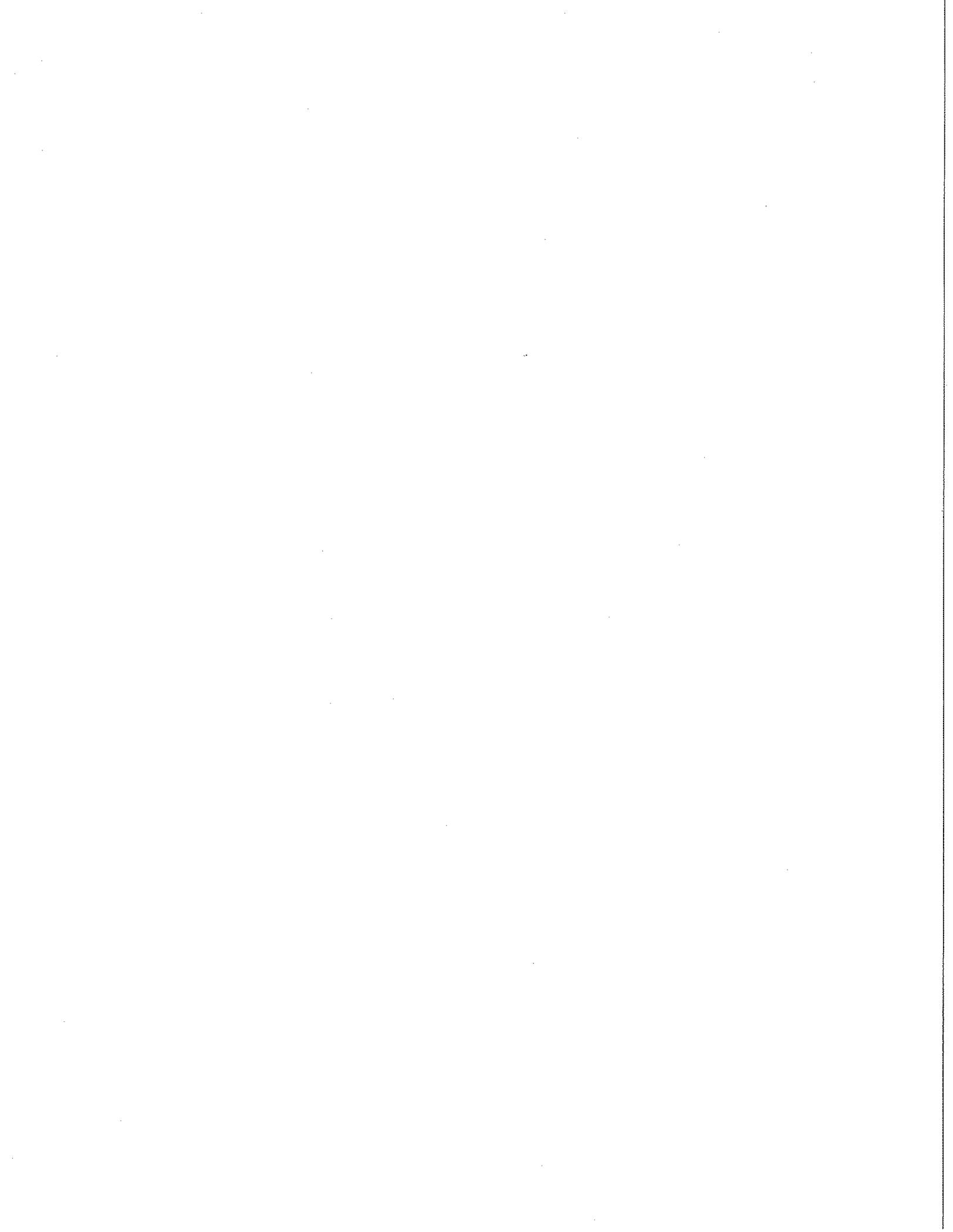


BUDGET REVIEW CALENDAR
FOR BUDGET YEAR 2011-12

<u>DATE</u>	<u>TIME</u>	<u>ITEM</u>
Mar. 23	Wed 7:00 PM	Budget Presented to Town Council - Council Chambers - Beck Building - Introduction to the Budget & Review of Process
Mar. 24	Thu 7:00 PM	Council Budget Workshop - Council Chambers - Beck Building - Major Cost Drivers - Policy changes & initiatives (Issue Papers) - Discussion questions
Mar. 30	Wed 6:30 PM	Council Budget Workshop - Council Chambers - Beck Building - Board of Education budget - General Fund Revenue Review - Programmatic Review (review narratives) = General Government/Town Wide (Including Contrib. To Area Agencies) = Public Safety = Community Services = Community Development = Public Works
Mar. 31	Thu 7:00 PM	Public Information Session #1 on Mgr's budget - Council Chambers - Beck Building
Apr. 4	Mon 6:30 PM	Council Budget Workshop - Question & Answer Session - Buchanan Auditorium - Mansfield Public Library - Operating Transfers to Other Funds = Parks & Recreation Fund = Debt Service Fund = Downtown Partnership - Internal Service Funds - Health Insurance, Worker's Compensation & Management Services = Health Insurance Fund = Worker's Compensation Fund = Management Services Fund - Other Agencies/Funds = Day Care Fund = Eastern Highlands Health District = Cemetery Fund/Long Term Investment Pool
Apr. 11	Mon 7:30 PM	Public Hearing on Budget Council Chambers - Audrey P. Beck Municipal Building
Apr. 12	Tue 6:30 PM	Council Budget Workshop - Council Chambers - Beck Building - Capital Improvement Program - Capital Nonrecurring Fund - Solid Waste Fund and Town Aid Road Fund - Sewer Funds
Apr. 14	Thu 6:30 PM	Council Budget Workshop Board of Education discussion with Board (before Board's regular meeting) Cafeteria - Mansfield Middle School
Apr. 18-22		School Break
Apr. 19	Tue 6:30 PM	Adoption of Budget and Recommended Appropriations Library Media Center - E.O. Smith High School
Apr. 20	Wed 6:30 PM	Adoption of Budget and Recommended (if necessary) Appropriations Council Chambers - Beck Building
