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EDUCATION COST SHARING GRANTS

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ISSUE

Provide an updated history of the Education Cost Sharing (ECS) grant formula and describe how it currently works.

SUMMARY

ECS aid is not just the major form of state education aid to towns; it is the biggest form of municipal aid of any kind to Connecticut towns. The state awards a little over \$2 billion per year in ECS aid to its 169 towns. The ECS formula is intended to equalize state education funding to towns by taking into account a town's property wealth and ability to raise property taxes to pay for education. Poor towns receive more aid per student; affluent towns receive less aid per student.

The basic ECS formula multiplies three different components: (1) the number of students in each school district (weighted for educational need) by (2) the amount the state has determined a district should spend to provide an adequate education (the "foundation") and by (3) an aid percentage determined by the district's wealth. The result is the district's fully-funded ECS grant. The law then imposes minimum or base aid standards and adds earmarks for certain towns.

The formula has rarely been fully funded in its 27-year history. Over the years there have been attempts to phase in full funding when state revenues were strong, but financial downturns and related budget issues have often led to interrupting the phase-in and freezing or reducing funding levels.

The legislature significantly revised the formula for FYs 96, 08, and 14. But it has made smaller adjustments in most other years when there was no major revision. Also, the legislature bypassed the statutory formula and instead listed in statute the aid amounts for each town in FYs 10-13 and 15-17.

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The following report presents a brief history of the formula, including the court decisions that required it, up to its current form. At the end it includes the ECS grant amounts for each town for FYs 06-16.

HISTORY

Legal History Preceding ECS

Horton v. Meskill. The state's school finance program is intended to address the issues of equal education raised by the 1974 *Horton v. Meskill* case. The Superior Court ruled that basing education funding on local property taxes was unfair because differences in property wealth among towns lead to inequitable local funding of school districts. It ordered the state to develop a funding program to ensure that all children in the state have equal educational opportunity regardless of where they live. The Connecticut Supreme Court affirmed this decision (*Horton v. Meskill*, 172 Conn. 615 (1977)).

Guaranteed Tax Base (GTB) Formula. In response, the legislature created the GTB formula in 1975. It was supposed to help all towns, no matter how poor, raise money for education as if they had a certain state-specified level of property wealth. The GTB formula distributed aid on the basis of a town's wealth, its education tax effort, and need. It also required each town to spend a minimum amount per pupil based on statewide expenditures, also known as the minimum expenditure requirement (MER). The formula was amended periodically after being instituted, and funding for it was phased in.

Horton v. Meskill II. In 1984, the case was back in court as Horton argued that the funding program retained substantial inequities. The Superior Court ordered the state to (1) fully implement the MER and GTB, (2) eliminate a \$250 per-pupil minimum grant to towns, (3) use more recent data in the formula (two-year-old, rather than three-year-old), and (4) institute a core curriculum for high school graduation. On appeal, the Connecticut Supreme Court sent the case back to the Superior Court on procedural grounds, and it also established a new three-part test of constitutionality: if expenditure disparities are significant enough to jeopardize students' fundamental right to education, then the state must show that the disparities are due to a legitimate state policy and are not so large as to be unconstitutional (*Horton v. Meskill*, 195 Conn. 24, 38 (1985)).

Education Enhancement Act (EEA). In 1986, the legislature enacted this three-year grant program to raise teacher salaries statewide and decrease the pupil-teacher ratio in districts with the most pupils per teacher.

ECS Formula Iterations

The General Assembly enacted the ECS formula in 1988 to take effect on July 1, 1989 (PA 88-358). It was to be phased in over four years and be fully implemented in FY 94 to replace both the GTB and the EEA grants.

The ECS formula or ECS grants have been amended nearly every session since then. Most of the changes served to reduce the state's costs and, given fiscal constraints, to reallocate available state aid to different kinds of towns. Figure 1 below provides a basic explanation of the three main components of the ECS formula. Table 1, which follows, shows how the ECS formula would function for two hypothetical towns.

Figure 1: ECS Formula Basic Components

$$\text{Education Cost Sharing (ECS) Grant Formula} = \text{Need Student Count} \times \text{Foundation} \times \text{State Aid Percentage}$$

Need Student Count

Resident students + poverty weighting

Foundation

A fixed dollar amount representing the target level of weighted per-student spending that ECS grants help towns

State Aid Percentage (Aid Ratio)

Represents the percentage of state assistance a town receives for education

A numerical representation of a town's property wealth with a small adjustment for town income

Property poor towns have higher percentages than property wealthy towns

Table 1: Two Hypothetical Towns

Town	Need Students	X	Foundation	X	State Aid Percentage	=	Fully Funded ECS Aid (Target Aid)*
Property Wealthy Town	1,000		\$11,525		30%		\$3,457,500
Property Poor Town	1,000		\$11,525		90%		\$10,372,500

*Many towns do not receive full funding.

The following is a snapshot of major changes during the first 16 years of the ECS formula (FYs 89-05), followed by a table that breaks down the formula iterations in more detail for the following 12 fiscal years, including the current biennium.

FYs 89-05. In the early years of the ECS formula, the legislature adjusted it to reduce overall state education aid by (1) reducing the state aid percentage several years in a row and (2) capping increases to which towns were entitled under the formula.

In FY 96, the legislature significantly revised the formula by including special education students in the formula's need student count for the first time, rather than in a separate sliding-scale special education grant. Also, various supplemental grants were added to the formula that year, which included a student improvement grant for schools with improved mastery test scores and a density supplement for towns with greater than average population density (PA 95-226).

The legislature slightly increased the state aid percentage in later years and adjusted the percentage in consideration of town wealth to direct more aid to towns with (1) a higher proportion of small families and (2) large elderly populations and smaller numbers of school-aged citizens.

