




## MEMORANDUM

**DATE:** February 23, 2018

**TO:** See Distribution

**FROM:** Michael P. Walsh, Director of Finance 

**TELEPHONE:** (860) 291-7246

**RE:** Mayor's Recommended FY 19 Budget, Narrative, and Additional Analysis

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By way of this memo, attached please find a copy of the Mayor's Recommended FY 19 Budget in hard copy. An electronic copy was also sent to you by e-mail. Additionally, the following budget files have been sent to you by e-mail. A brief explanation of the individual file contents is presented below:

File Name	File Contents Description
2019MayorsRecBudget.pdf	The Mayor's Recommended Budget
2019AdditionalAnalysis.pdf	A companion set of supporting documents to the budget
2019Form1and2.pdf	Form 1 and 2 by department
2019NewInitiatives.pdf	New initiatives proposed by department
2019MUNISBudgetDetailExpwbm.pdf	Budget detail by line for expenses (with bookmarks)
2019MUNISBudgetExp%.pdf	A budget summary that provides % change by line item
2019MUNISBudgetHistoryExp.pdf	A four-year budget summary report of actual spending
2019MUNISBudgetRev.pdf	A budget report for revenue with prior year comparisons

Additionally, let me describe the process that was followed which resulted in the attached budget.

### The FY 19 Budget Process

In November, the FY 19 Budget Package was distributed to all Directors and Department Heads. As it relates to the *Requested Budget* submissions, the primary directive from the Mayor was to maintain existing town services so that any budget increase would be driven from those contractual items (labor or otherwise) that the town is obligated to fund.

A 5-Year Capital Improvement Plan (CIP) with funding recommendations and narratives is also included in the Mayor's Recommended Budget.

Presented below, you will find an index of additional budget analysis sent to you by e-mail that will give you insight into the Recommended Budget. This index and the other related files are companions and will be frequently referenced as you work your way through the budget and MUNIS reports.

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Support for revenue items is presented first followed by expenditure items. Please retain this index as the PDF file related to this memo is designated by page number.

**Revenue items:**

Exhibit	1	Mill Rate calculation
	2	Year over year tax comparison
	3-5	October 1, 2017 Grand List, Grand List Analysis, and Top 10 Property owners
	6	December 18, 2017 FY 17 and 18 Municipal Aid shortfall memo
	7-8	November 2, 2017 OPM letter deciphering the FY 18 State budget
	9-24	November 15, 2017 CCM FY 18 State budget impact on towns
	25-27	November 22, 2017 OPM letter further deciphering the FY 18 State budget
	28-36	February 9, 2018 CCM FY 19 State budget impact on towns
	37-40	BOE inquiry to SBOE on Alliance Funding
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	47-52	Estimates of Statutory Formula Grants - Governor w/ CCM commentary

**Expenditure items:**

Exhibit	53-55	Salary grid and pay schedules for classified, non-union employees and Directors
	56-57	Capital Region Council of Governments dues
	58	Central Conservation District dues
	59	NCCEMSC assessment
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	62	Segal pension funding analysis
	63-66	Medical Reserve, OPEB, Worker's Comp, and AL/GL reserve calculation
	67	MDC assessment due
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	71	Salary Negotiations Contingency calculations
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If you have any questions on the budget or the contents of any of the files presented, please feel free to contact me at (860) 291-7246.

cc: Marcia A. Leclerc, Mayor  
All Town Councilors

2/7/2018

**TOWN OF EAST HARTFORD**

**Mill Rate Calculation**

**For the Period July 1, 2018 through June 30, 2019**

		<u>RE and PP</u>	<u>MV</u>	<u>Total</u>
<b><u>Collection Rate as per FY 2017 Audit</u></b>	<u>97.90%</u>			
Adjusted Taxes	122,966,000			
Collected as per audit	120,381,000			
<b><u>Levy on Which to Base Mill Rate</u></b>				
Net Grand List less all adjustments		2,542,077,263	272,213,735	2,814,290,998
X collection rate		97.90%	97.90%	97.90%
Grand List Base		<u>2,488,637,534</u>	<u>266,491,238</u>	<u>2,755,128,772</u>
<b>Mill rate</b>		47.66	45.00	
<b><u>Summary</u></b>				
Revenue raised on Real Estate and PP		118,608,465	-	118,608,465
Reduced by: Local Option estimate		(570,000)	-	(570,000)
Reduced by: Veteran's Exemption estimate		(230,000)	-	(230,000)
Reduced by: Pratt Leased Engine settlement		(225,000)	-	(225,000)
Revenue raised on MV		-	11,992,106	11,992,106
Subtotal Revenue raised by the mill rate		<u>117,583,465</u>	<u>11,992,106</u>	<u>129,575,571</u>
<b>Value of one mill</b>				<u>2,755,129</u>
Total Budget				188,118,621
Less Revenue raised from taxation				<u>129,575,571</u>
Revenue raised from other receipts				<u>58,543,050</u>

①

**Year over Year Tax Comparison  
FY 19**

	2016 Grand List FY 18 Budget	2017 Grand List FY 19 Budget	Diff.	% Chg.
<b>Average Taxpayer</b>				
Total Assessed Value	\$ 99,610	\$ 99,610	-	0.0%
Mill rate	47.05	47.66	0.61	1.3%
Tax	\$ 4,687	\$ 4,747	\$ 61	1.3%
 Market Value - Information only		<b>\$ 142,300</b>		
Car 1 Assessed Value	\$ 10,000	\$ 10,000	-	0.0%
Car 2 Assessed Value	5,000	5,000	-	0.0%
Total Value	\$ 15,000	\$ 15,000	-	0.0%
Mill rate	39.00	45.00	6.00	15.4%
Tax	\$ 585	\$ 675	\$ 90	15.4%
 <b>Total Taxes</b>	<b>\$ 5,272</b>	<b>\$ 5,422</b>	<b>\$ 151</b>	<b>2.9%</b>

PRESS RELEASE

TOWN OF EAST HARTFORD  
10-1-2017 GRAND LIST



The East Hartford Assessor's Office has completed the Grand List for October 1, 2017 . The new total Grand List is: **3,147,477,758** .  
By categories, the real estate, personal property and motor vehicle changes are indicated by the following chart:

	GROSS	EXEMPTIONS	NET	COMPARISON OF NET TAXABLE CURRENT YEAR TO PRIOR YEAR	
				ASSESSMENT CHANGE	PERCENTAGE CHANGE
Real Estate	2,277,975,763	28,002,530	2,249,973,233	30,505,508	1.37%
Personal Property	594,164,460	302,060,430	292,104,030	26,376,070	9.93%
Motor Vehicles	275,337,535	3,123,800	272,213,735	-159,564	-0.06%
<b>TOTAL GRAND LIST</b>	<b>3,147,477,758</b>	<b>333,186,760</b>	<b>2,814,290,998</b>	<b>56,722,014</b>	<b>2.06%</b>

There are also **471,848,840** in tax exempt property in the town. This represents real estate owned by the Town, State of Connecticut, Federal Government and other tax-exempt entities. It is not taxed and thus not included in the taxable Grand List.

The figures above do not reflect any adjustments that may be made by the Board of Assessment Appeals, which meet during the month of March. Anyone wishing to appeal their Real Estate, Personal Property or Supplemental Assessment must file an application, available in the Assessor's Office by February 20th.

TOWN OF EAST HARTFORD  
10-1-2017 GRAND LIST

	GROSS		EXEMPTIONS		NET	
2017						
Real Estate	2,277,975,763		28,002,530		2,249,973,233	✓
Personal Property	594,164,460		302,060,430		292,104,030	✓
Motor Vehicles	275,337,535		3,123,800		272,213,735	✓
TOTAL GRAND LIST	3,147,477,758		333,186,760		2,814,290,998	✓

2016						
Real Estate	2,234,186,958	✓	14,719,233	✓	2,219,467,725	✓ ✓
Personal Property	552,147,280	✓	286,419,320	✓	265,727,960	✓ ✓
Motor Vehicles	275,733,859	✓	3,360,560	✓	272,373,299	✓ ✓
TOTAL GRAND LIST	3,062,068,097	✓	304,499,113	✓	2,757,568,984	✓ ✓

Change						
Real Estate	43,788,805 ✓	1.96%	13,283,297 ✓	90.24%	30,505,508 ✓	✓ 1.37%
Personal Property	42,017,180 ✓	7.61%	15,641,110 ✓	5.46%	26,376,070 ✓	✓ 9.93%
Motor Vehicles	-396,324 ✓	-0.14%	-236,760 ✓	-7.05%	-159,564 ✓	✓ -0.06%
TOTAL GRAND LIST	85,409,661	2.79%	28,687,647	9.42%	56,722,014	✓ 2.06% ✓

REAL ESTATE - EXEMPT PROPERTY		
2017	471,848,840	
2016	468,229,240	✓
Change	3,619,600	0.77%

Prepared by: E. Anthony  
1/30/2018



2017FINAL GL TOTALS

TOWN OF EAST HARTFORD  
2017 GRAND LIST  
TOP 10 PROPERTY OWNERS


	NAME	PROPERTY TYPE	REAL ESTATE	PERSONAL PROPERTY	MOTOR VEHICLE	TOTAL
1	United Technologies Corp.	Manufacturer	187,382,040	286,296,080	45,170	473,723,290
2	Goodwin College	School	235,982,190	4,739,540	180,090	240,901,820
3	Coca Cola Bottling Co	Manufacturer	6,892,550	43,327,840	230,130	50,450,520
4	CT Light & Power	Utility	1,676,010	37,110,560	-	38,786,570
5	CT Natural Gas Corp	Utility	6,140,570	21,053,840	2,737,610	29,932,020
6	Merchant Group	Offices	29,118,200	587,900	-	29,706,100
7	Fremont Group	Offices	27,656,240	-	-	27,656,240
8	Ansonia Acquisitions LLC	Apartments	23,429,320	258,810	-	23,688,130
9	Cabela's Inc.	Retail	15,908,450	3,296,470	27,710	19,232,630
10	Colonial Rivermead MHC LLC	Real Estate	14,902,540	118,150	-	15,020,690



## MEMORANDUM

DATE: December 18, 2017

TO: Marcia A. Leclerc, Mayor

FROM: Michael P. Walsh, Director of Finance 

TELEPHONE: (860) 291-7246

RE: FY 17 and 18 State Municipal Aid Shortfalls and Other Items

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By way of this memo, let me summarize the FY 17 and 18 State Municipal Aid Shortfalls impacting our town.

**FY 17 State Municipal Aid Unfavorable to East Hartford (reductions occurred after the town set its budget)**

Motor Vehicle Mill Rate Grant	853k
Municipal Revenue Sharing	557k
Education Transportation	510k
Special Education	497k
PILOT - State Property	<u>269k</u>
Unfavorable Revenue Adjustments to Budget	2,686k

- To cover the shortfall in State municipal aid revenue that was expected to be received but was reduced in the final FY 17 State budget, a town-wide budget freeze was implemented on July 1, 2016 saving \$2M.

**FY 18 State Municipal Aid Unfavorable to East Hartford (reductions occurred after the town set its budget)**

Motor Vehicle Mill Rate Grant	2,052k
Anticipated State aid increase	1,600k
Sales Tax Sharing (offset by various new grants)	1,308k
Governor's Deficit Reduction Plan (\$50M Estimated)	500k
PILOT - State Property	485k
PILOT Colleges and Hospitals	428k
Elderly Circuit Breaker	360k
Mid-year ECS reduction	255k
Enterprise Zone - State portion not funded	250k (\$1.3M estimated revenue loss in FY19)
Elderly and Disabled Renters	250k
Additional PILOT	215k
Offset by the ECS Increase (but not new aid)	<u>(3,305k)</u>
Unfavorable Revenue Adjustments to Budget	4,398k

- To partially cover the shortfall in State municipal aid revenue that was expected to be received but was reduced in the final FY 18 State budget, a town-wide budget freeze is in place and a 7 mill additional supplemental motor vehicle tax bill to 40,000 vehicle owners was issued on December 18, 2017 to raise \$1.8M.

Please feel free to let me know if you have any questions or problems on any of the information presented above.





# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

November 2, 2017

Dear Chief Elected Municipal Official:

On Tuesday, Governor Malloy signed legislation establishing the state budget (Emergency Certified Bill 1502) for fiscal years 2018-2019. As you know, our state had been without an approved budget for more than 120 days. I know this situation has caused you and your residents considerable frustration. And although I continue to have real concerns about the state's ability to remain in balance this blennium and the out-year deficits that this budget exacerbates, we finally have a budget that will enable us to provide additional financial assistance to cities and towns.

In terms of municipal aid, my office is committed to implementing the municipal assistance components of the budget that are administered by OPM as soon as possible. We are currently in the process of calculating the level of funding to be allocated to each town in a variety of new and reauthorized programs. OPM expects to begin sending out these funds in the coming weeks starting with the distribution of \$35 million under the Municipal Revenue Sharing program. We hope to deliver the following additional municipal grants within the next couple of weeks:

- Municipal Stabilization Grant;
- Motor Vehicle Property Tax Grant;
- Reimbursement to Towns for Loss of Taxes on State Property;
- Reimbursement to Towns for Private Tax-Exempt Property; and
- Property Tax Relief Elderly Freeze Program

We anticipate returning to the statutory schedule of payments once we have caught up later this month.

There also are several significant changes in the budget that merit further attention.

→ **Renters' Rebate Program.** Although the state has historically been responsible for administering this program, sections 563-565 of the bipartisan budget bill negotiated by the General Assembly immediately shifts the responsibility to municipalities for making these renter rebate payments directly to qualified applicants. Under this law, the shift in responsibility is not accompanied by any state funding because the General Assembly stranded \$13 million a year at OPM without providing the agency the ability to distribute these funds either to individuals or to the towns that must now administer the program. In short, OPM is no longer authorized to administer the program and no longer has the authority to process payments for this purpose. This program is now a municipal responsibility. Therefore, OPM will direct any person requesting such assistance to call their town hall directly.

→ **Property Tax Relief Elderly Circuit Breaker Program and Distressed Municipalities Grant Program.** There is no funding in the new state budget for payments to municipalities under these programs.

With respect to grants administered by other state agencies, including ECS in the State Department of Education, OPM will work through the allotment process to ensure a prompt return to the statutory schedule of payments.

If you have any questions or need further information, please feel free to contact David Kalafa of my staff at (860) 418-6221 or [David.Kalafa@ct.gov](mailto:David.Kalafa@ct.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Barnes", followed by a horizontal line.

Benjamin Barnes, Secretary

## Adopted FY 18 State Budget: Impact on Towns and Cities

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## Overview

On November 15, 2017, the General Assembly approved revisions to the FY 18 state budget initially adopted on October 25. The budget calls for combined expenditures (General Fund and Special Transportation Fund) of \$20.2 billion. This equates to an increase of \$875.6 million (4.5%) over estimated FY 17 expenditures.

The budget would increase municipal aid by \$23.5 million (0.7%) versus FY 17.

	FY 17	Adopted FY 18	Adopted FY 18 v. FY 17 Change:	
			\$	%
<b>Municipal Aid</b>	<b>3,146,958,922</b>	<b>3,170,464,104</b>	<b>23,505,182</b>	<b>0.7%</b>

## Education Aid

The budget includes education grants totaling \$2.58 billion in FY 18. Below are the proposed changes to statewide totals for major education grant programs.

Education Aid	FY 17	Adopted FY 18	Adopted FY 18 v. FY 17 Change:	
			\$	%
Adult Education	20,383,960	20,383,960	0	0.0%
After School Program	4,866,695	4,720,695	(146,000)	-3.0%
Bilingual Education	3,164,800	2,848,320	(316,480)	-10.0%
Education Cost Sharing	2,027,587,120	1,986,183,701	(41,403,419)	-2.0%
Excess Cost - Student Based	140,559,998	142,542,860	1,982,862	1.4%
Health Serv for Pupils Private Schools	3,526,579	3,526,579	0	0.0%
Interdistrict Cooperation	6,353,391	3,050,000	(3,303,391)	-52.0%
Magnet Schools	313,058,158	328,058,158	15,000,000	4.8%
Open Choice Program	40,258,605	38,090,639	(2,167,966)	-5.4%
Priority School Districts	42,337,171	38,103,454	(4,233,717)	-10.0%
School Breakfast Program	2,225,669	2,158,900	(66,769)	-3.0%
School Readiness Quality Enhancement	4,172,930	0	(4,172,930)	-100.0%
Vocational Agriculture	10,544,937	10,228,589	(316,348)	-3.0%
Young Parents Program	212,318	106,159	(106,159)	-50.0%
Youth Service Bureaus	2,651,516	2,598,486	(53,030)	-2.0%
<b>Total Education Aid</b>	<b>2,621,903,847</b>	<b>2,582,600,500</b>	<b>(39,303,347)</b>	<b>-1.5%</b>

## **Education Cost Sharing (ECS)**

The budget includes a new ECS formula.

In basic terms, the ECS formula is determined by multiplying the number of students in each town (adjusted for need) by the amount the state has determined a district should spend per pupil to provide an adequate education (the "foundation") and by an aid percentage determined by the town's wealth. The fully funded ECS grant is the result of that calculation with some adjustments.

It defines a "base grant amount" as the FY 17 ECS amount each town received. It also defines "grant adjustment," which is the difference between a town's base grant amount and its fully funded grant.

### **Need Students**

The formula calculates need students as follows:

- poverty is weighted at 30% and is measured by the number of students eligible for free or reduced price meals or free milk (FRPM), plus an additional 5% of any FRPM-eligible students above 75% of the total number of resident students; and
- the number of students who are English Language Learners (ELL) is weighted at 15%.

### **Foundation**

The foundation remains at \$11,525.

### **Base Aid Ratio**

The base aid ratio is the percentage of the foundation amount that the state contributes. A town's wealth determines what that percentage is.

Town wealth is measured using two components: equalized net grand list per capita (ENGLC); and median household income (MHI). Each town's wealth measures are compared to the median statewide amounts to determine relative wealth, using an adjustment factor of 1.35 for the median, which was lowered from 1.5.

The lower the adjustment factor, the lower the state's share of ECS.

The formula then uses a wealth adjustment factor (WAF), where ENGLC contributes 70 percent to the wealth calculation and MHI contributes the other 30 percent.

The formula adds a new "base aid ratio adjustment factor," which is a bonus added to a base aid ratio if the town is ranked in the top 19 towns on the "eligibility index."

The public investment community (PIC) eligibility index measures town relative wealth and need, and awards points based on economic need and poverty. It ranks towns in descending order (i.e., neediest to wealthiest) using five categories.

- per capita income
- adjusted equalized net grand list per capita
- equalized mill rate
- per capita temporary family assistance
- unemployment rate (CGS § 7-545)

The adjustment gives towns a bonus of three to six percentage points in their base aid ratio.

Town Ranked on PIC Eligibility Index	Bonus % Points Added to Base Aid Ratio
1-5	6
6-10	5
11-15	4
16-19	3

The new formula maintains a minimum aid ratio for alliance districts at 10% and reduces the minimum aid ratio for all other districts from 2% to 1%.

### Regional Bonus

Municipalities receive a bonus of \$100 for each student enrolled in a regional district. The bonus is reduced proportionately if the number of grades served by the district is less than K-12.

### Phase-in of Formula

Changes in funding due to the new formula will be phased-in beginning in FY 19. For FY 18, distribution will be as follows:

- an Alliance District town will receive the same ECS grant amount as its base grant amount (FY 17); and
- other towns will receive the ECS amount they received in FY 17, reduced by 5%.

For FY 19, amounts are determined as follows:

- if a town's fully funded ECS grant under the new formula is greater than its base grant amount, it will receive the base amount plus 4.1% of the difference; and
- if a town's fully funded ECS grant under the formula is less than its base grant amount, it will receive the base amount minus 25% of this difference; however, if the town is an Alliance District, it will receive its base grant amount with no reduction.

For FY 20 and beyond, amounts are determined as follows:

- in FY 20 through FY 27, if a town's fully funded ECS grant is greater than the amount received during the prior fiscal year, the town will receive the prior year's amount plus 10.66% of this difference;
- if a town's fully funded ECS grant is less than the amount received during the prior fiscal year, the town will receive the prior year's amount minus 8.33% of the difference; however, if the town is an Alliance District, it will receive the prior year's amount with no reduction; and
- beginning in FY 28, each town will receive its fully funded ECS grant; however, if the town is an Alliance District whose fully funded amount is less than the amount it received during the prior fiscal year, it will receive the prior year's amount.



### **Alliance District Portion of ECS**

For Alliance Districts, the Alliance portion of the FY 18 ECS grant would be the increase above the total ECS amount from FY 12.

Here is the language for the Alliance District portion of ECS (SB 1502, Section 224).

*"...(D) For the fiscal year ending June 30, 2018, and each fiscal year thereafter, the Comptroller shall withhold from a town designated as an alliance district any increase in funds received over the amount the town received for the fiscal year ending June 30, 2012, pursuant to subsection (a) of section 10-262i."*

### **Special Education**

Though the Governor had proposed creating a new special-education grant, the adopted budget keeps the existing Excess Cost-Student Based grant in place. Funding for the grant is increased by 1.4% statewide over FY 17.

There is also a provision in the budget to create a task force to study a special education predictable cost cooperative, which is a funding model for special education. CCM would have one of the seats on the task force.

### **Teachers' Retirement System (TRS)**

The Governor had called for towns and cities to contribute to teachers' pension costs. This provision was not included in the adopted budget.

The budget includes the creation of the TRS Viability Commission and charges it with developing and implementing a plan to maintain TRS' financial viability.

Another provision of the budget requires that a municipal CEO be a gubernatorial appointee to the Teachers' Retirement Board (TRB).

### **Minimum Budget Requirement (MBR)**

For FY 18, there will again be no MBR for school districts that have an "accountability index score" in the top 10 percent of all districts in the state. This allows those districts to reduce their education budget with no restrictions. At this time, CCM does not have a list of the districts that fall into this category.

Member towns of a newly formed regional school district are also exempt during the first full fiscal year following its establishment.

The MBR for Alliance Districts, or those formally designated as such, equals the prior year's budgeted appropriation.

The MBR for all other districts is the prior year's budgeted appropriation plus any ECS increase. If a district is set to receive a reduction in ECS funding in FY 18, it can reduce its MBR by the amount of the reduction.

Additional reductions are allowed for non-Alliance Districts under the following conditions.