Apr. 28	Thu 7:00 PM	Public Information Session #2 Council Chambers - Beck Building
May 3	Tue 6AM - 8PM	Region #19 Budget Referendum Held in the towns of Ashford, Mansfield and Willington
May 10	Tue 7:00 PM	Annual Town Meeting Mansfield Middle School Auditorium



Town Council - Items to be Reviewed 2011/2012 Budget

Date	Item Flagged	Page	Issue	Disposition	Completed
1	3/24/2011 Prepare a listing of the source of taxes which make up the 59.1% of the FY'12 General Fund Revenues	Power Point		See Sec. D, page 36 for the components of this item	4/1/2011
2	3/24/2011 Provide additional information as to why with all of the new buildings and improvements at the Storrs campus over the last few years has Mansfield's share of Pilot funds continued to decrease	Pg 17		The Town Manager and Director of Finance met with a representative of the Office of Fiscal Analysis.	4/11/2011
3	3/24/2011 Provide a listing of available balances in all Fund Accounts	Power Point		Director of Finance provided a summary of all available balances in the Town's various funds	3/30/2011
4	3/30/2011 Identify the mandated improvements referenced in the Bd of Ed section of the budget	Pg 9		Anything based on safety inspections required by Town/State officials - building code violations, fire and safety inspections, water tests, etc	4/1/2011
5	3/30/2011 Add a parenthetical note indicating the FTE's listed on page 61 reflect town wide numbers	Pg 61		Done - replacement pages handed out	4/4/2011
6	3/30/2011 Provide an explanation of the term, sales ratio	Pg 84		The "housing sales ratio" is the ratio of assessment to sales price. It is calculated by dividing the assessment by the sales price. The ideal sales ratio is 70%. If it is lower than that, it means that sales prices are higher than our values (market increasing). If the ration is above 70%, it means that our values are higher than actual sales (market decreasing). It is based on sales for the year (Oct1 to Sept 30)	4/11/2011