In these years, formula adjustments also alternated between guaranteeing towns a minimum amount of ECS aid (i.e., the "hold harmless" principle) and a maximum reduction in ECS aid (i.e., the "stop loss" principle). For a majority of these years, however, the legislature gave towns "hold harmless" ECS grants that were based on what they received in prior fiscal years.

FYs 06-17. Table 2 below provides a more detailed breakdown of the ECS formula components in the 12 most recent fiscal years, including the current year. It uses three major formula components: (1) need student count, (2) foundation, and (3) state aid percentage, along with a column for statutory aid increases or decreases and earmarks. The table focuses on the major components and, for ease of comprehension, leaves out details for some parts of the formula (e.g., parts of the state aid percentage component).

Table 2: ECS Statutory Formula Changes FYs 06-17

FY	Statutory Formula Factors			Statutory Aid Increases, Supplemental Aid, and Earmarks
	Need Student Count	Per-Student Foundation Amount	State Aid %	
2006	<p>Number of students in the district enrolled in public schools at the expense of the town, plus the following weighting for certain populations:</p> <ul style="list-style-type: none"> • 25% for low-income students • 10% for limited English proficient (LEP) students who are not in bilingual education • 25% for students who perform below proficiency on state mastery tests (CGS § 10-262f (25)) 	\$5,891	<p>State aid percentage: a percentage showing a town's property wealth compared to its relative wealth among all towns; includes a small adjustment for town income</p> <p>Guaranteed minimum state aid percentage: 6% for the wealthiest towns</p>	<p>Minimum state aid increase: 2% over previous year, plus the amount for each town specified in PA 05-245, § 33</p> <p>Density supplement available based on town density compared to other towns in the state (PA 05-245)</p>
2007	Same as previous year	Same as previous year	Same as previous year	<p>Minimum state aid increase: 2% over FY 05, plus the amount for each town specified in PA 05-245, § 33, provided no town receives a grant that is less than 60% of its fully-funded amount (PA 06-135)</p> <p>Density supplement available based on town density compared to other towns in the state (PA 05-245)</p>

Table 2 (continued)

FY	Statutory Formula Factors			Statutory Aid Increases, Supplemental Aid, and Earmarks
	Need Student Count	Per-Student Foundation Amount	State Aid %	
2008	<p>Weighting:</p> <ul style="list-style-type: none"> • 33% for low-income students (also changed the way this is measured from students receiving welfare to those eligible for Title I federal education aid) • 15% for LEP students who are not in bilingual education <p>Eliminated:</p> <ul style="list-style-type: none"> • 25% for students who perform below proficiency on state mastery tests (PA 07-3, JSS, § 61) 	\$9,687	<p>Minimum state aid percentage: 9%</p> <p>Minimum state aid percentage for towns with high concentrations of poverty: 13%</p> <p>Increased the guaranteed wealth level (GWL), thus requiring the state to increase its share of the education funding burden (PA 07-3, JSS) (The GWL is the level of education funding the state aid is supposed to help a town reach when it is combined with the local revenue from property taxes; when the formula uses a higher GWL, the state is agreeing to provide a greater level of education aid)</p>	<p>Minimum state aid increases: all towns guaranteed a minimum increase of 4.4% over FY 07 amount</p> <p>Towns can receive an increase of up to 17.31% of the difference between the previous year's amount and the town's fully-funded amount</p> <p>Eliminated the density supplement (PA 07-3, JSS, § 62)</p>
2009	Same as previous year	Same as previous year	Same as previous year	<p>Minimum aid increase: 4.4% over FY 08 amount</p> <p>Towns can receive an increase of up to 22.02% of the difference between the FY 07 amount and the town's fully-funded amount (PA 08-170)</p> <p>Eliminated minimum grant of 60% of a town's fully-funded amount (PA 07-3, JSS, § 62)</p>

Table 2 (continued)

FY	Statutory Formula Factors			Statutory Aid Increases, Supplemental Aid, and Earmarks
	Need Student Count	Per-Student Foundation Amount	State Aid %	
2010	PA 09-3, June Special Session , included a “notwithstanding” to bypass the statutory formula; first year that ECS aid amount for each town is listed in statute; each town received the same amount as in FY 09			
2011	ECS aid amount for each town was the same as FY 10 and again listed in statute			
2012	PA 11-6 included a “notwithstanding” to bypass the statutory formula for ECS aid and instead listed in statute the same amount as FYs 10 and 11 for each town			
2013	PA 12-116 , § 59, included a “notwithstanding ” to bypass the statutory formula and listed in statute the increased ECS aid for approximately 130 towns; most increases were small, some significant			
2014	<p>Weighting:</p> <ul style="list-style-type: none"> 30% for low income students (reduced from 33% and method of measurement changed from students eligible for federal Title I funds to those eligible for free or reduced priced lunch) <p>Eliminated:</p> <ul style="list-style-type: none"> 15% for students with limited English proficiency (PA 13-247) 	\$11,525	<p>Minimum state aid percentage for alliance districts (the 30 lowest performing school districts): 10% (previously was 13% for the 20 districts with the highest concentrations of low-income students)</p> <p>Minimum state aid percentage: 2% for all non-alliance districts (previously was 9%)</p> <p>Modified the guaranteed wealth level and renamed it the wealth adjustment factor (WAF); WAF reduced from 1.75 to 1.5, therefore reducing the level of the state’s burden of education funding (PA 13-247)</p>	<p>All towns were guaranteed a percentage of the difference between their fully-funded amount and their current amount; guaranteed percentages differed depending upon student achievement:</p> <ul style="list-style-type: none"> Alliance districts, 8% Reform districts (the 10 lowest performing alliance districts), 12% Non-alliance districts, 1% (PA 13-247)

Table 2 (continued)

FY	Statutory Formula Factors			Statutory Aid Increases, Supplemental Aid, and Earmarks
	Need Student Count	Per-Student Foundation Amount	State Aid %	
2015	PA 14-47 bypassed the statutory formula and instead listed ECS aid in statute for each town for FY 15; most towns received small increases in aid; some towns received flat funding compared to the previous year			
2016	PA 15-244 bypassed the statutory formula and instead listed ECS aid in statute for each town for FYs 16 & 17 (see explanation below)			
2017	PA 16-2 , May Special Session, overrode PA 15-244 to list in statute new ECS aid for all towns (see explanation below)			

How ECS Works in the Current Biennium

For both FY 16 and FY 17 full-formula funding was determined by using the last published statutory ECS formula with updated data.