- Any district with 20 percent or more of its student population eligible for free or reduced price lunches (FRPL) and a student population as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the net current expenditures per resident student (NCEP) up to a one and one-half percent (1.5%) reduction in the district's budgeted appropriation for education.
- Any district with less than 20 percent of its student population eligible for FRPL and a student population as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the NCEP up to a three percent (3%) reduction in the district's budgeted appropriation for education.
- Any district that does not maintain a high school and pays tuition to another school district and a student population attending high school as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation by such difference multiplied by the amount of tuition paid per student.
- Any district that demonstrates new savings through increase district efficiencies or through regional collaboration may reduce its budgeted appropriation for education up to a one-half percent (0.5%).



### **School Construction**

There are several changes to the school construction program.

- The types of projects eligible for emergency school construction grants is expanded to include, among other things, skylights as part of a roof replacement and limited-use elevators. Districts are required to notify the Department of Administrative Services (DAS) commissioner of the condition within seven days of discovering it. The grant application must be submitted within six months of the notification.
- Increases, from 5% to 11%, the amount of a project's reimbursement grant that DAS can withhold pending the completion of a final audit. This provision appears to apply to current projects as well as new projects.
- Specifies that when a regional board of education dissolves, the local boards of education or towns that participated in the regional board are not absolved from any school construction responsibilities or financial obligations incurred while part of the regional board.
- Changes the definition of a renovation project by requiring the renovation to cover at least 55% of the square footage of the completed project and removing the requirement for total refurbishment.
- Removes the provision that permits a school district to submit an independent architect's feasibility study and cost analysis to justify that a renovation project will cost less than new construction.
- Postpones and reduces the frequency of required reports by local and regional boards of education to the DAS commissioner on the following required programs: (1) facilities and long-term building; (2) air quality; and (3) green cleaning.
- Requires the DAS commissioner to use three years, rather than one, of adjusted equalized net grand list (AENGL) per capita when ranking all of the state's towns for school construction reimbursement rates.
- The bill replaces the current listing requirement of having a DAS assessment on enrollment projections with a report of the following factors: (1) an enrollment projection; (2) a substantiation of the estimated costs; (3) the readiness to begin construction; (4) efforts by boards of education to consolidate schools before submitting an application; (5) certain enrollment and capacity information; and (6) the state's education priorities related to reducing racial and economic isolation for the school district.

### **Youth Services Bureaus**

Any youth service bureau (YSB) that applied for a grant during FY 17 will have its eligibility extended to FY 18 grants. The YSB would require prior approval of the town's contribution.

## Non-Education Aid

Non-education grants will total \$587.9 million in FY 18. Below are changes to statewide totals for major non-education grant programs.

Non-Education Aid	FY 17	Adopted FY 18	Adopted FY 18 v. FY 17 Change:	
			\$	%
Community Services	70,742	0	(70,742)	-100.0%
DOH Tax Abatement	1,078,993	0	(1,078,993)	-100.0%
Distressed Municipalities	5,423,986	0	(5,423,986)	-100.0%
Housing/Homeless Services	592,893	586,965	(5,928)	-1.0%
Human Resource Devel.- Hispanic Prog.	4,719	4,120	(599)	-12.7%
Local Capital Improvement Program	0	55,000,000	55,000,000	--
Local & District Departments of Health	4,083,916	4,144,588	60,672	1.5%
Grants for Municipal Projects	60,000,000	60,000,000	0	0.0%
MRSF Motor Vehicle Property Tax	0	36,000,000	36,000,000	--
MRSF Revenue Sharing	75,907,908	0	(75,907,908)	-100.0%
MRSF Supplemental PILOT	44,101,081	35,221,814	(8,879,267)	-20.1%
Municipal Portion of Renters' Rebate	0	(8,500,000)	(8,500,000)	--
Municipal Restructuring	0	28,000,000	28,000,000	--
Municipal Stabilization Grant	0	56,903,954	56,903,954	--
Municipal Transition	0	36,000,000	36,000,000	--
Pequot-Mohegan Fund	58,076,612	57,649,850	(426,762)	-0.7%
PILOT: Colleges & Hospitals	114,950,770	100,900,058	(14,050,712)	-12.2%
PILOT: State-Owned Property	66,730,441	51,596,345	(15,134,096)	-22.7%
Property Tax Relief Elderly Circuit Breaker	19,176,502	0	(19,176,502)	-100.0%
Property Tax Relief Elderly Freeze Program	112,221	65,000	(47,221)	-42.1%
Property Tax Relief for Veterans	2,777,546	2,777,546	0	0.0%
Property Tax-Disability Exemption	374,065	374,065	0	0.0%
School Based Health Clinics	11,280,633	11,039,012	(241,621)	-2.1%
Teen Pregnancy Prevention	114,876	100,287	(14,589)	-12.7%
Town Aid Road	60,000,000	60,000,000	0	0.0%
Venereal Disease Control	197,171	0	(197,171)	-100.0%
<b>Total Non-Education Aid</b>	<b>525,055,075</b>	<b>587,863,604</b>	<b>62,808,529</b>	<b>12.0%</b>

### LoCIP

The budget provides \$90 million in LoCIP funding. That total includes \$55 million in new entitlements for towns and cities in FY 18. The remaining \$35 million will be used to raise the bonding cap for the program and fund some projects already approved.



### **Municipal Revenue Sharing Fund (MRSA)**

For FY 18 and FY 19, the budget eliminates the diversion of sales and use tax revenue to MRSA and redirects this revenue to the General Fund. The tax diversion is set to occur again beginning in FY 20.



### **MRSF Motor Vehicle Property Tax**

OPM will distribute motor vehicle property tax grants as reimbursement to municipalities and special taxing districts for revenue lost due to the MVMR cap. The grant amount will be the difference between the property taxes a municipality and any special taxing district levied on motor vehicles in the 2013 assessment year and the amount of the levy for that year had the rate been set at the cap (39 mills for FY 18).

Payment is to be made by August 1 each fiscal year.

Municipalities must distribute any district portion of the grant to the district within 15 days of receipt.

Municipalities that had a mill rate of more than 39 mills in FY 17 may apply to OPM for a supplemental motor vehicle property tax grant. To qualify, a municipality (1) must have implemented a real property revaluation in the 2014 or 2015 assessment year and (2) its mill rate must have increased by at least four mills over the previous year as a result. ] ?

### **MRSF Supplemental PILOT**

The budget provides \$35.2 million in supplemental PILOT grants to select municipalities.

### **Municipal Restructuring Grant**

This grant will be used to provide funding to eligible municipalities under the new Municipal Accountability Review Board (see below).



### **Municipal Stabilization Grant**

This grant is used to ensure that no municipality receives less in FY 18 municipal aid than 5% of the amount it received in FY 17, when considering formula grants.

### **Municipal Transition Grant**

The stated use of this funding has not been identified, though it may be used to fund reimbursements due to the motor vehicle mill rate cap. CCM is looking into it.



### **Property Tax Relief – Elderly Circuit Breaker**

The funding for Elderly Circuit Breaker was eliminated. It appears that the budget gives OPM the authority to reduce the Elderly Circuit Breaker grant by up to 100% for most towns. Municipalities that are exempt from the reduction include those designated as a distressed municipality, targeted investment community, enterprise zone, or municipality within an airport development zone.

## **Additional Programs, Funding, and Other Items**

Below are additional items in the FY 18 budget that impact towns and cities.

### **Bond Funding**

The following are some bond authorizations for FY 18.

- STEAP grants: No funding; and additional \$9 million in existing bond authorization for the program was rescinded
- Urban Act: \$50 million
- School construction: \$453 million
- School construction for Alliance Districts: \$30 million
- Responsible Growth Incentive Fund: \$2 million
- Transit-oriented development and predevelopment activities: \$6 million
- Targeted brownfield redevelopment: \$30 million



### **Tax Relief for Elderly Renters (Renters' Rebate)**

The responsibility for administration of the Renters' Rebate program will remain with OPM. Municipalities, however, will be responsible for bearing half of the program's cost, up to \$250,000 per municipality.

OPM will select at least one grant per town from which it will withhold funding in the amount necessary to cover 50% of the Renters' Rebate costs of residents of that town. Bond-funded grants, including LoCIP, Town Aid Road, and Grants for Municipal Projects, are exempt from this reduction.



### **Motor Vehicle Tax Cap**

The motor vehicle mill rate (MVMR) is capped at 39 mills for FY 18 and 45 mills for FY 19. Any municipality or district may establish a mill rate for motor vehicles that is different from its mill rate for real property.

Special taxing districts and boroughs may not impose a mill rate that, when combined with the municipality's MVMR, would exceed the cap. Municipalities with more than one taxing district are allowed to set a uniform MVMR across the entire municipality.

### **Local Budget and Tax Adjustments**

The budget allows for the adjustment of municipal budgets and tax levies. These adjustments are limited.

#### **Municipalities Receiving a Decrease in Aid**

Municipalities that adopted a budget or levied taxes for FY 18 before the state adopted its budget may change their education budgets and levies if the state's budget provides less in state aid than the municipality projected.

Education budgets must be amended in the same manner the budget was originally adopted, as long as the amendment does not exceed the ECS grant decrease. Non-education budgets must be amended in the same manner the non-education budget was originally adopted, as long as amendment does not exceed the state aid decrease (excluding ECS).

Municipalities may also make transfers between accounts without following their normal budget processes, as long as the transfers are approved by a majority of the legislative body. It is unclear if there are any restrictions on these transfers.

By February 1, 2018, municipalities may adjust tax levies and any remaining tax installments or issue supplemental bills.

Budget amendments or account transfers, except those made by an Alliance District, will not impact future ECS grants or MBR calculations.

### **Municipalities Receiving an Increase in Aid**

Municipalities and regional boards of education that adopted a budget or levied taxes for FY 18 before the state adopted its budget may change their budgets and levies if the state's budget provides over \$100,000 more in state aid than the municipality or board projected.

Budget adjustments must not exceed the increase in state aid to the board or municipality.

By February 1, 2018, municipalities and boards must adjust tax levies and any remaining tax installments. They may also issue tax refunds or rebates for excess taxes paid by the same date.

Municipalities that collect taxes in a single installment may also issue supplemental bills reflecting the changes to the motor vehicle mill rate cap.

Any budget amendments, levy adjustments, or refunds must be done by a vote of (a) the municipality's or board's legislative body, or (b) the board of selectmen, in the case of a municipality whose legislative body is a town meeting.

### **Municipal Accountability Review Board**

The budget creates a new system of accountability under which some municipalities would be subject to increasing levels of state review and intervention based on fiscal conditions. Designated municipalities would be able to use existing statutory tools and qualify for state assistance to restructure their finances and repay debt.

Composition of MARB would be as follows.

Member	Appointing Authority	Term
OPM secretary or designee (serves as co-chair)	Per bill	Appointments serve six-year terms
State treasurer or designee (serves as co-chair)	Per bill	
Municipal finance director	Governor	
Municipal bond of bankruptcy attorney	Governor	
Town manager	Governor	
Labor representative	Governor, chosen from three recommendations by AFSCME	
Teacher representative	Governor, chosen from three recommendations by CEA and AFT	
Four people with business, finance, or municipal management experience	Senate president, House speaker, Senate minority leader, House leader	
Alternates	Governor may appoint one or more alternates for his appointments if there are two or more designated tier II, III, or IV municipalities	
Municipal Representatives	For determining whether to designate a tier III as a tier IV, CEO, treasurer (nonvoting), and legislative body member are added to board.  For designated Tier IV, following are added to board as ex officio municipality's CEO or designee, legislative body member or designee, treasurer or official responsible for issuing bonds, and minority party member of legislative body.	

The system uses tiers to determine fiscal stress in towns and cities. The criteria used to determine a given community's placement include fund balance, credit rating, and level of municipal aid.

Tier I municipalities would be accountable to the existing Municipal Finance Advisory Commission (MFAC), which may require municipal CEOs to provide financial information and plans to improve their fiscal condition.

With respect to tier II municipalities, MARB would have the same authority as MFAC, including:

- requiring such municipalities to prepare and submit three-year financial plans and monthly reports; and
- approving the issuance of multiyear bonds backed by a special capital reserve fund.

For tier III, MARB would have additional authority to:

- review and comment on budgets and debt obligations;
- monitor compliance with the three-year financial plan and recommend changes to ensure budgetary balance;
- recommend implementation of efficiency and productivity improvement measures and adopt LEAN practices and principles;
- require notification of municipal or board-of-education expenditures exceeding specified amounts;
- approve or reject municipal and board-of-education collective bargaining agreements and binding arbitration awards; and
- designate a tier III municipality as tier IV based on specified criteria.

For tier IV, MARB would have additional authority to:

- review and approve annual budgets and bond ordinances and resolutions;
- review municipal fund transfers exceeding \$50,000;
- review, approve, or modify board-of-education budgets on a line item basis;
- review and approve municipal and board-of-education contracts exceeding specified amounts;
- approve and reject collective bargaining agreements for new terms other than modifications, amendments or re-openings; and
- impose binding arbitration under specified conditions.

Tier IV municipalities must limit the annual increase in property tax revenue to 3%.

A new Municipal Restructuring Fund, administered by OPM, will provide financial assistance to designated tier II-IV municipalities.

- Municipalities seeking restructuring assistance would submit a restructuring plan to OPM that may include a reduction in the MBR.
- OPM will provide funding based on a municipality's relative fiscal needs.
- The OPM secretary will determine the funding and impose conditions on that funding.
- MARB will monitor and report to the OPM secretary on how a recipient municipality spends the state restructuring funds.
- Recipient municipalities must submit their budgets to MARB for approval.
- The OPM secretary will issue guidance on the fund's administration, participation criteria, and funding priorities.
- MARB must immediately consider for funding any municipality that will default on its obligations before January 1, 2018, without the fund's assistance.

MARB would be able to help tier III and IV municipalities pay the debt service and issuance costs on bonds previously issued to retire other bonds under certain conditions. The secretary and treasurer could provide other forms of credit support in lieu of this assistance, though no assistance would be provided to a municipality that files for bankruptcy.

Based on a request by a local government or a super-majority of the MARB, a community can be placed in Tier IV.

CCM will provide a list of designated municipalities once it becomes available.



### **Municipal Spending Cap**

The budget maintains the municipal spending cap. It does appear that towns receiving the MRSF Supplemental PILOT could be penalized if they exceed the cap. The penalty would be 50 cents for every dollar over the cap. The municipalities potentially impacted would be Bridgeport, Hartford, Mansfield, New Haven, and Waterbury. It does not appear that other towns would be impacted.

OPM still has not provided guidance on the spending cap. CCM is attempting to get clarification on this issue.

### **Fund Balance in Arbitration Decisions**

The budget establishes that 15% of a municipality's fund balance is not available to pay for any item subject to binding arbitration. Please note that the language does not establish a 15-percent level of fund balance as the base amount. It refers to 15% of the fund balance itself as the amount that is unavailable.

### **Prevailing Wage**

The budget increases the prevailing wage threshold to \$1 million for new construction. The threshold for renovation projects remains at \$100,000.

### **Local Option Admission Surcharge**

The budget exempts motion pictures shows from the local option admissions surcharge. Municipalities are allowed to impose a surcharge (generally 5%) on admission to a range of amusement, entertainment, or recreation facilities.



### **Superintendents in Small Towns**

Local boards of education will have the option to either employ a local superintendent or receive direction from another board-of-education's superintendent, if the other board of education authorizes the use of its superintendent. To be eligible, districts must meet one of the following requirements:

- have fewer than 10,000 residents;
- have fewer than 2,000 resident students; or
- have fewer than three public schools.

This option does not apply to regional boards of education.

Existing law allows boards of education to jointly employ a superintendent.

### **Education Administrative Personnel**

Local boards of education must notify their respective municipal legislative body before the start date of any person hired to fill a central office administrative personnel position (1) with an annual salary of \$100,000 or more and (2) for which the proposed or approved education budget does not provide funding.

The requirement does not apply to positions funded through grants, gifts, or donations to the board.

Local boards of education must immediately file with their town clerk a signed copy of any contract for administrative personnel. Town clerks must post a copy of the contracts on the town's website. Regional boards of education must meet these requirements in each member town.

### **Consultation Between Municipalities and Boards of Education**

Local boards of education, after going out to bid for a good or service, must consult with the municipality's legislative body if the municipality provides or uses such good or service.

If the municipality has a lower cost option than the lowest qualified bid received by the school board, the school board must consider a cooperative agreement with the municipality for the provision of such goods or services.

"Good or service" includes: portable classrooms; motor vehicles; and materials and equipment, such as telephone systems, computers and copy machines.

Municipal legislative bodies are required to consult with their local boards of education, when possible, about jointly purchasing property, casualty, and workers' compensation insurance.

Local boards of education are required to consult with their legislative bodies before purchasing payroll processing or accounts payable software to determine whether such systems may be purchased or shared regionally.

### **Grants to Councils of Government (COGs)**

Beginning in FY 18, COGs are eligible for a "regional services grant."

- Grants must be used to achieve efficiencies in the delivery of services.
- The grants will be made within available appropriations and pursuant to a formula developed by the OPM secretary.
- In order to receive a grant, COGs must annually submit a grant spending plan by July 1 to OPM. For FY 18 grants, the deadline was November 1, 2017, though it is unclear if OPM will extend it at this time.

### **Regional Revenue Sharing Agreements**

The budget authorizes any regional council of government (COG) to enter into a revenue-sharing agreement with one or more other COGs. It provides no other details on which revenue is included or how this would be administered.

### **Crumbling Foundations**

The budget provides a framework to assist owners of residential buildings (i.e., a one- to four-family dwelling, including condominium and planned development units) with concrete foundations damaged by the presence of pyrrhotite.

It creates a not-for-profit captive insurance company ("captive") to help homeowners repair or replace crumbling concrete foundations. Funding comes from the Crumbling Foundations Assistance Fund. There is \$20 million in bond funds authorized in the budget.

The captive is scheduled to sunset by June 30, 2022, at the latest.

### **Taxes on Motor Vehicles Registered Out-of-State**

A procedure is established that allows assessors to receive information about certain motor vehicles registered in other states from the motor vehicles commissioner in order to add such vehicles to a municipality's grand list. If the information provided is sufficient to determine the vehicle's value, the assessor must do so and add it to the grand list.

Municipalities must remit 1% of the property taxes collected for any such vehicles to the Special Transportation Fund to fund administrative costs related to their registration.

##

If you have any questions, please contact George Rafael at [grafael@ccm-ct.org](mailto:grafael@ccm-ct.org) or 203-498-3063.



# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

OFFICE OF THE SECRETARY

November 22, 2017

Dear Chief Elected Municipal Official:

Yesterday, Governor Malloy signed legislation amending the state budget for fiscal years 2018-2019. These amendments address several significant problems with the budget that Governor Malloy had identified in his October 31 signing statement, including the hospital payment issues and the administration and funding of the Renters' Rebate Program. Now that the budget has been finalized, my office can resume implementing the municipal assistance components of the budget that are administered by OPM. This memo is designed to update you on the final changes to and implementation of the Renters Rebate Program, as well as to provide you with a schedule for our plans to release other municipal aid.

In reviewing this plan, you should note that the funding for some programs will be reduced to reflect holdbacks necessary to meet savings targets the General Assembly charged the administration with identifying and achieving as part of the bipartisan budget. While there has been some harsh and pointed rhetoric about our plans for achieving these savings, the reality is that Public Act 17-2 as amended by SB 1503 *requires* OPM to make reductions in General Fund allotments totaling \$881.6 million, and that we simply could not have legally achieved such a large target without impacting municipal aid to some degree.


To put it another way, if there were more politically palatable cuts to be made, the General Assembly would likely have made them explicitly rather than utilize lapses to this extent. The vast majority of these allotment reductions target state agency operations and services. Where we do impact municipal aid, the holdbacks amount to a small percentage, in most cases less than 2 percent of total town spending.


We expect payments to be made in the following order:


**Municipal Revenue Sharing program.** OPM already has completed the distribution of \$35 million to towns under this program. No monies were held back in this program.


**Renters' Rebate Program.** In its recent amendments to the budget, the General Assembly returned administration of this program from towns to OPM, but required municipalities to pay for fifty percent (50%) of the cost of the claims in their towns, up to a cap of \$250,000 per town. Although the General Assembly wanted the state and localities to split the cost of the claims under this program, the legislature also wanted claimants to receive only one check. As a result, the General Assembly directed OPM to


administer the checks, and then recover the local share by reducing or withholding payments to towns from another municipal grant program. OPM has determined that the source of the local share of the Renters' Rebate program will be the Education Cost Sharing (ECS) program. The total available funding for the Renters' program for fiscal year 2018 is \$24.4 million, which reflects a 2.5% holdback equaling \$625,506. Each individual payment will also be pro-rated to keep within the available appropriation of \$24.4 million. At this time, OPM staff are working with the Office of the State Comptroller to develop a schedule to process individual checks for the 48,500 eligible recipients. Grant payments should be mailed by the middle of December to eligible renters. The average individual grant payment is expected to be around \$490, which is similar to last year's payment.

 **Reimbursement to Towns for Private Tax-exempt Property (PILOT for Colleges and Hospitals).** OPM staff are currently working with the Office of the State Comptroller to process these payments. OPM will be exercising its discretion to hold harmless Alliance Districts and Distressed Municipalities under this program. All other municipalities will have their payments reduced proportionately by roughly 41 % to achieve \$2.5 million in savings. We expect municipalities to receive their payments by November 27.

 **Municipal Transition (Motor Vehicle Property Tax Grants).** The Municipal Transition grant payments will not be subject to any hold back. The payments will reflect the changes made by the General Assembly in its budget (motor vehicle property tax grants to municipalities that impose mill rates on real property and personal property other than motor vehicles greater than 39 mills or that, when combined with the mill rate of any district located within the municipality, impose mill rates greater than 39 mills, shall be made in an amount equal to the difference between the amount of property taxes levied by the municipality and any district located within the municipality on motor vehicles for the assessment year commencing October 1, 2013, and the amount such levy would have been if the mill rate on motor vehicles for said assessment year was 39 mills). We expect municipalities to receive their payments by November 29. OPM does not anticipate processing the supplemental motor vehicle tax grants that is contemplated in Sec. 21 of Senate Bill 1503.

 **Reimbursement to Towns for Loss of Taxes on State Property (State Owned PILOT).** OPM will be exercising its discretion to hold harmless Alliance Districts and Distressed Municipalities under this program. All other municipalities will have their payments reduced proportionately by 8.47 % to achieve \$1.3 million in savings. We expect municipalities to receive their payments by December 5.

