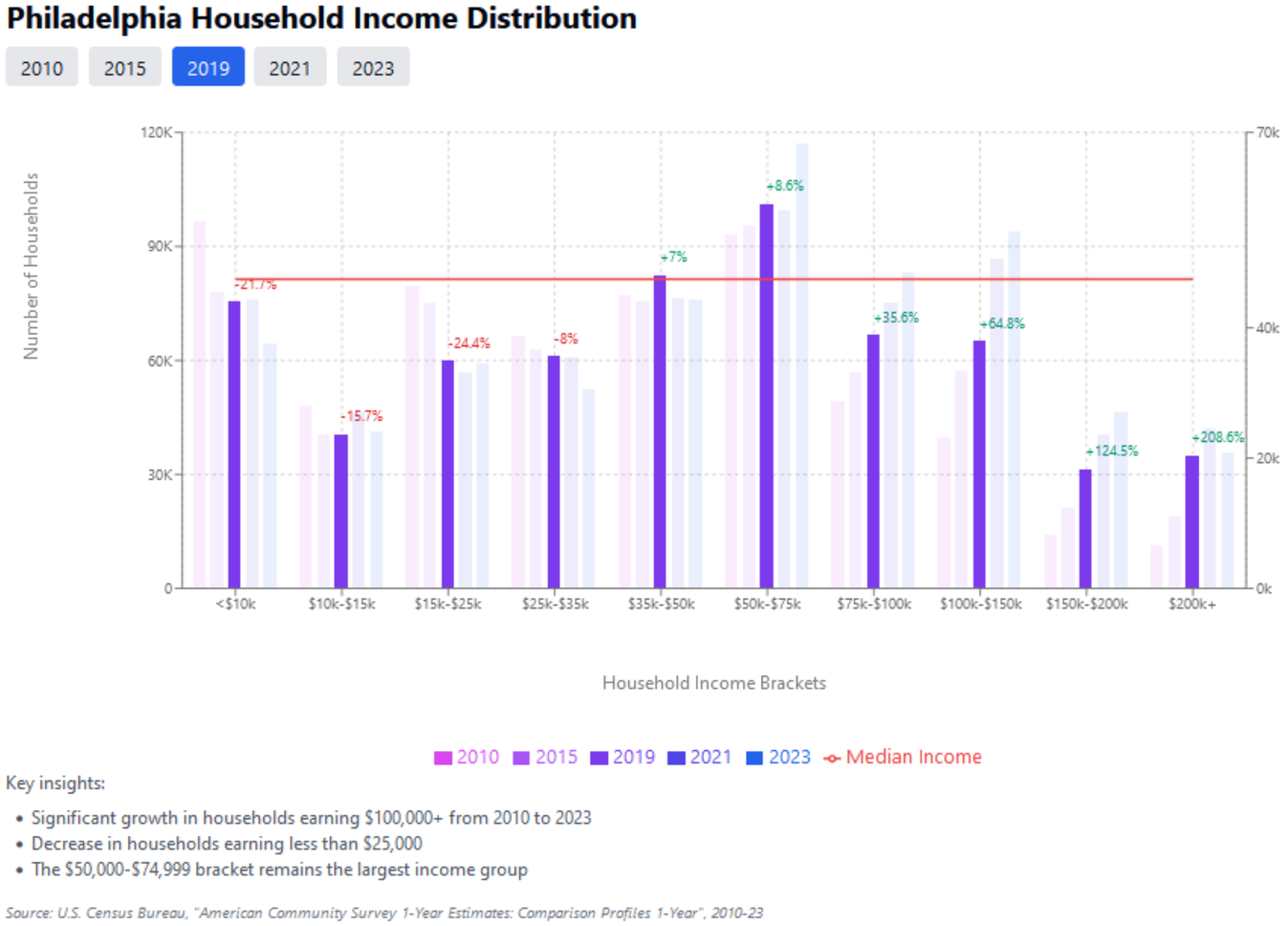
The Pain Point: My data is clean, but creating a compelling visualization is difficult and time-consuming.

- The AI Assist: Generating interactive charts directly from your data.
- My Go-To Tool: Claude has yielded excellent results for this. Gemini is catching up!
  - Step 1: Upload your dataset (even a screenshot of a table works!).
  - Step 2: Give a clear prompt. You can be specific ("Create a bar chart comparing...") or open-ended ("Make the best possible graph to present this data"), how do you want the data to be structured for this to happen?
  - Step 3: Revise the prompt to make adjustments to the graph.

The "Fancy Graph" Result

From Raw Data to Interactive visualizations in…fewer hours.

https://claude.site/artifacts/110fe35c-b939-49dc-96df-7c64069eebe2



Rules of the Road: Best Practices for Ethical Use

AI is powerful, but it's not magic. It requires our oversight.

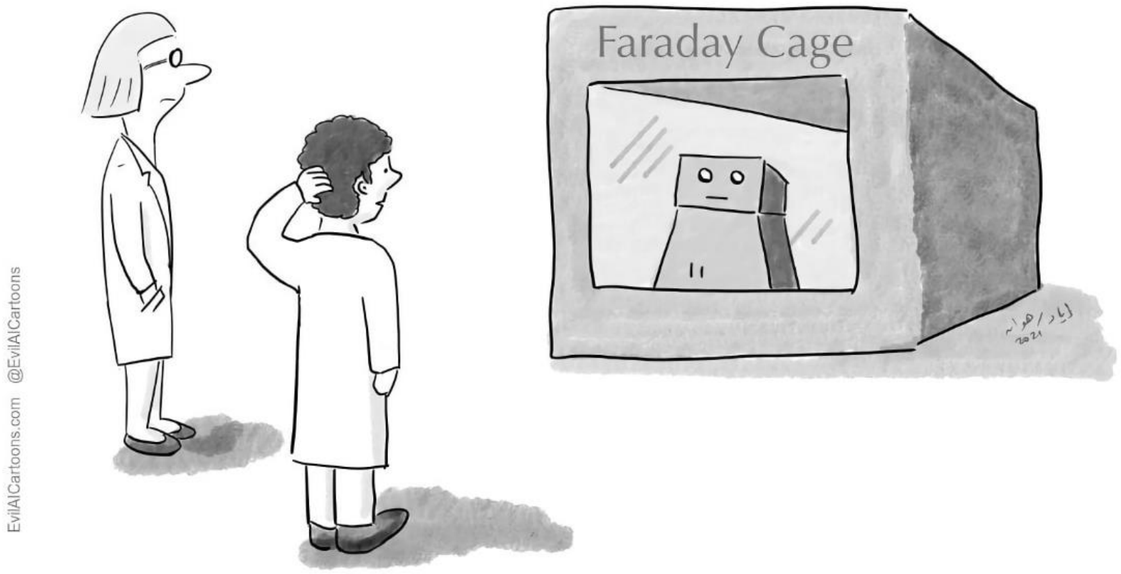
- **Cross-Check the Output:** Treat everything AI gives you as a first draft, not a final fact. Verify its claims.
- **Be Specific With Your Prompts:** Well-defined instructions yield much better results.
- **Protect Your Data:** Be extremely cautious with sensitive or proprietary information. Always anonymize data and respect privacy agreements.
- **Give Credit:** If you use an AI tool to assist in your research, acknowledge it. Develop a clear citation practice for your organization.

Why go to the dark side?

Think Co-Pilot, Not Autopilot: AI is a tool to assist and augment your skills, not replace your critical thinking.

Start with Your Pain Points: Don't use AI for the sake of it. Apply it to the most tedious, time-consuming parts of your research process.

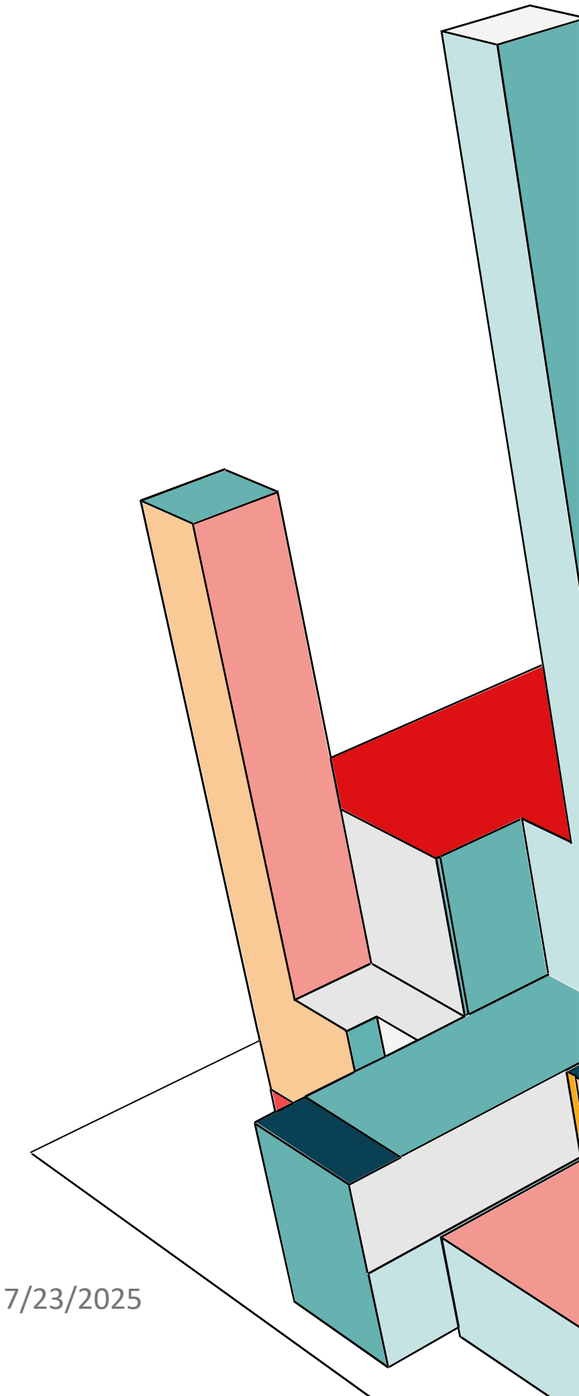
You Are the Expert: Your domain knowledge is essential to guide the AI, interpret its output, and catch its mistakes.



"If we let it out, there's an 85% chance it would cure cancer. But there's also a 0.01% chance it takes over the world!"

Best Practices

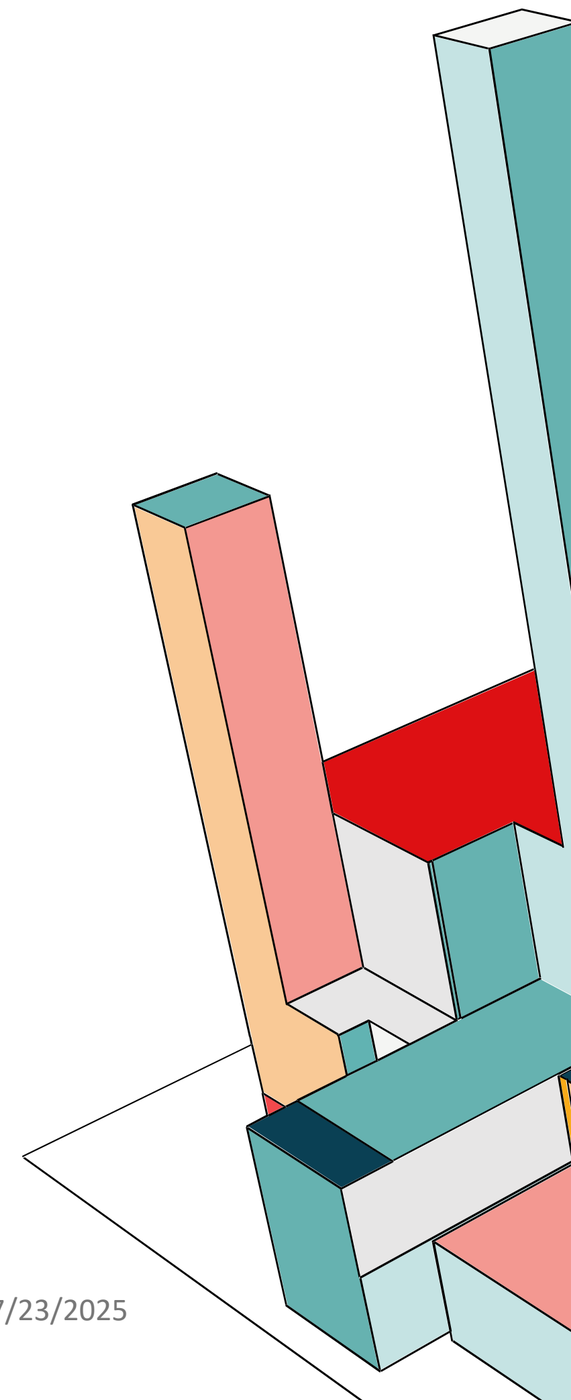
1. **Cross-check the output**: Treat AI-generated content as a first draft, not a final authority.
2. **Be specific**: Well-defined instructions yield better results.
3. **Respect data ethics**: Always anonymize sensitive information and respect intellectual property rights.
4. **Iterate collaboratively**: Use the tools interactively to refine outcomes iteratively.



Remember

AI is your new research assistant.

Treat it like one: ***give it clear instructions, check its work, and always apply your own expertise***

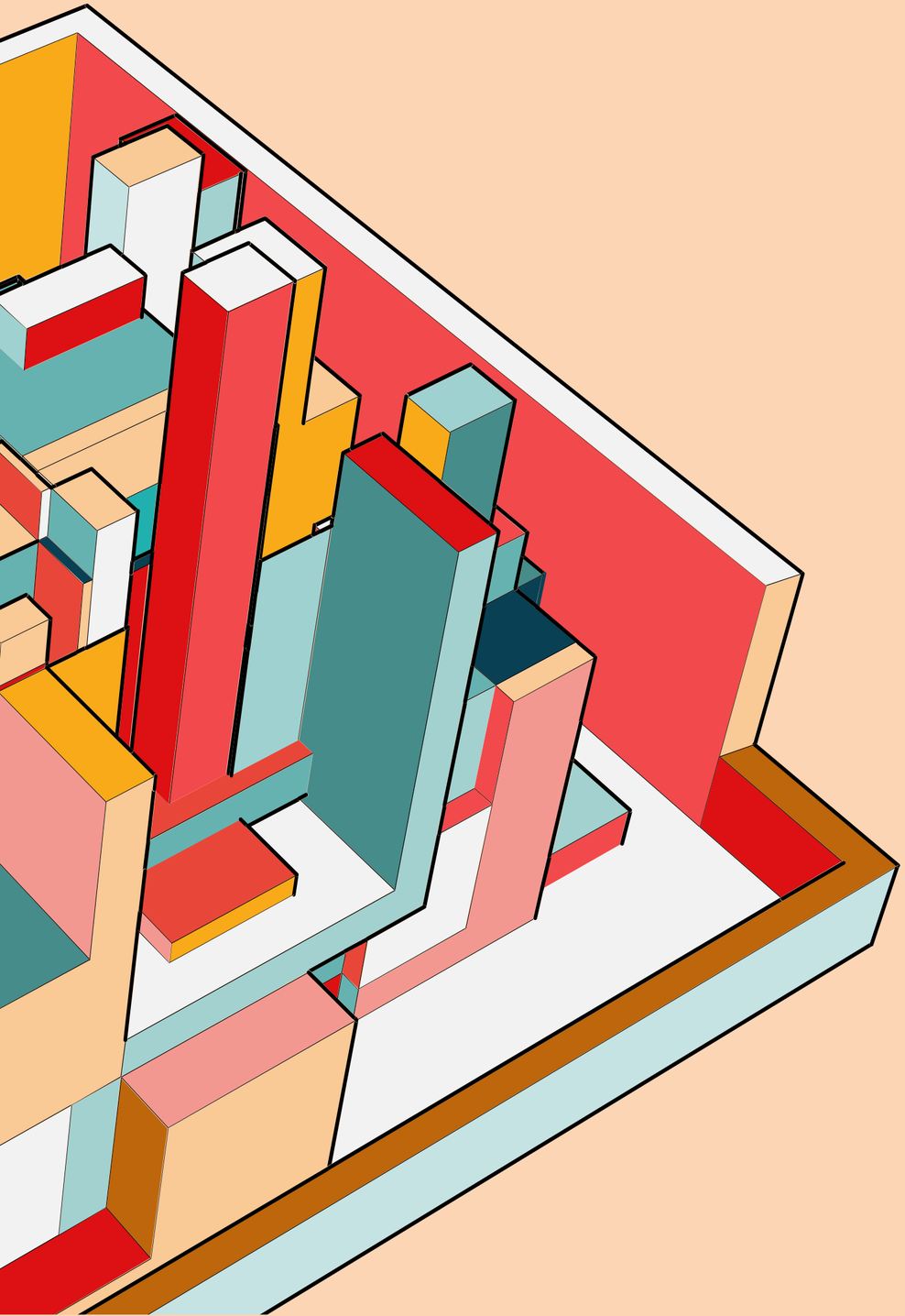


Thank you

Saloni Tandon

857-693-8409

standon@economyleague.org



Annexure: Overview of AI Tools for Research

I have been able to experiment a bit with 5 tools

Key Tool	Claude (Anthropic)	ChatGPT (OpenAI)	Gemini	GROK (Scale AI)	Perplexity AI
Primary Use	Advanced natural language processing for text analysis and summarization. Also used for interactive graphs, dashboards – artifacts	Versatile AI assistant for generating content, coding tasks, and brainstorming sessions.	Can combine text and visual information for research. Access to recent web information.	Efficient workflows for document processing and analysis, handling structured and unstructured data.	Contextualized, citation-based search results for accurate secondary research and fact-checking.
Key Features/ USPs	Superior contextual understanding and excellent summarization capabilities. Designed with ethical AI principles in mind.	Highly versatile and customizable. Excels in coding tasks, data cleaning, and creative applications.	Good at analyzing documents and images together. Standard context window.	Ideal for data-heavy workflows, excelling in file processing and automation.	Provides reliable, citation-based search results, making it great for verifying sources and conducting research.

Function	Claude	ChatGPT (OpenAI)	Gemini	GROK	Perplexity AI
Secondary Research	Excellent at analyzing provided documents and maintaining context across long discussions. Strong summarization and nuanced response capabilities.	Strong at synthesizing available information. Cannot access live databases but excels in research approach suggestions.	Can combine text and visual information for research. Access to recent web information enhances real-time analysis.	Optimized for handling large-scale document processing. Excels in structuring and summarizing unstructured data.	Provides contextualized, citation-based search results. Great for verifying sources and conducting secondary research.
Document Analysis	Can handle very long documents (up to ~150 pages). Excels in maintaining context and providing detailed insights.	Can analyze documents within context windows (~50 pages). Good at extracting key points and summarization.	Good at analyzing documents and images together, leveraging multimodal capabilities.	Designed for large-scale data handling. Ideal for processing bulk structured and unstructured documents.	Provides accurate, citation-backed document analysis, making it useful for fact-checking and deep research.
Visualization Support	Can create SVG diagrams and provide visualization code. Strong at explaining complex data relationships.	Can provide code and guidance for creating visualizations. Cannot create images directly but supports tools like Python and R.	Can analyze and understand visualizations. Can generate images but not designed for data visualization.	Strong automation support for data-heavy visualizations. Integrates with various data analysis workflows.	Does not generate visualizations but excels at extracting data points and contextualizing them for reporting.
Ease of Use	Clear communication style. Strong at following complex instructions. Available via web, mobile, and API.	Very intuitive interface. Available via web, mobile, and API. Great at clarifying user requests.	Integrates well with Google Workspace. Handles multiple input types efficiently.	Strong workflow automation with structured APIs, making it ideal for enterprise-level use.	Simplified, search-based UI, making it easy for fact-checking and reference validation.
Crux	No layered APIs; allows for Projects; Different formats for responses; Artifacts; Longer window memory	Lots of APIs; Real time search; allows for Projects now	-	Can scrape from Twitter	All vetted info!

Member Engagement

VICTORIA BERGERON
Policy Researcher, Massachusetts Taxpayers Foundation

DEBBIE CARROLL
Director of Membership and Business Development, Massachusetts Taxpayers Foundation

DOUG HOWGATE
President, Massachusetts Taxpayers Foundation

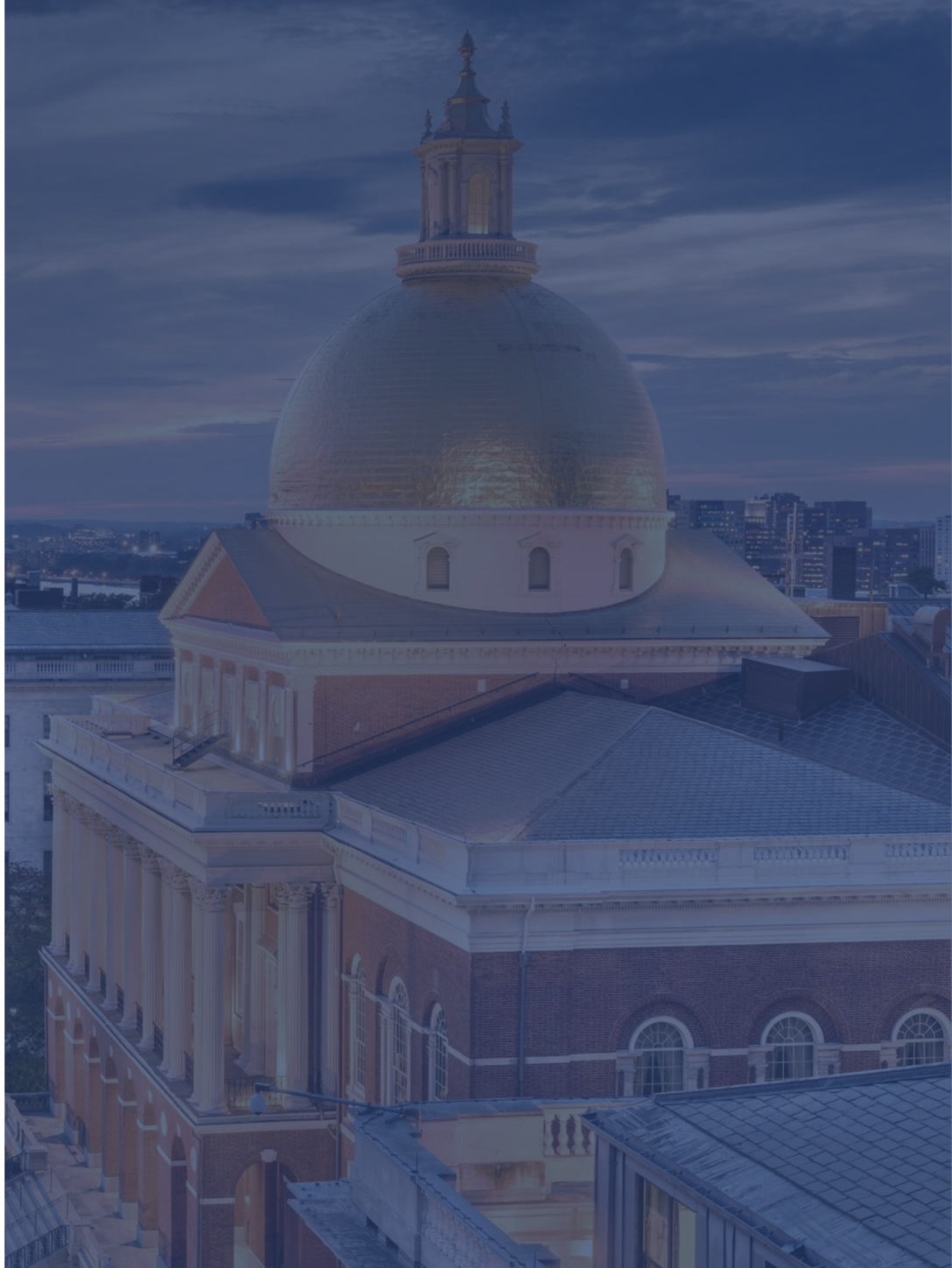
PABLO SUAREZ
Policy Researcher, and Operations Coordinator, Massachusetts Taxpayers Foundation

MTF

Massachusetts Taxpayers Foundation

Building Membership & Impact Through Effective Engagement Strategies

July 15, 2025



Outline

I. Big Picture

II. Membership Strategies

III. Effective Events

IV. Coordination with Research

V. Communications

VI. Design & Production

MTF Background

MTF was founded more than 90 years ago and has been a consistent public policy presence in Massachusetts for decades. The organization has had stability in its leadership, with an 8-year President stepping down in 2022.