7	3/30/2011	Provide information regarding the process of filling vacancies and the effect of that process on the overtime budget of Fire & Emergency Services	Pg 101		Dave	
8	3/30/2011	Review Meals on Wheels request for full funding for Mansfield's share of the program	Pg 133		Council Discussion	
9	3/30/2011	Provide information regarding the increase to salaries and wages for the Building Inspection office as proposed in the 2011/12 FY budget	Pg 137		Alicia	
10	3/24/2011	What is the breakdown of real property by commercial vs. residential?			Commercial property makes up approximately 10%; residential 90%.	4/1/2011
11	4/4/2011	The request to increase the contribution to the Ms Sweeney Center will be discussed	letter		Council Discussion	
12	4/4/2011	Provide information as to whether apartment complexes are, for purposes of assessment, considered to be residential or commercial			They are considered commercial.	4/12/2011
13	4/4/2011	Provide information regarding the level of completion of the project to reduce the leased copper line in favor of vlans.	Pg 217		Jaime	
14	4/11/2011	Staff will provide statutory language for the Pequot and Pilot formuals			Distributed OPM description and CT Gen State Statutes that apply	4/12/2011
15	4/11/2011	Staff will review and clarify the wording. Postage on Overdue Books)	Pg 42		Changed to "Fines on Overdue Materials"	4/12/2011
16	4/11/2011	Update the Region 19 estimated tax warrant and levy to reflect new budget	Pg. 37		Distributed updated page	4/12/2011

As Updated – April 12, 2011

Region 19

The proposed proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is estimated to be \$9,729,230.

In arriving at this estimated tax warrant, Region 19 expenditures have not been offset by any educational grants received by the Town of Mansfield. This approach, which clearly inflates the Region's share, has been adopted for two reasons: First, there is no accepted way to prorate the grants between the K-8 local board and the 9-12 Regional board. Second, the Region has the power to bill the Town regardless of the amount of grants received.

Once the Regional School District has adopted a budget and the Regional School Board has calculated the estimated proportionate share of each member town, those actions cannot be undone by any legislative or executive action of the member towns. The authority of the Regional School District is complete and the proportionate share of each town as calculated by the Board, has the same effect as a tax warrant. The estimated tax warrant and levy for Region 19 expenditures is calculated as follows:

ESTIMATED TAX WARRANT AND LEVY

REGION 19

2011/12

<u>Amount to Raise by Taxation</u>	<u>Dollars</u>	<u>Equivalent Mill Rate</u>
1. Proposed Proportionate Share Region 19 School Board	9,729,230	9.99
Amount to Raise by Taxes (current levy)	9,729,230	<u>9.99</u>
 <u>Tax Warrant Computation</u>		
1. Amount to Raise by Taxes (current levy)	9,729,230	9.99
2. Adjustments		
Tax Warrant	9,729,230	9.99
 <u>Mill Rate Computation</u>		
1. Tax Warrant	9,729,230	
	-----	=
2. Taxable Grand List	973,722,578	9.99

**Town of Mansfield
Revenue Summary by Object**

	Actual 09/10	Adopted 10/11	Adjusted 10/11	Estimated 10/11	Proposed 11/12
409 Charge for Services					
40605 Region 19 Financial Services	85,810	87,530	87,530	87,530	88,840
40606 Health District Services	17,290	19,720	19,720	19,720	22,150
40610 Recording	52,602	55,000	55,000	55,000	55,000
40611 Copies Of Records	12,319	11,240	11,240	11,440	11,400
40612 Vital Statistics	12,916	8,500	8,500	8,500	8,500
40613 Sale Of Maps/regs	102	100	100	100	100
40620 Police Service	29,514	25,000	25,000	25,000	2,000
40622 Redemption/Release Fees	1,788	2,500	2,500	2,500	2,500
40625 Animal Adoption Fees	730	900	900	900	900
40627 Feline Fees	6				
40628 Redemption Fees-Hampton/Scot	80				
40629 Adoption Fees-Hampton Scotland	10				
40641 Fines for Overdue Materials	18,502	16,000	16,000	17,000	17,000
40644 Parking Plan Review Fee					5,700
40650 Blue Prints	40	50	50	50	50
40656 Reg Dist 19 Grounds Maintenance	76,130	77,350	77,350	77,350	73,480
40663 Zoning Regulations	176	200	200	100	200
40671 Day Care Grounds Maintenance	9,500	11,240	11,240	11,240	11,980
40674 Charge for Services	2,574	2,500	2,500	2,500	2,500
40678 Celeron Sq Assoc Bikepath Main	2,700	2,700	2,700	2,700	2,700
40698 Financial Services- Columbia	30,000				
40699 Fire Safety Code Fees	28,422	66,500	66,500	20,000	20,000
Total 409 Charge for Services	<u>381,211</u>	<u>387,030</u>	<u>387,030</u>	<u>341,630</u>	<u>325,000</u>