 **Municipal Stabilization Grants.** OPM will be exercising its discretion to hold Alliance Districts and Distressed Municipalities harmless. The grants for all other municipalities will be reduced proportionately by 7.89% to achieve \$1.4 million in General Fund savings. We expect municipalities to receive payments under this program by December 7.

 **Tax Relief for Elderly Freeze Program.** We expect municipalities to receive their payments by December 11.

→ **Education Cost Sharing Grants.** OPM staff is working with staff at the State Department of Education to calculate these payments. Before applying the lapse savings, the appropriation for ECS was reduced by \$8.2 million to recover payments for the Renters' Rebate Program pursuant to the recent amendments to the budget. Alliance Districts were held harmless from further reduction, and grants to all other municipalities are reduced by 12.95%, to achieve General Fund savings of \$58.2 million. We expect the state Department of Education to make payments under this program by November 28.

→ **Property Tax Relief for Veterans.** The appropriation will be reduced by 2.5% to achieve \$9,400 in savings. In addition, each town's payment will be pro-rated to keep within the available appropriation. We expect municipalities to receive their payments by December 31, 2017.

→ **Property Tax Disability Exemptions.** The appropriation will be reduced by 2.5% to achieve \$69,400 in savings. In addition, each town's payment will be pro-rated to keep within the available appropriation. We expect municipalities to receive their payments by December 31, 2017.

→ **Mashantucket Pequot and Mohegan.** Because these grants are not paid out of the General Fund, there will be no holdbacks. We expect municipalities to receive their payments by January 1, 2018.

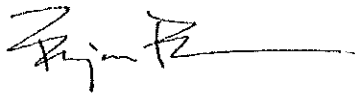
→ **Grants-in-Aid to Municipalities.** There is no plan to release these bond funds at this time. Municipalities will be notified accordingly if this changes.

→ **Property Tax Relief Elderly Circuit Breaker.** There is no funding in the new state budget for payments to municipalities under this program.

→ **Distressed Municipalities grants.** There is no funding in the new state budget for payments to municipalities under this program.

Questions regarding holdbacks should be directed to Kerry Kelley of my staff at (860) 418-6209 or [Kerry.Kelley@ct.gov](mailto:Kerry.Kelley@ct.gov). Please direct all other questions to David Kalafa of my staff at (860) 418-6221 or [David.Kalafa@ct.gov](mailto:David.Kalafa@ct.gov).

Sincerely,



Benjamin Barnes, Secretary

# Governor's Proposed FY 19 State Budget: Impact on Towns and Cities

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## Overview

On February 5, 2018, the Governor proposed his FY 19 state budget adjustments. The budget calls for combined expenditures of \$20.7 billion. This equates to an increase of \$285.0 million (1.4%) over estimated FY 18 expenditures.

The proposal would reduce municipal aid by \$52.6 million (1.7%) versus FY 18.

	FY 18	Proposed FY 19	Proposed FY 19 v. FY 18 Change:	
			\$	%
<b>Municipal Aid</b>	<b>3,047,042,125</b>	<b>2,994,475,006</b>	<b>(52,567,119)</b>	<b>-1.7%</b>

## Education Aid

The budget includes education grants totaling \$2.52 billion in FY 19. Below are the proposed changes to statewide totals for major education grant programs.

Education Aid	FY 18	Proposed FY 19	Proposed FY 19 v. FY 18 Change:	
			\$	%
Adult Education	19,874,361	19,832,631	(41,730)	-0.2%
After School Program	4,602,678	4,602,678	0	0.0%
Bilingual Education	2,777,112	2,777,112	0	0.0%
Education Cost Sharing	1,928,243,995	1,950,511,348	22,267,353	1.2%
Excess Cost - Student Based	138,979,288	140,619,782	1,640,494	1.2%
Health Serv for Pupils Private Schools	3,438,415	3,438,415	0	0.0%
Interdistrict Cooperation	1,537,500	1,537,500	0	0.0%
Magnet Schools	309,509,936	307,959,936	(1,550,000)	-0.5%
Open Choice Program	37,138,373	39,138,373	2,000,000	5.4%
Priority School Districts	37,150,868	37,150,868	0	0.0%
School Breakfast Program	2,158,900	2,158,900	0	0.0%
School Readiness Quality Enhancement	0	0	0	--
Vocational Agriculture	9,972,874	9,972,874	0	0.0%
Young Parents Program	71,657	71,657	0	0.0%
Youth Service Bureaus	2,533,524	2,533,524	0	0.0%
<b>Total Education Aid</b>	<b>2,497,989,481</b>	<b>2,522,305,598</b>	<b>24,316,117</b>	<b>1.0%</b>

## **Education Cost Sharing (ECS)**

The proposal retains the new ECS formula adopted this past year. It also retains the phase-in of increases and decreased, with two changes:

- the year for the base grant is changed to FY 18 rather than FY 17; and
- the phase-in percentage for towns whose fully funded grant is greater than its base grant is changed to 8.0% in FY 19 (was 4.1%) and 6.76% in FY 20 (was 10.66%).

The Governor also eliminates grants to the wealthiest communities based on Equalized Net Grand List Per Capita (ENGLPC).

## **ECS for Alliance Districts**

For Alliance Districts, the current law states that increases in ECS above the FY 12 amount will go to the Alliance portion of the grant. We will inform members if there are any proposed changes to this in the Governor's budget bill.

## **Minimum Budget Requirement (MBR)**

The Governor's proposal made no mention of changes to the minimum budget requirement (MBR). Again, we will inform members if any MBR changes appear in the budget bill.

The following is the current MBR for FY 19.

There will again be no MBR for school districts that have an "accountability index score" in the top 10 percent of all districts in the state. This allows those districts to reduce their education budget with no restrictions.

Member towns of a newly formed regional school district are also exempt during the first full fiscal year following its establishment.

The MBR for Alliance Districts, or those formally designated as such, equals the prior year's budgeted appropriation.

The MBR for all other districts is the prior year's budgeted appropriation plus any ECS increase. If a district is set to receive a reduction in ECS funding in FY 19, it can reduce its MBR by the amount of the reduction.



Additional reductions are allowed for non-Alliance Districts under the following conditions.

- Any district with 20 percent or more of its student population eligible for free or reduced price lunches (FRPL) and a student population as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the net current expenditures per resident student (NCEP) up to a one and one-half percent (1.5%) reduction in the district's budgeted appropriation for education.
- Any district with less than 20 percent of its student population eligible for FRPL and a student population as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the NCEP up to a three percent (3%) reduction in the district's budgeted appropriation for education.
- Any district that does not maintain a high school and pays tuition to another school district and a student population attending high school as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation by such difference multiplied by the amount of tuition paid per student.
- Any district that demonstrates new savings through increase district efficiencies or through regional collaboration may reduce its budgeted appropriation for education up to a one-half percent (0.5%).

## Non-Education Aid

Non-education grants would total \$472.2 million in FY 19. Below are changes to statewide totals for major non-education grant programs.

Non-Education Aid	FY 18	Proposed FY 19	Proposed FY 19 v. FY 18 Change:	
			\$	%
Distressed Municipalities	0	0	0	--
Housing/Homeless Services - Municipality	575,226	575,226	0	0.0%
Human Resource Devel.- Hisp. Prog. -Muni.	0	0	0	--
Local Capital Improvement Program	55,000,000	35,000,000	(20,000,000)	-36.4%
Local & District Departments of Health	4,144,588	4,171,461	26,873	0.6%
Grants for Municipal Projects	60,000,000	60,000,000	0	0.0%
Municipal Revenue Sharing	35,221,814	35,221,814	0	0.0%
Municipal Restructuring	27,300,000	27,300,000	0	0.0%
Municipal Stabilization Grant	55,481,355	30,082,076	(25,399,279)	-45.8%
Municipal Transition	30,944,314	15,000,000	(15,944,314)	-51.5%
Pequot-Mohegan Fund	57,649,850	49,692,232	(7,957,618)	-13.8%
PILOT: Colleges & Hospitals	98,377,557	95,131,701	(3,245,856)	-3.3%
PILOT: State-Owned Property	50,306,436	46,603,503	(3,702,933)	-7.4%
Property Tax Relief Elderly Circuit Breaker	0	0	0	--
Property Tax Relief Elderly Freeze Program	65,000	50,026	(14,974)	-23.0%
Property Tax Relief for Veterans	2,708,107	2,708,107	0	0.0%
Property Tax-Disability Exemption	364,713	364,713	0	0.0%
School Based Health Clinics	10,618,232	9,973,097	(645,135)	-6.1%
Teen Pregnancy Prevention - Municipality	98,281	98,281	0	0.0%
Town Aid Road	60,000,000	60,000,000	0	0.0%
Venereal Disease Control	197,171	197,171	0	0.0%
<b>Total Non-Education Aid</b>	<b>549,052,644</b>	<b>472,169,408</b>	<b>(76,883,236)</b>	<b>-14.0%</b>

### Town Aid Road

The Governor's FY 19 budget documents show a FY 18 amount for Town Aid Road (TAR) of \$60 million. Half of the amount has been distributed. The remaining half is supposed to be funded by Special Transportation Fund (STF) bonds. The Governor indicated, however, that this funding was in jeopardy because of concerns about the sustainability of the STF.

CCM is looking into whether the remaining FY 18 will indeed be eliminated and will update members as soon as we get the information.

## **Renters' Rebate**

The FY 18 municipal contribution to Renters' Rebate was taken from ECS. For Alliance Districts, this reduction comes from the municipal portion of ECS and not the Alliance portion.

Under the Governor's proposal, the FY 19 Renters' Rebate cut (about \$8 million) is not shown as a line item lapse. This means it is not specifically included in the ECS or other grant amounts. It is, however, indirectly reflected in ECS since the FY 18 ECS amount, which included the Renters' Rebate, would be used as the base for the FY 19 ECS grant.

## **Municipal Transition Grant (Car Tax Reimbursement)**

OPM will distribute motor vehicle property tax grants as reimbursement to municipalities and special taxing districts for revenue lost due to the MVMR cap. The grant amount will be the difference between the property taxes a municipality and any special taxing district levied on motor vehicles in the 2013 assessment year and the amount of the levy for that year had the rate been set at the cap (45 mills for FY 19).

Municipalities must distribute any district portion of the grant to the district within 15 days of receipt.

## **Municipal Revenue Sharing Grant**

The budget provides revenue-sharing grants to a handful of municipalities. This funding is not restricted and can be considered general revenue.

## **Municipal Stabilization Grant**

This grant is used to provide additional funding to municipalities in FY 19 to cover loss of municipal aid under the formula grants. This funding is not restricted and can be considered general revenue.

## **Additional Programs, Funding, and Other Items**

Below are additional items in the FY 19 budget that impact towns and cities.

### **Bond Funding**

The following are some of the Governor's recommended bond authorizations for FY 19.

- STEAP grants: No funding
- Urban Act: \$50 million
- Responsible Growth Incentive Fund: \$2 million
- Transit-oriented development and predevelopment activities: \$6 million
- Grants for building improvements for Alliance Districts: \$30 million
- School construction: \$452.1 million
- Clean Water Fund: \$435.3 million
- Brownfield remediation and revitalization program: \$10 million
- Crumbling Foundations Assistance Fund: \$20 million
- Grants-in-aid and loans for various housing projects and programs: \$130 million
- Local Transportation Capital Program: \$64 million
- Local Bridge Program: \$24 million
- Grants-in-aid to assist targeted local and regional school districts for alterations, repairs, improvements, technology, and equipment in low-performing schools: \$5 million
- Grants-in-aid for public library construction: \$2.5 million

### **Motor Vehicle Tax Cap**

As mentioned above, the FY 19 motor vehicle mill rate (MVMR) would be capped at 45 mills under the Governor's proposal. Any municipality or district may establish a mill rate for motor vehicles that is different from its mill rate for real property.

Special taxing districts and boroughs may not impose a mill rate that, when combined with the municipality's MVMR, would exceed the cap. Municipalities with more than one taxing district are allowed to set a uniform MVMR across the entire municipality.

### **Municipal Spending Cap**

The Governor's proposal made no mention of changes to the municipal spending cap. We will inform members if any changes appear in the budget bill.

Under current law, the spending cap remains in place. OPM must still calculate the cap and determine if towns have exceeded it.

There is currently, however, no penalty for exceeding the cap. That is because there is no Municipal Revenue Sharing Account funding this year, and that is from where the penalty would have been taken. If the funding is restored, the penalty would be in place.

### **Proposal to Counter Changes in Federal Tax Laws**

The Governor's proposal would allow taxpayers to reclassify property tax payments as charitable donations. Municipalities would create a charitable organization to fund services. In lieu of paying property taxes, taxpayers would make a donation to their municipality's charity and receive a tax credit for the same amount.

Those charities would in turn use the donations to fund town or city services that are usually paid for by tax dollars and taxpayers would itemize their returns and claim the charitable deduction.

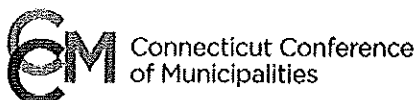
CCM is waiting for additional details on the proposal and should have more information in the near future.

##

If you have any questions, please contact George Rafael at [grafael@ccm-ct.org](mailto:grafael@ccm-ct.org) or 203-498-3063.

**Walsh, Mike**

**From:** GEORGE RAFAEL <GRAFAEL@CCM-CT.ORG>  
**Sent:** Thursday, February 15, 2018 12:44 PM  
**To:** Walsh, Mike  
**Subject:** FY 17-FY 19 Municipal Aid Comparison



Government Finance & Research

February 15, 2018

## FY 17-FY 19 Municipal Aid Comparison for East Hartford

Below is a comparison of grant estimates for East Hartford that we hope you find useful.

FY 17: Actual amount as listed by OPM

FY 18 Adopted: Amount under the adopted biennial budget (adopted October 2017)

FY 18 Post-Holdback: Amount after the Governor's holdbacks and lapses (announced November 2017)

FY 19 Adopted: Amount under the adopted biennial budget (adopted October 2017)

FY 19 Governor's Adjustments: Amount under the Governor's proposed adjustments (proposed February 2018)

Grant	FY 17 Actual	FY 18 Adopted	FY 18 Post-Holdback	FY 19 Adopted
Adult Education	208,572	217,830	212,358	217,830
ECS Grant	49,075,156	49,075,156	48,825,156	49,837,919
LoCIP	0	823,906	823,906	521,118
Pequot-Mohegan Grant	294,020	291,227	291,227	156,898
PILOT: Colleges & Hospitals	487,075	487,075	487,075	1,102,257
PILOT: State-Owned Property	555,245	69,451	69,451	69,451
Town Aid Road	584,370	584,370	584,370	584,370
Grants for Municipal Projects	4,447,536	4,447,536	4,447,536	4,447,536
Municipal Transition Grant (Car Tax)	0	1,876,005	1,876,005	101,214
Municipal Revenue Sharing	3,877,281	0	0	0
MRSF: Supplemental PILOT	205,669	0	0	0
Municipal Stabilization Grant	0	1,281,122	1,281,122	200,959
<b>Total</b>	<b>59,529,255</b>	<b>59,153,678</b>	<b>58,898,206</b>	<b>57,239,552</b>

If you have any questions, please contact George Rafael at [grafael@ccm-ct.org](mailto:grafael@ccm-ct.org) or 203-498-3063.

*Not Adjusted by the Governor's Adjustments!*

**Walsh, Mike**

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**From:** PAUL MAINULI <mainuli.pf@easthartford.org>  
**Sent:** Tuesday, February 06, 2018 3:02 PM  
**To:** Walsh, Mike  
**Cc:** Quesnel, Nathan  
**Subject:** FW: Analysis, Town-by-Town Runs of Governor's Proposed Budget

Mike —

Here's the latest ECS info we have from Katie Roy. Nate is waiting to hear back from Kathy Demsey at state DOE.

---

**From:** NATHAN D. QUESNEL  
**Sent:** Tuesday, February 06, 2018 12:45 PM  
**To:** PAUL MAINULI  
**Subject:** Fwd: Analysis, Town-by-Town Runs of Governor's Proposed Budget

I got this analysis from the CT school finance project. Still waiting on Kathy Dempsey—

Begin forwarded message:

**From:** Katie Roy <katie.roy@ctschoolfinance.org>  
**Date:** February 6, 2018 at 12:06:14 PM EST  
**To:** "NATHAN D. QUESNEL" <quesnel.nd@easthartford.org>  
**Subject:** Re: Analysis, Town-by-Town Runs of Governor's Proposed Budget

Hi Nate,

As an FYI, it appears that ECS increases in FY2018 and beyond are classified as Alliance District funding, see below:

Sec. 224. Section 10-262u of the general statutes, as amended by section 3 of public act 17-215, is repealed and the following is substituted in lieu thereof:

...

(D) For the fiscal year ending June 30, 2018, and each fiscal year thereafter, the Comptroller shall withhold from a town designated as an alliance district any increase in funds received over the amount the town received for the fiscal year ending June 30, 2012, pursuant to subsection (a) of section 10-262i. The Comptroller shall transfer such funds to the Commissioner of Education.

Thanks,  
Katie

On Tue, Feb 6, 2018 at 10:20 AM, NATHAN D. QUESNEL <quesnel.nd@easthartford.org> wrote:  
Katie—

Super helpful data here.

Would you mind giving me a call if you get a chance—

8603243650

Tks,

Nate

On Feb 6, 2018, at 8:42 AM, Katie Roy <[katie.roy@ctschoolfinance.org](mailto:katie.roy@ctschoolfinance.org)> wrote:

Superintendent Quesnel,

Yesterday, Governor Dannel Malloy released his recommended budget adjustments for fiscal year 2019. Included in this budget proposal were several changes to state education funding, including changes to funding levels for the Education Cost Sharing (ECS) grant, schools of choice, and other education grants.

*It is important to note these changes are only proposed and are not final or enacted. Connecticut's budget for FY 2019 remains as detailed in the biennial state budget (Conn. Acts 17-2 (June Special Session)) unless it is modified by the General Assembly.*

In an effort to provide useful information for policymakers, educators, community leaders, and all individuals interested in how Connecticut funds its public schools, the Connecticut School Finance Project has prepared two documents that offer a brief overview of the governor's proposed budget adjustments for FY 2019, and compare the proposed adjustments to the biennial state budget (Conn. Acts 17-2 (June Special Session)) that was signed into law in October 2017.

These documents are:

- An analysis featuring ECS estimates for each town based on the governor's proposed FY 2019 budget adjustments along with a comparison of those estimates to appropriated ECS amounts for FY 2019 in the current biennial budget. Also included is a table with proposed funding changes to schools of choice and other major education grants.  
*Available at <http://ctschoolfinance.org/assets/uploads/files/Analysis-of-2019-Education-Funding-Governors-FY-2019-Proposed-Adjustments.pdf>*
- A table outlining how the ECS formula in the governor's proposed adjusted budget for FY 2019 compares to the ECS formula in the current biennial state budget.  
*Available at <http://ctschoolfinance.org/assets/uploads/files/Formula-Comparison-Table-February-5-2018.pdf>*

We hope you find these documents helpful, and that they provide useful information regarding the governor's proposed budget adjustments. Should you have any questions or comments regarding these documents or how the governor's proposed budget adjustments impact state education funding, please email us at [info@ctschoolfinance.org](mailto:info@ctschoolfinance.org).





**STATE OF CONNECTICUT**  
*DEPARTMENT OF EDUCATION*



February 2, 2018

Dear Superintendents of Schools:

I want to take the opportunity to provide some guidance on the implementation of the Minimum Budget Requirement (MBR) for this school year. In Public Act 17-2 of the June Special Session (PA 17-2 JSS), the legislature reauthorized the MBR for fiscal years 2017-18 (FY2018) and 2018-19 (FY2019). In addition, the legislature authorized new budget adjustment flexibility for municipalities that adopted their FY2018 budgets prior to the adoption of the state budget and received a lower amount of state aid than what they had projected in their adopted budget. Outlined below are the adjustments provided for in the legislation as interpreted by the Department of Education. Please note that while statute currently continues these adjustments into FY2019, changes could be made during the 2018 legislative session.

**Alliance Districts:**

- The MBR remains in place.
- MBR reductions are not applicable to Alliance Districts.

**Non-Alliance Districts:**

- The MBR remains in place for FY2018 and operates with the same rules and exceptions as for fiscal year 2016-17 (FY2017). Please refer to Section 10-262j(a) of the Connecticut General Statutes (C.G.S.).
- C.G.S. Section 10-262j provides that, subject to the limits prescribed in law, reductions to the MBR may be taken for the following reasons:
  - A decline in enrollment subject to caps based on the number of students eligible for free and/or reduced price lunch.
  - New and documentable savings through increased efficiencies or regional collaboration.
  - The termination of operations and closure of a school or schools due to declining enrollment.
  - Towns may reduce the district's appropriated budget in an amount equal to the "aid reduction," which for FY2018 works out to 5 percent of the Education Cost Sharing (ECS) grant a town was entitled by law to receive for FY2017 minus reductions during FY2017 based on lapses as recommended by the Secretary of the Office of Policy and Management. See C.G.S. Sections 10-262i(d), 10-262h(a) and 10-262f(48).
  - Districts in the top 10 percent of school districts based on the accountability index are exempt from the MBR.

**Non-Alliance Districts – Special Circumstance:**

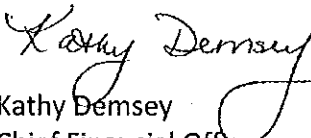
- If a town adopted its FY2018 budget (or levied taxes based on its FY2018 budget or made adjustments or transfers to such budget) prior to the adoption of the state budget and received a lower amount of state aid than projected in its adopted or adjusted budget, the town may:
  - Reduce its FY2018 **education** budget (in the same manner as it was originally adopted) by no more than the amount of the difference between its FY2018 ECS entitlement specified in PA 17-2 JSS and the amount of ECS projected in its previously adopted FY2018 budget.
  - Make transfers between accounts without having to follow the same budget adoption process. However, the department interprets this provision as prohibiting any transfers that would reduce the FY2018 budget by more than the difference between the district's FY2018 ECS entitlement and the amount of ECS projected in the previously adopted FY2018 budget.
- If an eligible town makes reductions to its FY2018 education budget within the authorized limits, the penalties for falling below the MBR and transferring education aid for other purposes do not apply. Note, however, that under Section 265(b) of PA 17-2 JSS, any amount removed from the FY2018 budget using these options – whether by budget amendment or through a transfer – would be included in the town's MBR for FY2019.