Organizational Capacity

MTF's staff has fluctuated over the last 20 years, but was consistently 4-5 staff between 2013 and 2022. Since 2022, the staff has increased to 7-8. Staff consists of a President, Membership Director, research staff, and Policy Fellow.

Organizational Budget

MTF's budget is ~$1.7 billion. It is primarily supported by membership (60-70%) and grants (20-30%). Personnel costs make up 2/3s of spending. Professional services are the next largest spending area.

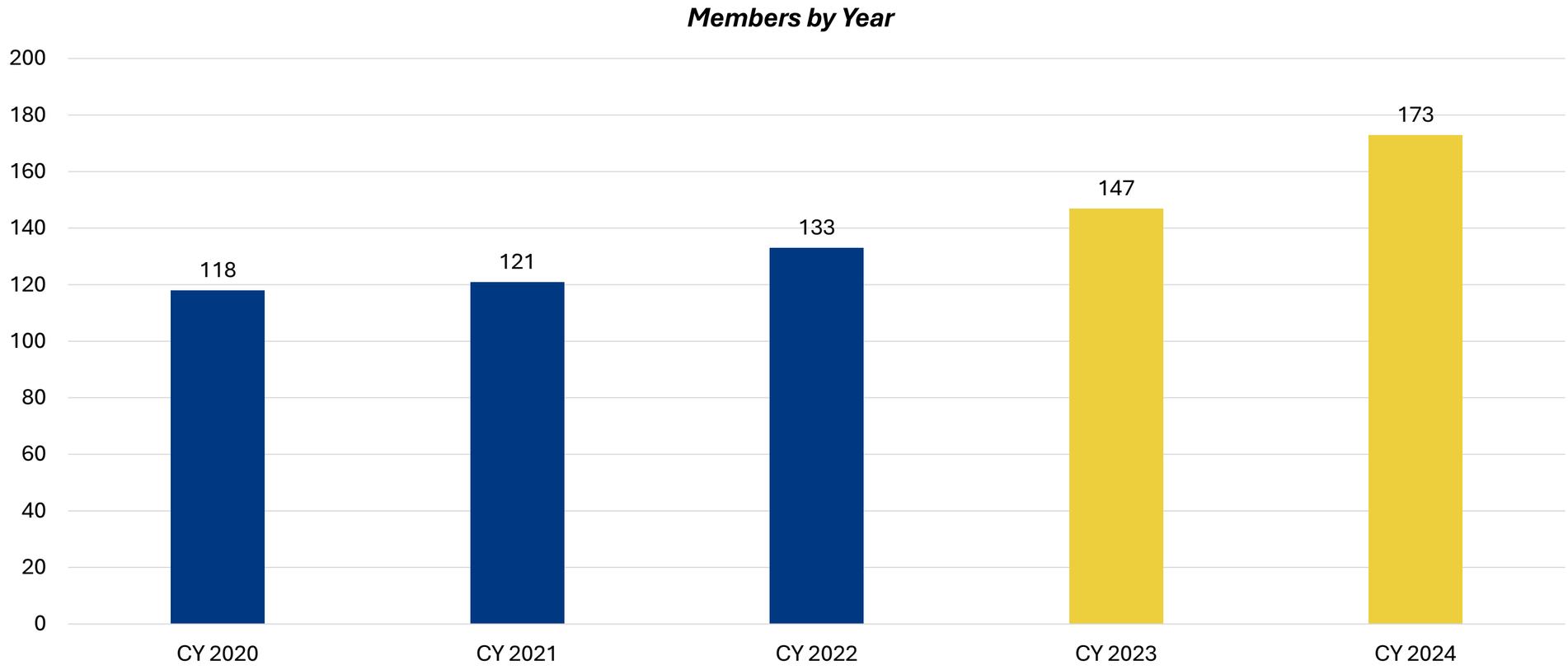
Organizational Product

MTF publishes around 50 reports each year – reports vary widely from quick, shorter analyses of ongoing budget and legislative action to much longer research projects.

MTF holds around 25 events each year for members and invited guests.

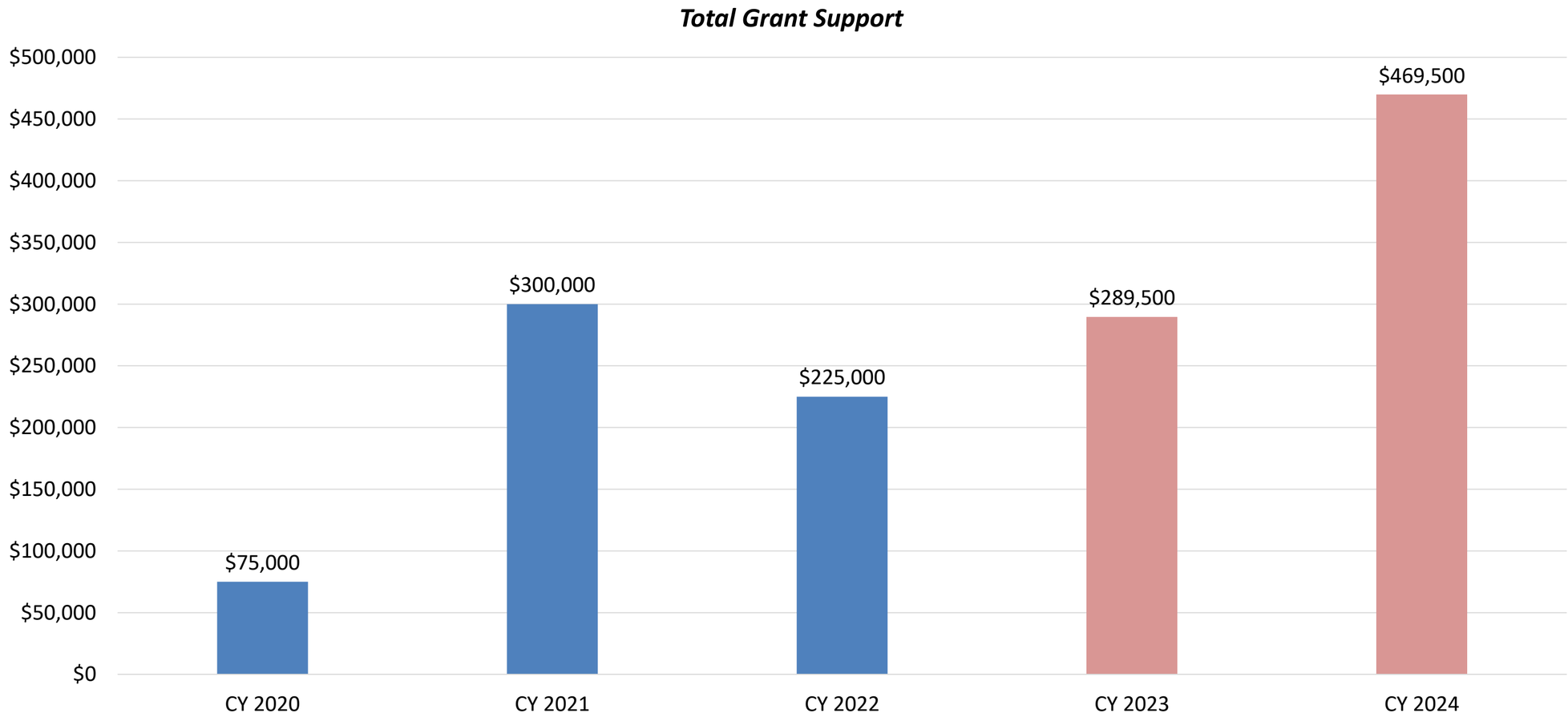
MTF Membership

Between the end of 2022 and 2024, MTF grew by **18 percent**, from 133 to 173 members. This translated to a 16 percent increase in membership revenue, from 53 new members, offset by a loss of 13 members.



MTF Philanthropy & Grants

MTF has also built its base of philanthropy and grant support, more than doubling **from $225K to $469K**. MTF has increased its number of funders while replacing grants that have cycled off.



Membership Metrics

According to the MGI Marketing General's 2025 Membership Marketing Benchmarking Survey Individual Member Organizations (IMO's) and Corporate Associations or those with a combination of both individual and organizational typed of memberships combine more often have an overall increase in membership growth than decline.

Membership Growth – 45% of association executive report an increase in membership over the past year, whereas only 26% report a decline. IMO's report a greater than 10% membership increase.

Primary Reasons Members Join - Networking, continuing education and access to specialized information continue to provide a good return on their investment.

Member Renewal and Retention – The median membership renewal rate remains relatively unchanged from the last five years report at 84%

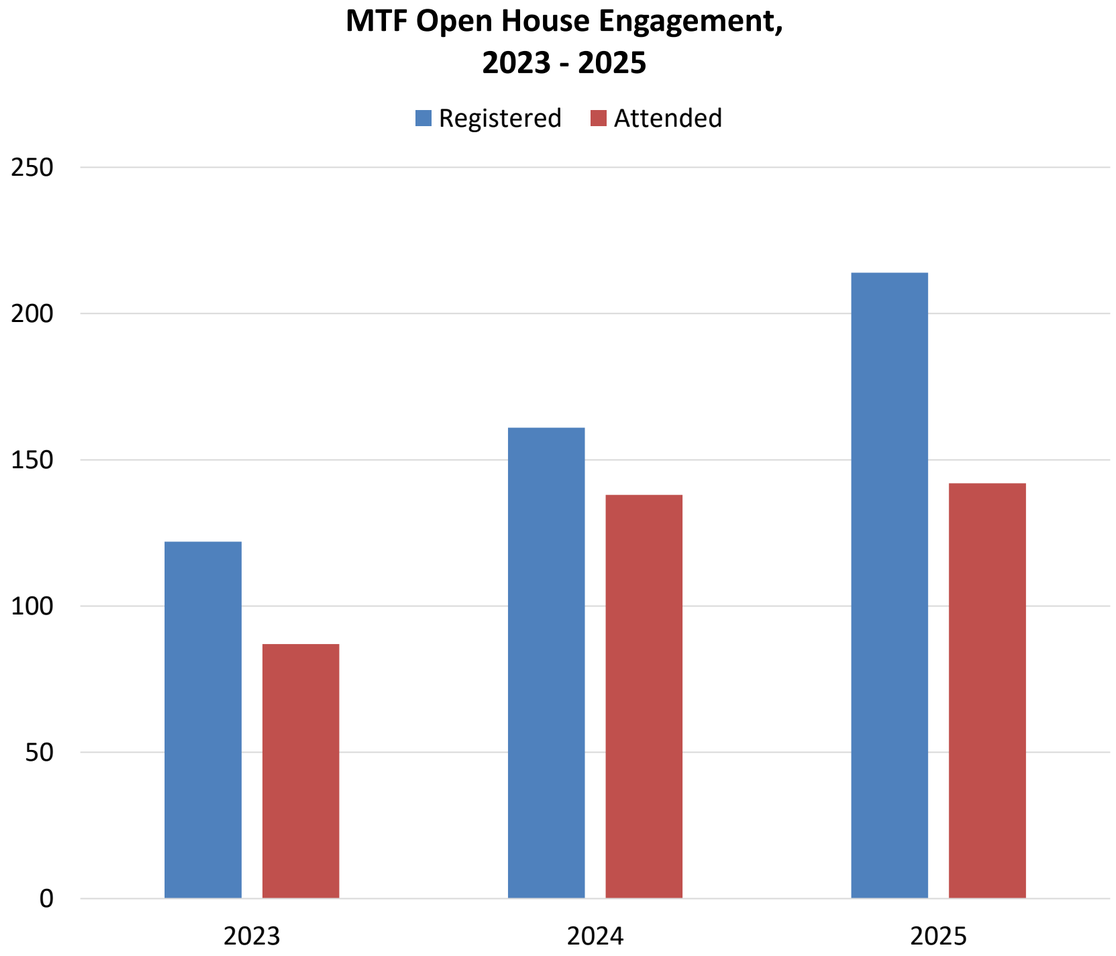
"…perceived lack of value is the main barrier to membership growth and retention".

Themes of MTF Engagement

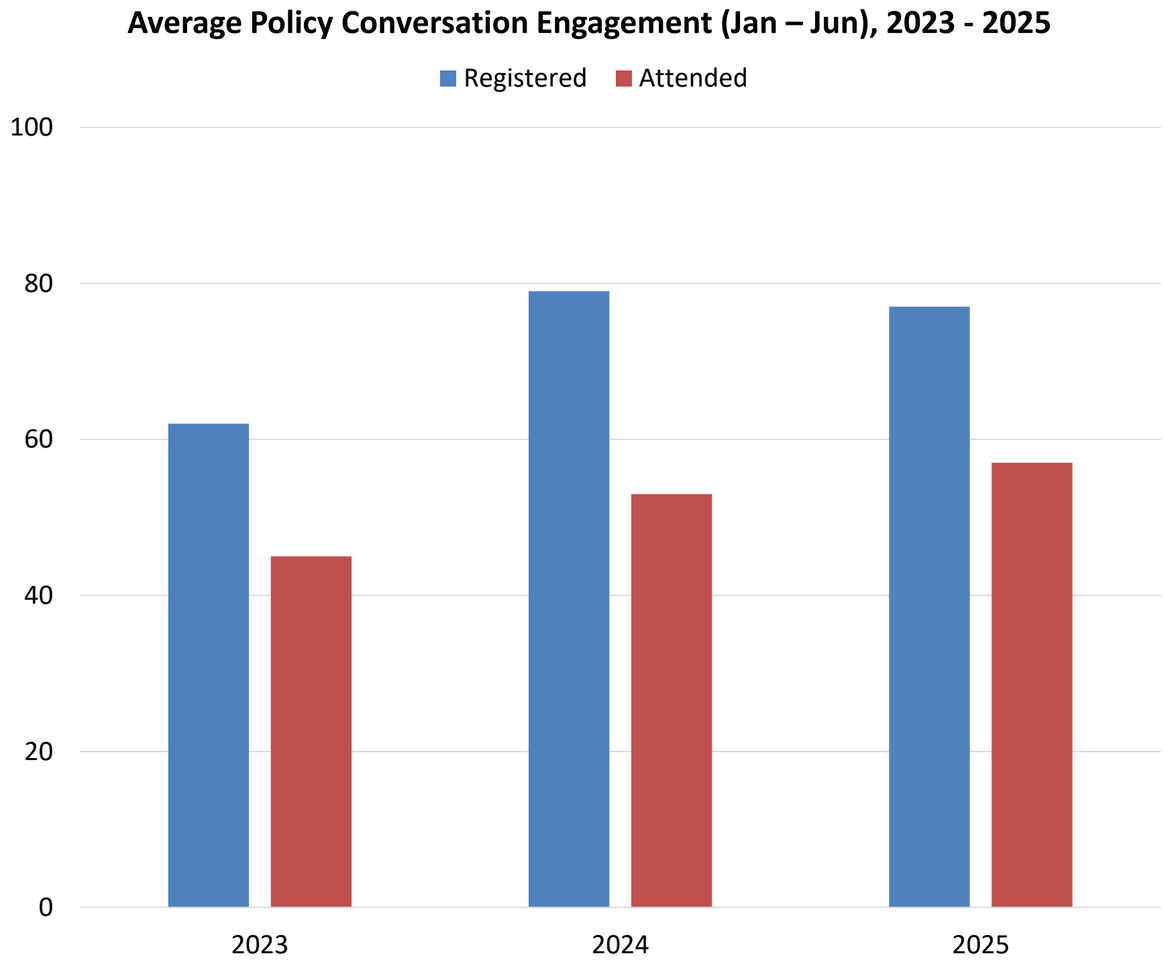
Keys to increases in recent MTF engagement:

- **Know your current members –** member surveys and research agenda discussions can be valuable tool to understand what people value and what they don't.
- **Identify key sectors/areas to pursue** – sectors that align with your mission, underrepresented sectors and members who can act as magnets for other members.
- **Use events as part of recruitment strategy** – define replicable events that showcase unique value and provide an opportunity to introduce non-members to the organization.
- **Develop research agenda in conjunction with member engagement strategy** – consider mixing just-in time analysis with longer-form agenda-shaping research.
- **Update communications and design** – consider low-cost applications to improve visual communications and use research as a marketing tool
- **Use partnerships effectively** – combined events provide a low-cost way to engage with potential members in a setting that positions you for success

MTF Events – Showcase Expertise



MTF Events – Low Stress/High Value



MTF Research – Just in Time Research

State Budget Analysis

Analysis

MTF
Massachusetts
Taxpayers Foundation

333 Washington Street | Suite 853 | Boston, MA 02108 | 617.720.1000
www.masstaxpayers.com

MTF Bulletin *June 20, 2025*

Fiscal Year (FY) 2026 Conference Committee Preview

Reconciling Revenue & Spending Differences Between the House & Senate Final Budgets

Governor's Budget | HWM Budget | House Debate | House Final | SWM Budget | Senate Debate | Senate Final | Conference Committee

The Fiscal Year (FY) 2026 budget development process has now entered one of its final stages, Conference negotiations. The Conference Committee, led by the Chairs of the House and Senate Committees on Ways and Means, must reconcile all spending, policy, and technical differences between the budget bills passed by each branch; with the goal of delivering a final spending plan to Governor Healey's desk by July 1st.

Coverage

SHNS STATE HOUSE NEWS SERVICE

Q&A: SHNS Talks With MTF's Doug Howgate

MAY 30, 2025.....As Massachusetts lawmakers wade into negotiations to iron out a fiscal 2026 budget agreement, budget season in Washington, D.C. creates a massively uncertain economic landscape. Analyzing that data, understanding proposals and putting recommendations out for a path ahead is the focus of Doug Howgate and his team at the Massachusetts Taxpayers Foundation.

CommonWealth BEACON

MTF Research – Applying Mission in New Ways

Competitiveness Index

Analysis

Coverage

The Boston Globe

How does Massachusetts stack up in the economic battle among states? A new benchmark offers an in-depth look.

The Massachusetts Competitive Index ranks the state's strengths and weaknesses by 26 measures

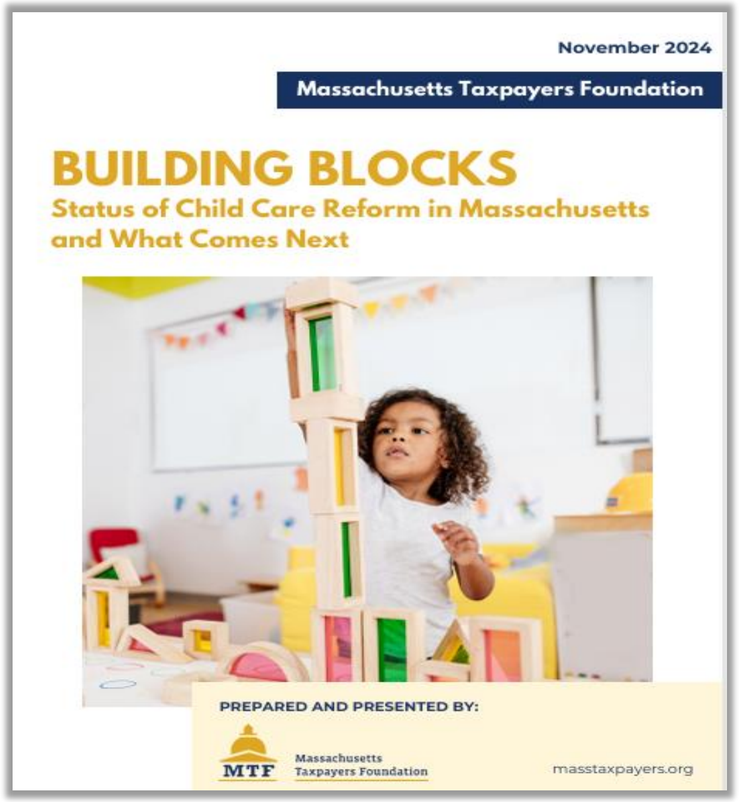
MASS LIVE

Rent, your commute, and energy bills. Where Mass. is falling behind other states and why it hurts

MTF Research – Applying Mission in New Ways

Early Education and Care

Analysis



Coverage

SHNS STATE HOUSE NEWS SERVICE

Report: Child Care Focus Needed To Build On Progress

[Developing] A business group on Tuesday released a report highlighting "significant progress" in improving the child care assistance system in Massachusetts, while calling for lawmakers to set an enrollment goal for the program which currently serves 65,000 children.

The Massachusetts Taxpayers Foundation wants to see an annual enrollment goal built into the state budget "to help maximize program resources" at the Child Care Financial Assistance program, which makes money available to eligible families to help pay for child care.

BOSTON BUSINESS JOURNAL

Editorial: The Mass. childcare system needs state investment

Research by the Massachusetts Taxpayers Foundation has previously found that the state loses out on $2.7 billion a year due to inadequate childcare. That represents not just lost wages to families (which totals $1.7 billion), but also $812 million a year to employers due to lost productivity and turnover/replacement costs from workers who have insufficient childcare, plus $188 million in lost tax revenue.

MTF Research – Applying Mission in New Ways

Hispanic/Latino Economic Contributions

Analysis

Coverage

The Boston Globe

Latinos make up vast majority of new Massachusetts residents, report finds

Roughly eight in 10 new Massachusetts residents between 2014 and 2023 were Latino, a new study has found, a mix of immigrants, people from other states, and births that increased the state's Latino population by 25 percent.

GBH

New report details the economic advancement, gaps of the state's Latino population

The Latino population in Massachusetts accounted for $30 billion of the state's economic growth over the last decade, according to a new report.

NUEVA INGLATERRA

Informe: La creciente población latina tiene un impacto enorme en la economía de MA

De acuerdo con la publicación, de 2014 a 2023, la población hispana/latina contribuyó con $30 mil millones al crecimiento económico, según el informe, lo que representó el 26% del producto estatal bruto. Los trabajadores hispanos/latinos representan el 13.5% de la población estatal.