This section includes revenues derived from services provided to individuals or other entities. The Town has contractual agreements with the Regional School District for accounting and bookkeeping, risk management, and grounds maintenance. Recording is the fee received through the Town Clerk's Office for the recording of legal documents. The revenue for Police Services is to reimburse the Town when personnel are requested by individuals or corporations for special duty. Finally, the Town is also providing grounds maintenance services to the Discovery Depot Child Care Center. The Center is located in a rent free Town owned building.

Town of Mansfield
Resident State Trooper Program
Proposed Budget - 2011/12

	Budget 2010/11	Estimated 2010/11	Proposed 2011/12	% Incr	State Estimate 2011/12	% Incr
Trooper Salaries	\$ 587,010	\$ 572,747	\$ 604,620	3.0%	\$ 645,565	10.0%
Overhead	494,611	504,720	509,452	3.0%	558,426	12.9%
Total Trooper Costs	1,081,621	1,077,467	1,114,072	3.0%	1,203,991	11.3%
Local Share @ 70%	757,135	754,227	779,850	3.0%	842,794	11.3%
Available for Overtime	48,865	51,773	40,000	-18.1%	40,000	-18.1%
Total Program Budget	\$ 806,000	\$ 806,000	\$ 819,850	1.7%	\$ 882,794	9.5%
Increase Needed to Proposed Budget					<u>\$ 63,000</u>	

As Updated - April 12, 2011

TOWN OF MANSFIELD
BUDGET IN BRIEF
GRAND LIST COMPARISON FOR
FY 2011/12

	Net Abstract 10/1/2009	Net Abstract * 10/1/2010	Change	% Change
Real Estate	\$ 867,435,210	\$ 870,355,460	\$ 2,920,250	0.34%
Personal Property	32,942,578	33,368,052	425,474	1.29%
Motor Vehicles	68,292,605	69,999,066	1,706,461	2.50%
Grand Totals	<u>\$ 968,670,393</u>	<u>\$ 973,722,578</u>	<u>\$ 5,052,185</u>	<u>0.52%</u>

GRAND LIST COMPARISON FOR
FISCAL YEAR 2010/11

	Net Abstract 10/1/2008	Net Abstract 10/1/2009	Change	% Change
Real Estate	\$ 825,436,800	\$ 867,435,210	\$ 41,998,410	5.09%
Personal Property	33,680,338	32,942,578	(737,760)	-2.19%
Motor Vehicles	66,977,787	68,292,605	1,314,818	1.96%
Grand Totals	<u>\$ 926,094,925</u>	<u>\$ 968,670,393</u>	<u>\$ 42,575,468</u>	<u>4.60%</u>

* The Grand List totals are the final figures signed by the Assessor **AFTER** changes made by the Board of Assessment Appeals.

ESTIMATED AS OF APRIL 12, 2011

**ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2011/12**

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	20,572,170	
Town General Government	13,899,320	
Total Town	34,471,490	
Region 19 General Fund Contribution	9,729,230	44,200,720
		45.39
2. Plus: Fund Balance Reserve	250,000	0.26
3. Less:		
Tax Related Items	510,000	
Non-Tax Revenues	18,228,630	
App. Of Fund Balance	18,738,630	19.24
Amount to Raise by Taxes (current levy)	\$25,712,090	26.41
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$25,712,090	26.41
2. Reserve for Uncollected Taxes	440,000	0.45
3. Elderly Programs	34,300	0.04
Tax Warrant	\$26,186,390	26.89
Mill Rate Computation		
1. Tax Warrant	26,186,390	
-----	-----	= 26.89
2. Taxable Grand List	973,722,578	
Proposed Mill Rate	26.89	
Current Mill Rate	25.71	
Increase (Decrease)	1.18	
Percent Increase (Decrease)	4.60%	

Notes: Includes Region 19 at Board adopted level
Includes adjustment to Res. State Trooper Program estimate of \$63,000
Includes adjustments to grand list - changes made by BAA and appeals