For FY 16 ([PA 15-244](#)) there were two main policy changes: (1) towns funded at less than 55% of full-formula funding received a share of \$3.2 million and then (2) all towns were reduced by 1% totaling \$2.1 million. The result for FY 16 was most towns received small increases, and others were flat funded.

In FY 17 ([PA 15-244](#)), (1) towns funded at less than 55% of full-formula funding received a share of \$10.6 million and then (2) all towns were reduced by 1% totaling \$2.1 million.

For the revised FY 17 budget ([PA 16-2, May Special Session](#)) all towns received a reduction of what they anticipated receiving under the original FY 17 budget ([PA 15-244](#)). The amount of the reduction was determined based on the following formula changes:

- capped funding at 140% of what towns should receive according to the statutory formula,
- 1% minimum state aid ratio (reduced from 2%), and
- 0.5% aid reduction for priority school districts or towns receiving less than 75% of full statutory funding and a 1% reduction for any other town.

ECS Grant Entitlements for Each Town, FYs 06-16

Table 3 below shows ECS grant entitlements for each town for FYs 06-16.

Table 3: ECS Entitlements

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
ANDOVER	1,952,852	1,973,606	2,232,621	2,330,856	2,330,856	2,330,856	2,330,856	2,367,466	2,374,179	2,379,549	2,380,424	2,349,231
ANSONIA	12,798,616	12,883,369	14,398,149	15,031,668	15,031,668	15,031,668	15,031,668	15,571,383	16,106,868	16,548,642	16,640,631	16,558,270
ASHFORD	3,422,816	3,437,204	3,731,867	3,896,069	3,896,069	3,896,069	3,896,069	3,931,796	3,932,659	3,933,350	3,921,094	3,881,522
AVON	786,337	788,475	1,180,736	1,232,688	1,232,688	1,232,688	1,232,688	1,232,688	1,233,025	1,233,415	1,214,508	872,247
BARKHAMSTED	1,223,608	1,231,556	1,547,770	1,615,872	1,615,872	1,615,872	1,615,872	1,654,360	1,662,194	1,668,460	1,676,986	1,656,181
BEACON FALLS	3,414,494	3,437,310	3,874,333	4,044,804	4,044,804	4,044,804	4,044,804	4,109,097	4,120,120	4,128,939	4,155,180	4,100,716
BERLIN	4,618,099	4,665,028	5,909,397	6,169,410	6,169,410	6,169,410	6,169,410	6,280,132	6,297,565	6,311,635	6,290,335	6,349,636
BETHANY	1,581,702	1,586,002	1,945,254	2,030,845	2,030,845	2,030,845	2,030,845	2,042,361	2,047,539	2,053,378	2,062,725	2,035,903
BETHEL	7,352,195	7,372,181	7,814,020	8,157,837	8,157,837	8,157,837	8,157,837	8,228,760	8,236,612	8,261,688	8,264,287	8,207,181
BETHLEHEM	1,206,123	1,209,402	1,262,616	1,318,171	1,318,171	1,318,171	1,318,171	1,318,800	1,318,800	1,319,337	1,300,366	1,301,953
BLOOMFIELD	3,896,585	3,977,721	5,182,323	5,410,345	5,410,345	5,410,345	5,410,345	5,614,895	5,912,407	6,230,536	6,318,330	6,288,100
BOLTON	2,555,828	2,562,776	2,888,563	3,015,660	3,015,660	3,015,660	3,015,660	3,038,788	3,042,318	3,046,046	3,052,337	3,012,407
BOZRAH	1,057,981	1,060,857	1,177,447	1,229,255	1,229,255	1,229,255	1,229,255	1,242,936	1,246,760	1,249,912	1,248,503	1,238,845
BRANFORD	1,360,200	1,363,897	1,684,957	1,759,095	1,759,095	1,759,095	1,759,095	1,824,612	1,867,736	1,911,260	2,110,402	2,414,858
BRIDGEPORT	146,708,614	147,107,433	157,275,234	164,195,344	164,195,344	164,195,344	164,195,344	168,599,571	173,724,236	178,900,148	182,260,683	181,355,390