**For All Districts – Executive Branch Holdbacks:**

The department's position is that holdbacks ordered by the Executive Branch in FY2018 do not count as state "aid reductions" for purposes of MBR, and thus, towns are not permitted to reduce education appropriations by holdback amounts.

If you have any questions on the implementation of the MBR for this fiscal year, please do not hesitate to contact me at 860-713-6464.

Sincerely,

  
Kathy Demsey  
Chief Financial Officer

KD:kk

cc: Dianna R. Wentzell, Commissioner of Education  
Peter Haberlandt, Legal Director  
Chief Municipal Officers  
School Business Officials

# Estimates of Statutory Grants as Recommended in Proposed Budget

Municipality/Other Special Taxing District	PILOT: State-Owned Real Property					PILOT: Colleges & Hospitals					Mashantucket Pequot And Mohegan Fund Grant				
	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17	FY 2017	FY 18 MB	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17
Andover	4,211	4,211	9,631	-	5,420	-	-	-	-	-	14,975	14,975	6,680	-	(8,295)
Ansonia	44,259	44,259	61,845	-	17,586	-	-	-	-	-	160,809	160,809	113,045	-	2,140
Ashford	44	44	2,817	-	2,773	-	-	-	-	-	23,966	23,221	12,010	(745)	(745)
Avon	-	-	27,370	-	27,370	-	-	-	-	-	19,195	18,973	-	(222)	(222)
Barkhamsted	1,682	1,682	9,887	-	8,205	-	-	-	-	-	16,970	16,480	6,728	(490)	(490)
Beacon Falls	20,772	20,772	24,899	-	4,127	-	-	-	-	-	28,910	28,405	12,467	(505)	(505)
Berlin	447	447	6,108	-	5,661	-	-	-	-	-	43,425	43,425	-	-	894
Bethany	5,865	5,865	20,648	-	14,783	15,096	14,650	14,650	(446)	(446)	15,929	15,440	881	(489)	(489)
Bethel	149	149	15,360	-	15,211	6	6	10,175	-	10,169	48,842	48,774	-	(68)	(68)
Bethlehem	158	158	527	-	369	-	-	-	-	-	13,617	13,341	4,125	(276)	(276)
Bloomfield	14,068	13,651	13,651	(417)	(417)	190,614	110,126	110,126	(80,488)	(80,488)	150,544	149,114	94,314	(1,430)	(1,430)
Bolton	15,913	15,913	24,288	-	8,375	-	-	-	-	-	16,362	16,279	3,244	(83)	(83)
Bozrah	-	-	3,044	-	3,044	-	-	-	-	-	16,305	16,045	9,143	(260)	(260)
Branford	-	-	12,155	-	12,155	-	-	105,041	-	105,041	53,780	53,780	-	-	407
Bridgeport	2,367,096	2,319,865	2,319,865	(47,231)	(47,231)	7,454,025	7,454,025	7,464,762	-	10,737	5,913,094	5,856,325	5,606,925	(56,169)	(56,169)
Bridgewater	51	51	639	-	588	-	-	-	-	-	8,251	8,143	3,734	(108)	(108)
Bristol	-	-	47,877	-	47,877	392,185	380,562	380,562	(11,623)	(11,623)	565,082	559,715	400,282	(5,367)	(5,367)
Brookfield	337	337	-	-	(337)	-	-	-	-	-	21,694	21,694	-	-	695
Brooklyn	111,376	79,919	79,919	(31,457)	(31,457)	-	-	-	-	-	212,937	212,937	191,703	-	492
Burlington	5,437	5,437	22,991	-	17,494	-	-	-	-	-	22,422	22,355	-	(67)	(67)
Canaan	93,900	58,344	58,344	(35,556)	(35,556)	1,960	1,406	1,406	(554)	(554)	9,659	9,348	6,202	(311)	(311)
Canterbury	327	327	5,357	-	5,030	-	-	-	-	-	29,519	28,601	15,208	(918)	(918)
Canton	-	-	9,325	-	9,325	-	-	-	-	-	20,081	20,081	-	-	156
Chaplin	50,399	31,817	31,817	(18,582)	(18,582)	-	-	-	-	-	79,763	79,006	73,052	(757)	(757)
Cheshire	1,865,186	1,317,410	1,317,410	(547,726)	(547,726)	121,350	100,980	100,980	(20,370)	(20,370)	2,061,556	2,039,432	1,962,440	(22,124)	(22,124)
Chester	415	415	9,068	-	8,653	-	-	-	-	-	14,643	14,638	3,278	(5)	(5)
Clinton	-	-	16,949	-	16,949	-	-	-	-	-	30,971	30,336	-	(635)	(635)
Colchester	-	-	74,928	-	74,928	-	-	-	-	-	65,420	65,420	23,167	-	368
Colebrook	1,206	1,206	2,813	-	1,607	-	-	-	-	-	9,838	9,838	6,045	-	10
Columbia	167	167	3,666	-	3,499	-	-	-	-	-	19,761	19,213	4,857	(548)	(548)
Cornwall	3,149	3,149	9,753	-	6,604	-	-	-	-	-	8,178	8,114	4,434	(64)	(64)
Coventry	284	284	23,414	-	23,130	-	-	-	-	-	44,362	44,362	13,336	-	1,664
Cromwell	180	180	8,749	-	8,569	2,634	2,634	37,974	-	35,340	35,310	35,310	-	-	944
Danbury	1,881,851	1,597,717	1,597,717	(284,134)	(284,134)	1,258,449	1,258,449	1,401,114	-	142,665	907,556	898,935	678,398	(8,621)	(8,621)
Darien	-	-	10,948	-	10,948	-	-	-	-	-	9,241	9,024	-	(217)	(217)
Deep River	-	-	7,424	-	7,424	-	-	-	-	-	17,346	16,522	4,490	(824)	(824)
Derby	663	663	29,550	-	28,887	833,361	690,309	690,309	(143,052)	(143,052)	243,222	240,912	207,304	(2,310)	(2,310)
Durham	123	123	6,251	-	6,128	-	-	-	-	-	20,996	20,345	1,003	(651)	(651)
East Granby	-	-	3,868	-	3,868	-	-	-	-	-	15,434	14,706	987	(728)	(728)
East Haddam	8,423	8,423	18,370	-	9,947	-	-	-	-	-	27,015	27,015	3,042	-	51
East Hampton	49,068	19,247	19,247	(29,821)	(29,821)	-	-	-	-	-	41,883	40,629	6,771	(1,254)	(1,254)
East Hartford	555,245	69,451	69,451	(485,794)	(485,794)	487,075	487,075	1,102,257	-	615,182	294,020	291,227	156,898	(2,793)	(2,793)
East Haven	240,702	240,702	463,397	-	222,695	-	-	-	-	-	170,049	158,456	82,006	(11,593)	(11,593)
East Lyme	862,360	192,581	192,581	(669,779)	(669,779)	40,179	28,062	28,062	(12,117)	(12,117)	320,180	320,180	270,204	-	405
East Windsor	57,816	57,816	548,433	-	490,617	-	-	-	-	-	45,593	45,500	15,432	(93)	(93)
Eastford	-	-	32,004	-	32,004	-	-	-	-	-	11,911	11,911	7,529	-	182
Easton	410	410	49,983	-	49,571	-	-	-	-	-	10,545	10,434	-	(111)	(111)
Ellington	96	96	4,444	-	4,444	-	-	-	-	-	44,853	44,853	4,081	-	803
Enfield	1,044,614	655,840	655,840	(388,774)	(388,774)	25,375	17,209	17,209	(8,166)	(8,166)	1,359,849	1,342,216	1,224,751	(17,633)	(17,633)
Essex	78	78	277	-	199	-	-	10,116	-	10,116	12,520	12,209	-	(311)	(311)
Fairfield	137	137	19,259	-	19,122	1,997,360	1,828,166	1,828,166	(169,194)	(169,194)	277,695	276,419	114,941	(1,276)	(1,276)
Farmington	3,134,814	2,106,294	2,069,061	(1,028,520)	(1,065,753)	29,691	23,644	23,644	(6,047)	(6,047)	29,796	29,796	-	-	427
Franklin	5,944	5,944	9,390	-	3,446	-	-	-	-	-	15,379	14,960	9,738	(419)	(419)
Glastonbury	-	-	-	-	-	7	7	0	-	(7)	41,629	40,754	-	(875)	(875)
Goshen	408	408	8,655	-	8,247	-	-	-	-	-	10,521	10,357	2,687	(164)	(164)
Granby	50	50	1,061	-	1,011	-	-	-	-	-	23,972	23,972	-	-	71
Greenwich	-	-	-	-	-	-	-	674,786	-	674,786	93,313	92,423	-	(890)	(890)
Griswold	17,108	17,108	32,943	-	15,835	-	-	-	-	-	86,837	86,837	55,478	-	7
Groton	833,258	564,150	564,150	(269,108)	(269,108)	37,634	25,380	25,380	(12,254)	(12,254)	1,336,108	1,336,108	1,232,069	-	1,689
Gulford	-	-	-	-	-	-	-	-	-	-	26,076	25,668	-	(408)	(408)
Haddam	21,098	21,098	33,979	-	12,881	-	-	-	-	-	23,844	22,842	908	(1,002)	(1,002)

$$1,171,708 - 261,250 = 910,458$$

# Estimates of Statutory Grants as Recommended in Proposed Budget

Municipality/Other Special Taxing District	Town Aid Road Grant					Local Capital Improvement (LOCIP)					Adult Education				
	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17
Andover	190,309	190,309	190,309	-	-	-	51,925	33,043	51,925	33,043	-	-	-	-	-
Ansonia	316,794	316,794	316,794	-	-	-	335,963	213,795	335,963	213,795	107,666	106,337	106,337	(1,329)	(1,329)
Ashford	291,997	291,997	291,997	-	-	-	91,697	58,353	91,697	58,353	-	-	-	-	-
Avon	312,623	312,623	312,623	-	-	-	199,736	127,104	199,736	127,104	1,985	1,789	1,789	(196)	(196)
Barkhamsted	195,446	195,446	195,446	-	-	-	65,435	41,640	65,435	41,640	1,595	1,629	1,629	34	34
Beacon Falls	188,620	188,620	188,620	-	-	-	69,292	44,095	69,292	44,095	-	-	-	-	-
Berlin	333,299	333,299	333,299	-	-	-	232,446	147,920	232,446	147,920	15,206	13,556	13,556	(1,650)	(1,650)
Bethany	211,061	211,061	211,061	-	-	-	86,280	54,905	86,280	54,905	-	-	-	-	-
Bethel	320,239	320,239	320,239	-	-	-	218,482	139,034	218,482	139,034	12,704	11,259	11,259	(1,445)	(1,445)
Bethlehem	212,549	212,549	212,549	-	-	-	60,670	38,608	60,670	38,608	-	-	-	-	-
Bloomfield	336,631	336,631	336,631	-	-	-	228,873	145,646	228,873	145,646	20,719	22,062	22,062	1,343	1,343
Bolton	200,385	200,385	200,385	-	-	-	69,338	44,124	69,338	44,124	3,679	3,823	3,823	144	144
Bozrah	181,710	181,710	181,710	-	-	-	49,934	31,776	49,934	31,776	6,841	6,877	6,877	36	36
Branford	400,004	400,004	400,004	-	-	-	285,085	181,417	285,085	181,417	21,033	21,252	21,252	219	219
Bridgeport	1,390,778	1,390,778	1,390,778	-	-	-	4,352,575	2,769,820	4,352,575	2,769,820	2,071,995	2,057,245	2,057,245	(14,750)	(14,750)
Bridgewater	178,701	178,701	178,701	-	-	-	43,277	27,540	43,277	27,540	-	-	-	-	-
Bristol	663,933	663,933	663,933	-	-	-	872,362	555,139	872,362	555,139	306,457	297,951	297,951	(8,506)	(8,506)
Brookfield	305,929	305,929	305,929	-	-	-	192,258	122,345	192,258	122,345	3,582	3,753	3,753	171	171
Brooklyn	242,163	242,163	242,163	-	-	-	130,553	83,079	130,553	83,079	33,138	32,494	32,494	(644)	(644)
Burlington	260,244	260,244	260,244	-	-	-	136,464	86,840	136,464	86,840	-	-	-	-	-
Canaan	169,778	169,778	169,778	-	-	-	34,435	21,913	34,435	21,913	-	-	-	-	-
Canterbury	224,582	224,582	224,582	-	-	-	101,071	64,318	101,071	64,318	13,120	12,664	12,664	(456)	(456)
Canton	261,069	261,069	261,069	-	-	-	125,005	79,549	125,005	79,549	2,777	2,482	2,482	(295)	(295)
Chaplin	188,998	188,998	188,998	-	-	-	49,965	31,796	49,965	31,796	2,877	2,841	2,841	(36)	(36)
Cheshire	403,218	403,218	403,218	-	-	-	330,733	210,466	330,733	210,466	23,840	25,964	25,964	2,124	2,124
Chester	191,022	191,022	191,022	-	-	-	52,580	33,460	52,580	33,460	-	-	-	-	-
Clinton	268,411	268,411	268,411	-	-	-	154,229	98,145	154,229	98,145	25,277	26,939	26,939	1,662	1,662
Colchester	349,300	349,300	349,300	-	-	-	215,073	136,865	215,073	136,865	27,866	27,747	27,747	(119)	(119)
Colebrook	201,115	201,115	201,115	-	-	-	45,708	29,087	45,708	29,087	350	374	374	24	24
Columbia	205,463	205,463	205,463	-	-	-	72,770	46,308	72,770	46,308	2,241	2,111	2,111	(130)	(130)
Cornwall	224,166	224,166	224,166	-	-	-	59,709	37,997	59,709	37,997	-	-	-	-	-
Coventry	295,270	295,270	295,270	-	-	-	185,564	118,086	185,564	118,086	10,987	10,844	10,844	(143)	(143)
Cromwell	276,747	276,747	276,747	-	-	-	154,984	98,626	154,984	98,626	17,076	14,033	14,033	(3,043)	(3,043)
Danbury	862,487	862,487	862,487	-	-	-	1,016,013	646,553	1,016,013	646,553	265,828	250,489	250,489	(15,339)	(15,339)
Darien	339,569	339,569	339,569	-	-	-	206,858	131,637	206,858	131,637	40	116	116	76	76
Deep River	198,414	198,414	198,414	-	-	-	55,863	35,549	55,863	35,549	-	-	-	-	-
Derby	265,209	265,209	265,209	-	-	-	200,762	127,758	200,762	127,758	125,448	126,334	126,334	886	886
Durham	222,534	222,534	222,534	-	-	-	96,125	61,170	96,125	61,170	-	-	-	-	-
East Granby	202,110	202,110	202,110	-	-	-	64,691	41,167	64,691	41,167	1,546	1,511	1,511	(35)	(35)
East Haddam	331,211	331,211	331,211	-	-	-	161,316	102,656	161,316	102,656	5,471	5,604	5,604	133	133
East Hampton	319,904	319,904	319,904	-	-	-	162,008	103,096	162,008	103,096	16,980	15,455	15,455	(1,525)	(1,525)
East Hartford	584,370	584,370	584,370	-	-	-	818,900	521,118	818,900	521,118	208,572	217,830	217,830	9,258	9,258
East Haven	401,245	401,245	401,245	-	-	-	402,972	256,436	402,972	256,436	469,823	484,517	484,517	14,694	14,694
East Lyme	320,210	320,210	320,210	-	-	-	220,331	140,211	220,331	140,211	17,156	15,971	15,971	(1,185)	(1,185)
East Windsor	267,266	267,266	267,266	-	-	-	143,619	91,394	143,619	91,394	16,217	15,604	15,604	(613)	(613)
Eastford	175,000	175,000	175,000	-	-	-	40,888	26,020	40,888	26,020	1,795	2,058	2,058	263	263
Easton	228,008	228,008	228,008	-	-	-	122,184	77,753	122,184	77,753	265	314	314	49	49
Ellington	336,331	336,331	336,331	-	-	-	195,651	124,505	195,651	124,505	14,829	13,269	13,269	(1,560)	(1,560)
Enfield	534,033	534,033	534,033	-	-	-	590,162	375,558	590,162	375,558	96,152	95,617	95,617	(535)	(535)
Essex	214,806	214,806	214,806	-	-	-	73,525	46,789	73,525	46,789	-	-	-	-	-
Fairfield	714,539	714,539	714,539	-	-	-	683,932	435,229	683,932	435,229	1,758	1,572	1,572	(186)	(186)
Farmington	373,438	373,438	373,438	-	-	-	252,085	160,417	252,085	160,417	3,522	3,747	3,747	225	225
Franklin	129,327	129,327	129,327	-	-	-	32,585	20,736	32,585	20,736	2,969	2,966	2,966	(3)	(3)
Glastonbury	460,888	460,888	460,888	-	-	-	374,757	238,481	374,757	238,481	6,077	5,665	5,665	(412)	(412)
Goshen	276,838	276,838	276,838	-	-	-	78,193	49,759	78,193	49,759	-	-	-	-	-
Granby	259,526	259,526	259,526	-	-	-	147,015	93,555	147,015	93,555	2,478	2,406	2,406	(72)	(72)
Greenwich	748,741	748,741	748,741	-	-	-	586,604	373,293	586,604	373,293	-	-	-	-	-
Griswold	192,109	192,109	192,109	-	-	-	173,464	110,386	173,464	110,386	51,728	50,755	50,755	(973)	(973)
Groton	381,016	381,016	381,016	-	-	-	392,465	249,750	392,465	249,750	105,903	102,334	102,334	(3,569)	(3,569)
Gulford	360,793	360,793	360,793	-	-	-	252,822	160,886	252,822	160,886	8,416	9,952	9,952	1,536	1,536
Haddam	246,062	246,062	246,062	-	-	-	135,008	85,914	135,008	85,914	-	-	-	-	-

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Estimates of Statutory Grants as Recommended in Proposed Budget

Municipality/Other Special Taxing District	Education Cost Sharing					Grants for Municipal Projects				
	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 18	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17
Andover	2,331,185	2,214,626	2,169,338	(116,559)	(45,288)	2,520	2,520	2,520	-	-
Ansonia	16,473,543	16,473,543	16,751,949	-	278,406	85,419	85,419	85,419	-	-
Ashford	3,859,564	3,666,586	3,612,923	(192,978)	(53,663)	3,582	3,582	3,582	-	-
Avon	731,456	694,883	645,385	(36,573)	(49,498)	261,442	261,442	261,442	-	-
Barkhamsted	1,633,686	1,552,002	1,635,503	(81,684)	83,501	41,462	41,462	41,462	-	-
Beacon Falls	4,067,920	3,864,524	4,000,388	(203,396)	135,864	43,809	43,809	43,809	-	-
Berlin	6,215,712	5,904,926	6,133,821	(310,786)	228,894	786,396	786,396	786,396	-	-
Bethany	2,000,209	1,900,199	1,888,122	(100,010)	(12,077)	67,229	67,229	67,229	-	-
Bethel	8,087,732	7,683,345	8,046,852	(404,387)	363,547	282,660	282,660	282,660	-	-
Bethlehem	1,278,838	1,214,896	1,150,256	(63,942)	(64,640)	7,945	7,945	7,945	-	-
Blomfield	6,160,897	6,160,897	6,243,615	-	82,778	1,701,347	1,701,347	1,701,347	-	-
Boiton	2,983,350	2,834,183	2,854,738	(149,168)	20,556	24,859	24,859	24,859	-	-
Bozrah	1,223,830	1,162,639	1,228,033	(61,192)	65,395	138,521	138,521	138,521	-	-
Branford	2,211,848	2,101,256	2,305,373	(110,592)	204,118	374,850	374,850	374,850	-	-
Bridgeport	181,105,390	181,105,390	182,258,249	-	1,152,859	1,031,564	1,031,564	1,031,564	-	-
Bridgewater	23,014	21,863	23,147	(1,151)	1,284	587	587	587	-	-
Bristol	44,853,676	44,853,676	45,217,623	-	463,947	2,486,925	2,486,925	2,486,925	-	-
Brookfield	1,417,583	1,345,704	1,144,183	(70,879)	(202,521)	118,281	118,281	118,281	-	-
Brooklyn	6,975,373	6,626,604	6,985,912	(348,769)	359,308	10,379	10,379	10,379	-	-
Burlington	4,359,350	4,141,383	4,156,357	(217,968)	14,974	15,300	15,300	15,300	-	-
Canaan	177,216	168,355	149,475	(8,861)	(18,880)	20,712	20,712	20,712	-	-
Canterbury	4,665,608	4,432,328	4,278,637	(233,280)	(153,691)	2,022	2,022	2,022	-	-
Canton	3,403,900	3,233,705	3,390,242	(170,195)	156,537	7,994	7,994	7,994	-	-
Chepelin	1,856,992	1,764,142	1,744,841	(92,850)	(19,302)	601	601	601	-	-
Cheshire	9,436,665	8,964,832	9,320,096	(471,833)	355,264	736,700	736,700	736,700	-	-
Chester	659,216	626,255	680,510	(32,961)	54,255	89,264	89,264	89,264	-	-
Clinton	6,326,998	6,010,648	5,729,482	(316,350)	(281,166)	191,674	191,674	191,674	-	-
Colchester	13,503,310	12,828,145	12,724,396	(675,166)	(103,749)	39,009	39,009	39,009	-	-
Colebrook	491,388	466,819	457,122	(24,569)	(9,697)	550	550	550	-	-
Columbia	2,523,462	2,397,289	2,462,748	(126,173)	5,459	26,763	26,763	26,763	-	-
Cornwall	6,976	6,627	7,320	(349)	693	-	-	-	-	-
Coventry	8,756,165	8,318,357	8,244,786	(437,808)	(73,571)	10,533	10,533	10,533	-	-
Cromwell	4,646,922	4,414,576	4,728,214	(232,346)	313,638	31,099	31,099	31,099	-	-
Danbury	31,290,480	31,290,480	32,253,795	-	973,315	1,726,901	1,726,901	1,726,901	-	-
Darien	406,683	386,349	412,838	(20,334)	26,489	-	-	-	-	-
Deep River	1,675,092	1,591,337	1,681,076	(83,755)	89,739	104,136	104,136	104,136	-	-
Derby	7,902,388	7,902,388	8,096,222	-	193,834	14,728	14,728	14,728	-	-
Durham	3,895,303	3,700,538	3,426,419	(194,765)	(274,119)	153,897	153,897	153,897	-	-
East Granby	1,439,845	1,367,853	1,458,366	(71,992)	90,513	537,454	537,454	537,454	-	-
East Haddam	3,686,134	3,501,827	3,592,596	(184,307)	90,769	1,696	1,696	1,696	-	-
East Hampton	7,538,993	7,452,043	7,156,293	(376,950)	(5,661)	18,943	18,943	18,943	-	-
East Hartford	49,075,156	49,075,156	49,837,919	-	762,763	4,447,536	4,447,536	4,447,536	-	-
East Haven	19,595,415	19,595,415	19,746,093	-	114,538	43,500	43,500	43,500	-	-
East Lyme	6,918,462	6,572,539	6,558,537	(345,923)	(14,002)	22,442	22,442	22,442	-	-
East Windsor	5,669,122	5,609,122	5,669,122	-	-	295,024	295,024	295,024	-	-
Eastford	1,091,881	1,037,287	1,009,454	(54,594)	(27,833)	54,564	54,564	54,564	-	-
Easton	177,907	169,012	175,948	(8,895)	6,936	2,660	2,660	2,660	-	-
Ellington	9,684,435	9,206,213	9,702,710	(484,222)	502,496	223,527	223,527	223,527	-	-
Enfield	28,585,210	27,155,790	28,754,590	(1,429,251)	1,598,830	256,875	256,875	256,875	-	-
Essex	105,052	99,799	105,356	(5,253)	5,556	74,547	74,547	74,547	-	-
Fairfield	1,087,165	1,032,807	1,091,575	(54,358)	58,768	96,747	96,747	96,747	-	-
Farmington	1,095,080	1,040,326	941,089	(54,754)	(99,237)	545,804	545,804	545,804	-	-
Franklin	923,278	877,114	834,797	(46,164)	(42,317)	23,080	23,080	23,080	-	-
Glastonbury	6,654,380	6,321,661	6,214,782	(332,719)	(106,880)	240,799	240,799	240,799	-	-
Goshen	62,025	77,924	81,081	(4,101)	3,157	2,648	2,648	2,648	-	-
Granby	5,510,220	5,234,709	5,471,889	(275,511)	237,180	35,332	35,332	35,332	-	-
Greenwich	136,859	130,016	174,949	(6,843)	44,933	89,022	89,022	89,022	-	-
Griswold	10,775,767	10,236,979	10,812,256	(538,788)	575,278	31,895	31,895	31,895	-	-
Groton	25,640,045	25,040,045	25,040,045	-	-	1,240,819	1,240,819	1,240,819	-	-
Gulford	2,740,394	2,603,374	2,157,116	(137,020)	(446,258)	64,848	64,848	64,848	-	-
Haddam	1,971,482	1,872,908	1,993,388	(98,574)	120,480	3,554	3,554	3,554	-	-