MTF Design – Updating Look and Impact

2023 → **2025**

MTF
Massachusetts
Taxpayers Foundation

333 Washington Street | Suite 853 | Boston, MA 02108 | 617.720.1000
www.masstaxpayers.com

MTF Session Preview: Budget & Legislative Timeline

Not only is 2023 the first year of a new two-year legislative session, it is occurring in the first year of a new administration. Many standard legislative processes are altered to accommodate the gubernatorial transition, making the first 6 months of this session a unique one.

This preview provides an overview of the budget process, the legislative process, and committee and leadership appointments. Each of these areas will be at the public policy forefront over the first few months of the new session. In each case, the information below provides a basic overview, but more detailed resources are available on the Legislature's website.

Budget Process

Pension Contribution

Every third year, the administration, with the agreement of the House and Senate committees on Ways and Means, establishes an actuarially sound pension funding schedule. The triennial schedule was due by January 15th of 2023. Usually, the triennial schedule is established as part of the consensus revenue agreement, but will occur prior to the Consensus Revenue Hearing this year.

Under law, the state's pension must be fully funded by 2040, but the current schedule would fully fund it by 2037.

Consensus Revenue

The consensus revenue agreement, required by Massachusetts General Law (MGL) chapter 29, section 5B, establishes the tax revenue figure to be used in the upcoming budget. In most years, the agreement is required no later than January 15th, but in the first year of a Governor's first term, the agreement is required by January 31st.

It is important to note that the establishment of a consensus revenue process does not prevent subsequent budget plans from proposing tax changes that could reduce or increase revenues collected.

Governor's Budget in Standard Year

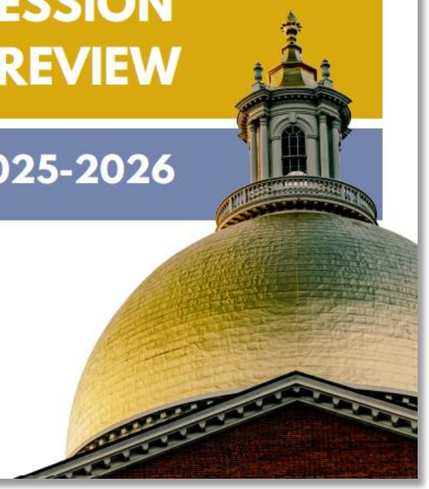
The annual budget process begins with the Governor submitting their appropriations proposal. The timing for the submission is established in Massachusetts General Law (MGL) 29:7H. In a standard year, that law dictates that the Governor's budget must be filed within 3 weeks of the

1

MTF
Massachusetts
Taxpayers Foundation

MTF LEGISLATIVE SESSION PREVIEW

2025-2026



STATE BUDGET PROCESS 101

The state budget process in Massachusetts conforms to a fiscal year (FY) schedule, which runs from July 1st to June 30th. In order for the budget to be in place for the start of a new fiscal year, the budget development process generally takes place from January to July and it begins with the Consensus Revenue Agreement.

Consensus Revenue Agreement

Each year, the state budget development process kicks off with the Consensus Revenue (CR) Agreement. Through the CR agreement, administrative and legislative budget writers determine the amount of tax revenue that will be available to support operating budget spending in the upcoming fiscal year. This estimate is informed by testimony provided by economic experts at a public hearing and it creates a shared revenue foundation upon which the Governor, House, and Senate can build their budget proposals.

This legislative session, the deadline for the CR agreement is January 15th.

Governor's Budget

Following the CR agreement, the Governor submits her budget proposal for the upcoming fiscal year. The timing for the Governor's budget submission is established in Massachusetts General Law (MGL 29:7H); and in a standard year, the Governor's budget must be filed within three weeks of the convening of the General Court. In 2025, Governor Healey is expected to file her budget proposal during the third week of January. It's important to note, that while the Governor's budget is based on the CR agreement, neither the administration nor the Legislature are prohibited from proposing tax changes that may reduce or increase the amount of revenue collected during the fiscal year.

- Consensus Revenue Agreement
- Governor's Budget
- House Ways & Means Budget
- House Budget
- Senate Ways & Means Budget
- Senate Budget
- Conference Committee
- Final Budget

MTF

1

Partnerships – Increased Capacity & Engagemer

Capacity and Talent Pipeline

MTF
Massachusetts Taxpayers Foundation

Policy Start Fellowship

About MTF

MTF is a non-partisan, non-profit research organization widely recognized as the Commonwealth's premier public policy research organization. MTF provides public and private decision-makers with unbiased and timely research and constructive solutions that drive public policy, strengthen state and local finances, and position the Commonwealth for equitable and sustainable growth.

About the Fellowship

The Massachusetts Taxpayers Foundation (MTF), in partnership with the Association of Independent Colleges and Universities of Massachusetts (AICU Mass.) and its member schools, is offering a 14-month Policy Start Fellowship (PSF) for graduates from communities that have been historically underrepresented in state policy research work.

The PSF is available to recent graduates from AICU Mass. member undergraduate and graduate programs from communities historically underrepresented in policy work in Massachusetts. The PSF will provide educational and professional benefits by providing real-world exposure to policymaking, professional experience as a policy researcher, and mentoring and networking to get the Fellow started on a career in policy.

How the Program Works

- Become a full-time member of the MTF policy team for 14 months.
- Create a solid foundation of knowledge around the state's budget and policymaking process.
- Develop research expertise in a public policy area.
- Opportunity to publish and present research and analysis.
- Attend and participate in member events.
- Network with members, policymakers, interest groups, and others.
- Participate in Shadow Days with members and partner organizations to learn how public policy intersects with their day-to-day operations.

Career Impact

"I began my new position at the House Committee on Ways and Means in January as a Fiscal Policy Analyst. The experience I gained at MTF throughout the fellowship has been instrumental in allowing me to thrive in my new role. I have been able to apply the research skills and budget process experience I learned at MTF to my current position. The fellowship's focus on professional development has also provided me with invaluable connections I'll take with me throughout my career. Thanks to the team at MTF for their support and advice throughout the fellowship and job search process!"

Leedya Senbetta,
Inaugural MTF Policy Start Fellow

Hear from the Fellow

I've had an incredible experience at MTF so far! I've had the opportunity to connect with amazing people across various sectors, including state agencies, the legislature, and both nonprofit and for-profit organizations. Already, I've had shadow days on Beacon Hill and with other research groups which have helped me learn more about policy work and my future career plans, and I'm already excited for the additional shadow days we have planned. The hands-on experience I've gained in housing and fiscal policy has been invaluable, and I'm looking forward to what the rest of the Fellowship has in store!"

Alexandria Sheehan,
2024 Policy Start Fellow

Program Sponsors

AICU MASS
ASSOCIATION OF INDEPENDENT COLLEGES & UNIVERSITIES IN MASSACHUSETTS
AT&T · Boston Children's · Massachusetts · Comcast · Dana-Farber Cancer Institute · Fidelity Investments · Mass General Brigham

Contact Us

Debbie Carroll
Director of Membership and Business Development
dcarroll@masstaxpayers.org
508-431-0078

Massachusetts Taxpayers Foundation
@masstaxpayersfd

www.masstaxpayers.org

Increasing Partnered Events

Greater Boston Chamber of Commerce

How the Commonwealth Competes: Measuring our Competitive Edge

October 9, 2024 · 10:00 am – 11:00 am · Greater Boston Chamber of Commerce or Virtual

Event Details

- Thank you for joining us for a special event in partnership with the **Massachusetts Taxpayers Foundation**.
- Attendees heard from Doug Howgate, MA Taxpayers Foundation President, and a panel of business leaders on strategies to bolster the competitiveness and sustained economic success of Boston and the Commonwealth.

Tickets

Free and open to the public.

Looking Ahead

Ensuring the continued relevance of MTF while sustainably growing the organization is an ongoing challenge. We're looking to improve/learn from other organizations in a number of ways:

Tracking Philanthropic Opportunities

MTF has grown its number of philanthropic partners in recent years, but does not have a consistent organized process to learn about/pursue grant funding opportunities.

Pursuing Individual Donors

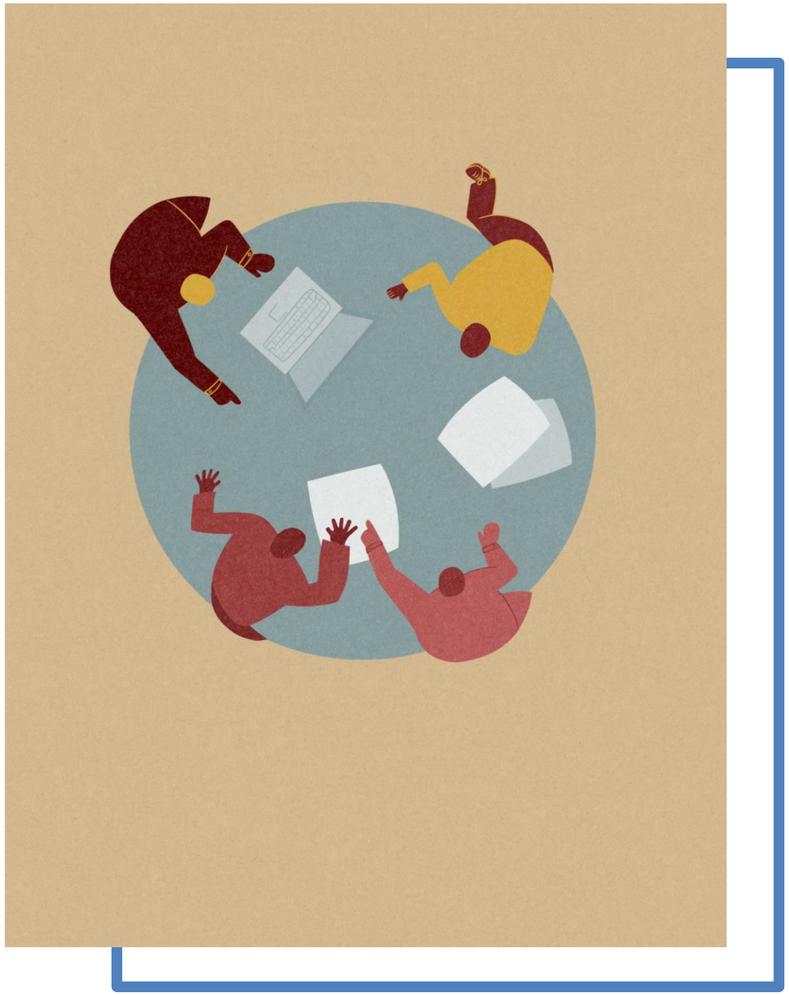
MTF has very few individual members and no consistent method to build an individual membership or pursue high wealth donors.

Incorporating Sponsorship

Sponsorship is not a major source of revenue for MTF and we would like to find a way to incorporate sponsorship into some of our monthly events.

Thoughts From the Room

- What are some areas where your organizations do well, and what are some areas you are looking to improve?
- How is your organization using its mission to expand its research into new areas?
- What marketing tools do you find useful for membership recruitment?
- What are some tools your organization uses for membership retention?
- How does your organization collect feedback on publications and events?
- What are some ways your organization has grown its diversity of membership?



The Development, Value and Limits of Rankings and Indexes

REBECCA MOWBRAY *(MODERATOR)*
President and CEO, Bureau of Governmental Research

CHRISTOPHER COLLARD
Research Director, Utah Foundation

ERIC PAUL DENNIS
Research Associate, Citizens Research Council of Michigan

JARED WALCZAK
Vice President of State Projects, Tax Foundation

Utah Foundation

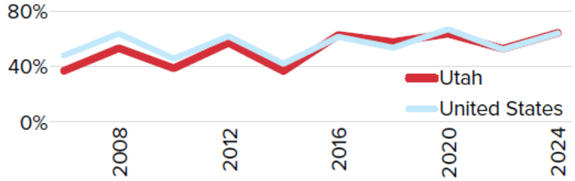
RESEARCH • ANALYZE • INFORM

Social Capital Index

VOTER TURNOUT DASHBOARD

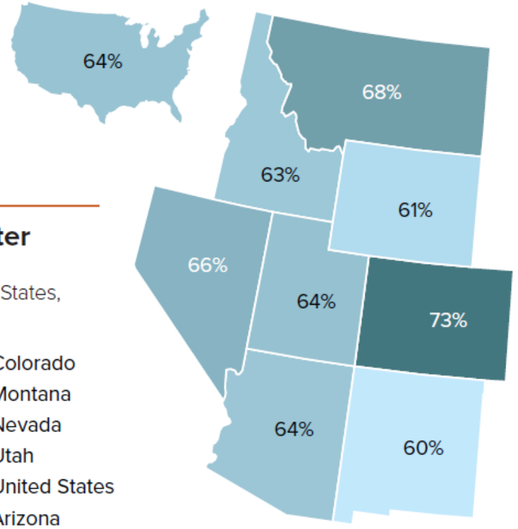
Utah's voter turnout has seen markedly higher turnout since 2016.

Figure 1.1: Voter Turnout among Eligible Voters, Utah and the United States, 2006-2024



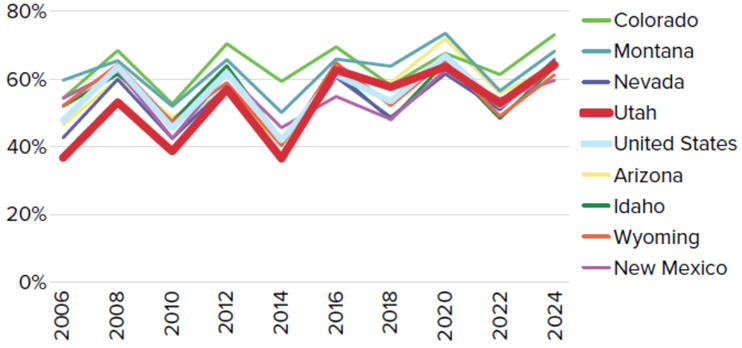
In 2024, Utah ranked fourth, alongside Arizona, among the Mountain States in voter turnout.

Figure 1.2: Voter Turnout among Eligible Voters in the Mountain States, 2024



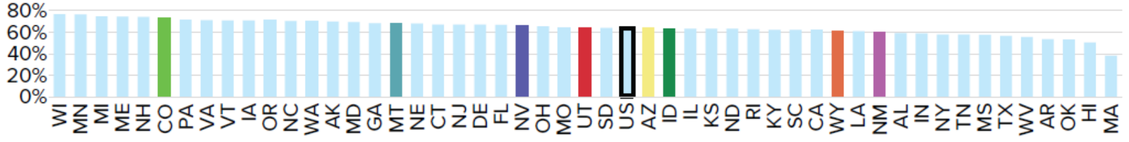
Utah has experienced a significant surge in voter turnout compared to other states.

Figure 1.3: Voter Turnout among Eligible Voters, Utah and the United States, 2006-2024



Despite relatively high voter turnout, Utah ranks only in the middle compared to other states.

Figure 1.4: Voter Turnout among Eligible Voters by State, 2024

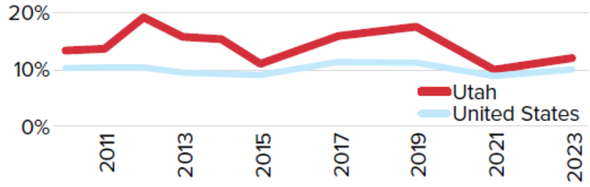


For source information on all figures, please see the Appendix.

ATTENDANCE AT PUBLIC MEETINGS DASHBOARD

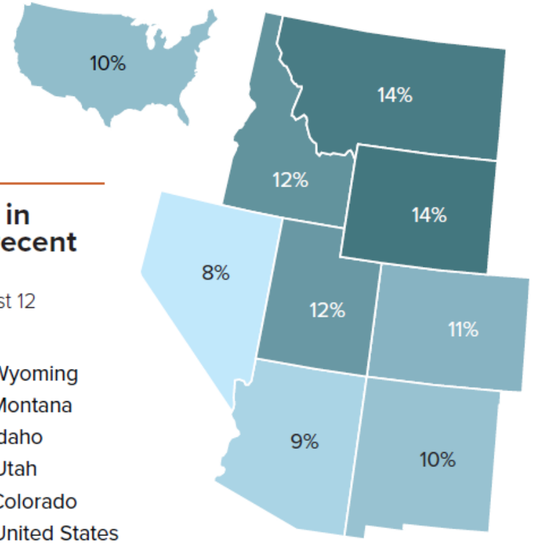
Attendance at public meetings in Utah has trended closer to the national average since 2019.

Figure 2.1: Share of Population Attending a Public Meeting in the Past 12 Months, Utah and the United States, 2010-2023



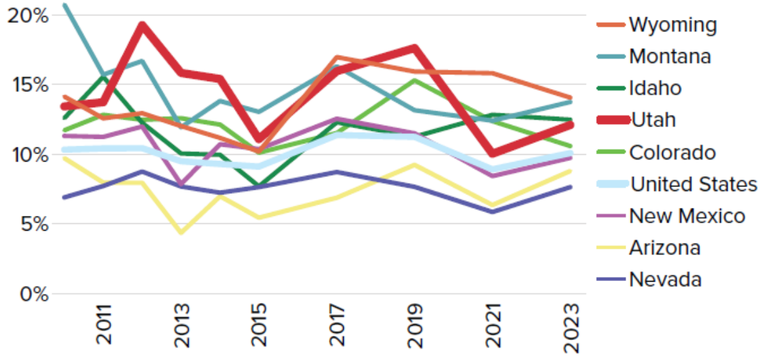
Utahns rank among the top four Mountain States for public meeting attendance.

Figure 2.2: Share of Population Attending a Public Meeting in the Past 12 Months in the Mountain States, 2023



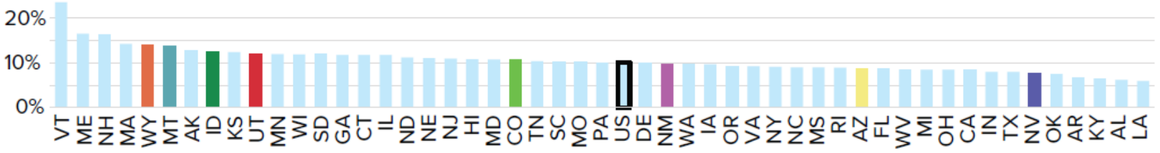
Historically, Utah has consistently ranked high in public meeting attendance. That has fallen in recent years.

Figure 2.4: Share of Population Attending a Public Meeting in the Past 12 Months, Utah and the Mountain States, 2010-2023



Utah ranks tenth nationally in attending public meetings.

Figure 2.4: Share of Population Attending a Public Meeting in the Past 12 Months by State, 2023



For source information on all figures, please see the Appendix.

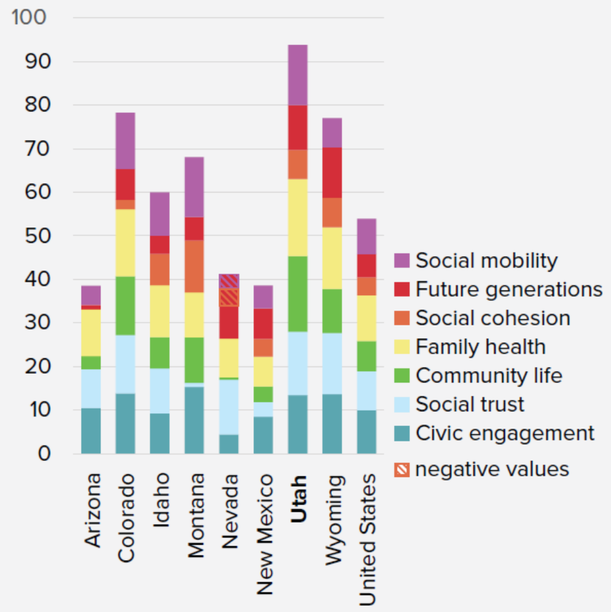
APPENDIX A: LIST OF METRICS BY SUBINDEX

- Civic Engagement
  1. Voter turnout
  2. Share of citizens reporting attending public meeting
  3. Number of advocacy organizations per 100,000 people
- Social Trust
  1. Fraud convictions per capita
  2. Convictions with breach of trust penalties per capita
  3. Federal corruption convictions per capita
  4. Violent crimes per 1,000
- Community Life
  1. Share of residents reporting a donation of at least $25 to a charitable group
  2. Share of adults who report volunteering
  3. Weekly church/religious service attendance
  4. Participation in neighborhood projects
  5. Non-professional associations per 100,000 people
  6. Professional organizations per 100,000
- Family Life
  1. Share of births to unmarried women
  2. Share of adults 35-64 currently married
  3. Share of children living in a single-parent family
  4. Share of children 5 and under read to every day in the past week
  5. Share of children watching 4+ hours of TV in the past week, up to 17
  6. Share of children who spend 4+ hours on electronic devices, up to 17
  7. Share of families eating a meal together daily
- Social Cohesion
  1. Share of population in middle class households
  2. Share of Adults with limited English proficiency
  3. Share of students with limited English proficiency
  4. Share of population born in the state of current residence
- Future Focus
  1. Investments in public parks/playgrounds per $1,000 of personal income
  2. Investments in public schools per $1,000 of personal income
  3. Birth rates
  4. Youth organizations per 1,000 youth aged 5-17
- Social Mobility
  1. Share of population that are college graduates
  2. Homeownership rates
  3. Economic mobility
  4. Share of 16- to 24-year-olds not in employment, education, or training

30+ factors

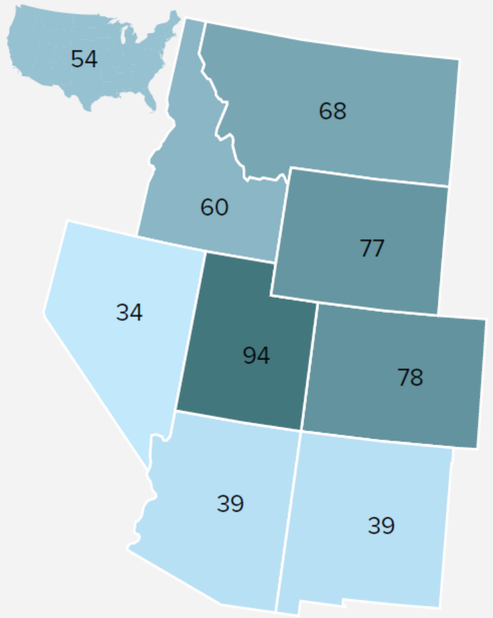
Utah's strong performance in multiple categories help to make it the leader on social capital.