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
BRIDGEWATER	106,286	106,575	131,506	137,292	137,292	137,292	137,292	137,292	137,292	137,292	122,296	40,734
BRISTOL	35,166,433	35,390,494	39,901,642	41,657,314	41,657,314	41,657,314	41,657,314	43,047,496	44,153,337	45,348,587	45,702,808	45,103,676
BROOKFIELD	1,199,247	1,202,507	1,466,181	1,530,693	1,530,693	1,530,693	1,530,693	1,545,179	1,545,573	1,555,658	1,481,600	1,543,878
BROOKLYN	5,998,064	6,014,369	6,684,191	6,978,295	6,978,295	6,978,295	6,978,295	7,058,407	7,074,400	7,087,589	7,110,065	7,016,739
BURLINGTON	3,449,374	3,458,751	4,114,538	4,295,578	4,295,578	4,295,578	4,295,578	4,354,540	4,376,480	4,394,032	4,437,357	4,417,339
CANAAN	189,539	190,054	198,416	207,146	207,146	207,146	207,146	209,258	209,258	209,258	209,153	186,637
CANTERBURY	4,331,257	4,343,031	4,534,124	4,733,625	4,733,625	4,733,625	4,733,625	4,754,383	4,754,383	4,754,383	4,742,761	4,691,736
CANTON	2,531,225	2,546,057	3,207,653	3,348,790	3,348,790	3,348,790	3,348,790	3,421,074	3,441,275	3,457,436	3,461,000	3,471,050
CHAPLIN	1,688,406	1,692,996	1,801,617	1,880,888	1,880,888	1,880,888	1,880,888	1,893,247	1,893,336	1,893,763	1,893,640	1,868,810
CHESHIRE	7,569,061	7,589,637	8,906,932	9,298,837	9,298,837	9,298,837	9,298,837	9,376,495	9,448,555	9,506,203	9,663,023	9,616,302
CHESTER	608,523	610,177	637,025	665,733	665,733	665,733	665,733	665,733	670,370	675,408	680,117	687,975
CLINTON	5,916,055	5,932,138	6,193,152	6,465,651	6,465,651	6,465,651	6,465,651	6,502,667	6,502,667	6,502,667	6,459,513	6,416,984
COLCHESTER	11,465,346	11,503,712	12,976,275	13,547,231	13,547,231	13,547,231	13,547,231	13,723,859	13,744,786	13,761,528	13,771,666	13,591,055
COLEBROOK	414,295	415,422	469,475	495,044	495,044	495,044	495,044	506,256	507,229	508,008	505,155	501,314
COLUMBIA	2,153,193	2,161,259	2,442,564	2,550,037	2,550,037	2,550,037	2,550,037	2,563,631	2,569,178	2,573,616	2,569,547	2,555,501
CORNWALL	60,765	60,930	81,726	85,322	85,322	85,322	85,322	85,322	85,322	85,322	85,129	23,499
COVENTRY	7,697,708	7,718,634	8,472,884	8,845,691	8,845,691	8,845,691	8,845,691	8,918,028	8,927,536	8,935,142	8,933,895	8,824,378
CROMWELL	3,307,963	3,317,649	4,131,889	4,313,692	4,313,692	4,313,692	4,313,692	4,423,837	4,463,075	4,499,307	4,662,439	4,731,024

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
DANBURY	17,373,813	17,588,819	21,894,594	22,857,956	22,857,956	22,857,956	22,857,956	24,554,515	27,294,245	29,554,523	30,700,645	31,540,480
DARIEN	1,028,588	1,031,384	1,547,898	1,616,006	1,616,006	1,616,006	1,616,006	1,616,006	1,616,006	1,616,006	1,372,149	775,533
DEEP RIVER	1,543,923	1,548,120	1,616,237	1,687,351	1,687,351	1,687,351	1,687,351	1,711,882	1,716,525	1,720,239	1,712,644	1,704,633
DERBY	6,053,557	6,070,014	6,576,330	6,865,689	6,865,689	6,865,689	6,865,689	7,146,221	7,535,221	7,905,484	8,000,918	7,961,506
DURHAM	3,397,618	3,406,854	3,788,134	3,954,812	3,954,812	3,954,812	3,954,812	3,986,743	3,990,500	3,993,506	3,973,181	3,940,885
EASTFORD	957,291	959,893	1,063,097	1,109,873	1,109,873	1,109,873	1,109,873	1,116,844	1,116,844	1,116,844	1,115,561	1,102,128
EAST GRANBY	802,419	808,527	1,246,305	1,301,142	1,301,142	1,301,142	1,301,142	1,349,822	1,363,675	1,377,206	1,433,733	1,474,351
EAST HADDAM	3,098,985	3,108,920	3,561,516	3,718,223	3,718,223	3,718,223	3,718,223	3,765,035	3,772,908	3,779,206	3,777,645	3,741,603
EAST HAMPTON	6,389,227	6,439,142	7,275,594	7,595,720	7,595,720	7,595,720	7,595,720	7,665,929	7,678,924	7,690,997	7,714,555	7,613,630
EAST HARTFORD	34,849,510	35,150,730	39,952,890	41,710,817	41,710,817	41,710,817	41,710,817	43,425,561	46,063,573	48,811,203	49,561,048	49,315,667
EAST HAVEN	16,750,356	16,795,891	17,973,300	18,764,125	18,764,125	18,764,125	18,764,125	19,253,992	19,665,083	20,004,233	20,002,740	19,740,645
EAST LYME	6,497,043	6,514,705	6,801,352	7,100,611	7,100,611	7,100,611	7,100,611	7,132,157	7,132,867	7,138,163	7,136,795	7,044,106
EAST WINDSOR	4,550,093	4,584,774	5,251,087	5,482,135	5,482,135	5,482,135	5,482,135	5,650,470	5,701,430	5,789,350	5,809,857	5,733,980
EASTON	398,209	399,292	568,839	593,868	593,868	593,868	593,868	593,868	593,868	593,868	593,105	245,181
ENFIELD	24,196,003	24,339,063	27,184,046	28,380,144	28,380,144	28,380,144	28,380,144	28,810,492	28,901,129	28,973,638	29,193,943	28,811,133
ESSEX	274,406	275,152	373,273	389,697	389,697	389,697	389,697	389,697	389,697	389,697	365,550	160,658
FAIRFIELD	2,405,989	2,412,530	3,438,705	3,590,008	3,590,008	3,590,008	3,590,008	3,590,008	3,590,008	3,590,008	3,583,484	1,657,963
FARMINGTON	1,089,201	1,092,162	1,543,116	1,611,013	1,611,013	1,611,013	1,611,013	1,611,013	1,611,013	1,611,013	1,608,846	1,289,833