FY19  
Alliance =  
\$ 7,364,339  
↓  
42,473,580

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# Estimates of Statutory Grants as Recommended in Proposed Budget

Municipality/Other Special Taxing District	Municipal Revenue Sharing Account/ Fund: Municipal Revenue Sharing Grant (does not include FY 17 Car Tax Grants)			Municipal Revenue Sharing Account/Fund: Supplemental PILOT				
	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 2017	FY 18 Proposed	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed Rec. FY 17
Andover	66,705	-	-	-	-	-	-	-
Ansonia	447,051	-	-	19,652	-	-	(19,652)	(19,652)
Ashford	87,248	-	-	-	-	-	-	-
Avon	374,711	-	-	-	-	-	-	-
Barkhamsted	75,324	-	-	-	-	-	-	-
Beacon Falls	123,341	-	-	-	-	-	-	-
Berlin	843,048	-	-	-	-	-	-	-
Bethany	114,329	-	-	-	-	-	-	-
Bethel	392,605	-	-	-	-	-	-	-
Bethlehem	42,762	-	-	-	-	-	-	-
Bloomfield	438,458	-	-	-	-	-	-	-
Bolton	106,449	-	-	-	-	-	-	-
Bozrah	53,783	-	-	-	-	-	-	-
Branford	570,402	-	-	-	-	-	-	-
Bridgeport	6,779,157	-	-	3,095,669	3,095,669	3,236,058	-	140,389
Bridgewater	15,670	-	-	-	-	-	-	-
Bristol	1,276,119	-	-	-	-	-	-	-
Brookfield	343,611	-	-	-	-	-	-	-
Brooklyn	103,910	-	-	-	-	-	-	-
Burlington	193,490	-	-	-	-	-	-	-
Canaan	14,793	-	-	-	-	-	-	-
Canterbury	58,684	-	-	-	-	-	-	-
Canton	211,078	-	-	-	-	-	-	-
Chaplin	48,563	-	-	10,692	-	-	(10,692)	(10,692)
Cheshire	534,084	-	-	-	-	-	-	-
Chester	57,736	-	-	-	-	-	-	-
Cinton	268,611	-	-	-	-	-	-	-
Colchester	330,363	-	-	-	-	-	-	-
Colebrook	29,694	-	-	-	-	-	-	-
Columbia	111,276	-	-	-	-	-	-	-
Cornwall	11,269	-	-	-	-	-	-	-
Coventry	252,939	-	-	-	-	-	-	-
Cromwell	288,951	-	-	-	-	-	-	-
Danbury	2,079,675	-	-	593,619	-	-	(593,619)	(593,619)
Darien	171,485	-	-	-	-	-	-	-
Deep River	93,525	-	-	1,876	-	-	(1,876)	(1,876)
Derby	278,513	-	-	132,817	-	-	(132,817)	(132,817)
Durham	150,019	-	-	-	-	-	-	-
East Granby	106,222	-	-	9,474	-	-	(9,474)	(9,474)
East Haddam	185,418	-	-	-	-	-	-	-
East Hampton	263,149	-	-	-	-	-	-	-
East Hartford	2,415,024	-	-	205,669	-	-	(205,669)	(205,669)
East Haven	593,493	-	-	-	-	-	-	-
East Lyme	243,736	-	-	-	-	-	-	-
East Windsor	232,457	-	-	-	-	-	-	-
Eastford	23,060	-	-	-	-	-	-	-
Easton	155,216	-	-	-	-	-	-	-
Ellington	321,722	-	-	-	-	-	-	-
Enfield	911,974	-	-	-	-	-	-	-
Essex	74,572	-	-	-	-	-	-	-
Fairfield	795,318	-	-	-	-	-	-	-
Farmington	335,287	-	-	-	-	-	-	-
Franklin	26,309	-	-	-	-	-	-	-
Glastonbury	754,546	-	-	-	-	-	-	-
Goshen	30,286	-	-	-	-	-	-	-
Granby	244,839	-	-	-	-	-	-	-
Greenwich	366,588	-	-	-	-	-	-	-
Griswold	243,727	-	-	-	-	-	-	-
Groton	433,177	-	-	-	-	-	-	-
Gulford	456,863	-	-	-	-	-	-	-
Haddam	170,440	-	-	-	-	-	-	-

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**Estimates of Statutory Grants as Recommended in Proposed Budget**

Municipality/Other Special Taxing District	Municipal Stabilization Grant (Proposed Initiative)			Total Aid by Town				
	FY 17	FY 18 Proposed	FY 19 Proposed	FY 2017	FY 18 Proposed - FY 17	FY 19 Proposed	FY 18 Proposed - FY 17	FY 19 Proposed - FY 17
Andover	-	24,793	59,271	2,610,004	2,503,458	2,470,892	(106,546)	(139,113)
Ansonia	-	132,069	-	17,655,192	17,655,192	17,649,184	-	(6,008)
Ashford	-	42,226	60,188	4,266,401	4,119,353	4,041,870	(147,048)	(224,531)
Avon	-	126,895	192,141	1,701,412	1,616,341	1,567,854	(85,071)	(133,559)
Barkhamsted	-	-	-	1,967,165	1,874,136	1,932,294	(93,029)	(34,871)
Boacon Falls	-	49,577	-	4,473,372	4,264,999	4,314,278	(208,373)	(159,094)
Berlin	-	511,161	350,306	8,237,532	7,825,686	7,771,406	(411,877)	(466,126)
Bethany	-	7,509	35,177	2,429,717	2,308,232	2,293,673	(121,486)	(136,045)
Bethel	-	122,775	-	9,144,937	8,687,690	8,825,619	(457,247)	(319,318)
Bethlehem	-	-	54,850	1,555,869	1,509,559	1,468,860	(45,310)	(87,009)
Bloomfield	-	290,578	291,027	9,013,218	8,958,418	-	-	(54,800)
Bolton	-	18,668	14,951	3,350,998	3,183,448	3,170,413	(167,550)	(180,585)
Bozrah	-	-	-	1,620,990	1,555,725	1,599,104	(65,265)	(21,886)
Branford	-	214,094	-	3,631,917	3,450,321	3,400,092	(181,596)	(231,824)
Bridgeport	-	2,544,731	2,823,501	211,208,767	211,208,767	210,958,767	-	(250,000)
Bridgewater	-	-	-	226,274	252,623	234,349	26,349	8,075
Bristol	-	429,253	234,651	50,544,377	50,544,377	50,384,944	-	(159,433)
Brookfield	-	111,510	368,441	2,211,016	2,100,465	2,062,932	(110,551)	(148,084)
Brooklyn	-	122,837	-	7,689,276	7,457,886	7,525,649	(231,390)	(63,626)
Burlington	-	32,249	46,553	4,856,243	4,613,431	4,588,225	(242,812)	(268,018)
Canaan	-	1,239	32,641	468,013	463,617	460,472	(24,401)	(27,546)
Canterbury	-	39,977	127,988	4,993,862	4,841,572	4,730,777	(152,291)	(263,086)
Canton	-	61,218	-	3,906,898	3,711,553	3,750,659	(195,345)	(156,239)
Chaplin	-	40,760	47,042	2,238,885	2,158,130	2,120,987	(80,755)	(117,898)
Cheshire	-	561,153	326,156	15,242,548	14,480,421	14,403,429	(762,127)	(839,120)
Chester	-	-	-	1,012,296	974,175	1,006,603	(38,121)	(5,694)
Clinton	-	74,109	390,187	7,111,942	6,756,345	6,721,787	(355,597)	(390,155)
Colechester	-	225,029	181,473	14,315,268	13,749,722	13,556,884	(565,546)	(758,384)
Colebrook	-	-	-	734,141	725,609	697,105	(8,531)	(37,035)
Columbia	-	20,901	38,405	2,889,133	2,744,677	2,730,321	(144,457)	(158,813)
Cornwall	-	-	-	253,738	301,765	283,669	48,027	29,932
Coventry	-	86,930	153,054	9,370,540	8,952,144	8,869,323	(418,396)	(501,216)
Cromwell	-	104,410	-	5,298,920	5,033,974	5,195,443	(264,946)	(103,476)
Danbury	-	1,965,375	1,218,855	40,866,846	40,866,846	40,646,309	-	(220,537)
Darien	-	-	-	927,018	941,916	895,107	14,898	(31,910)
Deep River	-	19,597	-	2,090,389	1,985,870	2,031,089	(104,519)	(59,300)
Derby	-	355,044	205,327	9,796,349	9,796,349	9,762,741	-	(33,608)
Durham	-	27,167	330,112	4,442,872	4,220,728	4,201,387	(222,144)	(241,485)
East Granby	-	8,156	-	2,312,085	2,196,481	2,245,463	(115,604)	(66,622)
East Haddam	-	-	-	2,246,368	4,037,092	4,055,175	(239,276)	(191,193)
East Hampton	-	98,275	162,846	8,248,921	7,396,475	7,402,468	(412,446)	(446,333)
East Hartford	-	1,281,122	200,959	57,272,667	57,272,667	57,138,338	-	(134,330)
East Haven	-	187,419	-	21,514,227	21,514,227	21,440,068	-	(74,162)
East Lyme	-	615,174	708,891	8,744,725	8,307,489	8,257,109	(437,236)	(487,617)
East Windsor	-	89,544	-	6,583,495	6,583,495	6,902,275	-	318,780
Eastford	-	-	-	1,358,210	1,321,708	1,306,628	(36,503)	(51,582)
Easton	-	13,238	-	575,011	546,261	534,664	(28,751)	(40,347)
Ellington	-	80,563	-	10,625,794	10,094,504	10,408,963	(531,290)	(216,831)
Enfield	-	822,940	-	32,813,883	31,470,653	31,914,474	(1,343,230)	(899,409)
Essex	-	-	-	481,575	474,964	451,890	(6,610)	(29,684)
Fairfield	-	87,864	258,676	4,970,718	4,722,182	4,560,704	(248,536)	(410,014)
Farmington	-	894,926	1,085,404	5,547,432	5,270,060	5,202,605	(277,372)	(344,827)
Franklin	-	-	34,716	1,126,286	1,085,976	1,064,749	(40,309)	(61,537)
Glastonbury	-	305,879	522,007	8,158,326	7,750,410	7,682,621	(407,916)	(475,705)
Goshen	-	-	-	402,725	446,367	421,667	43,642	18,942
Granby	-	69,586	-	6,076,417	5,772,596	5,863,770	(303,821)	(212,643)
Greenwich	-	-	-	1,434,523	1,646,806	2,060,791	212,283	626,269
Griswold	-	275,942	-	11,399,171	11,065,089	11,285,822	(334,082)	(113,349)
Groton	-	325,643	466,668	29,407,959	29,407,959	29,302,231	-	(105,728)
Guilford	-	157,064	671,644	3,657,390	3,474,520	3,425,238	(182,869)	(232,151)
Haddam	-	13,184	-	2,436,481	2,314,657	2,363,805	(121,824)	(72,676)

Estimates of Statutory Grants as Recommended in Proposed Budget

Municipality/District	Excess Cost	
	FY 18	FY 19
Andover	65,541	65,347
Ansonia	1,150,483	1,147,068
Ashford	72,714	72,498
Avon	1,189,801	1,186,270
Barkhamsted	15,641	15,594
Beacon Falls	0	0
Berlin	590,057	588,305
Bethany	27,292	27,211
Bethel	716,784	714,657
Bethlehem	0	0
Bloomfield	345,025	344,001
Bolton	202,254	201,654
Bozrah	84,296	84,046
Branford	587,167	585,424
Bridgeport	5,000,740	4,985,897
Bridgewater	0	0
Bristol	3,375,494	3,365,476
Brookfield	684,552	682,520
Brooklyn	373,229	372,121
Burlington	0	0
Canaan	330	329
Canterbury	138,901	138,488
Canton	512,287	510,767
Chaplin	9,059	9,032
Cheshire	828,753	826,293
Chester	709	707
Clinton	357,289	356,229
Colchester	849,303	846,782
Colebrook	3,282	3,272
Columbia	266,653	265,861
Cornwall	7,142	7,121
Coventry	723,776	721,628
Cromwell	548,144	546,517
Danbury	1,048,602	1,045,490
Darien	2,671,099	2,663,171
Deep River	109,594	109,269
Derby	375,057	373,944
Durham	0	0
East Granby	201,695	201,097
East Haddam	363,083	362,005
East Hampton	515,657	514,126
East Hartford	1,634,346	1,629,496
East Haven	918,120	915,396
East Lyme	710,887	708,777
East Windsor	262,870	262,090
Eastford	5,483	5,466
Easton	426,886	425,619
Ellington	499,089	497,607
Enfield	1,353,498	1,349,480
Essex	106,038	105,724
Fairfield	3,233,578	3,223,981
Farmington	662,184	660,219
Franklin	24,384	24,312
Glastonbury	1,100,571	1,097,304
Goshen	0	0
Granby	157,460	156,993
Greenwich	1,146,406	1,143,004

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Estimates of Statutory Formula Grants for FY 2017, FY 2018, and FY 2019

Grantee	PILOT: State-Owned Real Property			PILOT: Colleges & Hospitals			Mashantucket Pequot And Mohegan Fund Grant		
	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Andover	4,211	3,854	3,854	-	-	-	14,975	14,975	6,680
Ansonia	44,259	44,259	44,259	-	-	-	160,809	160,809	113,045
Ashford	44	40	40	-	-	-	23,966	23,221	12,010
Avon	-	-	-	-	-	-	19,195	18,973	-
Barkhamsted	1,682	1,540	1,540	-	-	-	16,970	16,480	6,728
Beacon Falls	20,772	19,012	19,012	-	-	-	28,910	28,405	12,467
Berlin	447	409	409	-	-	-	43,425	43,425	-
Bethany	5,865	5,368	5,368	15,096	8,585	8,585	15,929	15,440	881
Bethel	149	136	136	6	4	4	48,842	48,774	-
Bethlehem	158	145	145	-	-	-	13,617	13,341	4,125
Bloomfield	14,068	13,651	13,330	190,614	110,126	107,502	150,544	149,114	94,314
Bolton	15,913	14,565	14,565	-	-	-	16,362	16,279	3,244
Bozrah	-	-	-	-	-	-	16,305	16,045	9,143
Branford	-	-	-	-	-	-	53,780	53,780	-
Bridgeport	2,367,096	2,319,865	2,265,402	7,454,025	7,454,025	7,286,936	5,913,094	5,856,925	5,606,925
Bridgewater	51	47	-	-	-	-	8,251	8,143	-
Bristol	-	-	-	392,185	380,562	371,497	565,082	559,715	400,282
Brookfield	337	308	-	-	-	-	21,694	21,694	-
Brooklyn	111,376	73,149	73,149	-	-	-	212,937	212,937	191,703
Burlington	5,437	4,976	4,976	-	-	-	22,422	22,355	-
Canaan	93,900	53,401	-	1,960	824	-	9,659	9,348	-
Canterbury	327	299	299	-	-	-	29,519	28,601	15,208
Canton	-	-	-	-	-	-	20,081	20,081	-
Chaplin	50,399	31,817	31,070	-	-	-	79,763	79,006	73,052
Cheshire	1,865,136	1,205,811	1,205,811	121,350	59,178	59,178	2,061,556	2,039,432	1,962,440
Chester	415	380	380	-	-	-	14,643	14,638	3,278
Clinton	-	-	-	-	-	-	30,971	30,336	-
Colchester	-	-	-	-	-	-	65,420	65,420	23,167
Colebrook	1,206	1,104	1,104	-	-	-	9,838	9,838	6,045
Columbia	167	153	153	-	-	-	19,761	19,213	4,857
Cornwall	3,149	2,882	-	-	-	-	8,178	8,114	-
Coventry	284	260	260	-	-	-	44,362	44,362	13,336
Cromwell	180	165	165	2,634	1,544	1,544	35,310	35,310	-
Danbury	1,881,851	1,597,717	1,560,208	1,258,449	1,258,449	1,258,449	907,556	898,935	678,398
Darien	-	-	-	-	-	-	9,241	9,024	-
Deep River	-	-	-	-	-	-	17,346	16,522	4,490
Derby	663	663	663	833,361	690,309	673,864	243,222	240,912	207,304
Durham	123	113	113	-	-	-	20,996	20,345	1,003
East Granby	-	-	-	-	-	-	15,434	14,706	987
East Haddam	8,423	7,709	7,709	-	-	-	27,015	27,015	3,042
East Hampton	49,068	17,589	17,589	-	-	-	41,883	40,629	6,742
East Hartford	555,245	69,451	67,820	487,075	487,075	487,075	294,020	291,227	156,898
East Haven	240,702	240,702	240,702	-	-	-	170,049	158,456	82,006
East Lyme	862,360	176,267	176,267	40,179	16,445	16,445	320,180	320,180	270,204
East Windsor	57,816	57,816	57,816	-	-	-	45,593	45,500	15,432
Eastford	-	-	-	-	-	-	11,911	11,911	7,529
Easton	410	375	-	-	-	-	10,545	10,434	-
Ellington	96	88	88	-	-	-	44,853	44,853	4,081
Enfield	1,044,614	655,840	640,443	25,375	17,209	16,799	1,359,849	1,342,216	1,224,751
Essex	78	71	-	-	-	-	12,520	12,209	-
Fairfield	137	125	-	1,997,360	1,071,381	-	277,695	276,419	-
Farmington	3,134,814	1,927,869	-	29,691	13,856	-	29,796	29,796	-
Franklin	5,944	5,440	5,440	-	-	-	15,379	14,960	9,738
Glastonbury	-	-	-	7	4	-	41,629	40,754	-
Goshen	408	373	-	-	-	-	10,521	10,357	-

554,895

261,250

293,645

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Estimates of Statutory Formula Grants for FY 2017, FY 2018, and FY 2019