Figure 26: Social Capital Index, Mountain States, by Category, 2021



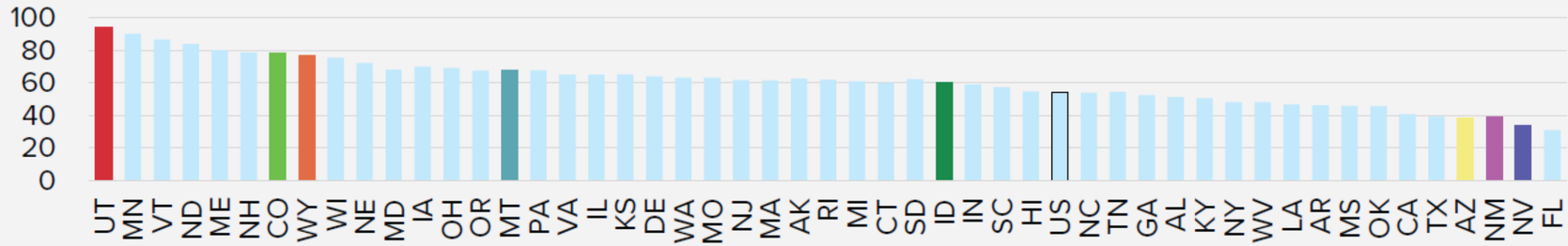
Utah stands far above the rest of the region on social capital.

Figure 25: Social Capital Index in the Mountain States, 2021



Utah is the best-performing state when it comes to social capital.

Figure 23: Utah Foundation Social Capital Index by State, 2021



Index Tables

Use the drop down list to select your preferred index or sub-index. Use the slider to switch between different years.

Select an index: Total

Select a table: 2013 2017 2021

State	Civic Engagement Index	Social Trust Index	Community Life Index	Family Health Index	Social Cohesion Index	Future Generations Index	Social Mobility Index	Total Index
United States	10.0	8.9	6.9	10.5	4.1	5.3	8.1	53.9
Utah	13.5	14.5	17.4	17.7	6.7	10.3	13.8	93.8
Arizona	10.5	8.9	3.0	10.7	0.2	0.9	4.4	38.5
Arkansas	3.1	6.0	7.5	7.7	9.7	5.9	6.1	46.1
California	8.6	11.0	3.0	12.9	−5.0	4.9	5.1	40.6
Colorado	13.9	13.3	13.5	15.4	2.2	7.0	12.9	78.2
Connecticut	12.3	12.4	7.1	10.0	5.1	0.6	12.3	59.8
Delaware	11.5	13.6	9.8	10.7	3.1	4.9	10.2	63.8
Florida	5.7	7.7	3.1	8.3	−1.4	1.9	5.3	30.6

GRA Annual Conference| July 15, 2025

Panel: The Development, Value, and Limits of Rankings and Indexes

CITIZENS RESEARCH COUNCIL OF MICHIGAN

- State Road System Condition Index
- State Road Funding Index

CITIZENS RESEARCH COUNCIL OF MICHIGAN

- Founded 1916
- Statewide, non-partisan, private not-for-profit
- Promotes sound policy for state and local governments through factual research – accurate, independent, and objective
- Relies on charitable donations from foundations, businesses, and individuals

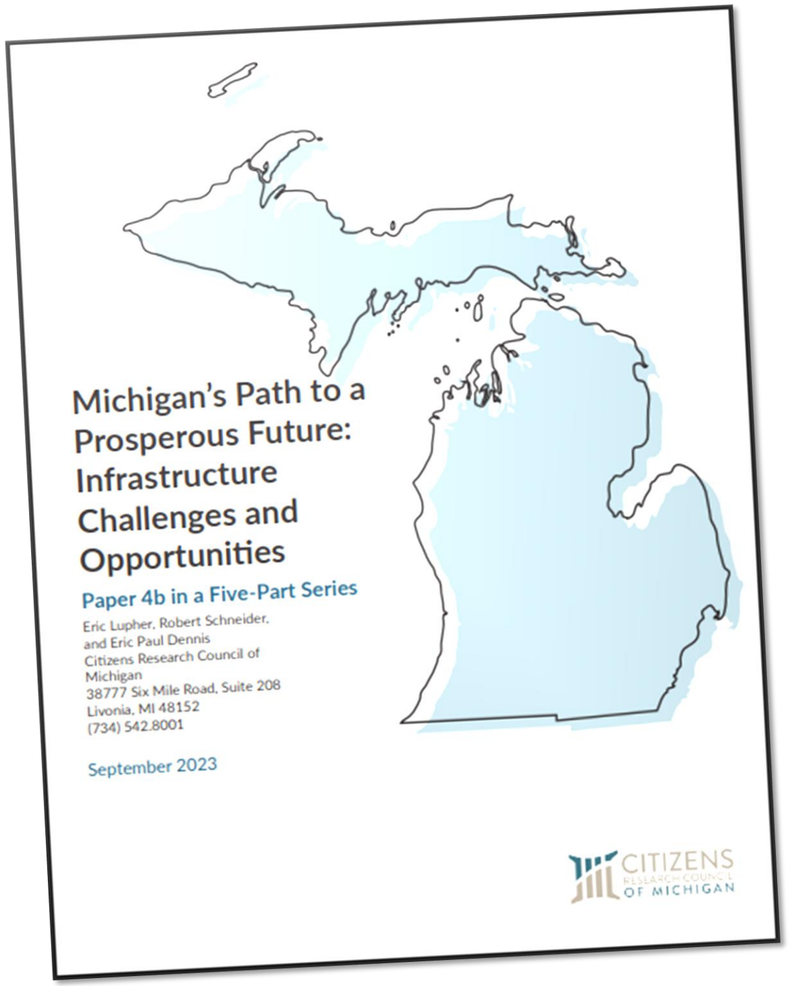
Eric Paul Dennis, PE

- BSE, Civil Engineering, Michigan State University, 2006
- MSE, Environmental Engineering, University of Michigan, 2010
- MS, Urban and Regional Planning, University of Michigan, 2012
- Michigan-licensed PE since 2012
- Joined CRC in January 2022 as Research Associate of Infrastructure Policy

Why Create Indexes?

Asked by Michigan Governor's Office of Foundation Liaison to rank Michigan nationally by various metrics, including:

- Rank of Road Infrastructure Condition
- Rank of Road Funding



State Road Funding Index Methodology

Peer-reviewed and accepted for presentation.

TRB 104th ANNUAL MEETING January 5–9, 2025 • Washington, DC

Step 1. Extract Relevant Financial Data (2012 – 2021)

Step 2. Parse Data into 10-year and 3-year Bins

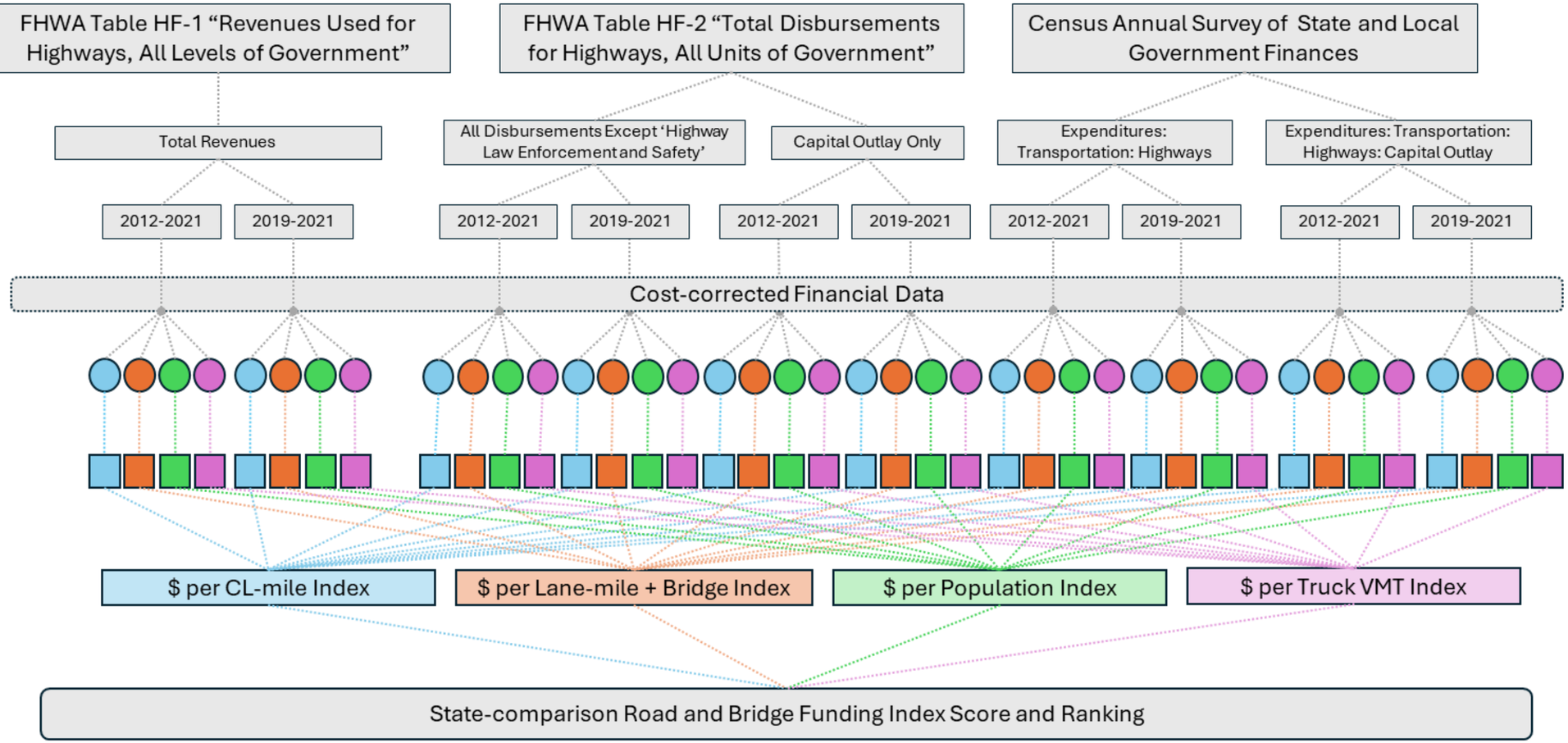
Step 3. Correct for Variable Construction Costs

Step 4. Normalize Data to Denominators (CL miles, Lane-miles + Bridge, Population, Truck VMT)

Step 5. Transform Data Into Index Score for Each Category

Step 6. Combine and Average Each Index Score Grouped by Denominator

Step 7. Combine and Average Each Index Score into Final State Road Funding Index Score and Ranking



Final Road Funding Index (2012-2021)

- Adjusted for variable construction costs to reflect purchasing power of funding
- Average of four component index scores
  - $/centerline mile
  - $/lane-mile + bridge costs
  - $/capita
  - $/TruckVMT

State	$/CImile		$/LaneMile+Bridge		$/Cap		$/TruckVMT		Overall Funding	
State	IndexC	RankC	IndexLI	RankLI	IndexP	RankP	IndexTr	RankTr	AvgIndex	FundingRar
Texas	79.4	2	79.5	2	64.9	4	48.2	2	67.98	1
Alaska	34.5	14	39.2	13	70.7	3	99.5	1	60.94	2
Florida	82.7	1	80.9	1	32.6	19	24.7	21	55.23	3
Delaware	67.3	3	67.4	3	36.5	15	39.3	6	52.61	4
New York	60.4	4	63.4	4	24.6	34	41.2	4	47.43	5
Pennsylvania	**45.6**	**9**	**48.5**	**8**	**31.8**	**23**	**44.9**	**3**	**42.72**	**6**
North Carolina	**47.8**	**8**	**49.9**	**7**	**37.1**	**14**	**29.8**	**11**	**41.15**	**7**
Maryland	55.2	6	54.1	6	19.1	40	29.1	14	39.39	8
New Jersey	57.8	5	56.5	5	15.5	45	13.3	36	35.77	9
Iowa	17.9	31	19.5	28	63.8	5	40.2	5	35.33	10
Wisconsin	**29.1**	**17**	**31.8**	**16**	**49.3**	**9**	**30.1**	**10**	**35.07**	**11**
Wyoming	15.7	35	17.0	35	88.3	1	16.0	31	34.25	12
Virginia	**40.5**	**12**	**40.4**	**12**	**26.1**	**32**	**29.3**	**12**	**34.08**	**13**
Illinois	**36.5**	**13**	**38.7**	**14**	**31.8**	**22**	**29.2**	**13**	**34.07**	**14**
West Virginia	25.6	20	27.5	20	49.8	8	28.2	16	32.76	15
Rhode Island	42.3	11	44.0	11	14.5	46	25.8	19	31.67	16
Colorado	25.6	19	27.9	19	33.9	17	38.0	7	31.35	17
Connecticut	43.7	10	44.4	10	17.2	42	19.3	26	31.15	18
North Dakota	3.0	48	3.6	48	87.3	2	28.2	17	30.52	19
California	50.1	7	47.6	9	13.2	47	8.8	43	29.91	20
Nevada	23.5	23	25.3	22	30.3	25	30.5	9	27.38	21
Kentucky	25.1	21	26.8	21	37.5	13	19.5	25	27.23	22
Washington	28.7	18	30.8	18	23.5	37	24.6	22	26.90	23
Ohio	**30.5**	**16**	**31.3**	**17**	**23.8**	**36**	**16.8**	**29**	**25.58**	**24**
Minnesota	14.1	39	15.6	37	35.8	16	28.8	15	23.56	25
South Carolina	23.1	24	24.3	23	30.3	24	14.1	34	22.95	26
Louisiana	24.2	22	23.3	25	26.2	30	14.7	32	22.09	27
Oklahoma	15.0	36	15.9	36	45.3	11	11.9	38	22.03	28
Montana	3.4	47	3.8	47	55.2	6	23.4	23	21.46	29
MICHIGAN	**19.6**	**27**	**21.0**	**26**	**19.2**	**39**	**26.0**	**18**	**21.44**	**30**
Alabama	17.7	32	18.6	30	32.0	21	16.8	28	21.29	31
South Dakota	0.2	50	0.2	50	53.5	7	31.1	8	21.26	32
Nebraska	6.8	44	7.6	44	49.2	10	21.0	24	21.13	33
Indiana	**22.2**	**25**	**23.5**	**24**	**26.7**	**29**	**11.9**	**39**	**21.07**	**34**
Mississippi	14.7	37	15.1	38	38.0	12	16.1	30	20.97	35
Maine	16.6	33	18.4	31	26.1	31	18.0	27	19.76	36
Vermont	12.3	41	13.5	40	28.3	26	24.9	20	19.75	37
Massachusetts	30.7	15	31.9	15	9.4	49	3.5	47	18.88	38
Utah	19.2	28	20.8	27	24.5	35	2.5	48	16.76	39
Missouri	**12.9**	**40**	**13.4**	**41**	**28.3**	**27**	**10.1**	**42**	**16.19**	**40**
Arkansas	7.6	43	8.2	43	33.7	18	13.4	35	15.73	41
New Hampshire	16.2	34	17.6	34	16.1	44	11.8	40	15.41	42
Georgia	**18.5**	**29**	**19.2**	**29**	**17.6**	**41**	**3.7**	**46**	**14.76**	**43**
Oregon	11.0	42	12.0	42	21.1	38	11.1	41	13.81	44
Tennessee	**14.2**	**38**	**14.4**	**39**	**16.7**	**43**	**8.4**	**44**	**13.42**	**45**
Arizona	18.1	30	17.8	33	12.2	48	4.3	45	13.11	46
Idaho	6.3	45	7.0	45	25.6	33	13.3	37	13.05	47
Kansas	2.1	49	2.2	49	32.5	20	14.5	33	12.83	48
Hawaii	20.4	26	18.3	32	0.0	50	2.0	49	10.17	49
New Mexico	4.6	46	4.8	46	27.8	28	1.7	50	9.71	50

Note: Michigan and Peer States in bold font.

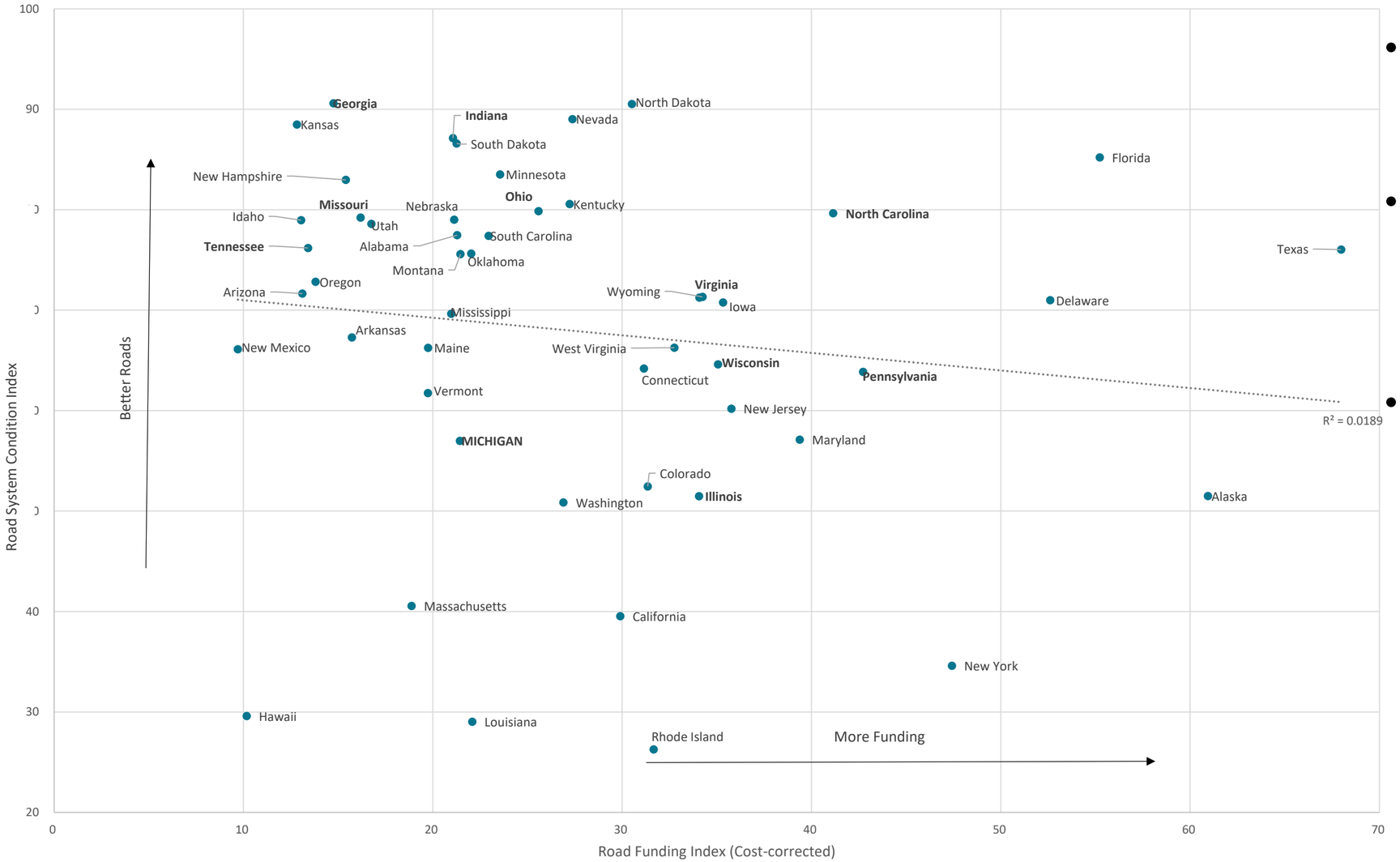
Road System Condition Index

Note: Michigan and Peer States in bold font.

System	Federal Aid				Functional			NHS				NHS (TPM Data)						*Sum*		
Data Year	2020				2022			2022				2021						*Weights*		
Weight	0.2	0.2	0.2	0.3	0.4	0.3	0.2	0.4	0.8	0.6	1.0	0.8	1.0	0.8	1.0	0.8	1.0	10		
Metric	FAE - JCP Faulting Poor	FAE - Cracking Poor	FAE - HMA Rutting Poor	FAE - IRI/PSR Poor	Expressways Poor - IRI	Arterials Poor - IRI	Collectors Poor - IRI+PSR	NHS - IRI Good	NHS - IRI Poor	NHS -ADT/IRI Good	NHS - ADT/IRI Poor	Interstate - PCM Good	Interstate - PCM Poor	Non-Interstate PCM Good	Non-Interstate PCM Poor	NHS Bridge Good	NHS Bridge Poor	Unweighted Average	**Weighted Average (Index Score)**	**Rank**
Georgia	**99**	**59**	**99**	**96**	**95**	**90**	**82**	**85**	**98**	**86**	**97**	**76**	**97**	**63**	**96**	**100**	**98**	**89.3**	**90.6**	**1**
North Dakota	99	100	98	99	99	94	88	92	97	83	90	100	97	90	100	51	87	92.0	90.5	2
Nevada	92	96	98	79	96	83	58	97	99	71	86	97	92	98	98	57	94	87.9	89.0	3
Kansas	95	77	98	86	94	96	89	99	98	84	93	75	92	78	89	88	85	89.2	88.5	4
Indiana	**97**	**48**	**98**	**70**	**90**	**95**	**97**	**89**	**99**	**83**	**98**	**85**	**90**	**86**	**95**	**59**	**87**	**86.2**	**87.1**	**5**
South Dakota	98	96	99	81	97	85	69	81	95	83	92	98	100	100	100	19	80	86.7	86.6	6
Florida	100	85	80	85	96	83	62	84	96	84	94	81	82	60	92	74	98	84.4	85.2	7
Minnesota	99	83	100	91	96	93	81	86	98	83	100	82	85	86	97	31	65	85.7	83.5	8
New Hampshire	*na*	63	87	71	100	75	59	93	93	100	100	69	100	56	87	70	74	81.0	83.0	9
Kentucky	98	66	99	95	93	85	82	93	95	84	90	75	77	81	91	27	77	82.9	80.6	10
Ohio	**100**	**72**	**96**	**76**	**86**	**62**	**74**	**66**	**79**	**72**	**77**	**85**	**97**	**58**	**86**	**74**	**88**	**79.3**	**79.9**	**11**
North Carolina	**77**	**81**	**98**	**88**	**91**	**73**	**77**	**68**	**92**	**75**	**89**	**88**	**95**	**35**	**92**	**52**	**83**	**79.7**	**79.6**	**12**
Missouri	**97**	**73**	**82**	**56**	**92**	**65**	**41**	**84**	**93**	**82**	**87**	**95**	**100**	**86**	**94**	**25**	**57**	**77.0**	**79.2**	**13**
Nebraska	98	96	95	96	86	90	86	69	77	51	47	92	97	76	83	69	88	82.1	79.0	14
Idaho	76	98	70	90	95	91	92	90	97	91	97	62	92	46	95	16	78	81.0	79.0	15
Utah	93	92	0	66	96	82	48	72	97	63	90	77	95	63	94	27	100	73.8	78.6	16
Alabama	39	0	94	91	89	100	99	100	100	92	95	83	69	39	81	25	98	76.1	77.5	17
South Carolina	99	22	87	93	93	83	59	66	92	73	91	89	95	43	89	41	74	75.8	77.4	18
Tennessee	**95**	**45**	**97**	**100**	**93**	**86**	**85**	**81**	**89**	**84**	**88**	**82**	**95**	**46**	**69**	**32**	**70**	**78.7**	**76.2**	**19**
Texas	90	94	97	60	87	59	50	58	79	48	69	72	97	68	91	57	94	74.7	76.0	20
Oklahoma	87	55	99	98	84	81	86	61	82	64	79	78	72	52	80	55	96	77.0	75.6	21
Montana	48	97	79	83	98	92	66	82	95	85	92	59	92	49	90	16	72	76.3	75.6	22
Oregon	88	58	87	94	94	90	86	74	88	74	79	62	97	33	79	3	94	75.3	72.8	23
Arizona	97	71	96	60	88	61	38	62	82	67	79	50	77	32	82	69	95	70.9	71.7	24
Wyoming	94	78	93	99	93	97	89	90	99	83	92	37	46	49	92	17	69	77.5	71.3	25