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
FRANKLIN	807,583	809,778	901,415	941,077	941,077	941,077	941,077	948,235	948,235	948,235	948,101	935,740
GLASTONBURY	3,890,636	3,907,727	5,939,801	6,201,152	6,201,152	6,201,152	6,201,152	6,415,031	6,491,365	6,552,432	6,623,032	6,886,489
GOSHEN	163,891	164,337	208,992	218,188	218,188	218,188	218,188	218,188	218,188	218,188	211,340	108,626
GRANBY	4,196,968	4,225,049	5,166,931	5,394,276	5,394,276	5,394,276	5,394,276	5,477,633	5,510,322	5,536,473	5,561,223	5,575,647
GREENWICH	2,291,004	2,297,232	3,274,561	3,418,642	3,418,642	3,418,642	3,418,642	3,418,642	3,418,642	3,418,642	3,037,524	1,444,752
GRISWOLD	9,484,667	9,510,451	10,282,590	10,735,024	10,735,024	10,735,024	10,735,024	10,878,817	10,899,492	10,922,908	10,977,088	10,832,910
GROTON	23,218,056	23,281,173	24,305,545	25,374,989	25,374,989	25,374,989	25,374,989	25,625,179	25,625,179	25,625,179	25,622,519	25,287,526
GUILFORD	2,798,960	2,806,569	2,930,058	3,058,981	3,058,981	3,058,981	3,058,981	3,058,981	3,058,981	3,058,981	2,945,592	2,912,239
HADDAM	1,167,724	1,178,623	1,655,757	1,728,610	1,728,610	1,728,610	1,728,610	1,776,625	1,802,413	1,823,044	1,925,038	2,024,534
HAMDEN	19,314,594	19,465,692	22,060,116	23,030,761	23,030,761	23,030,761	23,030,761	23,913,747	25,583,020	27,018,047	27,127,960	27,195,481
HAMPTON	1,223,885	1,227,212	1,281,209	1,337,582	1,337,582	1,337,582	1,337,582	1,339,928	1,339,928	1,339,928	1,339,825	1,322,272
HARTFORD	169,651,864	170,113,053	180,052,577	187,974,890	187,974,890	187,974,890	187,974,890	192,783,001	196,929,178	200,830,551	201,772,044	200,768,244
HARTLAND	1,222,477	1,225,800	1,293,905	1,350,837	1,350,837	1,350,837	1,350,837	1,358,660	1,358,660	1,358,660	1,358,519	1,340,757
HARWINTON	2,380,996	2,387,469	2,613,411	2,728,401	2,728,401	2,728,401	2,728,401	2,760,313	2,767,961	2,774,080	2,760,315	2,743,247
HEBRON	5,660,157	5,687,166	6,583,267	6,872,931	6,872,931	6,872,931	6,872,931	6,969,354	6,995,307	7,016,070	6,991,218	6,928,703
KENT	125,003	125,342	160,289	167,342	167,342	167,342	167,342	167,342	167,342	167,342	167,052	51,265
KILLINGLY	13,633,427	13,670,489	14,603,097	15,245,633	15,245,633	15,245,633	15,245,633	15,625,767	15,760,281	15,871,254	15,870,348	15,662,125
KILLINGWORTH	2,038,128	2,043,668	2,133,589	2,227,467	2,227,467	2,227,467	2,227,467	2,237,730	2,241,883	2,245,206	2,244,748	2,215,622

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
LEBANON	4,637,572	4,650,179	5,237,197	5,467,634	5,467,634	5,467,634	5,467,634	5,523,871	5,523,871	5,524,550	5,517,804	5,451,755
LEDYARD	10,515,338	10,543,923	11,523,434	12,030,465	12,030,465	12,030,465	12,030,465	12,141,501	12,160,738	12,178,128	12,216,495	12,056,245
LISBON	3,453,381	3,462,769	3,734,902	3,899,238	3,899,238	3,899,238	3,899,238	3,927,193	3,927,193	3,927,193	3,911,991	3,544,878
LITCHFIELD	1,143,323	1,146,431	1,417,482	1,479,851	1,479,851	1,479,851	1,479,851	1,508,386	1,513,186	1,517,026	1,524,618	1,505,144
LYME	104,926	105,211	139,421	145,556	145,556	145,556	145,556	145,556	145,556	145,556	139,702	87,495
MADISON	1,106,512	1,109,520	1,509,637	1,576,061	1,576,061	1,576,061	1,576,061	1,576,061	1,576,061	1,576,061	1,574,259	605,620
MANCHESTER	26,198,826	26,278,814	29,328,640	30,619,100	30,619,100	30,619,100	30,619,100	31,962,679	33,211,635	34,476,141	34,861,662	34,690,424
MANSFIELD	8,780,560	8,804,430	9,646,242	10,070,677	10,070,677	10,070,677	10,070,677	10,156,014	10,168,358	10,186,654	10,186,509	10,053,269
MARLBOROUGH	2,733,846	2,741,278	2,992,740	3,124,421	3,124,421	3,124,421	3,124,421	3,171,682	3,188,469	3,201,941	3,221,395	3,192,293
MERIDEN	46,345,746	46,584,133	51,516,965	53,783,711	53,783,711	53,783,711	53,783,711	55,561,122	57,915,330	59,964,898	60,809,702	60,508,395
MIDDLEBURY	431,711	432,884	610,587	684,186	684,186	684,186	684,186	714,234	725,879	738,899	806,344	909,440
MIDDLEFIELD	1,756,188	1,764,710	2,011,723	2,100,239	2,100,239	2,100,239	2,100,239	2,132,776	2,138,129	2,142,785	2,141,544	2,125,151
MIDDLETOWN	13,485,116	13,603,625	15,950,561	16,652,386	16,652,386	16,652,386	16,652,386	17,449,023	18,617,109	19,648,776	19,858,991	19,762,242
MILFORD	9,816,571	9,843,256	10,276,359	10,728,519	10,728,519	10,728,519	10,728,519	11,048,292	11,233,587	11,381,824	11,377,600	11,231,850
MONROE	5,668,371	5,683,780	6,295,132	6,572,118	6,572,118	6,572,118	6,572,118	6,592,969	6,592,969	6,613,738	6,510,618	6,529,484
MONTVILLE	10,745,166	10,774,376	12,020,528	12,549,431	12,549,431	12,549,431	12,549,431	12,715,670	12,744,864	12,768,219	12,857,281	12,688,713
MORRIS	602,045	603,682	630,244	657,975	657,975	657,975	657,975	657,975	657,975	657,975	657,773	120,267
NAUGATUCK	25,828,222	25,898,435	27,980,269	29,211,401	29,211,401	29,211,401	29,211,401	29,846,550	30,372,065	30,805,615	30,799,313	30,424,755