Grantee	Town Aid Road Grant			Local Capital Improvement (LOCIP)			Grants for Municipal Projects		
	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Andover	190,309	190,309	190,637	-	50,583	32,189	2,620	2,620	2,620
Ansonia	316,794	316,794	316,178	-	332,180	211,387	85,419	85,419	85,419
Ashford	291,997	291,997	292,910	-	91,228	58,058	3,582	3,582	3,582
Avon	312,623	312,623	312,822	-	199,813	127,153	261,442	261,442	261,442
Barkhamsted	195,446	195,446	195,390	-	65,081	41,414	41,462	41,462	41,462
Beacon Falls	188,620	188,620	188,923	-	69,178	44,022	43,809	43,809	43,809
Berlin	333,299	333,299	333,190	-	230,231	146,511	786,396	786,396	786,396
Bethany	211,061	211,061	211,024	-	87,009	55,369	67,229	67,229	67,229
Bethel	320,239	320,239	321,818	-	218,583	139,098	282,660	282,660	282,660
Bethlehem	212,549	212,549	212,599	-	61,443	39,100	7,945	7,945	7,945
Bloomfield	336,631	336,631	336,373	-	229,533	146,066	1,701,347	1,701,347	1,701,347
Bolton	200,385	200,385	200,228	-	69,045	43,938	24,859	24,859	24,859
Bozrah	181,710	181,710	181,603	-	49,499	31,500	138,521	138,521	138,521
Branford	400,004	400,004	399,777	-	285,222	181,505	374,850	374,850	374,850
Bridgeport	1,390,778	1,390,778	1,392,923	-	4,401,904	2,801,210	1,031,564	1,031,564	1,031,564
Bridgewater	178,701	178,701	178,653	-	43,239	27,515	587	587	587
Bristol	663,933	663,933	663,769	-	854,782	543,952	2,486,925	2,486,925	2,486,925
Brookfield	305,929	305,929	306,946	-	193,705	123,267	118,281	118,281	118,281
Brooklyn	242,163	242,163	242,459	-	129,485	82,399	10,379	10,379	10,379
Burlington	260,244	260,244	260,975	-	138,445	88,101	15,300	15,300	15,300
Canaan	169,778	169,778	169,951	-	35,431	22,547	20,712	20,712	20,712
Canterbury	224,582	224,582	224,884	-	99,321	63,204	2,022	2,022	2,022
Canton	261,069	261,069	261,239	-	123,457	78,564	7,994	7,994	7,994
Chaplin	188,998	188,998	189,084	-	49,686	31,618	601	601	601
Cheshire	403,218	403,218	403,724	-	335,061	213,221	736,700	736,700	736,700
Chester	191,022	191,022	190,222	-	52,129	33,173	89,264	89,264	89,264
Clinton	268,411	268,411	267,911	-	154,062	98,040	191,674	191,674	191,674
Colchester	349,300	349,300	349,526	-	213,497	135,862	39,009	39,009	39,009
Colebrook	201,115	201,115	201,350	-	45,560	28,993	550	550	550
Columbia	205,463	205,463	205,387	-	71,623	45,578	26,763	26,763	26,763
Cornwall	224,166	224,166	224,603	-	59,566	37,906	-	-	-
Coventry	295,270	295,270	295,911	-	184,866	117,641	10,533	10,533	10,533
Cromwell	276,747	276,747	276,287	-	151,608	96,478	31,099	31,099	31,099
Danbury	862,487	862,487	870,963	-	1,028,628	654,581	1,726,901	1,726,901	1,726,901
Darien	339,569	339,569	340,686	-	208,178	132,477	-	-	-
Deep River	198,414	198,414	198,037	-	57,668	36,697	104,136	104,136	104,136
Derby	265,209	265,209	264,819	-	199,274	126,810	14,728	14,728	14,728
Durham	222,534	222,534	222,270	-	95,927	61,044	153,897	153,897	153,897
East Granby	202,110	202,110	202,077	-	64,310	40,925	537,454	537,454	537,454
East Haddam	331,211	331,211	325,382	-	160,883	102,379	1,696	1,696	1,696
East Hampton	319,904	319,904	320,454	-	161,651	102,870	18,943	18,943	18,943
East Hartford	584,370	584,370	583,293	-	823,906	524,303	4,447,536	4,447,536	4,447,536
East Haven	401,245	401,245	400,735	-	409,062	260,311	43,500	43,500	43,500
East Lyme	320,210	320,210	322,187	-	218,085	138,782	22,442	22,442	22,442
East Windsor	267,266	267,266	267,359	-	142,776	90,858	295,024	295,024	295,024
Eastford	175,000	175,000	175,181	-	41,853	26,634	54,564	54,564	54,564
Easton	228,008	228,008	228,120	-	121,776	77,495	2,660	2,660	2,660
Ellington	336,331	336,331	337,991	-	195,025	124,107	223,527	223,527	223,527
Enfield	534,033	534,033	532,138	-	592,836	377,259	256,875	256,875	256,875
Essex	214,806	214,806	214,693	-	74,239	47,242	74,547	74,547	74,547
Fairfield	714,539	714,539	715,731	-	687,048	437,211	96,747	96,747	96,747
Farmington	373,438	373,438	373,815	-	251,491	160,039	545,804	545,804	545,804
Franklin	129,327	129,327	129,282	-	32,358	20,591	23,080	23,080	23,080
Glastonbury	460,888	460,888	460,843	-	371,527	236,426	240,799	240,799	240,799
Goshen	276,838	276,838	277,678	-	77,951	49,605	2,648	2,648	2,648

Estimates of Statutory Formula Grants for FY 2017, FY 2018, and FY 2019

Grantee	Municipal Revenue Sharing			Additional Payment in Lieu of Taxes			Municipal Transition Grant		
	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Andover	66,705	-	-	-	-	-	-	-	-
Ansonia	605,442	-	-	19,652	-	-	-	-	-
Ashford	87,248	-	-	-	-	-	-	-	-
Avon	374,711	-	-	-	-	-	-	-	-
Barkhamsted	76,324	-	-	-	-	-	-	-	-
Beacon Falls	122,841	-	-	-	-	-	-	-	-
Berlin	843,048	-	-	-	-	-	-	-	-
Bethany	114,329	-	-	-	-	-	-	-	-
Bethel	392,605	-	-	-	-	-	-	-	-
Bethlehem	42,762	-	-	-	-	-	-	-	-
Bloomfield	438,458	-	-	-	-	-	-	-	-
Bolton	106,449	-	-	-	-	-	-	-	-
Bozrah	53,783	-	-	-	-	-	-	-	-
Branford	570,402	-	-	-	-	-	-	-	-
Bridgeport	14,476,283	3,095,669	3,095,669	3,095,669	-	-	-	1,637,586	-
Bridgewater	15,670	-	-	-	-	-	-	-	-
Bristol	1,276,119	-	-	-	-	-	-	-	-
Brookfield	343,611	-	-	-	-	-	-	-	-
Brooklyn	103,910	-	-	-	-	-	-	-	-
Burlington	193,490	-	-	-	-	-	-	-	-
Canaan	14,793	-	-	-	-	-	-	-	-
Canterbury	58,684	-	-	-	-	-	-	-	-
Canton	211,078	-	-	-	-	-	-	-	-
Chaplin	48,563	-	-	10,692	-	-	-	-	-
Cheshire	594,084	-	-	-	-	-	-	-	-
Chester	57,736	-	-	-	-	-	-	-	-
Clinton	268,611	-	-	-	-	-	-	-	-
Colchester	330,363	-	-	-	-	-	-	-	-
Colebrook	29,694	-	-	-	-	-	-	-	-
Columbia	111,276	-	-	-	-	-	-	-	-
Cornwall	11,269	-	-	-	-	-	-	-	-
Coventry	252,939	-	-	-	-	-	-	-	-
Cromwell	288,951	-	-	-	-	-	-	-	-
Danbury	2,079,675	-	-	593,619	-	-	-	-	-
Darien	171,485	-	-	-	-	-	-	-	-
Deep River	93,525	-	-	1,876	-	-	-	-	-
Derby	462,718	-	-	132,817	-	-	-	-	-
Durham	150,019	-	-	-	-	-	-	-	-
East Granby	106,222	-	-	9,474	-	-	-	-	-
East Haddam	186,418	-	-	-	-	-	-	-	-
East Hampton	263,149	-	-	-	-	-	-	-	-
East Hartford	3,877,281	-	-	205,669	-	-	-	1,876,005	101,214
East Haven	593,493	-	-	-	-	-	-	-	-
East Lyme	243,736	-	-	-	-	-	-	-	-
East Windsor	232,457	-	-	-	-	-	-	-	-
Eastford	23,060	-	-	-	-	-	-	-	-
Easton	155,216	-	-	-	-	-	-	-	-
Ellington	321,722	-	-	-	-	-	-	-	-
Enfield	911,974	-	-	-	-	-	-	-	-
Essex	74,572	-	-	-	-	-	-	-	-
Fairfield	795,318	-	-	-	-	-	-	-	-
Farmington	335,287	-	-	-	-	-	-	-	-
Franklin	26,309	-	-	-	-	-	-	-	-
Glastonbury	754,546	-	-	-	-	-	-	-	-
Goshen	30,286	-	-	-	-	-	-	-	-

Estimates of Statutory Formula Grants for FY 2017, FY 2018, and FY 2019

Grantee	Education Cost Sharing			Adult Education		
	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Andover	2,281,185	2,023,681	1,938,710	-	-	-
Ansonia	16,473,543	16,421,595	16,968,983	107,666	103,666	104,184
Ashford	3,859,564	3,351,242	3,231,681	-	-	-
Avon	731,456	617,939	-	1,985	1,744	-
Barkhamsted	1,633,686	1,420,454	1,441,057	1,595	1,588	1,596
Beacon Falls	4,067,920	3,536,964	3,557,830	-	-	-
Berlin	6,215,712	5,358,974	5,401,308	15,206	13,215	13,282
Bethany	2,000,209	1,741,182	1,693,852	-	-	-
Bethel	8,087,732	7,006,649	7,080,067	12,704	10,976	11,031
Bethlehem	1,278,838	1,107,720	1,021,917	-	-	-
Bloomfield	6,160,837	6,070,860	6,239,576	20,719	21,508	21,615
Bolton	2,983,350	2,595,642	2,563,957	3,679	3,727	3,746
Bozrah	1,223,830	1,065,228	1,086,117	6,841	6,704	6,738
Branford	2,211,848	1,847,951	2,059,551	21,033	20,718	20,822
Bridgeport	181,105,390	180,855,390	183,124,871	2,071,995	2,005,563	2,015,600
Bridgewater	23,014	19,802	-	-	-	-
Bristol	44,853,676	44,603,676	45,528,939	306,457	290,466	291,920
Brookfield	1,417,583	1,224,764	999,569	3,582	3,659	3,677
Brooklyn	6,975,373	6,049,412	6,144,054	33,138	31,678	31,836
Burlington	4,359,350	3,792,912	3,731,528	-	-	-
Canaan	177,216	154,267	-	-	-	-
Canterbury	4,665,608	4,051,654	3,818,171	13,120	12,346	12,408
Canton	3,403,900	2,939,435	2,972,221	2,777	2,420	2,432
Chaplin	1,856,992	1,614,215	1,562,758	2,877	2,770	2,783
Cheshire	9,436,665	8,185,188	8,248,004	23,840	25,312	25,438
Chester	659,216	572,180	620,692	-	-	-
Clinton	6,326,998	5,484,287	5,097,449	25,277	26,262	26,394
Colchester	13,503,310	11,725,564	11,391,086	27,866	27,050	27,185
Colebrook	491,388	427,753	409,396	350	365	366
Columbia	2,523,462	2,193,265	2,155,100	2,241	2,058	2,068
Cornwall	6,976	2,284	-	-	-	-
Coventry	8,756,165	7,601,706	7,378,942	10,987	10,572	10,624
Cromwell	4,646,922	4,017,862	4,226,805	17,076	13,680	13,749
Danbury	31,290,480	31,073,094	32,989,636	265,828	244,196	245,418
Darien	406,683	343,289	-	40	113	-
Deep River	1,675,092	1,451,587	1,481,144	-	-	-
Derby	7,902,388	7,857,361	8,239,175	125,448	123,160	123,777
Durham	3,895,303	3,387,841	3,045,823	-	-	-
East Granby	1,439,845	1,241,423	1,293,435	1,546	1,473	1,480
East Haddam	3,686,134	3,203,033	3,211,749	5,471	5,463	5,491
East Hampton	7,538,993	6,547,455	6,412,729	16,980	15,067	15,142
East Hartford	49,075,156	48,825,156	50,333,474	208,572	212,358	213,420
East Haven	19,595,415	19,466,330	19,700,244	469,823	472,345	474,709
East Lyme	6,918,462	5,975,949	5,851,652	17,156	15,570	15,648
East Windsor	5,669,122	5,627,408	5,627,408	16,217	15,212	15,288
Eastford	1,091,881	950,482	903,405	1,795	2,006	2,016
Easton	177,907	154,868	-	265	306	-
Ellington	9,684,435	8,406,850	8,544,715	14,829	12,936	13,000
Enfield	28,585,010	24,811,811	25,444,554	96,152	93,215	93,681
Essex	105,052	83,571	-	-	-	-
Fairfield	1,087,165	903,828	-	1,758	1,533	-
Farmington	1,095,080	887,257	-	3,522	3,653	-
Franklin	923,278	798,725	741,382	2,969	2,891	2,906
Glastonbury	6,654,380	5,722,809	5,516,478	6,077	5,523	5,550
Goshen	82,025	71,403	-	-	-	-

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Estimates of Statutory Formula Grants for FY 2017, FY 2018, and FY 2019

Municipal Stabilization Grant

TOTAL Statutory Formula Aid

Grantee	FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
Andover	-	22,837	22,837	2,560,005	2,308,859	2,197,526
Ansonia	-	132,069	-	17,813,583	17,596,789	17,843,454
Ashford	-	38,895	38,895	4,266,401	3,800,206	3,637,176
Avon	-	116,884	-	1,701,412	1,529,419	701,417
Barkhamsted	-	-	-	1,967,165	1,742,051	1,729,187
Beacon Falls	-	45,666	-	4,472,871	3,931,654	3,866,063
Berlin	-	470,835	249,230	8,237,533	7,236,785	6,930,326
Bethany	-	6,916	6,916	2,429,718	2,142,790	2,049,224
Bethel	-	113,089	-	9,144,937	8,001,111	7,834,814
Bethlehem	-	-	-	1,555,869	1,403,142	1,285,831
Bloomfield	-	290,578	280,060	9,013,218	8,923,347	8,940,182
Bolton	-	17,195	10,637	3,350,997	2,941,698	2,865,174
Bozrah	-	-	-	1,620,990	1,457,707	1,453,622
Branford	-	197,205	-	3,631,917	3,179,729	3,036,505
Bridgeport	-	2,544,731	2,544,731	218,905,893	212,594,001	211,165,831
Bridgewater	-	-	-	226,274	250,519	206,755
Bristol	-	429,253	225,809	50,544,377	50,269,312	50,513,093
Brookfield	-	102,713	102,713	2,211,017	1,971,053	1,654,453
Brooklyn	-	113,146	-	7,689,276	6,862,349	6,775,979
Burlington	-	29,704	29,704	4,856,243	4,263,937	4,130,584
Canaan	-	1,141	-	488,018	444,903	213,210
Canterbury	-	36,823	36,823	4,993,862	4,455,649	4,173,020
Canton	-	56,389	-	3,906,898	3,410,843	3,322,450
Chaplin	-	40,760	33,469	2,238,885	2,007,852	1,924,434
Cheshire	-	516,883	232,047	15,242,549	13,506,783	13,086,562
Chester	-	-	-	1,012,296	919,614	937,009
Clinton	-	68,262	68,262	7,111,942	6,223,294	5,749,730
Colchester	-	207,276	129,111	14,315,268	12,627,116	12,094,946
Colebrook	-	-	-	734,141	686,284	647,803
Columbia	-	19,252	19,252	2,889,133	2,537,790	2,459,159
Cornwall	-	-	-	253,738	297,012	262,509
Coventry	-	80,072	80,072	9,370,540	8,227,641	7,907,319
Cromwell	-	96,173	-	5,298,920	4,624,189	4,646,127
Danbury	-	1,965,375	1,172,927	40,866,846	40,655,783	41,157,482
Darien	-	-	-	927,018	900,173	473,163
Deep River	-	18,051	-	2,090,389	1,846,378	1,824,504
Derby	-	355,044	197,590	9,980,554	9,746,660	9,848,730
Durham	-	25,023	25,023	4,442,872	3,905,680	3,509,173
East Granby	-	7,512	-	2,312,085	2,068,989	2,076,358
East Haddam	-	-	-	4,246,368	3,737,011	3,657,448
East Hampton	-	90,522	90,522	8,248,920	7,211,760	6,984,991
East Hartford	-	1,281,122	193,387	59,734,924	58,898,206	57,108,420
East Haven	-	187,419	-	21,514,227	21,379,060	21,202,207
East Lyme	-	566,642	504,349	8,744,725	7,631,791	7,317,977
East Windsor	-	89,544	-	6,583,495	6,540,546	6,369,185
Eastford	-	-	-	1,358,211	1,235,816	1,169,328
Easton	-	12,194	-	575,011	530,622	308,275
Ellington	-	74,208	-	10,625,793	9,293,818	9,247,509
Enfield	-	822,940	-	32,813,883	29,126,977	28,586,500
Essex	-	-	-	481,574	459,443	336,481
Fairfield	-	80,932	-	4,970,719	3,832,552	1,249,688
Farmington	-	824,325	-	5,547,432	4,857,489	1,079,658
Franklin	-	-	-	1,126,286	1,006,782	932,419
Glastonbury	-	281,748	281,748	8,158,326	7,124,052	6,741,844
Goshen	-	-	-	402,725	439,570	329,931

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7,364,339

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**Walsh, Mike**

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**From:** GEORGE RAFAEL <GRAFAEL@CCM-CT.ORG>  
**Sent:** Tuesday, February 06, 2018 8:51 AM  
**To:** Walsh, Mike  
**Subject:** Governor's Proposed FY 19 State Budget Adjustments



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Government Finance & Research

February 6, 2018

## Governor's Proposed FY 18 State Budget Impact on: East Hartford

On February 5, 2018, the Governor proposed his state budget adjustments for FY 19. Below are grant estimates for **East Hartford** for certain key programs.

More details on the FY 19 state budget and other legislation impacting municipal finance will be provided in the coming days. Updates will be available at [www.ccm-ct.org](http://www.ccm-ct.org).

Grant:	Current Year FY 18	Gov. Proposed FY 19	Gov. Proposed FY 19 v. FY 18	
			(\$)	(%)
Adult Education	212,358	213,420	1,062	0.5%
ECS Grant	48,825,156	50,333,474	1,508,318	3.1%
LoCIP	823,906	524,303	-299,603	-36.4%
Pequot-Mohegan Grant	291,227	156,898	-134,329	-46.1%
PILOT: Colleges & Hospitals	487,075	487,075	0	0.0%
PILOT: State- Owned Property	69,451	67,820	-1,631	- 2.3%
Town Aid Road	584,370	583,293	-1,077	- 0.2%
Grants for Municipal Projects	4,447,536	4,447,536	0	0.0%
Municipal Transition Grant (Car Tax)	1,876,005	101,214	-1,774,791	-94.6%
Municipal Revenue Sharing	0	0	0	
Municipal Stabilization Grant	1,281,122	193,387	-1,087,735	-84.9%
<b>Total</b>	<b>58,898,206</b>	<b>57,108,420</b>	<b>-1,789,786</b>	<b>- 3.0%</b>

If you have any questions, please contact George Rafael at [grafael@ccm-ct.org](mailto:grafael@ccm-ct.org) or 203-498-3063.

Town of East Hartford  
Non-Union Wage Chart  
Proposed for July 1, 2018

Adopted for FY 2017-18 (plus 1.5%)

GRADE	Step 1	Step 2	Step 3	Step 4
1	38,892	40,447	42,065	43,748
2	40,836	42,470	44,169	45,935
3	42,879	44,594	46,378	48,233
4	45,022	46,823	48,696	50,644
5	49,525	51,506	53,566	55,709
6	54,476	56,655	58,921	61,278
7	59,923	62,320	64,813	67,406
8	65,917	68,554	71,296	74,148
9	72,263	75,154	78,160	81,286
10	79,881	83,076	86,399	89,855
11	87,735	91,244	94,894	98,690
12	96,509	100,369	104,384	108,559
13	106,159	110,405	114,821	119,414

Recommended for FY 2018-19 (plus 1.5%)

GRADE	Step 1	Step 2	Step 3	Step 4
1	39,475	41,054	42,696	44,404
2	41,449	43,107	44,831	46,624
3	43,522	45,263	47,074	48,957
4	45,697	47,525	49,426	51,403
5	50,268	52,278	54,369	56,544
6	55,293	57,505	59,805	62,198
7	60,822	63,255	65,785	68,417
8	66,906	69,582	72,366	75,260
9	73,347	76,281	79,332	82,505
10	81,079	84,322	87,695	91,203
11	89,051	92,613	96,317	100,170
12	97,956	101,875	105,950	110,188
13	107,751	112,061	116,544	121,205

The Town of East Hartford  
Paygrid for Non-union Classified Employees  
Prepared as of December 16, 2016

POSITION TYPE	FY 2015-16 ADOPTED			FY 2016-17 ADOPTED			FY 2017-18 ADOPTED			FY 2018-19 RECOMMENDED			\$	%
	GRADE	STEP	SALARY	GRADE	STEP	SALARY	GRADE	STEP	SALARY	GRADE	STEP	SALARY	Inc.	Inc.
ASSISTANT CORP COUNSEL	13	4	115,343	13	4	117,649	13	4	119,414	13	4	121,205	1,791	1.5%
DEPUTY CHIEF POLICE (40)	12	4	104,858	12	4	106,955	12	4	108,559	12	4	110,188	1,629	1.5%
DEPUTY CHIEF POLICE (40)	12	4	104,858	12	4	106,955	12	4	108,559	12	4	110,188	1,629	1.5%
DEPUTY CHIEF POLICE (40)	12	3	100,825	12	4	106,955	12	4	108,559	12	4	110,188	1,629	1.5%
DEPUTY CHIEF POLICE (40)	12	3	100,825	12	4	106,955	12	4	108,559	12	1	96,508	-12,051	-11.3%
ASST FIRE CHIEF	12	4	104,858	12	4	106,955	12	4	108,559	12	4	110,188	1,629	1.5%
ASST FIRE CHIEF (40)	12	4	104,858	12	4	106,955	12	4	108,559	12	4	110,188	1,629	1.5%
LIBRARIAN II - REF/CULTURAL ASSETS	7	4	65,107	7	4	66,410	7	4	67,406	7	4	68,417	✓ 1,011	1.5%
LIBRARIAN II - CHILDRENS	7	3	62,603	7	4	66,410	7	4	67,406	7	4	68,417	✓ 1,011	1.5%
YOUTH TASK FORCE COORDINATOR	7	4	65,107	7	4	66,410	7	4	67,406	7	4	68,417	1,011	1.5%
HUMAN RESOURCES BENEFITS ADMIN. (40)	6	3	65,042	6	4	68,994	6	4	70,031	6	4	71,082	1,051	1.5%
HUMAN RESOURCES ASSISTANT (40)	6	3	65,042	6	4	68,994	6	4	70,031	6	4	71,082	1,051	1.5%
LIBRARY SPECIALIST - BRANCH	6	4	59,189	6	4	60,373	6	4	61,279	6	4	62,198	✓ 919	1.5%
LIBRARY SPECIALIST - CIRCULATION	6	4	59,189	6	4	60,373	6	4	61,279	2	4	46,624	✓ -14,655	-24.3%
LIBRARIAN I - REFERENCE	6	4	59,189	6	4	60,373	6	4	61,279	6	4	62,198	✓ 919	1.5%
LIBRARIAN I - REFERENCE	6	1	52,619	6	2	55,818	6	2	56,655	6	3	59,805	✓ 3,150	5.6%
LEGAL SECRETARY	5	4	53,809	5	4	54,885	5	4	55,709	5	4	56,544	835	1.5%
LIBRARY ADMIN. AIDE	4	2	45,226	4	3	47,976	4	2	46,823	4	3	49,426	✓ 2,603	5.4%
LIBRARY SPECIALIST - CATELOG	2	4	44,369	2	4	45,257	2	4	45,935	2	4	46,624	✓ 689	1.5%
LIBRARY SPECIALIST - CHILDRENS	2	1	39,444	2	2	41,842	2	3	44,169	2	4	46,624	✓ 2,455	5.9%
LIBRARY ASSISTANT	1	2	39,068	1	3	41,444	1	4	43,748	1	2	41,054	✓ -2,694	-6.5%
LIBRARY ASSISTANT	1	1	37,566	1	2	39,850	1	3	42,065	1	2	41,054	✓ -1,011	-2.5%
EXEC. SECTY. TO THE MAYOR	4	1	43,487	4	2	46,131	5	4	54,726	5	1	50,268	-4,458	-9.7%
Total Non-Union Classified			1,592,481			1,650,919			1,686,715			1,678,487	-8,228	-0.5%