System	Federal Aid				Functional			NHS				NHS (TPM Data)						*Sum*		
Data Year	2020				2022			2022				2021						*Weights*		
Weight	0.2	0.2	0.2	0.3	0.4	0.3	0.2	0.4	0.8	0.6	1.0	0.8	1.0	0.8	1.0	0.8	1.0	10		
Metric	FAE - JCP Faulting Poor	FAE - Cracking Poor	FAE - HMA Rutting Poor	FAE - IRI/PSR Poor	Expressways Poor - IRI	Arterials Poor - IRI	Collectors Poor - IRI+PSR	NHS - IRI Good	NHS - IRI Poor	NHS -ADT/IRI Good	NHS - ADT/IRI Poor	Interstate - PCM Good	Interstate - PCM Poor	Non-Interstate PCM Good	Non-Interstate PCM Poor	NHS Bridge Good	NHS Bridge Poor	Unweighted Average	**Weighted Average (Index Score)**	**Rank**
Virginia	**0**	**98**	**99**	**82**	**92**	**78**	**52**	**53**	**87**	**58**	**78**	**61**	**97**	**33**	**97**	**29**	**82**	**69.1**	**71.3**	**26**
Delaware	79	72	99	75	70	72	65	59	82	55	73	70	82	60	95	17	84	71.1	71.0	27
Iowa	97	59	91	92	92	81	0	52	78	54	77	63	90	41	73	57	86	69.5	70.8	28
Mississippi	65	46	93	51	88	64	29	62	76	69	76	82	82	41	69	66	75	66.7	69.6	29
Arkansas	90	83	83	43	81	89	96	64	81	63	70	73	67	35	60	49	79	71.0	67.3	30
West Virginia	91	69	92	39	86	81	100	54	79	68	83	86	90	58	94	0	15	69.6	66.3	31
Maine	*na*	76	26	64	99	75	56	87	86	91	90	21	95	51	61	22	57	66.1	66.3	32
New Mexico	87	72	81	33	85	47	12	74	85	76	81	56	56	39	81	38	86	64.0	66.1	33
Wisconsin	**86**	**86**	**97**	**54**	**84**	**43**	**49**	**39**	**61**	**38**	**49**	**74**	**92**	**38**	**69**	**60**	**85**	**65.0**	**64.6**	**34**
Connecticut	*na*	82	99	36	91	36	20	40	73	67	81	78	95	41	87	6	53	61.5	64.2	35
Pennsylvania	**97**	**86**	**86**	**48**	**80**	**55**	**31**	**45**	**64**	**48**	**50**	**79**	**90**	**40**	**89**	**25**	**74**	**63.9**	**63.9**	**36**
Vermont	*na*	51	2	68	94	78	0	86	86	87	85	4	74	37	44	53	80	58.0	61.7	37
New Jersey	39	66	99	32	77	77	99	36	40	60	51	89	97	48	64	16	60	61.8	60.2	38
Maryland	92	53	70	48	77	40	30	56	48	66	56	58	85	27	53	21	85	56.8	57.1	39
MICHIGAN	**77**	**43**	**93**	**62**	**82**	**60**	**62**	**66**	**77**	**58**	**61**	**81**	**54**	**48**	**33**	**17**	**58**	**60.8**	**57.0**	**40**
Colorado	85	68	99	61	69	54	43	45	73	32	51	40	0	44	77	41	80	56.6	52.5	41
Alaska	*na*	87	49	68	64	52	39	42	49	62	74	20	77	17	43	38	61	52.7	51.5	42
Illinois	**84**	**0**	**93**	**66**	**85**	**55**	**57**	**45**	**64**	**49**	**51**	**74**	**90**	**25**	**40**	**18**	**25**	**54.2**	**51.5**	**43**
Washington	91	95	75	46	80	45	37	41	62	53	57	44	51	8	69	33	47	55.0	50.9	44
Massachusetts	*na*	95	82	48	83	14	98	22	21	58	31	83	100	0	0	9	26	48.1	40.5	45
California	95	70	97	35	68	33	2	14	17	22	17	46	44	14	49	53	63	43.4	39.5	46
New York	41	28	94	52	50	37	52	30	39	19	0	43	72	5	43	22	31	38.7	34.6	47
Hawaii	88	83	94	19	0	37	2	1	31	0	5	2	0	19	72	22	89	33.2	29.6	48
Louisiana	67	33	9	58	50	45	39	23	49	28	27	0	15	0	4	40	67	32.6	29.0	49
Rhode Island	*na*	48	84	0	80	0	20	0	0	43	15	56	97	7	0	9	0	28.6	26.3	50

Road System Condition Index vs. Road Funding Index



- No correlation between funding levels and system condition (R^2=0.019).
- States clustered in the upper left corner are achieving relatively good pavement conditions with relatively low funding.
- Other states appear to have room to improve.

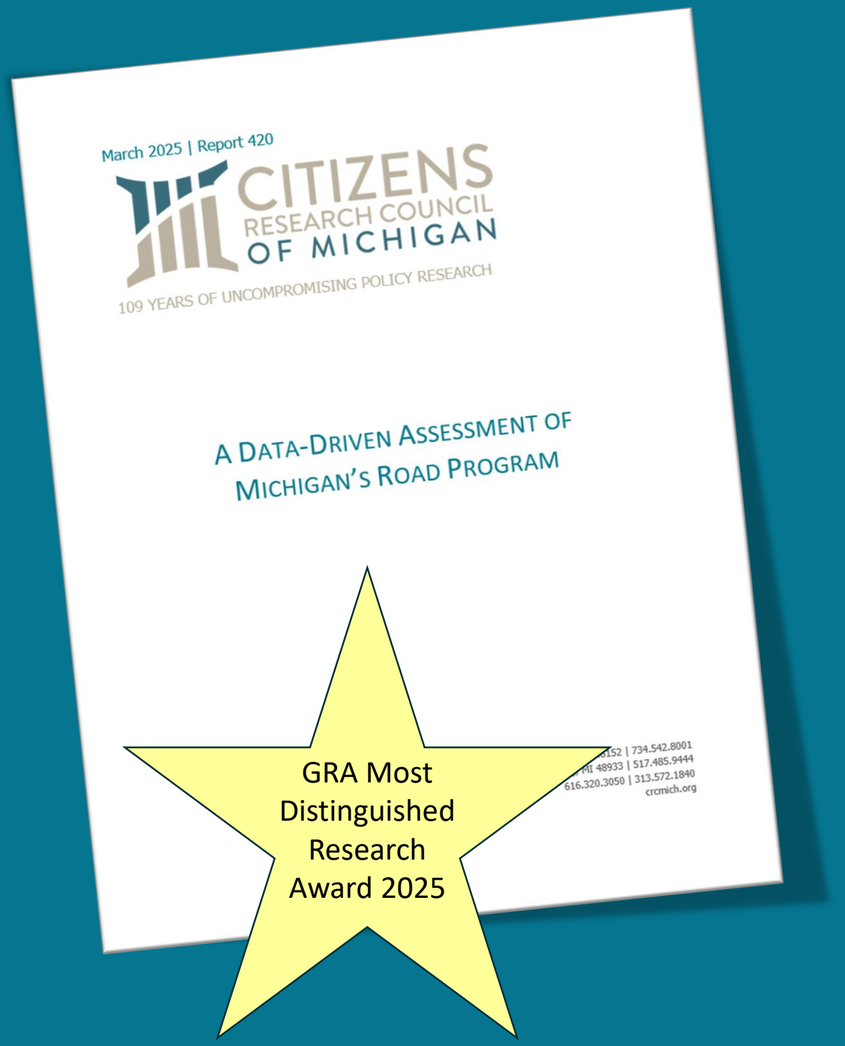
Lack of relationship between funding and system condition on a state-by-state basis is supported by alternative methods of analysis.

Note: Michigan & Peer States in bold font.

If you find value this work, please consider a tax-deductible donation: CRCmich.org

CITIZENS RESEARCH COUNCIL OF MICHIGAN

Eric Paul Dennis, PE
epdennis@crcmich.org



https://crcmich.org/publications/data-driven-assessment-michigans-road-program

TAX FOUNDATION

Tax Foundation's *State Tax Competitiveness Index*

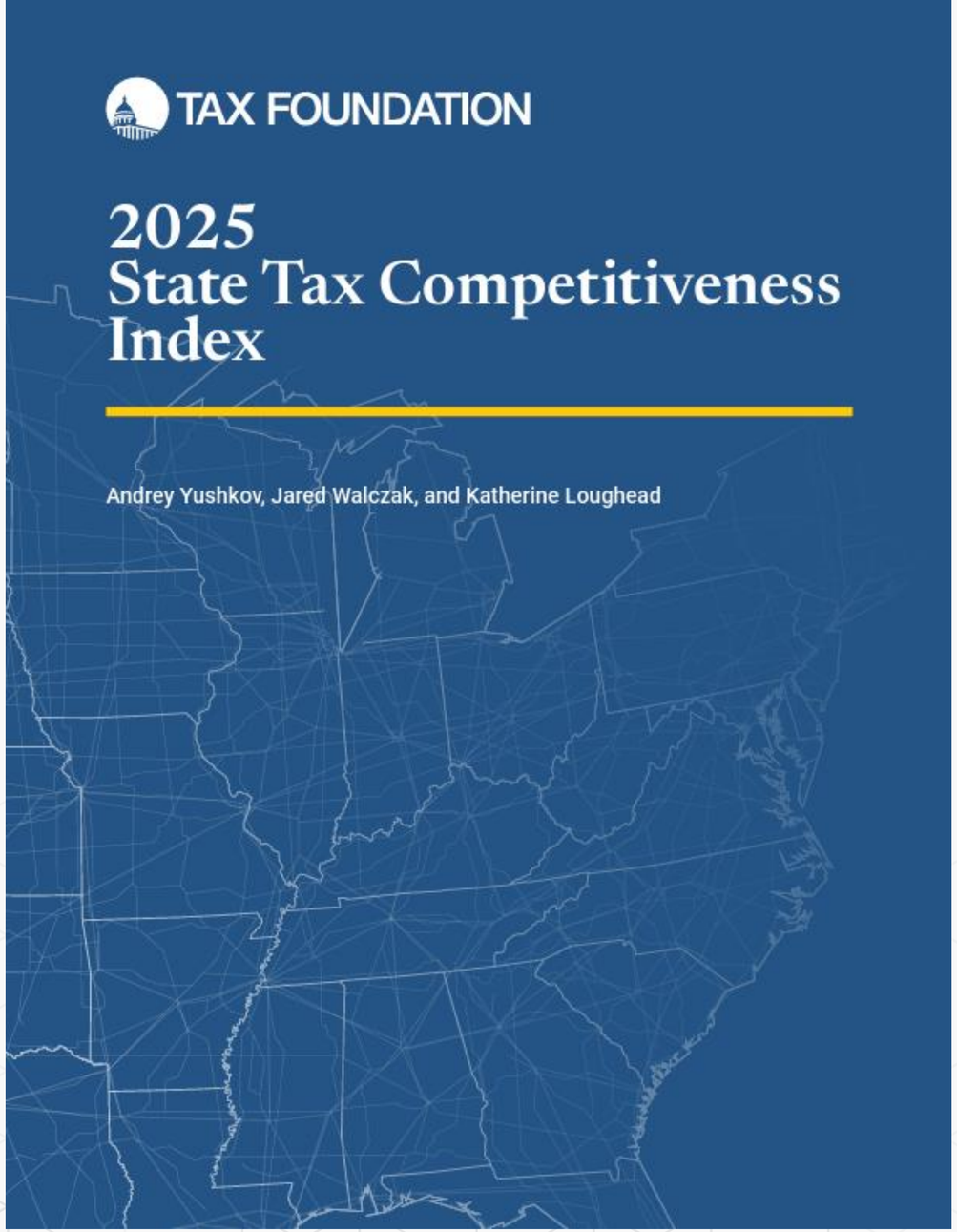
Jared Walczak, Tax Foundation

Table 1. 2025 *State Tax Competitiveness Index*
Ranks and Component Tax Ranks

State	Overall Rank	Corporate Tax Rank	Individual Income Tax Rank	Sales Tax Rank	Property Tax Rank	Unemployment Insurance Tax Rank
Alabama	38	14	34	49	14	18
Alaska	3	34	1	5	30	45
Arizona	15	13	8	45	13	2
Arkansas	36	15	39	44	19	11
California	48	41	49	46	23	25
Colorado	32	10	18	37	36	39
Connecticut	47	31	47	21	50	40
Delaware	18	50	42	2	1	1
Florida	4	16	1	14	21	10
Georgia	26	12	31	23	34	24
Hawaii	42	25	46	28	24	49
Idaho	11	21	11	9	3	35
Illinois	37	42	13	38	41	43
Indiana	10	8	16	17	5	13
Iowa	20	23	19	11	32	33
Kansas	25	27	27	30	29	4
Kentucky	22	18	23	18	27	34
Louisiana	40	29	33	48	16	9
Maine	29	40	22	8	48	19
Maryland	46	37	45	39	35	20
Massachusetts	41	33	41	20	46	47
Michigan	14	9	14	12	28	26
Minnesota	44	43	44	34	26	42
Mississippi	27	6	32	25	38	15
Missouri	13	4	20	24	11	5
Montana	5	19	10	3	18	21
Nebraska	24	20	26	13	45	3
Nevada	17	39	7	40	7	46
New Hampshire	6	32	12	1	39	27
New Jersey	49	44	48	35	43	50
New Mexico	31	22	37	41	2	16
New York	50	28	50	42	47	37
North Carolina	12	3	21	16	20	7
North Dakota	9	7	17	15	4	12
Ohio	35	45	25	43	6	14
Oklahoma	21	5	28	32	15	6
Oregon	30	49	40	4	31	41
Pennsylvania	34	38	38	22	9	36
Rhode Island	39	35	30	26	37	48
South Carolina	33	11	24	33	42	28
South Dakota	2	1	1	31	10	22
Tennessee	8	48	1	47	33	17
Texas	7	46	1	36	40	30
Utah	16	17	9	27	12	29
Vermont	43	36	43	29	49	8
Virginia	28	24	36	10	22	38
Washington	45	47	15	50	25	44
West Virginia	23	26	29	19	17	23
Wisconsin	19	30	35	6	8	32
Wyoming	1	1	1	7	44	31
District of Columbia	48	32	47	41	48	25

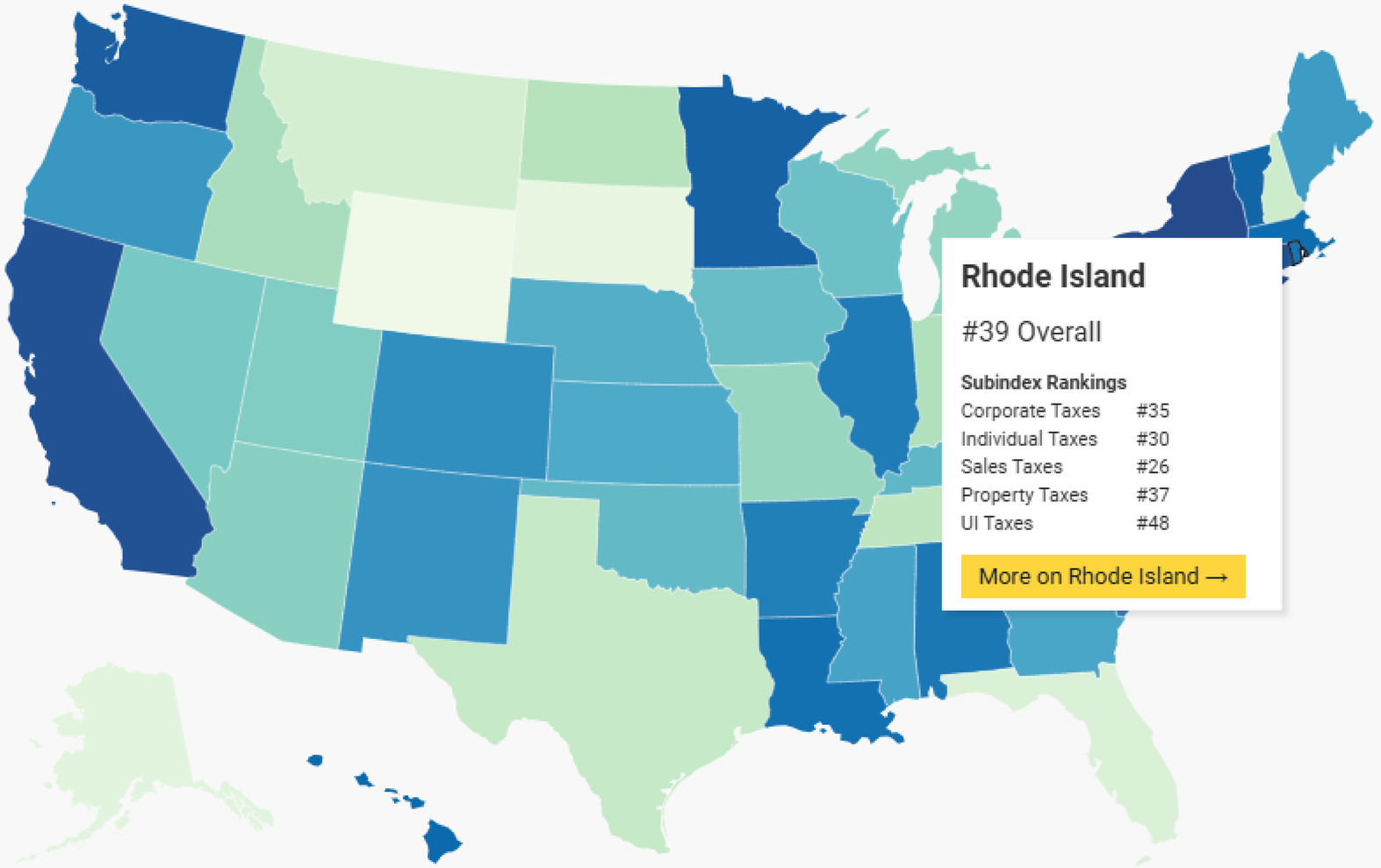
Note: A rank of 1 is best, 50 is worst. Rankings do not average to the total. States without a tax rank equally as 1. DC's score and rank do not affect other states. The report shows tax systems as of July 1, 2024 (the beginning of Fiscal Year 2025).

Source: Tax Foundation.



TAX FOUNDATION

2025 *State Tax Competitiveness Index*



Note: A rank of 1 is best, 50 is worst. Rankings do not average to the total. States without a tax rank equally as 1. DC's score and rank do not affect other states. The report shows tax systems as of July 1, 2024 (the beginning of Fiscal Year 2025).
Source: Tax Foundation

Notable Ranking Changes in This Year's *Index*

Arkansas

Arkansas improved two places overall, from 38th to 36th, with the state reducing its top marginal corporate income tax rate from 5.1 percent to 4.3 percent and its top marginal individual income tax rate from 4.7 percent to 3.9 percent. Additionally, Arkansas consolidated its individual income tax brackets from three to two. This yielded a four-place improvement on the corporate component, from 19th to 15th, though the individual income tax rate reductions were not enough to secure an improvement in that component due to intense competition in other states.

California

California uncapped a 1.1 percent non-UI payroll tax, applying it to all income and functionally yielding a 14.4 percent top marginal rate on wage income. The state also re-suspended net operating loss carryforwards, making it once again the only state not to provide any ability to apply past losses to current or future year profits under the corporate income tax. These changes did not, however, budge the state's overall rank of 48th, after only New York and New Jersey.

Colorado

Despite a continued trimming of state income tax rates from 4.4 to 4.25 percent, Colorado slid slightly in *Index* rankings as other states not only cut rates more deeply but also implemented other reforms.

Connecticut

Connecticut's capital stock tax rate declined from 0.31 to 0.26 percent, not enough to change the state's rankings, though the eventual phaseout of the tax will have a positive effect on the state's *Index* ranks.

Georgia

In 2024, Georgia transitioned from a graduated individual income tax with a top rate of 5.75 percent to a flat tax structure with a rate of 5.39 percent. The corporate income tax rate, per H.B. 1023, is now aligned with the individual income tax rate. Both rates are also scheduled to decrease to 4.99 percent by 2028. As a result of these structural reforms, Georgia moved up six places overall on the *Index*, including three places on the individual income tax component and two places on the corporate tax component.

Idaho

Idaho's individual and corporate income tax rates declined from 5.8 to 5.695 percent, though due to rate relief and structural reforms in other states, these rate reductions did not improve the state's rankings.

Indiana

Indiana's individual income tax rate decreased from 3.15 percent in 2023 to 3.05 percent in 2024 due to H.B. 1001, enacted in May 2023. The rate is scheduled to drop to 2.9 percent by 2027. Indiana also implemented a filing and withholding threshold to protect nonresidents who spend up to 30 days in the state and removed the transactions threshold from its definition of economic nexus, providing additional protection for small remote retailers. As a result, the state now ranks 10th overall on the *Index*, an improvement of two places, and improved from 20th to 16th on the individual income tax component.

Iowa

Iowa improved two places overall, to 20th, as the state continues to implement meaningful reforms. The corporate income tax phased down from 8.3 to 7.1 percent, resulting in an improvement of five places on the corporate component of the *Index*. A reduction of the top individual income tax rate from 6.0 to 5.7 percent, combined with a reduction in brackets from four to three, did not yield an improvement in the individual component rank since other states made larger changes. However, Iowa can expect continued gains as reforms continue to phase in, particularly once the state reaches its target of a 3.8 percent single-rate individual income tax. The state has improved its overall rank from 44th to 20th, its individual rank from 42nd to 19th, and its corporate rank from 45th to 23rd since 2020 thanks to a multi-year comprehensive reform package that continues to phase in. Beginning in 2025, Iowa will fully repeal its inheritance tax and implement a 3.8 percent flat individual income tax, both of which will substantially improve the state's rankings.

Kansas

Kansas improved one place on the individual component due to the passage of S.B. 1 in June 2024, which retroactively reduced the top marginal rate from 5.7 to 5.58 percent, consolidated three brackets into two, and increased the standard deduction, personal exemption, and dependent exemption, among other tax changes. The corporate income tax rate also declined from 7 to 6.5 percent, though this did not improve the state's rank on the corporate component.

Kentucky

Kentucky's individual income tax rate declined from 4.5 to 4.0 percent as part of a continued revenue-contingent phasedown of income tax rates, with each phased reduction subject to an affirmative vote of the legislature. These changes helped Kentucky improve by one *Index* rank overall.

Louisiana

The Louisiana legislature eliminated the state's throwout rule, which taxes "nowhere income" in the state from which sales are made because the seller lacks sufficient nexus to be taxed in the destination state, leading to taxation in the wrong state at the wrong rate. This change improved the state's corporate component ranking by two places, from 31st to 29th.