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
NEW BRITAIN	63,626,013	64,119,355	70,813,502	73,929,296	73,929,296	73,929,296	73,929,296	76,583,631	81,027,680	85,008,849	86,675,859	86,445,269
NEW CANAAN	971,816	974,458	1,432,571	1,495,604	1,495,604	1,495,604	1,495,604	1,495,604	1,495,604	1,495,604	1,209,062	678,845
NEW FAIRFIELD	4,007,018	4,017,911	4,228,049	4,414,083	4,414,083	4,414,083	4,414,083	4,451,451	4,453,833	4,468,243	4,429,810	4,433,622
NEW HARTFORD	2,703,361	2,710,710	3,011,400	3,143,902	3,143,902	3,143,902	3,143,902	3,167,099	3,178,553	3,187,717	3,180,203	3,155,693
NEW HAVEN	128,142,707	128,491,056	136,503,376	142,509,525	142,509,525	142,509,525	142,509,525	146,351,428	150,438,559	154,577,620	155,322,630	154,551,977
NEW LONDON	20,611,779	20,667,811	21,973,721	22,940,565	22,940,565	22,940,565	22,940,565	23,749,566	24,820,650	25,677,518	26,057,581	25,928,509
NEW MILFORD	10,712,286	10,741,407	11,436,386	11,939,587	11,939,587	11,939,587	11,939,587	12,080,862	12,106,565	12,127,127	12,168,329	12,009,780
NEWINGTON	10,317,849	10,386,893	12,100,206	12,632,615	12,632,615	12,632,615	12,632,615	12,895,927	12,969,479	13,031,837	13,224,900	13,160,262
NEWTOWN	3,917,170	3,927,818	4,128,013	4,309,646	4,309,646	4,309,646	4,309,646	4,338,374	4,385,990	4,441,264	4,757,982	5,080,129
NORFOLK	348,993	349,942	365,339	381,414	381,414	381,414	381,414	381,414	381,414	381,414	381,255	39,910
NORTH BRANFORD	7,018,001	7,038,646	7,775,021	8,117,122	8,117,122	8,117,122	8,117,122	8,225,632	8,240,664	8,252,689	8,206,425	8,161,138
NORTH CANAAN	1,822,518	1,827,473	1,977,579	2,064,592	2,064,592	2,064,592	2,064,592	2,091,544	2,091,544	2,091,790	2,091,575	2,064,227
NORTH HAVEN	1,724,200	1,732,204	2,665,022	3,174,940	3,174,940	3,174,940	3,174,940	3,295,851	3,341,384	3,393,016	3,675,551	4,003,587
NORTH STONINGTON	2,646,576	2,653,770	2,770,536	2,892,440	2,892,440	2,892,440	2,892,440	2,906,538	2,906,538	2,906,538	2,899,697	2,868,240
NORWALK	8,688,687	8,712,307	9,669,666	10,095,131	10,095,131	10,095,131	10,095,131	10,672,607	10,999,197	11,275,807	11,551,095	11,493,340
NORWICH	28,138,332	28,243,549	30,954,543	32,316,543	32,316,543	32,316,543	32,316,543	33,341,525	34,694,767	36,195,392	36,576,102	36,395,079
OLD LYME	445,707	446,919	580,063	605,586	605,586	605,586	605,586	605,586	605,586	605,586	594,612	324,567
OLD SAYBROOK	463,737	464,998	625,170	652,677	652,677	652,677	652,677	652,677	652,677	652,677	646,664	225,880