The Town of East Hartford  
Paygrid for Non-Union Non-Classified Directors  
Prepared as of December 13, 2016

POSITION TYPE	GRADE	Town FY 2018-19 Range			CCM Survey FY 2017-18 Range			(eff. 1/1/17)		Actual vs.		
		Min.	Mid.	Max.	Min.	Mid.	Max.	FY 17-18 Amended	FY 18-19 Amended	Vs. CCM Mid.	FY 18-19 \$ Inc.	Annualized % Inc.
POLICE CHIEF	13	108,956	121,062	133,168	123,266	136,962	150,658	120,003 ✓	120,003	-12%	-	0.0%
FIRE CHIEF	13	108,956	121,062	133,168	120,184	133,538	146,892	120,003 ✓	120,003	-10%	-	0.0%
FINANCE DIRECTOR	13	119,312	132,569	145,826	123,014	136,682	150,350	130,944 ✓	130,944	-4%	-	0.0%
DIRECTOR PUBLIC WORKS	13	101,764	113,071	124,378	119,111	132,345	145,580	112,695 ✓	112,695	-15%	-	0.0%
DIRECTOR HEALTH	12	89,144	99,049	108,954	105,020	116,689	128,358	95,620 ✓	95,620	-18%	-	0.0%
LIBRARY DIRECTOR	11	91,890	102,100	112,310	97,561	108,401	119,241	93,000 ✓	93,000	-14%	-	0.0%
DIRECTOR HUMAN RESOURCES	11	93,193	103,548	113,903	111,905	124,339	136,773	102,546 ✓	102,546	-18%	-	0.0%
DIRECTOR DEVELOPMENT	11	89,694	99,660	109,626	94,383	104,870	115,358	96,708 ✓	96,708	-8%	-	0.0%
DIRECTOR PARKS/RECREATION	11	85,415	94,905	104,396	96,504	107,227	117,950	92,137 ✓	92,137	-14%	-	0.0%
DIRECTOR INSPECTION/PERMITS	11	86,511	96,124	105,736	93,637	104,041	114,445	94,104 ✓	94,104	-10%	-	0.0%
DIRECTOR YOUTH SERVICES	11	76,724	85,249	93,774	83,757	93,063	102,370	83,454 ✓	83,454	-10%	-	0.0%
ASSISTANT TO MAYOR	10	65,466	72,740	80,014	57,628	64,031	70,434	80,000 ✓	80,000	25%	-	0.0%
TOWN CLERK	9	69,088	76,765	84,441	79,983	88,870	97,757	78,098 ✓	78,098	-12%	-	0.0%
CORPORATION COUNSEL P/T	13	53,612	59,569	65,526	90,471	100,523	110,576	56,700 ✓	56,700	-44%	-	0.0%
Total Non-Union Non-Classified Directors								1,356,012			0	0.00%

DATE: December 15, 2017

TO: Chief Elected Officials and Chief Administrative Officer  
Town of **East Hartford**

G2100 - 62213

FROM: Lyle D. Wray, Executive Director, CRCOG

RE: **Fiscal Year 2018-19 Proposed Local Assessments for CRCOG**

**PROPOSED ASSESSMENT** **\$36,973**

We are providing this letter on proposed local assessments for CRCOG member towns for your use in the preparation of your Fiscal Year 2018-19 budgets.

Proposed assessments were determined based on the Department of Public Health 2016 population estimates, a base of \$3000 per town and a per capita assessment of \$.6763.

As always, we will work hard to make sure that your contribution for membership in CRCOG is put to effective use on your behalf. We will also continue to look for new revenue sources in the coming months.

Also enclosed is the Membership Benefits for Fiscal Year 2016-17.

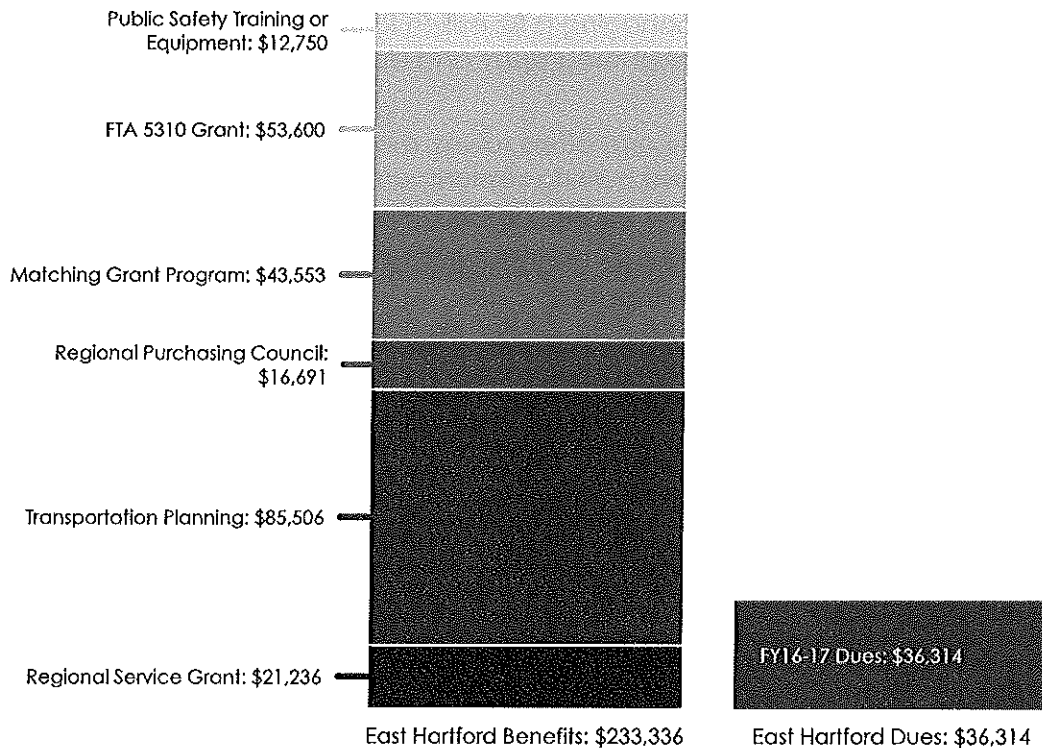
We would gladly attend a meeting of your Town Council or Board of Selectman to discuss any questions or concerns that you may have.

DEC 21 2017

# **CRCOG** CAPITOL REGION COUNCIL OF GOVERNMENTS : East Hartford Working together for a better region.

## Membership Benefits FY 2016-2017

East Hartford | \$4.60 of Benefits Per Dollar of Dues



NOTE: The above chart does not include multi-year benefits, such as corridor studies or funded capital projects. Multi-year benefits are reported below.

## East Hartford | Highlights & Multi-Year Benefits

- » The town is also expected to receive \$8.6 million for future STP and LOTCIP projects along Brewer Street.
- » The \$200,000 Silver Lane Transportation Corridor Study is helping to evaluate traffic and development issues along this important East Hartford thoroughfare.
- » The MetroHartford Brownfields Program helped East Hartford conduct \$3,500 worth of environmental assessment at 304 Main Street, assisting in the site's redevelopment.
- » Received training funds, equipment and scene lighting for members of the regional HAZMAT Team.

Continued



## CENTRAL CONSERVATION DISTRICT, INC.

AVON • BLOOMFIELD • BOLTON • BRISTOL • BURLINGTON • CANTON • COVENTRY • EAST GRANBY • EAST WINDSOR • EAST HARTFORD • ELLINGTON  
ENFIELD • FARMINGTON • GLASTONBURY • GRANBY • HARTFORD • MANCHESTER • PLAINVILLE • SIMSBURY • SOMERS • SOUTH WINDSOR  
STAFFORD • SUFFIELD • WEST HARTFORD • WETHERSFIELD • TOLLAND • VERNON • WILLINGTON • WINDSOR • WINDSOR LOCKS

### BOARD OF DIRECTORS

John M. Collins, Chairman; Jeffrey Folger, Vice-Chairman; Lin Marino, Secretary/Treasurer  
Daniel Camerota, Robert DePietro, Harold Eastwood,  
Michael Mocko, Jane Seymour

December 28, 2017

Ms. Marcia A. Leclerc  
Mayor  
Town of East Hartford  
740 Main Street  
East Hartford, CT 06108

69843-62213

### Re: Municipal Funding request for Fiscal Year 2018-2019

Dear Ms. Leclerc,

In order to provide land use consulting assistance and other programs to municipal staff, commissions, and residents, the North Central Conservation District seeks annual funding support from each of the 30 towns served. The District has not requested an increase in funding for many years, and is again asking for level funding of \$1,000.00 from the town of East Hartford, with respect for the challenging municipal budgets during this difficult economic time. This request is submitted for inclusion in the budget. Payment is requested in July of 2018, at which time a reminder will be sent.

The North Central Conservation District (NCCD) of Connecticut is a 501(c)(3) nonprofit organization dedicated to assisting private landowners and municipalities with natural resource information and services. Services include:

- Comprehensive wetland, soil erosion and sediment control (E&S), and stormwater plan reviews;
- E&S and stormwater site inspection and compliance monitoring;
- Wetland boundary review;
- Workshops on natural resource topics;
- Assistance with soils information and native landscaping;
- Pond inspections and troubleshooting;
- Nutrient management and conservation based agricultural services;
- Wetland Agent services and consulting to municipal Commissions.

DEC 28 2017



# North Central Connecticut Emergency Medical Services Council, Inc.

January 4, 2018

Marcia A. Leclerc  
Mayor  
Town of East Hartford  
740 Main Street  
East Hartford, Connecticut 06108

RECEIVED

JAN 11 2018

FINANCE DEPT.  
TOWN OF EAST HARTFORD

Dear Mayor Leclerc:

**Reference: CMED Fair Share Assessment**

✓ Chris  
Mike

Thank you for your community's continuing participation in the Coordinated Medical Emergency Directions (CMED), Communications System. During a 9-1-1 medical emergency each certified or licensed EMS Provider is in contact with North Central CMED. The communications system facilitates coordination between ambulances in 28 municipalities and 8 hospitals while the patient is en route. Our fiscal year ended June 30, 2017, recording 140,580 EMS calls for service.

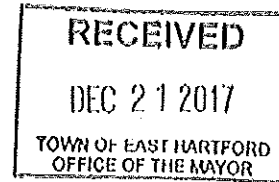
As a regional asset, we continually seek opportunities to support interoperable communications initiatives that ultimately benefit 848,415 residents in the Capital Region. North Central CMED coordinates Emergency Medical Services when a mass casualty or a major disaster occurs. Mass gatherings, such as concerts, athletic events, local fairs, etc., can also involve North Central CMED for planning and coordination of EMS services. An outline of our organization's role and responsibilities is enclosed.

North Central CMED is the activation point for the Connecticut Long Term Care Mutual Aid Plan (LTCMAP). Many communities in the Capital Region have nursing homes and/or assisted living facilities. CT LTCMAP establishes a course of action and agreed commitment among participating hospitals, nursing homes and assisted living residences to assist each other when disaster strikes. CT LTCMAP, Active Shooter, and Hospital Emergency Preparedness Response Plans are exercised throughout the year.

As you prepare your budget, we inform you that your Town Fair Share CMED Assessment for the Fiscal Year 2018-2019 is **\$44,968.14**. The assessment is used for operating expenses. It is based on a per capita rate of **89.512 cents** for your Town with a population of **50,237**.

120 Holcomb Street . P.O. Box 1833 . Hartford, Connecticut 06144-1833 *Continued . . . .*  
E.M.S. Office: (860) 769-6055 . CMED Center: (860) 769-6051 . Fax: (860) 769-5259

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December 18, 2017

Ms. Marcia A. Leclerc  
Mayor  
Town of East Hartford  
740 Main Street  
East Hartford, CT 06108

61100-62276

Re: Anticipated Request for Voluntary Contribution (Dues)  
Fiscal Year 2019

Dear Mayor Leclerc:

As your municipality begins its budget preparation process for the upcoming Fiscal Year, this correspondence is intended to identify the dollar amount of dues that will be requested by the Greater Hartford Transit District.

The expected request for voluntary contribution (dues) from your municipality for Fiscal Year 2019 will be in the amount of \$8,200.00. This figure reflects your municipality's population as determined by the 2010 Census at \$.16 per capita. An invoice will be forwarded for this amount in July 2018.

Should you have any questions regarding this information, please do not hesitate to contact me at (860) 247-5329 Extension 3002.

Best Regards,

A handwritten signature in cursive script, appearing to read "Vicki L. Shotland".

Vicki L. Shotland  
Executive Director



# NORTH CENTRAL REGIONAL MENTAL HEALTH BOARD, INC.

151 New Park Ave., Suite 14A, Hartford, CT 06106  
info@ncrmhb.org WWW.NCRMHB.ORG (860) 667-6388

December 14, 2017

Ms. Jo-Ann Dorn  
Director of Health & Social Services  
Town of East Hartford  
740 Main Street  
East Hartford, CT 06108

G9100-63353

Dear Ms. Dorn:

# 1,500 Budgeted

First, I want to thank the town of East Hartford for their town contribution for FY 2017-2018. We are grateful for the consistent level of support our towns continued to award us for this current year. I am submitting the yearly request for North Central Regional Mental Health Board (NCRMHB) for FY 2018-2019. The town of East Hartford has been supporting us at a flat rate of \$500 since FY 2000. Since 1992 NCRMHB has requested a per capita contribution from towns at a level of .07 per capita. Based on 2010 census figures, we are requesting a FY 2018-19 contribution of \$3,587.64 from the Town of East Hartford. Town funds combine with funds from the Connecticut Department of Mental Health and Addiction Services (DMHAS) to enable us to perform our statutory functions.

Created by Connecticut General Statutes (17a-483) in 1975, NCRMHB is a non-profit agency with volunteer members from each of the 37 towns in Region IV. **This unique structure permits local town representatives to evaluate state services provided to their citizens and recommend how state and federal mental health funds are to be spent. We are your town's quality assurance unit for local DMHAS funded services.**

Through NCRMHB, local citizens have a **direct impact on the services** that East Hartford residents receive from DMHAS. Town representatives identify local needs and conduct service evaluations that lead to decisions to increase local funding, as well as to eliminate or change ineffective programs. They conduct special studies that lead to critical changes or new services. At the request of DMHAS, they submit a yearly regional service plan to address new trends, needs, and gaps in services seen at the local level – **an especially important task in 2018 as economic conditions change.** As the state reviews competing service requests, **the regional board is vital in articulating local needs in its region and where limited service dollars need to be directed.**

The enclosed Annual Report documents NCRMHB's **leadership and success in (1) stimulating new and enhanced and higher quality behavioral health services; (2) promoting wellness; (3) developing tools and resources for increasing the involvement of family members in supporting the recovery of family members with mental illness; (4) fostering consumer involvement in research and project development; (5) influencing policy and resource allocation; and (6) educating and collaborating with our communities to resolve local and statewide issues.**

We ask for your support for the **successful, cost effective** work of NCRMHB. Your contribution funds a small staff that supports **over a hundred volunteers.** We invite officials to attend our local Catchment Area Council meetings on the first Thursday of the month or call our Executive Director, Marcia DuFore, or the town's representative with requests or concerns. We also address concerns monthly with the DMHAS Commissioner.

Sincerely,

*Marcia DuFore*

Marcia DuFore  
Executive Director

DEC 18 2017

cc: Mike Walsh, Director of Finance

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## Walsh, Mike

**From:** Stiefel, John <jstiefel@sibson.com>  
**Sent:** Wednesday, January 24, 2018 3:32 PM  
**To:** Walsh, Mike  
**Cc:** Monde, Sara; Sweeney, Matthew J.  
**Subject:** East Hartford ADC by dept. for 2018/19

Mike, below is a summary of the ADC by group for the 2018/19 fiscal year, at an interest rate of 7.75% and an amortization increase of 3.00%. All other assumptions and methods are as described in our experience study dated October, 2017.

Group	ADC 2018/19
Town	\$2,957,636 +
BOE	1,369,004 →
Police	4,873,692 +
Fire	5,785,696 +
Para	244,482 BOE
Dispatchers	138,113 +
Total	\$15,368,623 →

762,763 to BOE / 606,241 to Town +  
↓  
To BOE as well!  
14,361,378 → 13,755,137

The Fire in particular went up quite a bit since last year due to the updated overtime/sick leave load, pay scale, and retirement rates, as well as changes to the interest rate, mortality, and amortization increase (which affected all groups).

Please let me know if you have any questions. See you tonight.

John

John Stiefel, FSA, CFA  
Vice President & Consulting Actuary  
**SEGAL**  
30 Waterside Drive, Suite 300 | Farmington, CT 06032  
Tel 860.678.3070  
jstiefel@segalco.com  
Assistant: T. Kerr 860.678.3069 tkerr@segalco.com

Town BOE  
13,755,137 1,613,486

15,124,141

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Thank you.



The Town of East Hartford  
 Analysis of Internal Service Funds - Budget Contributions  
 For the Fiscal Year Ended June 30, 2019

Operating Revenue	Medical Reserve										Projected FY18	Budget FY19
	FY08	FY09	FY10	Actual		FY13	FY14	FY15	FY16	FY17		
Net Assets - BOY	7,137	7,648	3,263	1,736	1,132	1,122	1,334	1,570	3,893	4,921	5,251	5,159
Budget Contribution (including Grants)	13,678	12,309	13,593	14,844	15,114	17,088	18,315	18,533	19,630	19,271	19,000	19,000
Charges for Services/Premium Shares	5,446	3,017	3,599	3,908	3,607	3,805	3,923	3,774	3,697	2,749	2,136	2,600
Other	431	110	9	5	664	492	363	381	313	292	300	300
<b>Total Revenue</b>	<b>26,692</b>	<b>23,084</b>	<b>20,464</b>	<b>20,493</b>	<b>20,517</b>	<b>22,507</b>	<b>23,935</b>	<b>24,258</b>	<b>27,533</b>	<b>27,233</b>	<b>26,687</b>	<b>27,059</b>
<b>Operating Expenses</b>												
Claims	16,603	17,279	16,131	16,663	17,071	18,643	19,759	17,172	19,412	18,782	18,328	19,500
Premiums and Admin. Charges	2,441	2,542	2,597	2,698	2,324	2,530	2,606	3,193	3,200	3,200	3,200	2,000
Other (Interfund Transfer)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>19,044</b>	<b>19,821</b>	<b>18,728</b>	<b>19,361</b>	<b>19,395</b>	<b>21,173</b>	<b>22,365</b>	<b>20,365</b>	<b>22,612</b>	<b>21,982</b>	<b>21,528</b>	<b>21,500</b>
Net Assets - EOY	7,648	3,263	1,736	1,132	1,122	1,334	1,570	3,893	4,921	5,251	5,159	5,559
Town Budget Contribution											8,000	8,000
BOE Budget Contribution (includes \$1.5 million of grants)											11,000	11,000
Total Budget Contribution											19,000	19,000

A. HDHP plan design changes from \$1,500/\$3,000 to \$2,000/\$4,000 plus no seed & lower premium shares for a portion of the workforce  
 B. Administrative fee changes moving stop loss from \$150,000 to \$200,000 per claim with no aggregate coverage in FY 17 moving forward

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The Town of East Hartford  
 Analysis of Internal Service Funds - Budget Contributions  
 For the Fiscal Year Ended June 30, 2018

Operating Revenue	FY08	FY09	FY10	OPEB Actual		FY13	FY14	FY15	FY16	FY17	Projected	Budget
				FY11	FY12						FY18	FY19
Net Assets - BOY	-	-	2,404	2,342	525	398	1,036	2,448	2,892	6,833	8,427	10,134
Budget Contribution	-	2,404	1,615	-	2,984	3,683	4,581	3,831	5,034	3,053	3,647	3,647
Charges for Services/Premium Shares	-	-	2,658	2,566	2,365	2,272	2,277	2,093	2,100	1,911	1,696	1,696
Investment Income	-	-	412	1,189	420	306	662	183	712	906	364	364
<b>Total Revenue</b>	-	2,404	7,089	6,097	6,294	6,659	8,556	8,555	10,738	12,703	14,134	15,841
<b>Operating Expenses</b>												
Claims	-	-	4,668	5,546	5,894	5,597	6,083	5,660	3,905	4,276	4,000	5,000
Premiums and Admin. Charges	-	-	79	26	2	26	25	3	-		-	-
Other (Interfund Transfer)	-	-	-	-							-	-
<b>Total Operating Expenses</b>	-	-	4,747	5,572	5,896	5,623	6,108	5,663	3,905	4,276	4,000	5,000
Net Assets - EOY	-	2,404	2,342	525	398	1,036	2,448	2,892	6,833	8,427	10,134	10,841
Town Budget Contribution											1,977	1,977
BOE Budget Contribution											1,670	1,670
Total Budget Contribution											3,647	3,647

The Town of East Hartford  
 Analysis of Internal Service Funds - Budget Contributions  
 For the Fiscal Year Ended June 30, 2019

Operating Revenue	Worker's Compensation										Projected FY18	Budget FY19
	FY08	FY09	FY10	Actual		FY13	FY14	FY15	FY16	FY17		
Net Assets - BOY	(599)	(1,055)	(1,721)	(1,292)	(1,215)	(1,717)	(1,899)	(1,903)	(1,533)	(1,116)	(734)	(807)
Budget Contribution	364	946	895	1,000	1,079	1,679	1,690	1,719	1,727	1,825	1,627	1,627
Other	49	13	1	-	-	-	-	616	-	-	-	-
Interest Income	84	22	3	3	54	55	55	2	-	10	-	-
<b>Total Revenue</b>	<b>(102)</b>	<b>(74)</b>	<b>(822)</b>	<b>(289)</b>	<b>(82)</b>	<b>17</b>	<b>(154)</b>	<b>434</b>	<b>194</b>	<b>719</b>	<b>893</b>	<b>820</b>
<b>Operating Expenses</b>												
Claims	883	1,578	405	890	1,568	1,851	1,683	1,887	1,308	1,453	1,700	1,700
Premiums and Admin. Charges	70	69	65	65	67	65	65	81	-	-	-	-
Other (Interfund Transfer)	-	-	-	-	-	-	-	-	2	-	-	-
<b>Total Operating Expenses</b>	<b>953</b>	<b>1,647</b>	<b>470</b>	<b>955</b>	<b>1,635</b>	<b>1,916</b>	<b>1,748</b>	<b>1,968</b>	<b>1,310</b>	<b>1,453</b>	<b>1,700</b>	<b>1,700</b>
Net Assets - EOY	(1,055)	(1,721)	(1,292)	(1,244)	(1,717)	(1,899)	(1,902)	(1,534)	(1,116)	(734)	(807)	(880)
Town Budget - WC											1,231	1,231
Town Budget - H & H (\$2.5M of Liability)											100	100
Board Budget											296	296
<b>Total Budget</b>											<b>1,627</b>	<b>1,627</b>

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The Town of East Hartford  
 Analysis of Internal Service Funds - Budget Contributions  
 For the Fiscal Year Ended June 30, 2019

Operating Revenue	General Liability										Projected FY18	Budget FY19
	FY08	FY09	FY10	Actual		FY13	FY14	FY15	FY16	FY17		
Net Assets - BOY	1,809	1,025	146	16	(446)	614	740	521	726	700	961	1,086
Budget Contribution	490	667	635	1,132	1,932	2,034	1,360	1,496	1,582	1,694	1,660	1,660
Other	15	21	20	-	29	27	25	-	-	-	-	-
Interest Income	69	15	3	3	-	-	-	2	-	13	-	-
<b>Total Revenue</b>	<b>2,383</b>	<b>1,728</b>	<b>804</b>	<b>1,151</b>	<b>1,515</b>	<b>2,675</b>	<b>2,125</b>	<b>2,019</b>	<b>2,308</b>	<b>2,407</b>	<b>2,621</b>	<b>2,746</b>
<b>Operating Expenses</b>												
Claims	1,323	1,673	788	1,562	901	1,900	1,569	1,258	1,608	1,446	1,500	1,500
Premiums and Admin. Charges	35	35	-	35	-	35	35	35	-	-	35	35
Other (Interfund Transfer)	-	(126)	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>1,358</b>	<b>1,582</b>	<b>788</b>	<b>1,597</b>	<b>901</b>	<b>1,935</b>	<b>1,604</b>	<b>1,293</b>	<b>1,608</b>	<b>1,446</b>	<b>1,535</b>	<b>1,535</b>
Net Assets - EOY	1,025	146	16	(446)	614	740	521	726	700	961	1,086	1,211
Town Budget (including \$650k CIRMA Premiums)											970	970
Board Budget											690	690
Total Budget											1,660	1,660



**The Town of East Hartford**  
**Converting the MDC Annual Tax to a Fiscal Year Budget Charge**

The MDC tax is divided among member towns in proportion to the total revenue each received from property taxation, as averaged over the prior three years.