Minnesota

Minnesota is now the only state to tax long-term capital gains at a higher rate than ordinary income (excepting Washington, which taxes high earners' capital gains income but not wage income), with the state sliding two places overall on the *Index*.

Louisiana

Overall Rank	Corporate Tax Rank	Individual Income Tax Rank	Sales Tax Rank	Property Tax Rank	Unemployment Insurance Tax Rank
40	29	33	48	16	9

Louisiana's tax code is a national outlier, with one of the most complicated sales tax regimes and a long list of unusual and uncompetitive taxes and tax provisions, like inventory taxes and a capital stock (franchise) tax. Individual taxpayers are subject to three tax brackets and a competitive top marginal rate of 4.25 percent. However, the individual income tax code is not indexed for inflation, which means Louisiana taxpayers are subject to bracket creep (i.e., when inflation pushes a taxpayer from a lower bracket to a higher one when nominal income rises, but due to inflation, real income does not, or may even decline). Moreover, unlike other states with an individual income tax, Louisiana does not currently recognize S corporation status, requiring these entities to file taxes as C corporations rather than enjoying the pass-through status accorded to them in other states.

Businesses are subject to a franchise tax on their net worth (or accumulated wealth), which penalizes investment and is imposed regardless of profitability. Louisiana does not cap maximum payments for these taxes, making an already uncompetitive tax even more detrimental. Louisiana also taxes business inventory, which, like the capital stock tax, is imposed regardless of business profitability. These taxes are nonneutral, disproportionately affecting those businesses with larger inventories and causing taxpayers to make inefficient timing and location decisions with their inventory.

Like the state's individual tax code, the corporate tax rates are not indexed for inflation. However, Louisiana repealed its inefficient throwout rule, which previously taxed "nowhere income" in the state from which sales were made when the seller lacked sufficient nexus to be taxed in the destination state. This previously led to taxation in the wrong state at the wrong rate.

Perhaps most notably, Louisiana is highly unusual in lacking central collections and administration of its sales tax. The state has made progress with an alternative remote sellers regime, but parishes' and other jurisdictions' ability to define their own tax bases and to administer the taxes separately from the state imposes high compliance costs.

Connecticut | #47 Overall

Category	Rank	Rank Change	Score
Overall	47	0	4.13
Corporate Taxes	31	1	5.08
Individual Income Taxes	47	0	3.44
Sales Taxes	21	0	4.87
Property Taxes	50	0	2.76
Unemployment Insurance Taxes	40	10	4.49

LEARN MORE ABOUT CONNECTICUT TAXES

PRINT

PDF

SHARE YOUR STATE RESULTS

Connecticut's tax system ranks 47th overall on the *2025 State Tax Competitiveness Index*. Connecticut's tax code includes all major tax types, and the state has historically ranked among the bottom 10 on the *Index*. Connecticut has one of the most complex and least neutral individual income tax systems in the nation, featuring seven tax brackets with a top marginal rate of 6.99 percent and a recapture provision that eliminates the benefit of lower brackets, effectively taxing all income at the taxpayer's highest marginal rate. Additionally, tax brackets and the personal exemption are not adjusted for inflation.

Connecticut's baseline corporate income tax rate is high at 7.5 percent, though still lower than in other New England states, such as Massachusetts and Delaware. However, the state imposes a 10 percent surtax on businesses with gross proceeds of $100 million or more, or those filing as part of a combined unitary group, which increases the total tax burden for large corporations. The state does not comply with federal bonus depreciation treatment, requiring businesses to add back any first-year expensing of capital investment taken at the federal level. A minimum tax is also imposed on corporations' capital stock. This provision was slated for expiration, but the phaseout has now been extended until 2028. Connecticut does, however, offer appropriate treatment of net operating loss carryforwards and forgoes a harmful throwback rule.

The state's sales tax rate of 6.35 percent is competitive both nationally and regionally, but the base includes some business inputs and excludes many final consumption goods and services, which limits the revenue-generating potential and reduces the neutrality of the sales tax system.

Connecticut also has one of the highest property tax burdens in the nation (relative to personal income) and imposes harmful estate and gift taxes, making the state less attractive to homeowners and high-net-worth individuals.

Compare Neighboring States

Filter by State

(Multiple values)

Filter by Policy

PIT: Remote Work

(All)
PIT: Capital Investment
PIT: Indexation
PIT: Other Base Provisions
PIT: Rates and Brackets
PIT: Remote Work

Filter by Tax Type

- [ ] (All)
- [ ] Corporate Taxes
- [x] Individual Income Taxes
- [ ] Property Taxes
- [ ] Sales, Use, and Excise Taxes
- [ ] Unemployment Insurance Taxes

VIEW BY POLICY)

Tax Type	Tax Policy	Connecticut	Maine	New Hampshire	New York	Rhode Island	Vermont
Individual Income Taxes	Credits for Taxes Paid to Other States	Yes	Yes	No	Yes	Yes	Yes
	Convenience Rule	Partial	No	No	Yes	No	No
	Filing Threshold	> 15 days and > $6,000	> 12 days and $3,000	n.a.	1 day	1 day	$100
	Withholding Threshold	> 15 days	> 12 days and $3,000	n.a.	14 days	1 day	> 29 days

Compare Neighboring States

Filter by State
(All)

Filter by Policy
(All)

Filter by Tax Type
- [ ] (All)
- [x] Corporate Taxes
- [ ] Individual Income Taxes
- [ ] Property Taxes
- [ ] Sales, Use, and Excise Taxes
- [ ] Unemployment Insurance Taxes

PIVOT TABLE (VIEW BY STATE)

	Corporate Taxes						
State	Top CIT Rate	Kick-in of Top CIT rate	Brackets Indexed for Inflation	GRT Rate	GRT Compensation Expenses Deductible	GRT Cost of Goods Sold Deductible	Section 168(k) E
Alabama	6.50%	$0	Flat CIT	n.a.	n.a.	n.a.	60%
Alaska	9.40%	$222,000	No	n.a.	n.a.	n.a.	60%
Arizona	4.90%	$0	Flat CIT	n.a.	n.a.	n.a.	0%
Arkansas	4.30%	$11,000	No	n.a.	n.a.	n.a.	0%
California	8.84%	$0	Flat CIT	n.a.	n.a.	n.a.	0%
Colorado	4.25%	$0	Flat CIT	n.a.	n.a.	n.a.	60%
Connecticut	8.25%	$100,000,000	No	n.a.	n.a.	n.a.	0%
Delaware	8.70%	$0	Flat CIT	0.75%	No	No	60%
District of Columbia	8.25%	$0	Flat CIT	n.a.	n.a.	n.a.	0%
Florida	5.50%	$0	Flat CIT	n.a.	n.a.	n.a.	9%
Georgia	5.39%	$0	Flat CIT	n.a.	n.a.	n.a.	0%
Hawaii	6.40%	$100,000	No	n.a.	n.a.	n.a.	0%
Idaho	5.695%	$0	Flat CIT	n.a.	n.a.	n.a.	0%

Table 20. State Property Tax Rates and Capital Stock Tax Rates (as of July 1, 2024)

	Property Tax Collections Per Capita	Property Tax as a Percentage of Personal Income	Assessment Limit	Levy Limit	Capital Stock Tax Rate	Capital Stock Max Payment	Payment Options for CST and CIT
Alabama	$659	1.40%	Yes	Yes	0.175%	$15,000	Pay both
Alaska	$2,325	3.53%	Yes	No	None	n.a.	n.a.
Arizona	$1,253	2.37%	No	Yes	None	n.a.	n.a.
Arkansas	$834	1.67%	No	Yes	0.3%	Unlimited	Pay both
California	$2,097	2.79%	No	No	None	n.a.	n.a.
Colorado	$2,071	3.06%	No	Yes	None	n.a.	n.a.
Connecticut	$3,276	4.07%	No	Yes	0.26%	$1,000,000	Pay highest
Delaware	$1,105	1.92%	Yes	Yes	0.04%	$200,000	Pay both
Florida	$1,624	2.74%	No	No	None	n.a.	n.a.
Georgia	$1,398	2.58%	No	No	(a)	$5,000	Pay both
Hawaii	$1,604	2.72%	Yes	No	None	n.a.	n.a.
Idaho	$1,107	2.22%	Yes	Yes	None	n.a.	n.a.
Illinois	$2,463	3.74%	Yes	Yes	0.1%	$2,000,000	Pay both
Indiana	$1,210	2.21%	Yes	Yes	None	n.a.	n.a.
Iowa	$1,937	3.43%	No	Yes	None	n.a.	n.a.
Kansas	$1,790	3.07%	Yes	No	None	n.a.	n.a.
Kentucky	$968	1.97%	Yes	No	None	n.a.	n.a.
Louisiana	$992	1.86%	Yes	Yes	0.275%	Unlimited	Pay both
Maine	$2,835	5.09%	Yes	No	None	n.a.	n.a.
Maryland	$1,814	2.68%	No	No	None	n.a.	n.a.
Massachusetts	$2,800	3.44%	Yes	Yes	0.26%	Unlimited	Pay highest
Michigan	$1,662	3.02%	No	Yes	None	n.a.	n.a.
Minnesota	$1,870	2.88%	Yes	Yes	None	n.a.	n.a.
Mississippi	$1,206	2.73%	Yes	Yes	0.15%	Unlimited	Pay both
Missouri	$1,333	2.46%	Yes	Yes	None	n.a.	n.a.
Montana	$1,840	3.30%	Yes	Yes	None	n.a.	n.a.
Nebraska	$2,172	3.52%	Yes	No	(a)	$11,995	Pay both
Nevada	$1,215	2.13%	Yes	Yes	None	n.a.	n.a.
New Hampshire	$3,307	4.64%	Yes	No	None	n.a.	n.a.
New Jersey	$3,538	4.81%	Yes	Yes	None	n.a.	n.a.
New Mexico	$936	1.95%	No	No	None	n.a.	n.a.
New York	$3,343	4.44%	No	Yes	0.1875%	$5,000,000	Pay highest
North Carolina	$1,123	2.10%	Yes	No	0.15%	Unlimited	Pay both
North Dakota	$1,568	2.39%	Yes	Yes	None	n.a.	n.a.
Ohio	$1,552	2.80%	Yes	Yes	None	n.a.	n.a.
Oklahoma	$918	1.77%	No	No	None	n.a.	n.a.
Oregon	$1,813	3.07%	No	No	None	n.a.	n.a.
Pennsylvania	$1,678	2.67%	Yes	Yes	None	n.a.	n.a.
Rhode Island	$2,462	4.03%	Yes	Yes	None	n.a.	n.a.
South Carolina	$1,380	2.72%	No	No	0.1%	Unlimited	Pay both
South Dakota	$1,661	2.58%	Yes	Yes	None	n.a.	n.a.
Tennessee	$926	1.74%	Yes	No	0.25%	Unlimited	Pay both
Texas	$2,218	3.81%	No	Yes	None	n.a.	n.a.
Utah	$1,229	2.28%	Yes	No	None	n.a.	n.a.
Vermont	$2,992	5.13%	Yes	No	None	n.a.	n.a.
Virginia	$1,914	3.00%	Yes	Yes	None	n.a.	n.a.
Washington	$1,901	2.68%	Yes	Yes	None	n.a.	n.a.
West Virginia	$1,076	2.32%	Yes	Yes	None	n.a.	n.a.
Wisconsin	$1,783	3.11%	Yes	Yes	None	n.a.	n.a.
Wyoming	$2,160	3.36%	No	No	0.02%	Unlimited	Pay both
District of Columbia	$4,489	4.68%	Yes	Yes	None	n.a.	n.a.

The Development, Value and Limits of Rankings and Indexes

REBECCA MOWBRAY *(MODERATOR)*
President and CEO, Bureau of Governmental Research

CHRISTOPHER COLLARD
Research Director, Utah Foundation

ERIC PAUL DENNIS
Research Associate, Citizens Research Council of Michigan

JARED WALCZAK
Vice President of State Projects, Tax Foundation

Workflow Management

STEPHEN STUART

Senior Vice President and Research Director, Bureau of Governmental Research

The Role of State and Local Governments in Providing Adequate and Equitable K-12 Funding

JUSTINE OLIVA *(MODERATOR)*
Director of Policy and Research, Rhode Island Public Expenditure Council

JOSH BOUCHER
Senior Research Associate, Worcester Regional Research Bureau

LISA HAMMERSLEY
Executive Director, Connecticut School + State Finance Project

RYAN HANKINS
Executive Director, Public Affairs Research Council of Alabama

KIM RUEBEN
Senior Advisor, Lincoln Institute of Land Policy

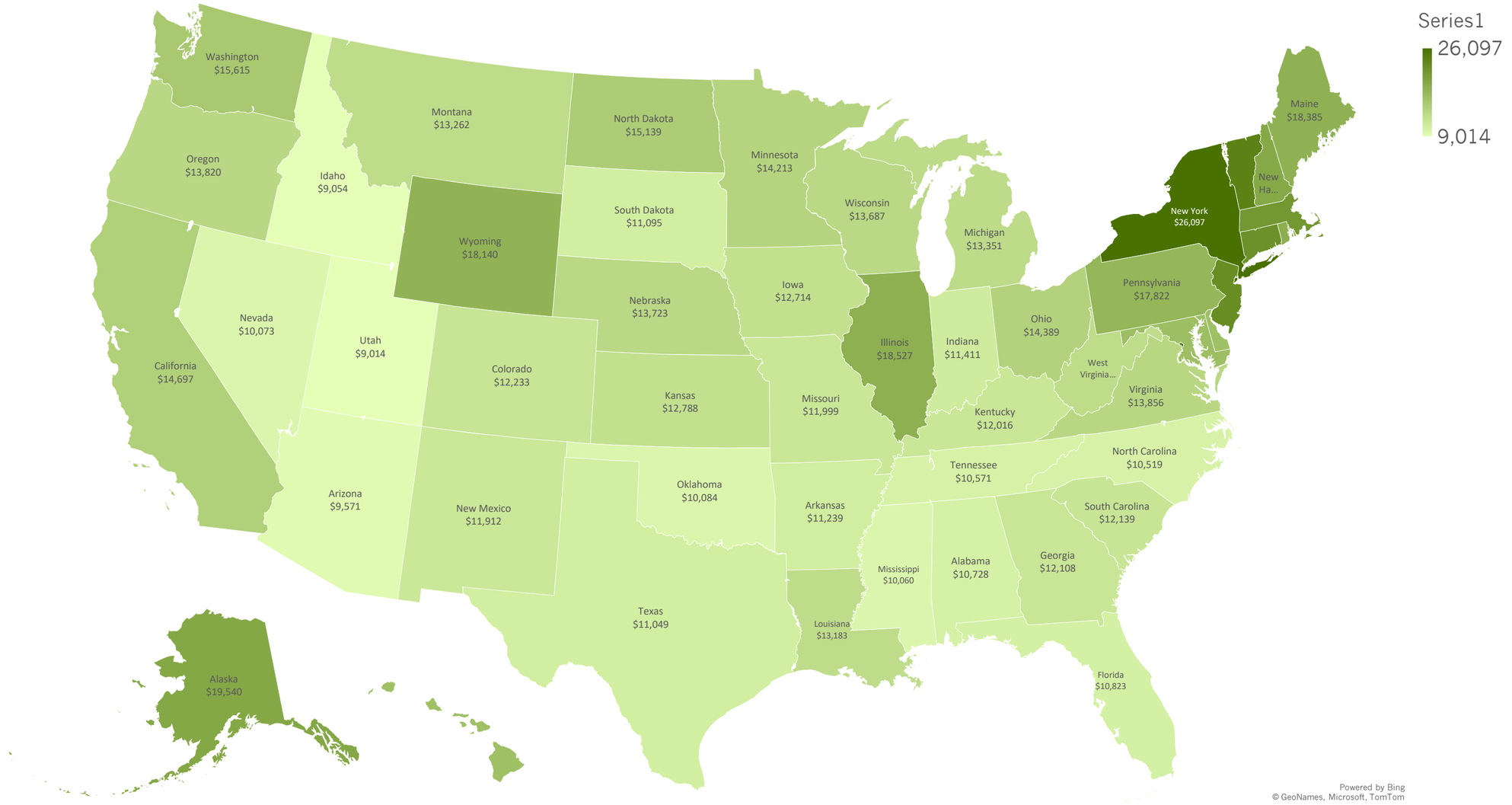
LINCOLN INSTITUTE
OF LAND POLICY

Education Finance: How Do We Fund Our Schools?

Kim Rueben, Senior Advisor, Land and Fiscal Systems
krueben@lincolninst.edu

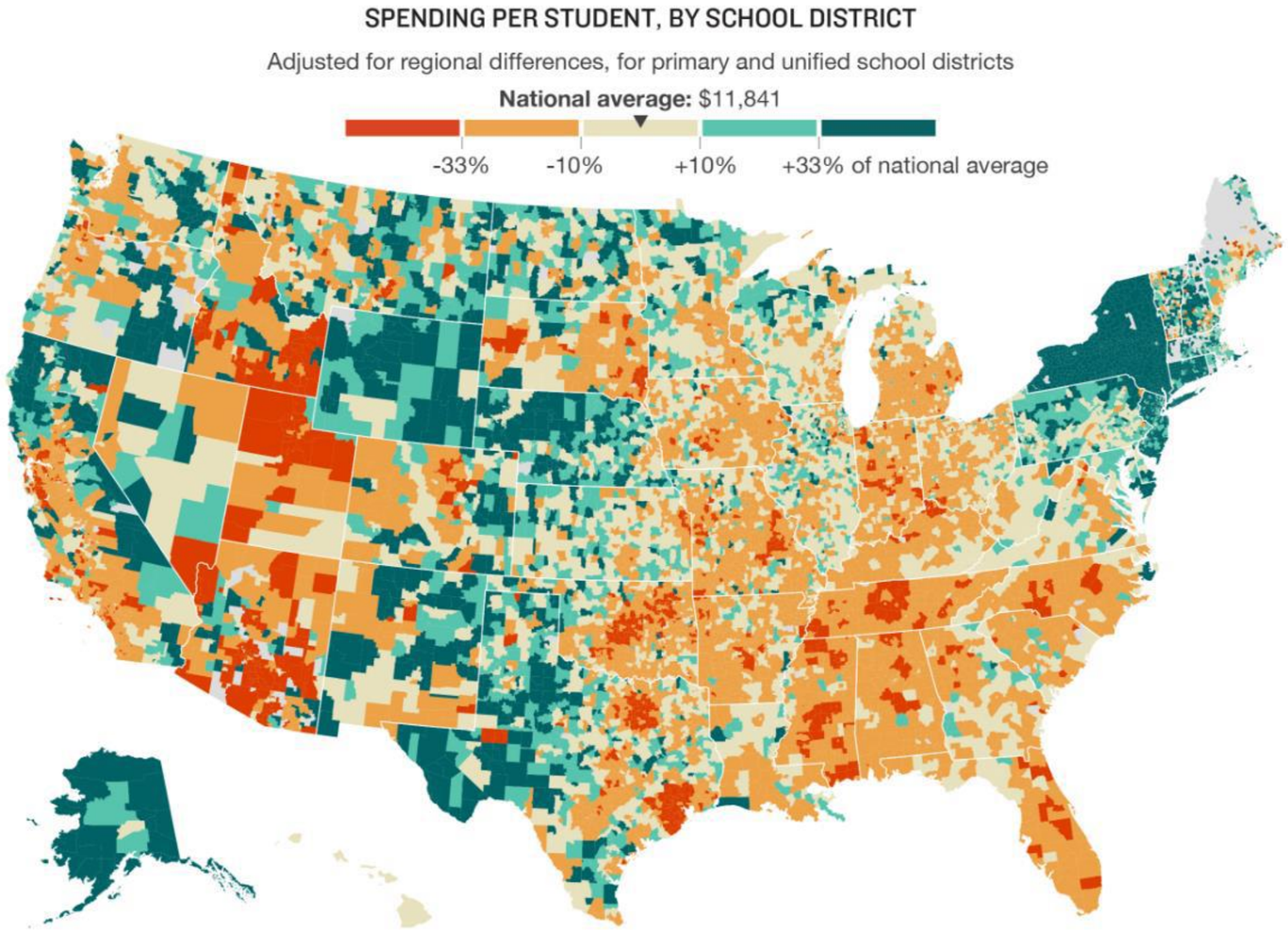
July 15, 2025 Government Research Association Annual Conference

Current Expenditures Per Pupil by State, 2020-2021



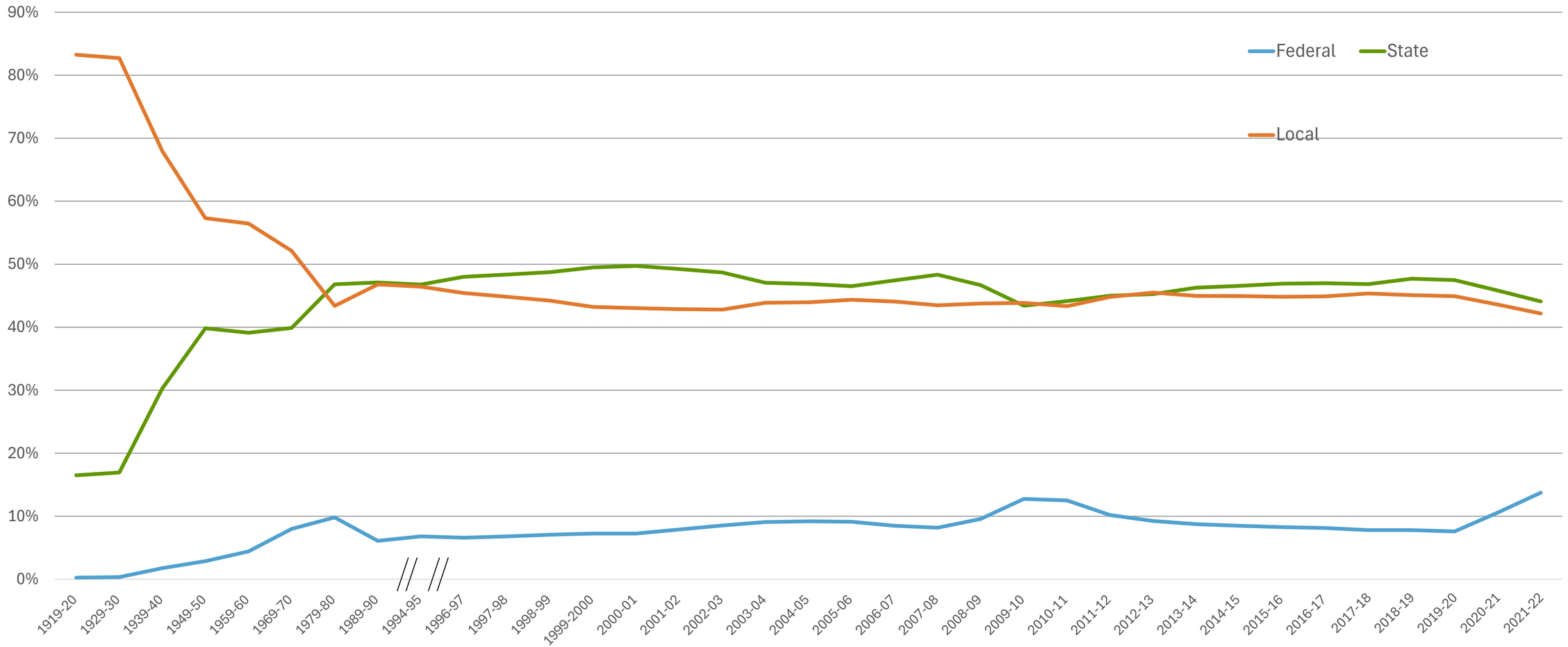
Source: National Center for Education Statistics