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
ORANGE	744,401	746,425	1,011,408	1,055,910	1,055,910	1,055,910	1,055,910	1,107,407	1,148,338	1,185,863	1,348,918	1,615,314
OXFORD	3,866,297	3,876,807	4,412,702	4,606,861	4,606,861	4,606,861	4,606,861	4,667,270	4,672,933	4,677,464	4,676,513	4,615,831
PLAINFIELD	13,471,377	13,507,998	14,706,134	15,353,204	15,353,204	15,353,204	15,353,204	15,560,284	15,579,905	15,600,016	15,642,047	15,436,567
PLAINVILLE	8,627,580	8,654,338	9,733,576	10,161,853	10,161,853	10,161,853	10,161,853	10,346,140	10,374,760	10,405,528	10,443,325	10,368,696
PLYMOUTH	8,410,323	8,433,186	9,332,636	9,743,272	9,743,272	9,743,272	9,743,272	9,876,832	9,897,349	9,913,763	9,914,956	9,820,785
POMFRET	2,636,575	2,643,742	2,962,468	3,092,817	3,092,817	3,092,817	3,092,817	3,130,001	3,133,660	3,136,587	3,136,355	3,095,257
PORTLAND	3,486,951	3,505,158	4,092,200	4,272,257	4,272,257	4,272,257	4,272,257	4,347,783	4,373,610	4,394,272	4,420,530	4,418,025
PRESTON	2,603,514	2,610,591	2,928,185	3,057,025	3,057,025	3,057,025	3,057,025	3,077,693	3,077,693	3,077,693	3,071,731	3,038,825
PROSPECT	4,427,291	4,443,912	5,095,020	5,319,201	5,319,201	5,319,201	5,319,201	5,377,654	5,393,363	5,405,931	5,379,817	5,354,202
PUTNAM	7,291,385	7,311,206	7,731,658	8,071,851	8,071,851	8,071,851	8,071,851	8,251,714	8,333,085	8,471,318	8,497,790	8,386,282
REDDING	465,258	466,523	658,748	687,733	687,733	687,733	687,733	687,733	687,733	687,733	686,781	263,834
RIDGEFIELD	1,378,021	1,381,767	1,976,833	2,063,814	2,063,814	2,063,814	2,063,814	2,063,814	2,063,814	2,063,814	1,990,475	805,748
ROCKY HILL	2,239,358	2,245,446	3,213,819	3,355,227	3,355,227	3,355,227	3,355,227	3,481,162	3,534,001	3,587,753	3,944,732	4,374,933
ROXBURY	118,050	118,371	151,450	158,114	158,114	158,114	158,114	158,114	158,114	158,114	133,039	64,463
SALEM	2,761,938	2,769,446	2,969,056	3,099,694	3,099,694	3,099,694	3,099,694	3,114,216	3,114,216	3,114,216	3,113,963	3,073,181
SALISBURY	133,301	133,664	179,374	187,266	187,266	187,266	187,266	187,266	187,266	187,266	148,652	60,176
SCOTLAND	1,281,008	1,284,490	1,383,580	1,444,458	1,444,458	1,444,458	1,444,458	1,450,305	1,450,305	1,450,663	1,450,575	1,431,548
SEYMOUR	8,422,785	8,445,682	9,421,943	9,836,508	9,836,508	9,836,508	9,836,508	10,004,094	10,037,455	10,072,953	10,128,311	10,128,492

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
SHARON	105,261	105,547	139,653	145,798	145,798	145,798	145,798	145,798	145,798	145,798	139,261	42,103
SHELTON	4,552,893	4,565,270	4,766,142	4,975,852	4,975,852	4,975,852	4,975,852	5,146,279	5,216,028	5,286,265	5,482,804	6,168,811
SHERMAN	161,584	162,023	234,030	244,327	244,327	244,327	244,327	244,327	244,327	244,327	213,125	80,962
SIMSBURY	2,377,723	3,218,273	5,141,300	5,367,517	5,367,517	5,367,517	5,367,517	5,513,204	5,579,797	5,633,072	5,944,949	6,233,528
SOMERS	4,814,820	4,842,462	5,669,192	5,918,636	5,918,636	5,918,636	5,918,636	5,975,301	6,002,619	6,024,473	6,068,039	5,988,583
SOUTHBURY	1,249,319	1,253,501	2,320,147	2,422,233	2,422,233	2,422,233	2,422,233	2,518,902	2,572,079	2,631,384	3,033,041	3,588,158
SOUTHINGTON	16,270,900	16,363,579	19,002,977	19,839,108	19,839,108	19,839,108	19,839,108	20,191,195	20,277,594	20,361,334	20,568,713	20,518,059
SOUTH WINDSOR	10,165,142	10,243,540	12,316,883	12,858,826	12,858,826	12,858,826	12,858,826	13,017,444	13,042,067	13,071,926	13,035,627	12,986,098
SPRAGUE	2,357,972	2,364,382	2,491,045	2,600,651	2,600,651	2,600,651	2,600,651	2,632,445	2,637,313	2,641,208	2,661,363	2,626,404
STAFFORD	8,596,798	8,620,168	9,396,000	9,809,424	9,809,424	9,809,424	9,809,424	9,930,162	9,945,832	9,958,369	9,980,702	9,849,733
STAMFORD	5,869,809	5,885,766	7,233,820	7,552,108	7,978,877	7,978,877	7,978,877	8,899,110	9,834,019	10,605,319	10,885,284	11,053,759
STERLING	2,678,963	2,686,246	3,032,944	3,166,394	3,166,394	3,166,394	3,166,394	3,211,166	3,222,242	3,231,103	3,248,157	3,214,712
STONINGTON	1,885,997	1,891,124	1,974,333	2,061,204	2,061,204	2,061,204	2,061,204	2,079,926	2,079,926	2,079,926	1,972,863	1,792,984
STRATFORD	16,460,744	16,614,626	19,631,803	20,495,602	20,495,602	20,495,602	20,495,602	21,072,199	21,232,331	21,391,105	21,818,466	21,711,782
SUFFIELD	4,479,214	4,529,296	5,826,144	6,082,494	6,082,494	6,082,494	6,082,494	6,183,966	6,230,106	6,267,018	6,344,484	6,313,558
THOMASTON	4,764,072	4,777,023	5,393,014	5,630,307	5,630,307	5,630,307	5,630,307	5,712,479	5,726,245	5,737,258	5,740,364	5,665,106
THOMPSON	6,687,501	6,705,681	7,287,825	7,608,489	7,608,489	7,608,489	7,608,489	7,674,408	7,678,747	7,682,218	7,657,722	7,580,992
TOLLAND	8,844,164	8,881,453	10,305,827	10,759,283	10,759,283	10,759,283	10,759,283	10,866,063	10,886,298	10,902,485	10,907,112	10,784,974