The amount of the MDC tax due in the first half of the coming year is equivalent to 50% of the total prior year tax levy on the eight member towns. The total amount due from all towns in the second half of the year will be subtracted from the total current year levy; the balance becomes the amount due in the second half of the year.

**MDC Annual Tax - East Hartford**

	Full Year	YOY Increase	% Increase	50% of Full Year
2003	3,223,609			1,611,805
2004	3,446,828	223,219	6.9%	1,723,414
2005	3,621,203	174,375	5.1%	1,810,602
2006	3,967,005	345,802	9.5%	1,983,503
2007	4,130,459	163,454	4.1%	2,065,230
2008	4,279,675	149,216	3.6%	2,139,838
2009	3,880,800	(398,875)	-9.3%	1,940,400
2010	3,757,200	(123,600)	-3.2%	1,878,600
2011	3,769,700	12,500	0.3%	1,884,850
2012	3,856,000	86,300	2.3%	1,928,000
2013	3,964,500	108,500	2.8%	1,982,250
2014	4,213,200	248,700	6.3%	2,106,600
2015	4,490,100	276,900	6.6%	2,245,050
2016	4,762,000	271,900	6.1%	2,381,000
2017	5,059,400	297,400	6.2%	2,529,700
2018	5,477,400	418,000	8.3%	2,738,700

**Fiscal Year Conversion**

**Town of East Hartford Fiscal Year Budget Charge**

	FYE	July	October	January	April	Total	FYOF Increase	% Increase
June 30,	2005	917,512	917,512	861,707	861,707	3,558,438		
June 30,	2006	948,895	948,895	905,301	905,301	3,708,391	149,953	4.2%
June 30,	2007	1,078,202	1,078,202	991,751	991,751	4,139,906	431,516	11.6%
June 30,	2008	1,073,478	1,073,478	1,032,615	1,032,615	4,212,186	72,280	1.7%
June 30,	2009	1,107,223	1,107,223	970,200	970,200	4,154,846	(57,341)	-1.4%
June 30,	2010	970,200	970,200	970,200	970,200	3,880,800	(274,046)	-6.6%
June 30,	2011	970,200	970,200	939,300	939,300	3,819,000	(61,800)	-1.6%
June 30,	2012	945,550	945,550	990,650	990,650	3,872,400	53,400	1.4%
June 30,	2013	985,575	985,575	964,000	964,000	3,899,150	26,750	0.7%
June 30,	2014	1,018,250	1,018,250	991,125	991,125	4,018,750	119,600	3.1%
June 30,	2015	1,115,475	1,115,475	1,053,300	1,053,300	4,337,550	318,800	7.9%
June 30,	2016	1,191,750	1,191,750	1,122,525	1,122,525	4,628,550	291,000	6.7%
June 30,	2017	1,258,475	1,258,475	1,190,500	1,190,500	4,897,950	269,400	5.8%
June 30,	2018	1,339,200	1,339,200	1,264,850	1,264,850	5,208,100	310,150	6.3%
June 30,	2018	1,473,850	1,473,850	1,369,350	1,369,350	5,686,400	478,300	9.2%

**Town of East Hartford**  
**Bond Maturity Schedule**  
**Fiscal Years 2018 thru 2028**

The maturity schedule for bond indebtedness is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	6,270,000	1,453,626	7,723,626
2019	6,985,000 ✓	1,228,764 ✓	8,213,764 ✓
2020	7,045,000	988,814	8,033,814
2021	6,025,000	746,964	6,771,964
2022	6,035,000	545,814	6,580,814
2023	4,660,000	378,864	5,038,864
2024	4,095,000	248,934	4,343,934
2025	1,990,000	156,388	2,146,388
2026	1,985,000	111,369	2,096,369
2027	1,980,000	51,013	2,031,013
2028	325,000	8,938	333,938
<b>Total</b>	<b>47,395,000</b>	<b>5,919,485</b>	<b>53,314,485</b>

**DEBT SERVICE SCHEDULE**  
**FISCAL YEAR 2018-2019**

**CONFIRMED WITH PAY SCHEDULE**

1/16/2018

DATE DUE	ISSUE YEAR	TOWN PRINCIPAL	INTEREST	BOE PRINCIPAL	INTEREST	TOTAL	INV RECD	BANK
7/1/2018	11	1,375,000.00	20,625.00			1,395,625.00		US BANK
7/15/2018	14	1,062,500.00	134,885.00			1,197,385.00		TD BANK
10/15/2018	16	1,635,000.00	258,618.75			1,893,618.75		US BANK
10/15/2018	16R		124,500.00			124,500.00		US BANK
11/1/2018	09R		12,125.00		-	12,125.00		US BANK
12/1/2018	13R		86,219.38		5,615.00	91,834.38	REFUNDING FEB 13	US BANK
						-		
1/1/2019	11					-		US BANK
1/15/2019	14	1,062,500.00	123,622.50			1,186,122.50		TD BANK
4/15/2019	16		234,093.75			234,093.75		US BANK
4/15/2019	16R		124,500.00			124,500.00		US BANK
5/1/2019	09R	485,000.00	12,125.00	-	-	497,125.00		US BANK
6/1/2019	13R	1,247,000.00	86,219.38	118,000.00	5,615.00	1,456,834.38	REFUNDING	US BANK
						-		
						-		
<b>TOTAL</b>		<b>6,867,000.00</b>	<b>1,217,533.76</b>	<b>-</b>	<b>118,000.00</b>	<b>11,230.00</b>	<b>8,213,763.76</b>	<b>-</b>
<b>BUDGET</b>		G9510 66416	G9510 66411	G9520 66416	G9520 66411			
		(6,867,000.00)	(1,217,533.76)	(118,000.00)	(11,230.00)	(8,213,763.76)	8,213,763.76	
<b>SHORT TERM NOTE INTER BUDGET</b>						PRINCIPAL	6,985,000.00	
						INTEREST	1,228,763.76	
2003R 9.470M								
2005 11.5M								
2006 3.860M								
2008 14M								
2009 8.675M								
2009R 8.370M								
2011 11M								
2011R 5.280M								
12/1/2013	08		171,393.75		3,906.25	175,300.00	REFUND 2/13	US BANK
6/1/2014	08	1,210,000.00	171,393.75	40,000.00	3,906.25	1,425,300.00	REFUND 2/13	US BANK

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The Town of East Hartford  
Schedule of Leases Payable  
For the Fiscal Year Ending June 30, 2019

Description	Master Lease #	Base Lease	Int. Rate	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	TOTAL DUE
FY 19 - Rolling Stock/Other CIP items	TD - TBD	900,000	2.00%	-	240,000	240,000	240,000	240,000	-	-	-	-	960,000
FY 18 - Rolling Stock/Other CIP items	TD - 40136434	861,700	1.79%	225,964	✓ 225,964	225,964	225,964	-	-	-	-	-	903,856
FY 17 - Fire Equipment, Dispatch, PW	Banc of America	4,625,000	2.03%	520,875	✓ 520,875	520,875	520,875	520,875	520,875	520,875	520,875	520,875	4,687,875
FY 17 - Rolling Stock/Other CIP items	TD - 40128868	852,750	1.55%	222,432	✓ 222,432	222,432	-	-	-	-	-	-	667,296
FY 16 - Rolling Stock/Other CIP items	TD - 40120718	767,000	1.78%	200,955	✓ 200,955	-	-	-	-	-	-	-	401,910
FY 16 - Library HVAC, furniture, & computers	TD - 40118510	1,500,000	2.29%	235,995	✓ 235,995	235,995	235,995	235,995	-	-	-	-	1,179,975
FY 15 - Rolling Stock/Other CIP items	TD - 40110646	765,000	1.59%	199,449	✓ -	-	-	-	-	-	-	-	199,449
Total Capital Lease Payments		<u>10,271,450</u>		<u>1,605,670</u>	<u>1,646,221</u>	<u>1,445,266</u>	<u>1,222,834</u>	<u>996,870</u>	<u>520,875</u>	<u>520,875</u>	<u>520,875</u>	<u>520,875</u>	<u>9,000,361</u>
Energy Performance Lease Payments													
EPC I Net (50% to BOE)	TD - 40098115	3,482,094	1.65%	231,027	✓ 231,027	231,027	-	-	-	-	-	-	693,081
EPC II Net (less QECB subsidy)	Banc of America	6,000,000	6.08%	57,136	✓ 57,286	57,393	57,456	57,471	57,437	57,350	57,207	-	458,736
EPC II Non-QECB	Bank of America	1,400,000	4.16%	11,874	✓ 12,223	12,582	12,952	13,333	13,725	14,129	14,516	-	105,334
EPC III - Streetlights	Bank of America	2,040,868	1.12%	242,462	✓ 240,459	238,395	215,045	-	-	-	-	-	936,361
		<u>12,922,962</u>		<u>542,499</u>	<u>540,995</u>	<u>539,397</u>	<u>285,453</u>	<u>70,804</u>	<u>71,162</u>	<u>71,479</u>	<u>71,723</u>	<u>-</u>	<u>2,193,512</u>

Other Leases NOT General Fund

FY 15 - Golf carts and equipment	TD - Golf Course	700,000	1.69%	145,954	✓ -	-	-	-	-	-	-	-	145,954
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✓ 1/2 - OK

x 9% OK

x less FURA - OK

N OK

(20)

Ans 11/16/18



Town of East Hartford  
Labor Contract Dates  
Prepared as of January 12, 2018

Bargaining Unit	BU #	Contract Start	Contract End	Base plus OT	Employees Covered	Avg. Pay	Funding Needed FY 19
Fire	1548	7/1/2015	6/30/2019	11,706,460	127	92,177	-
Police	EHPOA	7/1/2017	6/30/2020	11,261,624	125	90,093	-
Laborers	1174	7/1/2017	6/30/2021	3,796,950	60	63,283	-
Supervisors	818	7/1/2016	6/30/2019	2,626,500	30	87,550	-
Municipal Employees	CSEAU	7/1/2017	6/30/2021	4,893,904	90	54,377	-
Dispatchers	Teamsters	7/1/2016	6/30/2019	1,506,239	19	79,276	-
Total							-

Notes:

None

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**East Hartford Golf Club**  
For the Month Ending June 30th, 2017

June					YTD				
Actual	Budget	Budget Variance	Last Year	Last Year Variance	Actual	Budget	Budget Variance	Last Year	Last Year Variance
<b>Rounds</b>									
322	350	(28)	419	(97)	2,798	2,400	398	2,261	537
280	700	(420)	1,295	(1,065)	2,639	2,000	639	3,287	(648)
3,236	3,500	(264)	2,807	429	19,946	23,150	(3,204)	24,106	(4,160)
3,783	4,550	(767)	4,521	(738)	25,383	27,550	(2,167)	29,654	(4,271)
<b>Revenue</b>									
55,066	66,500	(11,434)	56,660	(1,794)	311,875	408,650	(96,775)	396,940	(85,264)
21,879	30,090	(8,151)	27,189	(5,310)	154,356	171,388	(17,032)	187,652	(13,296)
0	0	0	522	(522)	145	7,105	(6,960)	5,506	(5,361)
2,692	4,095	(1,413)	2,892	(210)	20,244	24,795	(4,551)	20,013	291
11,543	10,010	1,533	13,720	(2,177)	56,967	66,430	(9,463)	61,347	(4,383)
12,187	12,705	(518)	14,738	(2,551)	62,613	84,315	(21,702)	73,810	(11,197)
(63)	0	(63)	403	(466)	919	0	919	3,243	(2,324)
446	0	446	2,750	(2,304)	3,700	2,500	1,200	4,378	(678)
599	0	599	0	599	19,471	28,000	(8,528)	21,127	(1,656)
(137)	0	(137)	110	(247)	Miscellaneous Income and Discounts	0	(465)	232	(701)
104,180	123,340	(19,160)	119,181	(15,031)	629,620	793,181	(163,560)	754,247	(124,622)
<b>Cost of Sales</b>									
2,058	2,662	605	425	(1,633)	13,642	16,117	2,475	16,993	3,352
5,421	4,065	(1,356)	3,859	(1,562)	31,146	27,395	(3,751)	28,408	(2,738)
1,318	1,440	122	946	(372)	5,507	9,556	4,048	7,092	1,585
4,548	3,345	(1,202)	5,167	619	20,599	22,203	1,604	22,508	1,910
13,344	11,512	(1,831)	10,397	(2,946)	70,894	75,270	4,377	75,002	4,108
90,837	111,828	(20,991)	108,786	(17,949)	558,727	717,910	(159,183)	679,246	(120,519)
<b>Labor</b>									
8,653	16,632	7,779	11,001	2,149	68,267	111,360	43,093	90,671	22,404
6,171	679	(5,492)	9,732	3,561	49,376	8,000	(41,376)	37,724	(16,652)
12,785	20,160	7,474	17,826	5,041	123,485	134,816	11,332	129,688	6,203
10,238	11,222	984	9,415	(823)	55,805	70,996	15,191	55,677	(129)
38,048	48,793	10,745	47,975	9,928	256,934	325,172	68,239	308,759	11,826
4,676	6,099	1,423	5,639	962	36,202	40,647	4,445	38,579	2,377
1,475	2,134	659	2,152	677	21,911	25,608	3,697	23,174	1,262
6,151	8,233	2,082	7,790	1,639	58,113	66,255	8,141	61,752	3,619
44,198	57,026	12,828	55,765	11,567	355,047	391,427	36,380	370,512	15,465
<b>Other Operational Expenses</b>									
5,448	2,865	(2,583)	5,539	91	21,576	20,696	(880)	20,312	(1,263)
15,460	14,818	(642)	18,840	(1,620)	171,323	151,387	(19,937)	146,613	(24,710)
8,733	4,775	(3,958)	18,741	10,009	161,564	126,815	(34,749)	137,264	(24,299)
1,786	925	(861)	1,924	137	11,482	14,775	3,293	9,510	(1,972)
668	1,700	1,032	1,245	577	13,437	13,950	513	12,498	(939)
0	0	0	0	0	145,954	145,954	0	145,954	0
846	948	102	1,217	371	12,378	11,378	(1,000)	11,744	(634)
32,940	26,011	(6,910)	42,506	9,566	517,714	484,882	(32,832)	483,896	(30,817)
77,139	83,057	5,918	98,271	21,132	872,761	876,379	3,618	854,408	(18,353)
13,698	28,771	(15,073)	10,515	3,183	(314,034)	(158,469)	(155,565)	(175,162)	(138,872)
13,698	28,771	(15,073)	10,515	3,183	(314,034)	(158,469)	(155,565)	(175,162)	(138,872)
13,698	28,771	(15,073)	10,515	3,183	(314,034)	(158,469)	(155,565)	(175,162)	(138,872)
13,698	28,771	(15,073)	10,515	3,183	(314,034)	(158,469)	(155,565)	(175,162)	(138,872)

**East Hartford Golf Club**  
For the Month Ending December 31st, 2017

December					YTD				
Actual	Budget	Budget Variance	Last Year	Last Year Variance	Actual	Budget	Budget Variance	Last Year	Last Year Variance
<b>Rounds</b>									
47	75	(28)	56	(9)	1,307	1,125	182	1,876	(569)
0	0	0	0	0	284	350	(66)	2,373	(2,089)
174	320	(146)	169	5	11,855	12,595	(740)	10,661	1,194
221	395	(174)	225	(4)	13,446	14,070	(624)	14,910	(1,464)
<b>Total Rounds</b>									
<b>Revenue</b>									
1,416	3,840	(2,424)	1,991	(575)	181,760	212,853	(31,092)	170,764	10,996
1,330	2,177	(1,047)	478	652	94,427	90,402	4,026	95,913	(1,486)
0	0	0	29	(29)	0	0	0	145	(145)
1,662	356	1,507	264	1,598	23,319	13,266	10,054	12,779	10,540
118	494	(375)	41	77	27,827	46,100	(18,273)	35,002	(7,175)
34	861	(827)	0	34	31,589	43,565	(11,976)	36,616	(5,027)
0	0	0	0	0	464	0	464	1,065	(601)
170	0	170	0	170	3,065	0	3,065	(162)	1,227
1,733	0	1,733	1,398	400	7,611	14,000	(6,389)	2,796	4,815
10	0	10	(203)	213	0	0	(240)	272	(161)
6,538	7,727	(1,189)	3,998	2,540	367,822	425,184	(57,362)	355,140	12,683
<b>Total Revenue</b>									
<b>Cost of Sales</b>									
1,412	231	(1,181)	243	(1,168)	15,913	8,623	(7,290)	8,525	(7,383)
56	278	(222)	(807)	(863)	14,022	21,147	(7,125)	18,704	4,681
7	67	(60)	(67)	(74)	2,982	5,051	(2,069)	3,680	698
(62)	239	(301)	(550)	(488)	11,597	13,271	(1,675)	10,817	(780)
1,413	815	(592)	(1,180)	(2,593)	44,514	48,092	(3,578)	41,726	(2,782)
5,126	6,912	(1,786)	5,178	(53)	323,308	377,093	(53,784)	313,414	9,895
<b>GROSS INCOME</b>									
<b>Labor</b>									
321	500	(179)	406	(175)	30,662	32,110	(1,448)	32,791	(2,129)
5,031	5,152	(122)	5,372	342	29,799	30,416	(617)	27,869	(1,921)
7,076	6,569	(503)	5,389	(1,687)	68,793	65,740	(3,052)	67,278	(1,515)
0	0	0	0	0	33,947	36,224	(2,278)	31,426	(2,521)
12,428	12,221	(207)	11,258	(1,170)	163,200	164,490	(1,290)	159,365	(3,825)
<b>Total Direct Labor</b>									
970	1,467	(496)	724	(246)	21,122	19,739	(1,383)	18,046	(3,076)
1,676	2,272	(596)	2,285	609	9,705	13,632	(3,927)	13,145	3,440
2,646	3,739	(1,092)	3,009	(363)	30,827	33,371	(2,544)	31,192	(365)
<b>Total Payroll Burden</b>									
15,074	15,960	(886)	14,267	(807)	194,027	197,861	(3,834)	190,556	(3,471)
<b>Total Labor</b>									
<b>Other Operational Expenses</b>									
55	0	(55)	1,263	(1,208)	5,069	6,400	(1,331)	9,659	(4,590)
11,912	12,418	(506)	14,454	(2,543)	82,161	81,789	(372)	78,435	(3,726)
1,893	2,450	(557)	9,731	(7,838)	56,997	61,930	(4,933)	78,110	(21,114)
48	46	(2)	157	(109)	4,970	6,316	(1,346)	5,020	(51)
350	900	(550)	827	(477)	7,490	8,525	(1,035)	7,089	(400)
0	0	0	(6,000)	(6,000)	145,954	145,954	(0)	145,954	(0)
846	948	(102)	3,217	(371)	5,075	5,688	(614)	7,303	(2,229)
15,103	16,762	(1,659)	19,649	(4,546)	307,714	316,112	(8,398)	331,721	(24,006)
30,177	32,722	(2,544)	33,916	(3,739)	501,742	513,973	(12,232)	522,277	(20,535)
<b>Total Expenses</b>									
(25,051)	(25,810)	758	(28,738)	3,686	(178,433)	(136,880)	(41,553)	(208,863)	30,430
<b>EBITDAR</b>									
(25,051)	(25,810)	758	(28,738)	3,686	(178,433)	(136,880)	(41,553)	(208,863)	30,430
<b>EBITDA</b>									
(25,051)	(25,810)	758	(28,738)	3,686	(178,433)	(136,880)	(41,553)	(208,863)	30,430
<b>Net Income</b>									
(25,051)	(25,810)	758	(28,738)	3,686	(178,433)	(136,880)	(41,553)	(208,863)	30,430