ESTIMATED AS OF APRIL 12, 2011

Includes municipal revenue increases of \$150,000. Mansfield estimated at \$214,421 by State

ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2011/12

<u>Amount to Raise by Taxation</u>		<u>Dollars</u>	<u>Equivalent Mill Rate</u>
1. Proposed Budget			
Mansfield School Board	20,572,170		
Town General Government	<u>13,899,320</u>		
Total Town	34,471,490		
Region 19 General Fund Contribution	<u>9,729,230</u>	44,200,720	45.39
2. Plus: Fund Balance Reserve		250,000	0.26
3. Less:			
Tax Related Items	510,000		
Municipal tax increases	150,000		
Non-Tax Revenues	18,228,630		
App. Of Fund Balance		<u>18,888,630</u>	<u>19.40</u>
Amount to Raise by Taxes (current levy)		<u>\$25,562,090</u>	<u>26.25</u>
<u>Tax Warrant Computation</u>			
1. Amount to Raise by Taxes (current levy)		\$25,562,090	26.25
2. Reserve for Uncollected Taxes		440,000	0.45
3. Elderly Programs		<u>34,300</u>	<u>0.04</u>
Tax Warrant		<u>\$26,036,390</u>	<u>26.74</u>
<u>Mill Rate Computation</u>			
1. Tax Warrant	26,036,390		
-----	-----	=	26.74
2. Taxable Grand List	973,722,578		
Proposed Mill Rate	26.74		
Current Mill Rate	<u>25.71</u>		
Increase (Decrease)	1.03		
Percent Increase (Decrease)	4.00%		

Notes: Includes Region 19 at Board adopted level
Includes adjustment to Res. State Trooper Program estimate of \$63,000
Includes adjustments to grand list - changes made by BAA and appeals

Every \$100,000 of reduced expenditures or increased revenue is roughly the equivalent of 0.10 mill or 0.38%
Municipal tax increases at \$200,000:
 Mill rate would be 26.69
 Increase of 0.98 mills or 3.80%

Office of Policy and Management

State-Owned Property - Payment in Lieu of Taxes

Program Description

This program provides a payment in lieu of local property taxes (PILOT) for property owned and used by the State of Connecticut. The payment is equal to a percentage of the amount of taxes that would be paid if the property were not exempt from taxation. The payment percentages are 100% for facilities used as a correctional facility, 100% for any town in which more than 50% of all property in the town is state-owned real property, 65% for the Connecticut Valley Hospital facility, and 45% for all other property. Payment is made only for real property and does not include payment for tax loss on exempt personal property owned by these facilities or property used for highway purposes. Payment is made once a year on September 30th.

For Further Information, Please Contact:

Paul LaBella: phone (860) 418-6313 - fax (860) 418-6493 - e-mail - paul.labella@ct.gov

Program Objective Statement

To provide state reimbursement to towns of up to 45% of the property tax loss on eligible state-owned real property (capped at the appropriate percentage of the net real property tax levy for the year), 65% of the tax loss for Connecticut Valley Hospital and 100% of the tax loss on qualifying correctional facilities (i.e. prison and jail facilities).

Eligibility

Any town in which qualifying state-owned real property is located.

Grant Activity

Fiscal Year 2006: - Paid Out: - \$77.9 million: Recipients: - 169 Towns; 4 Boroughs

Fiscal Year 2007: - Paid Out: - \$81.2 million: Recipients: - 169 Towns; 4 Boroughs

Key Dates

By March 1, 2007 - Distribute M-37 Claim forms to towns for Claims to be included on Payment List to be certified on September 1, 2008.

By April 1, 2007 - Receive completed M-37 Claim forms back from towns for Claims to be included on Payment List to be certified on September 1, 2008.

By August 1, 2007 - Mail final notice to towns regarding Claim review adjustments to M-37 Claim forms submitted by towns by April 1, 2006.

By September 1, 2007 - Prepare and certify Payment List for Comptroller for Claims submitted by towns by April 1, 2006.

By September 30, 2007 - Pay Claims submitted by April 1, 2006.

Statutory References

Connecticut General Statutes (CGS): Sections 12-19a, 12- 19b and 12-19c.