2013 Spending Per Student, by School District



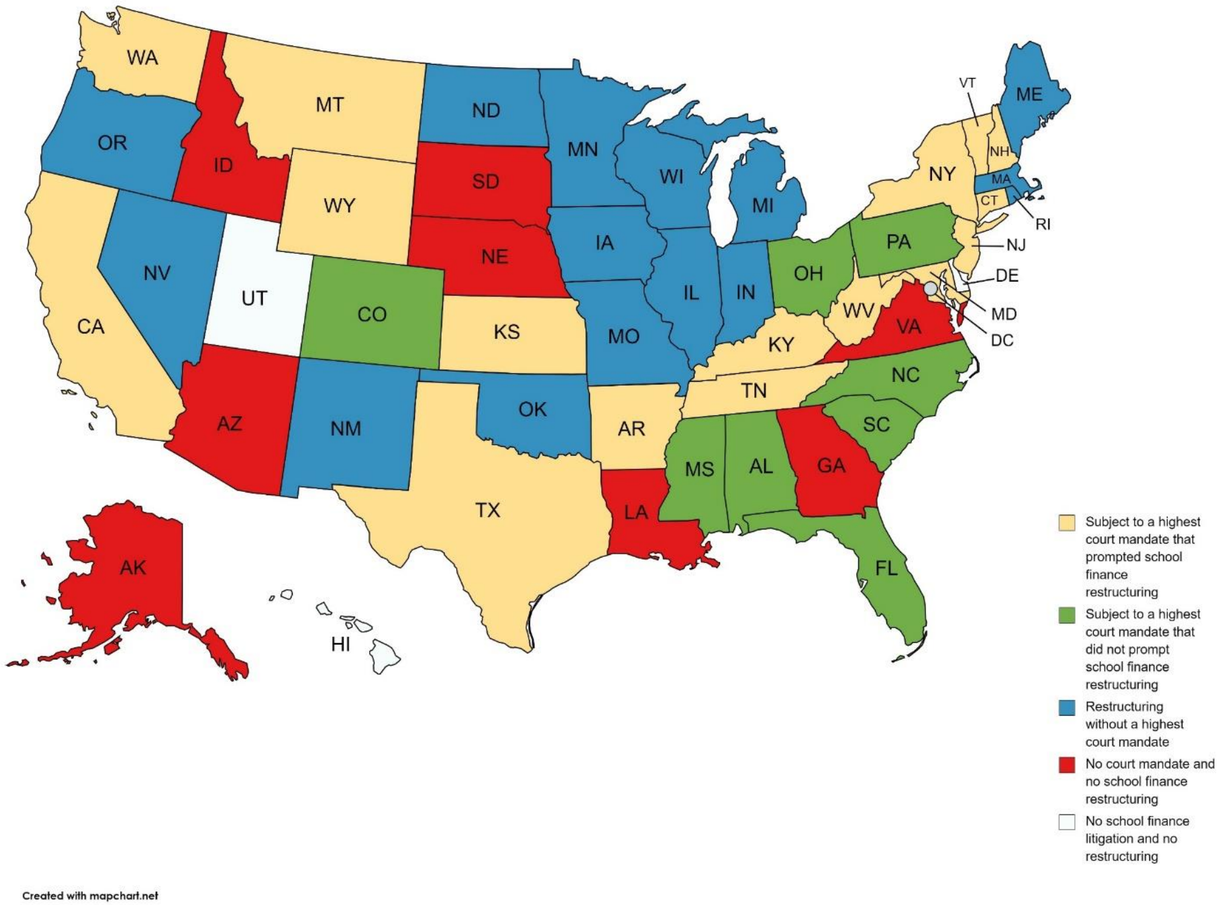
Source: Education Week 4/18/2016

K-12 Public Education Revenue by Level of Government, 1919-1920 to 2021-2022



Source: National Center for Education Statistics

School Finance Restructuring by State, 2021



Sources: Authors' research; Kenyon 2007; National Center for Education Statistics 2001 and 2023; Rhode Island Public Expenditure Council; SchoolFunding.Info; and State-by-State Property Tax at a Glance.

Note: Illinois restructured its school finance system in 2017 unprompted by litigation; in earlier litigation, the state's high court rejected plaintiffs' claims

How Should Schools Be Funded?

Virtues of the Property Tax

- Local Control
- Efficiency
- Transparency
- Stability
- Immobile Base

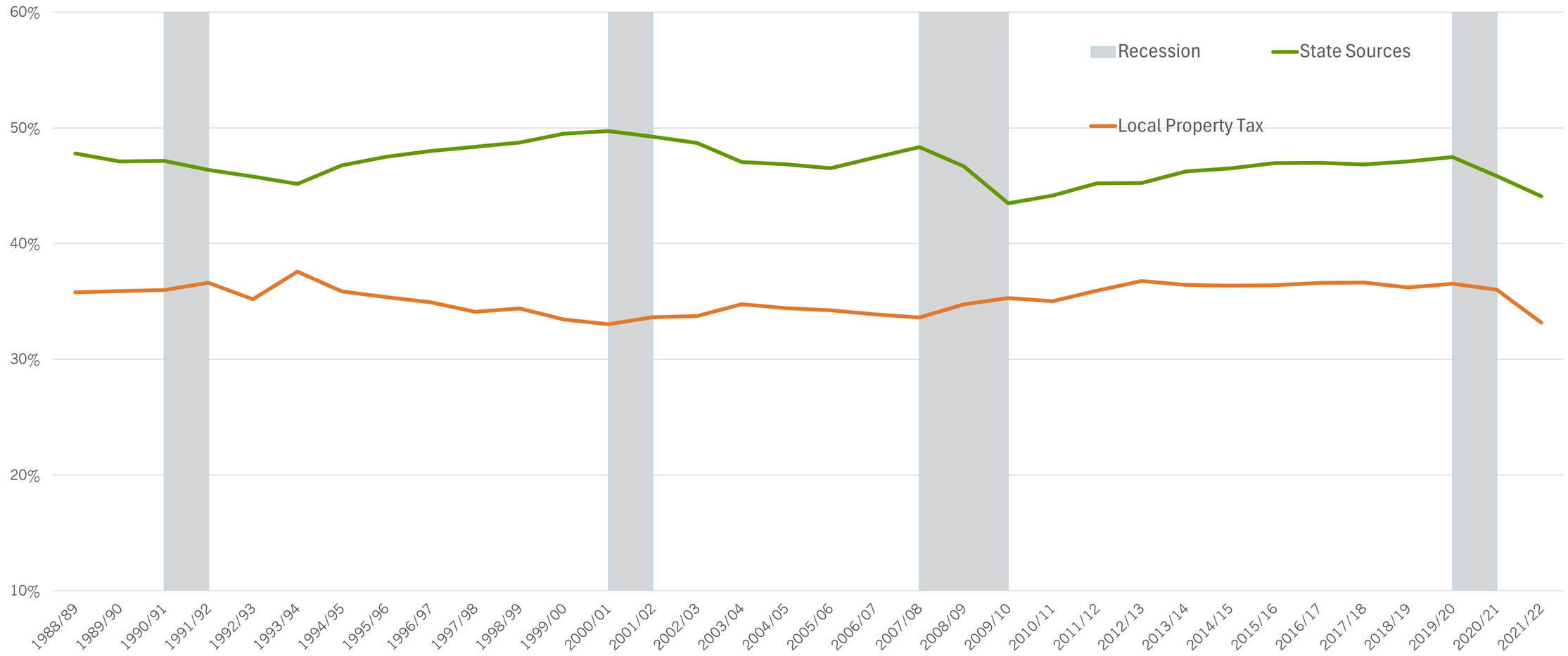
Value of State Funding

- Fairness across place
  - Spending per pupil does not depend on location
- Broaden responsibility
- Diversify funding sources

Ideally use both property tax and state aid – to get advantage of both

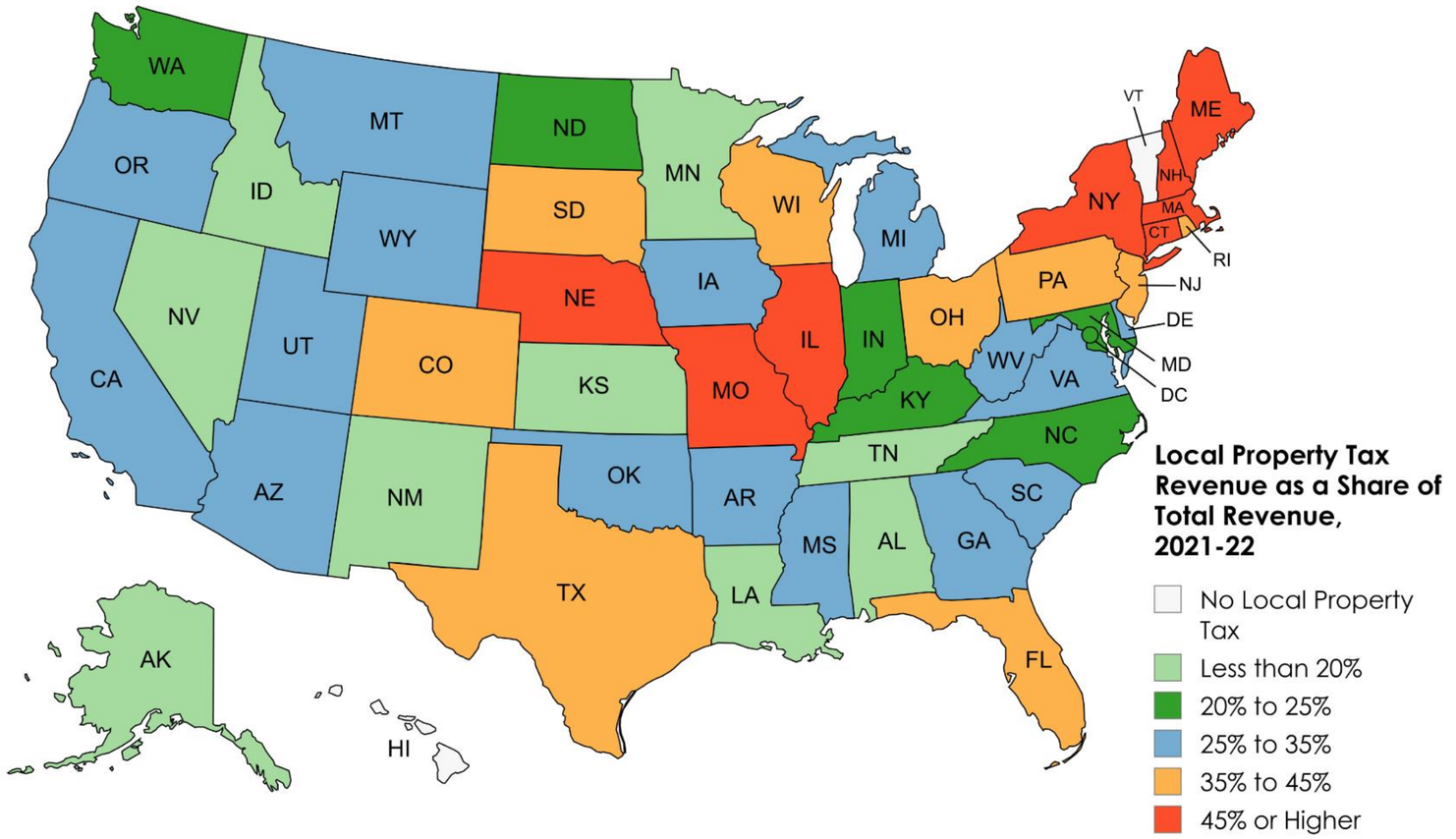
75

Local Property Tax Revenue and State Aid as a Percentage of Total K-12 Education Revenue, U.S., FY1989-FY2022



Source: National Center for Education Statistics

Local Property Tax Revenue as a Share of Public Education Revenue, 2021-2022



Source: National Center for Education Statistics

Hypothetical School District Funding Disparity

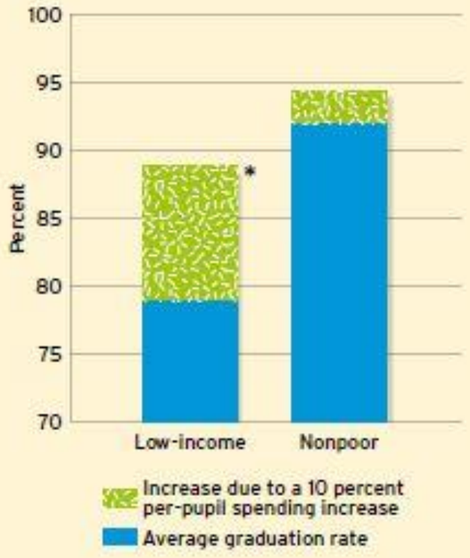
	District A	District B
Student Population	100	100
Local Property Value	$30,000,000	$60,000,000
Property Wealth (local property value per pupil)	$300,000 per pupil	$600,000 per pupil
Tax rate required to raise $500,000	$16.67 per $1,000 assessed value	$8.33 per $1,000 assessed value
Revenue raised at $16.67 per $1,000 assessed value	$500,000	$1,000,000
Revenue raised per pupil at a tax rate of $16.67 per $1,000	$5,000	$10,000
Per pupil state aid required to equalize per pupil spending	$5,000	$0

Source: Authors

Student Outcomes, Graduation Rates and Wages

Higher Graduation Rates (Figure 3)

Increasing per-pupil spending by 10 percent in all 12 school-age years increases the probability of high school graduation by roughly 10 percentage points for children from low-income families, and by 2.5 percentage points for nonpoor children.

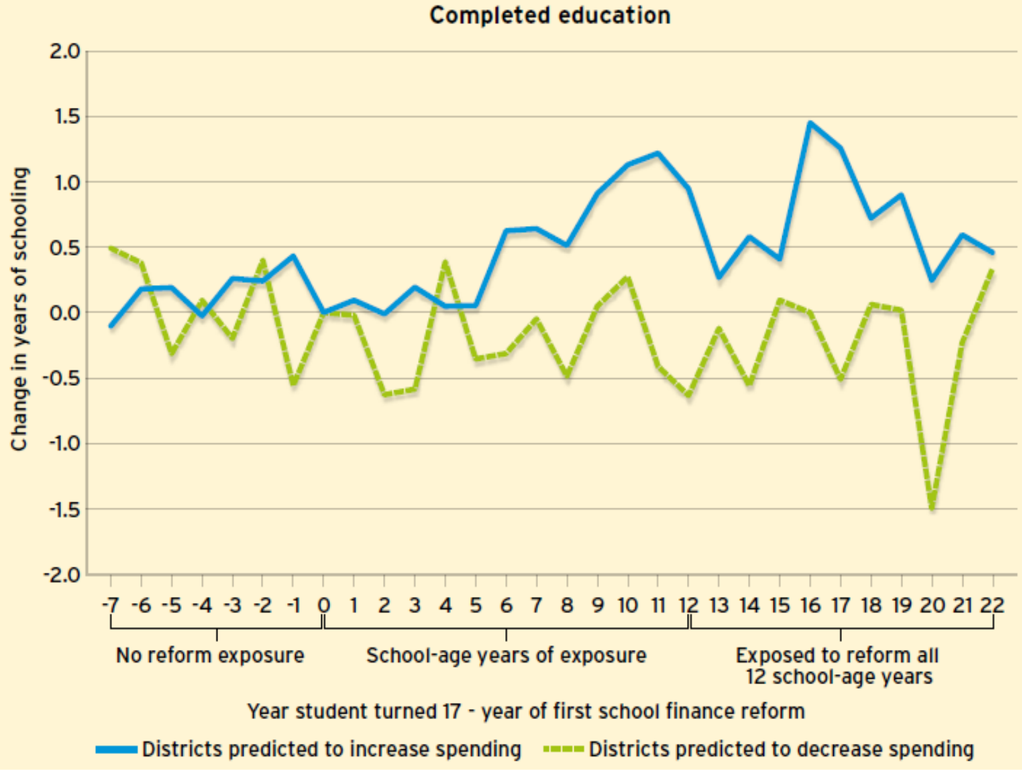


* indicates statistical significance at the 95 percent confidence level

NOTE: Low-income children are those whose annual family income fell below two times the federal poverty line at any point during their childhood.

SOURCE: Authors' calculations

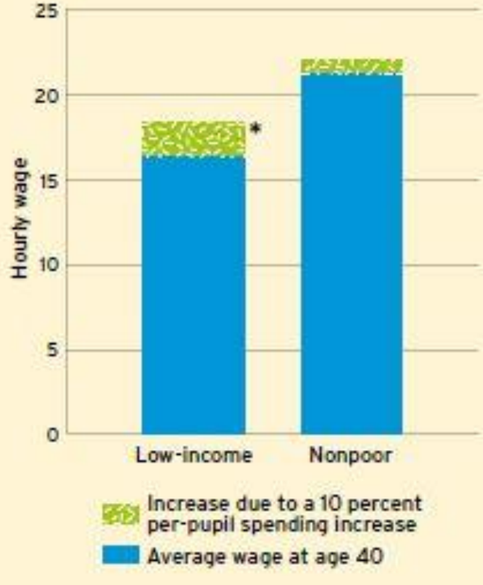
(2b) *Students in districts predicted to increase spending also completed more schooling than cohorts from the same district who were unexposed or had fewer years of exposure.*



Source: Jackson, Johnson and Persico (2016)

Narrowing the Wage Gap (Figure 4)

For children from low-income families, increasing per-pupil spending by 10 percent in all 12 school-age years boosts adult hourly wages by $2.07 in 2000 dollars, or 13 percent.



* indicates statistical significance at the 95 percent confidence level

NOTE: Low-income children are those whose annual family income fell below two times the federal poverty line at any point during their childhood.

SOURCE: Authors' calculation

Event Study Estimates of Effects of School Finance Reforms on Mean Test Scores in Lowest Income School Districts

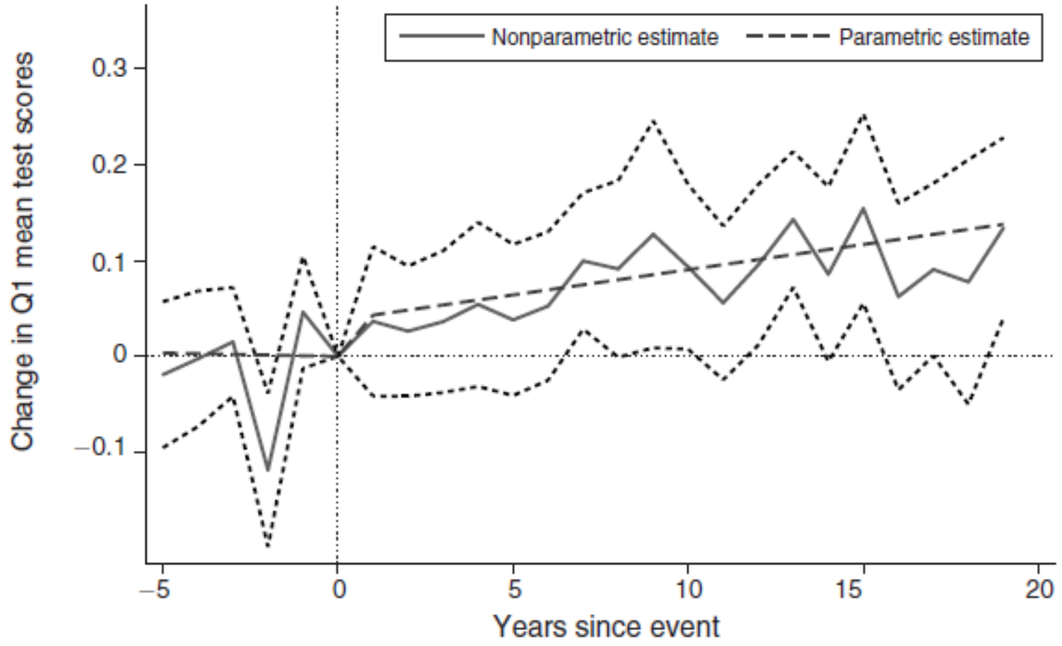
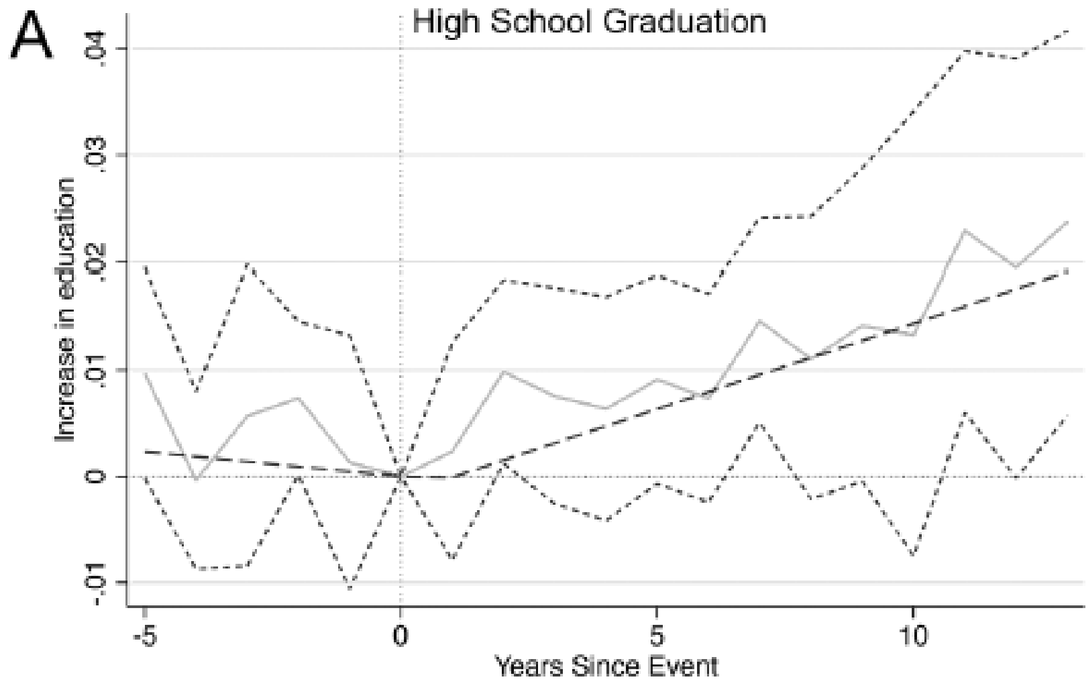


FIGURE 7. EVENT STUDY ESTIMATES OF EFFECTS OF SCHOOL FINANCE REFORMS ON MEAN TEST SCORES IN LOWEST INCOME SCHOOL DISTRICTS

Source: Lafortune, Rothstein and Schanzenbach (2018)



Source: Rothstein and Schanzenbach (2021), Post 1990)

School + State Finance Project

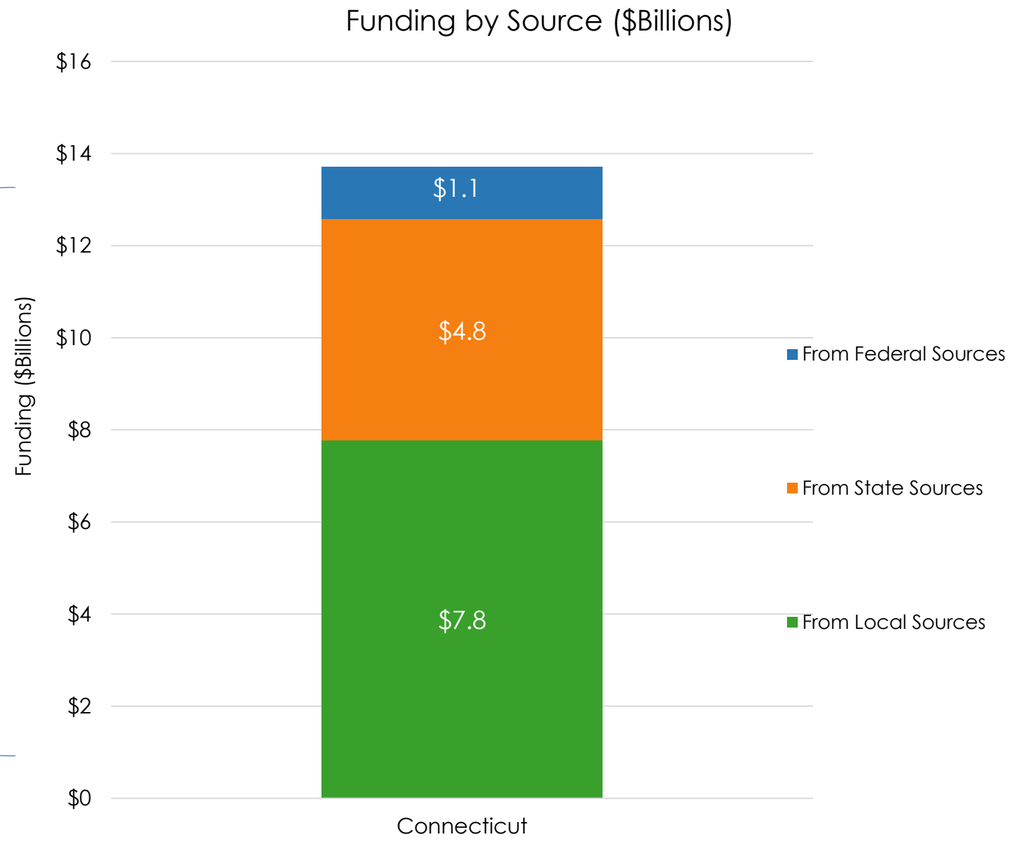
www.schoolstatefinance.org

K-12 Education Funding in Connecticut

What are the funding sources for K-12 education in Connecticut?