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
TORRINGTON	20,210,996	20,296,473	22,924,658	23,933,343	23,933,343	23,933,343	23,933,343	24,402,168	24,492,930	24,565,539	24,779,195	24,656,637
TRUMBULL	2,254,354	2,260,482	2,904,203	3,031,988	3,031,988	3,031,988	3,031,988	3,195,332	3,251,084	3,310,992	3,353,943	3,685,193
UNION	201,842	202,390	229,479	239,576	239,576	239,576	239,576	241,460	241,485	241,791	243,820	242,658
VERNON	15,403,349	15,445,222	16,901,499	17,645,165	17,645,165	17,645,165	17,645,165	18,316,776	19,047,379	19,650,126	19,648,688	19,391,204
VOLUNTOWN	2,320,596	2,326,904	2,429,288	2,536,177	2,536,177	2,536,177	2,536,177	2,550,166	2,550,166	2,550,166	2,550,020	2,516,563
WALLINGFORD	18,569,939	18,620,420	20,536,622	21,440,233	21,440,233	21,440,233	21,440,233	21,712,580	21,740,956	21,769,831	21,863,617	21,578,288
WARREN	74,845	75,048	95,572	99,777	99,777	99,777	99,777	99,777	99,777	99,777	88,775	49,407
WASHINGTON	180,663	181,154	230,026	240,147	240,147	240,147	240,147	240,147	240,147	240,147	221,936	98,425
WATERBURY	97,175,209	97,808,233	108,828,718	113,617,182	113,617,182	113,617,182	113,617,182	118,012,691	125,472,257	132,732,623	134,524,338	133,856,066
WATERFORD	797,057	799,224	1,384,487	1,445,404	1,445,404	1,445,404	1,445,404	1,485,842	1,485,842	1,485,842	1,483,954	488,299
WATERTOWN	10,080,954	10,108,359	11,254,198	11,749,383	11,749,383	11,749,383	11,749,383	11,886,760	11,921,886	11,951,602	11,949,758	11,876,270
WESTBROOK	310,924	311,769	409,652	427,677	427,677	427,677	427,677	427,677	427,677	427,677	427,001	130,117
WEST HARTFORD	11,246,227	11,372,329	15,398,582	16,076,120	16,076,120	16,076,120	16,076,120	16,996,060	17,376,679	18,181,174	19,867,867	21,362,490
WEST HAVEN	36,375,041	36,473,924	39,654,505	41,399,303	41,399,303	41,399,303	41,399,303	42,781,151	44,209,129	45,496,942	45,994,046	45,390,487
WESTON	619,538	621,222	908,586	948,564	948,564	948,564	948,564	948,564	948,564	948,564	845,528	381,480
WESTPORT	1,273,784	1,277,247	1,904,459	1,988,255	1,988,255	1,988,255	1,988,255	1,988,255	1,988,255	1,988,255	1,982,936	909,281
WETHERSFIELD	5,514,489	5,608,130	7,680,481	8,018,422	8,018,422	8,018,422	8,018,422	8,313,255	8,424,814	8,518,846	9,020,510	9,500,934
WILLINGTON	3,247,247	3,256,074	3,521,683	3,676,637	3,676,637	3,676,637	3,676,637	3,710,213	3,714,771	3,718,418	3,718,080	3,669,422

Table 3 (continued)

Town name	2005-06 \$	2006-07 \$	2007-08 \$	2008-09 \$	2009-10 \$	2010-11 \$	2011-12 \$	2012-13 \$	2013-14 \$	2014-15 \$	2015-16 \$	2016-17 \$
WILTON	1,001,948	1,004,671	1,491,566	1,557,195	1,557,195	1,557,195	1,557,195	1,557,195	1,557,195	1,557,195	1,461,523	665,382
WINCHESTER	6,846,068	6,864,678	7,494,244	7,823,991	7,823,991	7,823,991	7,823,991	8,031,362	8,051,173	8,187,980	8,187,413	8,080,090
WINDHAM	21,181,044	21,238,624	23,151,070	24,169,717	24,169,717	24,169,717	24,169,717	24,933,574	25,897,490	26,753,954	26,815,061	26,681,944
WINDSOR	9,175,622	9,215,635	11,060,980	11,547,663	11,547,663	11,547,663	11,547,663	11,854,648	12,195,139	12,476,044	12,374,959	12,311,652
WINDSOR LOCKS	3,205,558	3,276,272	4,456,291	4,652,368	4,652,368	4,652,368	4,652,368	4,904,674	5,066,931	5,274,785	5,269,809	5,248,411
WOLCOTT	11,361,131	11,443,209	12,968,746	13,539,371	13,539,371	13,539,371	13,539,371	13,685,912	13,691,817	13,696,541	13,621,228	13,516,067
WOODBIDGE	516,397	517,800	690,967	721,370	721,370	721,370	721,370	721,370	727,769	732,889	690,472	723,232
WOODBURY	698,235	700,133	839,098	876,018	876,018	876,018	876,018	895,683	919,642	942,926	1,051,361	1,341,249
WOODSTOCK	4,578,900	4,600,969	5,162,888	5,390,055	5,390,055	5,390,055	5,390,055	5,453,688	5,459,104	5,463,651	5,443,228	5,401,847
TOTAL	1,619,487,101	1,627,321,377	1,809,133,470	1,889,180,324	1,889,607,093	1,889,607,093	1,889,607,093	1,939,607,087	1,990,341,602	2,038,840,614	2,058,215,809	2,037,587,098

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