$13.7B

508,402 public school students across 199 public school districts



Percent
8.2%
35.0%
56.7%

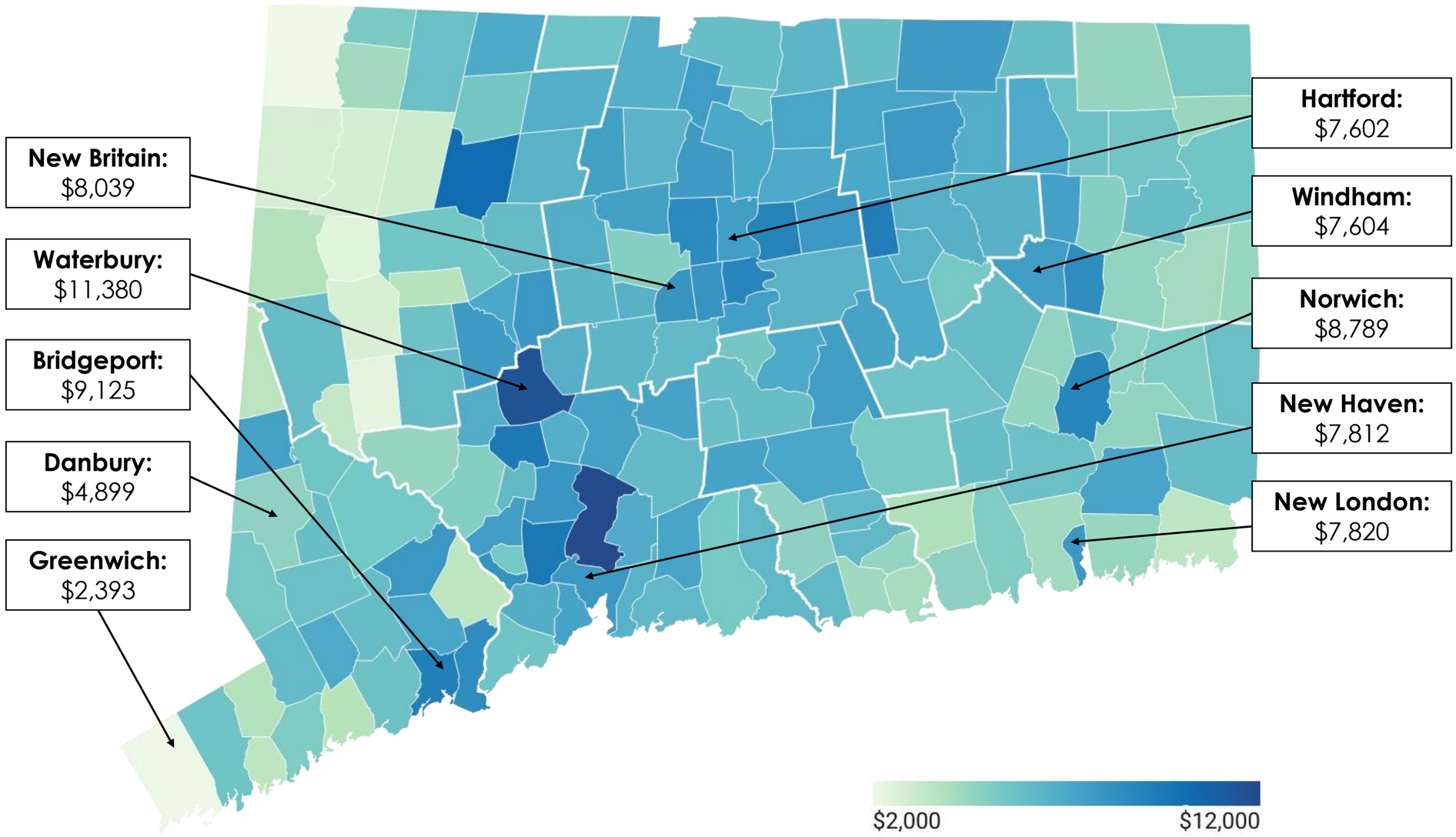
Source: U.S. Census Bureau. (2025). Table 1: Summary of Public Elementary-Secondary School System Finances by State: Fiscal Year 2023. *2023 Annual Survey of School System Finance*. Washington, DC: Author. Available from https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html

The Values of Grand Lists Vary Widely

Municipality	Equalized Net Grand List GLYR 2023
GREENWICH	$70,216,415,096
STAMFORD	$44,589,865,734
NORWALK	$29,661,296,147
WESTPORT	$24,601,750,524
FAIRFIELD	$24,321,655,691
…	…
STATE MEDIAN	**$2,800,406,735**
…	…
CHAPLIN	$359,420,986
EASTFORD	$334,715,787
HAMPTON	$313,250,498
SCOTLAND	$222,026,528
UNION	$182,756,720

Source: State of Connecticut, Office of Policy and Management. (2025). Equalized Net Grand List by Town (2011-2023 GL). Available from https://data.ct.gov/Local-Government/Equalized-Net-Grand-List-by-Town-2011-2023-GL-/8rr8-a322/about_data.

Property Taxes on a $300,000 House



K-12 Education in Connecticut

- Education in Connecticut is a right guaranteed by the Connecticut Constitution.
- The State began providing aid to cities/towns as a result of a 1977 CT Supreme Court decision, *Horton v. Meskill*.
- In *Horton* (1977), the Court ruled an education funding system that allows **"property wealthy" towns to spend more on education with less effort** is a system that **impedes** children's constitutional rights to an **equal education**.
- As a result, CT established a formula that takes property wealth into consideration when allocating money to public school districts.
  - In theory, **this grant is supposed to make up the difference between what a community can afford to pay and what it costs to run a public school system**.
- Other court cases have also shaped the state's K-12 education funding structure since Horton, notably *Sheff v. O'Neill* and *Connecticut Coalition for Justice in Educational Funding, Inc. v. Rell*

ECS & Education Funding Generally

- The current Education Cost Sharing (ECS) formula has been utilized to fund local school districts since 2019.
- This fiscal year (FY 2026) marks the first time in the state's history the ECS formula has been fully funded for historically underfunded local public school districts.
- The formula begins with a foundation amount and adds on three student-based weights.
- A town's grand list and median household income are then used to determine the State's share.
- Other public school students are funded with a portion of ECS-based funding and varied local tuition support.
- The tuition billing system is complicated and disproportionately impacts school districts and communities that have a large amount of choice, such as Hartford Public Schools.

Source: Conn. Gen. Statutes ch. 172, § 10-262f.

Mismatch of Student Need and Funding

- Research shows higher-need students require funding at higher levels than their non-need peers to achieve at similar levels to their non-need peers.

- Despite an increase in state support for K-12 education of almost $600 million in the past eight years, a significant mismatch between district needs and available district resources to educate students continues to persist.
  - The amount of resources districts have to educate students is not aligned to the needs of their students or the ability of their local community to pay for their local schools through local property tax revenue.
  - Districts with more needs generally have fewer resources to educate their students.

- Districts with the highest needs are both under-resourced and generally have the lowest student achievement levels.

- Districts with higher levels of student need are spending less per student than districts with lower-need students.

wrrb.org The Research Bureau

Massachusetts and Worcester Education Financing

Presented by:
Josh Boucher, PhD
Senior Research Associate, WRRB

Massachusetts School Funding

- Massachusetts' state funding system aims to: "assure fair and adequate minimum per student funding for public schools in the commonwealth by defining a foundation budget and a standard of local funding effort applicable"

- All students (by community) assigned into buckets in a matrix which determines how much money should be spent on various categories of education: administration, instructional leadership, teachers, etc

- Students that fall into additional buckets have more money assigned

- "Fair and adequate minimum spending" = "Foundation Budget"

What is the Foundation Budget?

- The Foundation Budget helps determine
  - What a municipality must contribute towards education
  - Which then determines state aid

- **59% of statewide foundation budget must be local contribution**; every community is guaranteed **some** state aid

- Local contribution determined first, taking into account property values and total income; state aid provides the rest

- In MA, there are regional school districts, but for the most part every municipality is responsible for its own funding

What is the Foundation Budget?

wrrb.org The Research Bureau

FY25 Chapter 70 Foundation Budget

348 Worcester

	Base Foundation Components							Incremental Costs Above the Base						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		------ Kindergarten ------			Junior/	High		Special Ed	Special Ed	English learners	English learners	English learners		
	Pre-school	Half-Day	Full-Day	Elementary	Middle	School	Vocational	In-District	Tuitioned-Out	PK-5	6-8	High School/Voc	Low income	TOTAL
Foundation Enrollment	**1,181**	**0**	**2,054**	**9,822**	**5,774**	**6,330**	**2,096**	**1,045**	**240**	**4,661**	**1,417**	**1,853**	**19,901**	**26,667**
1 Administration	264,934	0	921,527	4,406,640	2,590,505	2,839,955	940,370	3,235,748	888,662	517,790	167,546	234,923	2,105,526	19,114,128
2 Instructional Leadership	478,470	0	1,664,356	7,958,767	4,678,672	5,129,199	1,698,389	0	0	906,098	293,163	411,125	9,975,973	33,194,213
3 Classroom & Specialist Teachers	2,193,979	0	7,631,534	36,492,659	18,878,497	30,435,653	17,132,557	10,677,162	0	6,342,502	2,052,156	2,877,820	97,385,145	232,099,666
4 Other Teaching Services	562,687	0	1,957,339	9,359,777	3,960,849	3,614,873	1,196,963	9,969,112	13,574	906,098	293,163	411,125	0	32,245,560
5 Professional Development	86,768	0	301,979	1,444,227	920,260	978,302	535,549	515,060	0	258,872	83,759	117,443	4,724,497	9,966,716
6 Instructional Materials, Equipment & Techn	317,535	0	1,104,580	5,281,977	3,105,084	5,446,459	3,156,010	449,559	0	647,133	209,404	293,645	724,197	20,735,583
7 Guidance & Psychological Services	223,528	0	777,542	3,718,118	2,358,044	2,855,590	945,548	0	0	388,308	125,645	176,183	3,943,383	15,511,888
8 Pupil Services	63,491	0	220,928	1,584,485	1,521,564	3,846,488	1,273,655	0	0	129,483	41,887	58,740	20,491,264	29,231,984
9 Operations & Maintenance	609,242	0	2,119,173	10,133,652	6,458,334	6,865,075	4,254,356	3,614,477	0	1,553,278	502,567	704,770	0	36,814,926
10 Employee Benefits/Fixed Charges*	957,673	0	3,331,136	15,929,320	9,993,639	9,732,185	4,205,855	4,282,515	0	1,505,084	486,966	682,886	16,651,366	67,758,624
11 Special Education Tuition*	0	0	0	0	0	0	0	0	8,437,378	0	0	0	0	8,437,378
12 Total	**5,758,308**	**0**	**20,030,095**	**96,309,621**	**54,465,449**	**71,743,777**	**35,339,252**	**32,743,633**	**9,339,614**	**13,154,647**	**4,256,257**	**5,968,661**	**156,001,352**	**505,110,666**

13 Wage Adjustment Factor	100.0%

*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

14 Low-income percentage	76.98%
15 Low-income group	11

Foundation Budget per Pupil	**18,941**

English learner foundation budget as % total foundation budget	4.6%
Low-income foundation budget as % total foundation budget	30.9%

Sources of Funding

- From MA: income and sales tax; other sources. More recently the “Fair Share Amendment” –4% charge on income above $1 million. Revenue, by law, ONLY for transportation and education
- From Worcester / Other Municipalities: Property taxes
- Growth of property tax is limited in MA … double conundrum because “local contribution” is based in part on property values AND community income; while “foundation budget” sets required amount of local contribution, which can lead to penalties if not met
- Foundation Budget provides baseline similarities in funding across MA; but schools with more low income students, ESL, etc receive more to ensure equitable funding.
- State Aid fills gaps where local municipalities can’t. However, at times local munis will contribute more or less than required

Funding in Worcester

- In Worcester FY26 (including Worcester Public Schools, Charter Schools, and other Out-of-District Students):

	Total	Percentage
Foundation Budget	**$547,442,459**	**100%**
Required Local Contribution	$135,663,200	24.8%
State Aid	$411,779,259	75.2%

- In total – including WPS, Charter Schools, and School Choice – $574.4 million from state aid and city for education. $151.4 million is local contribution; about $10.6 million more includes required city services.

- Despite that, $28 million of the total contribution does not count towards required net school spending.

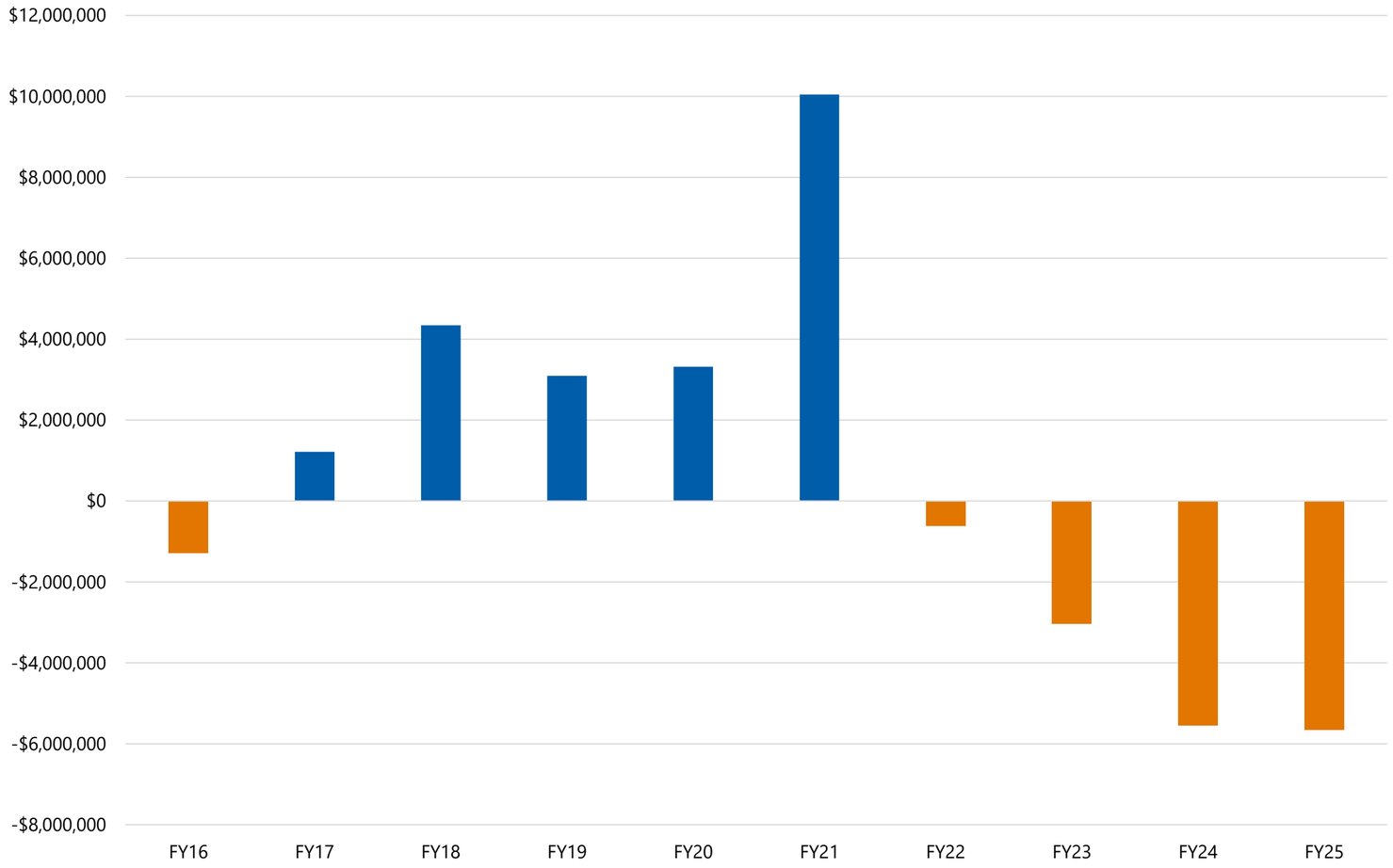
Funding in Worcester

wrrb.org The Research Bureau

Worcester Net School Spending, Prior 10 Fiscal Years

This year, about a $2 million gap

City has often used free cash later to make up gap



Net School Spending for FY24, Worcester compared to Gateway Cities and Neighbors

City	FY24 Foundation Budget***	Required Local Contribution	State Aid	Required Net School Spending (including carryover penalty if applicable)	Actual Net School Spending	Amount Over or (Under) NSS	Actual NSS as a % of Required NSS
Gateway Cities							
Quincy	$164,068,489	$118,960,682	$45,107,807	$164,068,489	$187,630,843	$23,562,354	114.36%
Haverhill	$132,551,888	$49,918,077	$82,633,811	$132,551,888	$140,568,595	$8,016,707	106.05%
Lowell	$288,791,630	$60,097,975	$228,693,655	$289,236,848	$294,030,324	$4,793,476	101.66%
Lynn	$329,943,497	$60,851,330	$269,092,167	$329,943,497	$331,191,960	$1,248,463	100.38%
New Bedford	$259,908,138	$35,809,016	$224,099,122	$259,908,138	$260,229,795	$321,657	100.12%
Springfield	$525,763,853	$48,026,085	$477,737,768	$525,763,855	$525,763,850	($5)	100.00%
Fall River*	$226,544,926	$38,520,449	$188,024,477	$232,461,997	$231,363,164	($1,098,833)	99.53%
Worcester*	$477,974,879	$120,432,974	$357,541,905	$481,008,495	$475,460,464	($5,548,031)	98.85%
Brockton	$295,646,848	$54,579,267	$241,067,581	$295,646,848	-	-	-
Lawrence*	$279,873,222	$13,728,391	$266,144,831	$287,956,075	-	-	-
Greater Worcester							
Berlin-Boylston	$12,479,596	$9,682,981	$2,796,615	$12,479,596	$21,237,264	$8,757,668	170.18%
West Boylston	$11,278,496	$8,476,196	$3,158,025	$11,634,221	$16,430,253	$4,796,032	141.22%
Millbury	$22,434,599	$13,581,840	$8,852,759	$22,434,599	$30,762,379	$8,327,780	137.12%
Shrewsbury	$74,633,714	$57,993,834	$20,971,468	$78,965,302	$98,480,041	$19,514,739	124.71%
Wachusett Regional School District	$84,952,457	$49,101,422	$35,851,035	$84,952,457	$104,600,251	$19,647,794	123.13%
Grafton	$36,858,149	$24,436,656	$12,794,520	$37,231,176	$44,805,579	$7,574,403	120.34%
Auburn	$32,176,028	$17,041,707	$15,134,321	$32,176,028	$38,218,887	$6,042,859	118.78%
Leicester	$20,759,209	$9,660,962	$11,098,247	$20,759,209	$23,530,123	$2,770,914	113.35%
Worcester*	$477,974,879	$120,432,974	$357,541,905	$481,008,495	$475,460,464	($5,548,031)	98.85%
Boston and Statewide							
Boston	$1,095,713,386	$880,485,066	$230,700,785	$1,111,185,851	$1,515,403,720	$404,217,869	136.38%
Statewide	$13,963,389,872	$7,566,302,116	$6,592,314,528	$14,186,785,664	$16,966,156,787	$2,779,371,124	119.59%

The Role of State and Local Governments in Providing Adequate and Equitable K-12 Funding

JUSTINE OLIVA *(MODERATOR)*
Director of Policy and Research, Rhode Island Public Expenditure Council

JOSH BOUCHER
Senior Research Associate, Worcester Regional Research Bureau

LISA HAMMERSLEY
Executive Director, Connecticut School + State Finance Project

RYAN HANKINS
Executive Director, Public Affairs Research Council of Alabama

KIM RUEBEN
Senior Advisor, Lincoln Institute of Land Policy

A Conversation with Providence Mayor Brett Smiley

MICHAEL DIBIASE
President and CEO, Rhode Island Public Expenditure Council

MAYOR BRETT SMILEY
39th Mayor of Providence, Rhode Island