Regulatory References

Regulations of Connecticut State Agencies: §12-19b-1 and §12-19b-2.

Funding Source(s)

State: General Fund (100%).

Account Number

Fund; 11000 - SID; 17004 - Dept.; OFC15910.

Catalogue of Federal Domestic Assistance (CFDA) Number

Not applicable.

General Statement of Process

Mails Claim forms to towns. Receives completed Claim forms back from towns. Processes requests for penalty waivers; assesses penalties. Reviews Claims for accuracy and completeness. Modifies, approves or denies Claims and reconciles modifications with towns. Notifies towns of any reevaluation of state-owned real property due to Claim reviews. Prepares and certifies Payment List for Comptroller. Prepares data for inclusion in Year-end Report to General Assembly.

Content Last Modified on 11/19/2007 8:49:22 AM

Sec. 12-19. Grants in lieu of taxes on state-owned property; land taken for flood control. Section 12-19 is repealed.

(1949 Rev., S. 1697; 1955, S. 1030d, November, 1955, S. N123; 1957, P.A. 523, S. 1; 1959, P.A. 568; 1961, P.A. 499; February, 1965, P.A. 457, S. 1; 1967, P.A. 750, S. 3; 1969, P.A. 766, S. 4.)

<u>(Return to</u>	<u>(Return to</u>	<u>(Return to</u>
<u>Chapter Table of</u>	<u>List of</u>	<u>List of</u>
<u>Contents)</u>	<u>Chapters)</u>	<u>Titles)</u>

Sec. 12-19a. Grants in lieu of taxes on state-owned real property, reservation land held in trust by the state for an Indian tribe, municipally owned airports and land taken into trust by the federal government for the Mashantucket Pequot Tribal Nation. (a) On or before January first, annually, the Secretary of the Office of Policy and Management shall determine the amount due, as a state grant in lieu of taxes, to each town in this state wherein state-owned real property, reservation land held in trust by the state for an Indian tribe or a municipally owned airport, except that which was acquired and used for highways and bridges, but not excepting property acquired and used for highway administration or maintenance purposes, is located. The grant payable to any town under the provisions of this section in the state fiscal year commencing July 1, 1999, and each fiscal year thereafter, shall be equal to the total of (1) (A) one hundred per cent of the property taxes which would have been paid with respect to any facility designated by the Commissioner of Correction, on or before August first of each year, to be a correctional facility administered under the auspices of the Department of Correction or a juvenile detention center under direction of the Department of Children and Families that was used for incarcerative purposes during the preceding fiscal year. If a list containing the name and location of such designated facilities and information concerning their use for purposes of incarceration during the preceding fiscal year is not available from the Secretary of the State on the first day of August of any year, said commissioner shall, on said first day of August, certify to the Secretary of the Office of Policy and Management a list containing such information, (B) one hundred per cent of the property taxes which would have been paid with respect to that portion of the John Dempsey Hospital located at The University of Connecticut Health Center in Farmington that is used as a permanent medical ward for prisoners under the custody of the Department of Correction. Nothing in this section shall be construed as designating any portion of The University of Connecticut Health Center John Dempsey Hospital as a correctional facility, and (C) in the state fiscal year commencing July 1, 2001, and each fiscal year thereafter, one hundred per cent of the property taxes which would have been paid on any land designated within the 1983 Settlement boundary and taken into trust by the federal government for the Mashantucket Pequot Tribal Nation on or after June 8, 1999, (2) subject to the provisions of subsection (c) of this section, sixty-five per cent of the property taxes which would have been paid with respect to the buildings and grounds comprising Connecticut Valley Hospital in Middletown. Such grant shall commence with the fiscal year beginning July 1, 2000, and continuing each year thereafter, (3) notwithstanding the provisions of subsections (b) and (c) of this section, with respect to any town in which more than fifty per cent of the property is state-owned real property, one hundred per cent of the property taxes which would have been paid with respect to such state-owned property. Such grant shall commence with the fiscal year beginning July 1, 1997, and continuing each year thereafter, (4) subject to the provisions of subsection (c) of this section, forty-five per cent of the property taxes which would have been paid with respect to all other state-owned real property, and (5) forty-five per cent of the property taxes which would have been paid with respect to all municipally owned airports; except for the exemption applicable to such property, on the assessment list in such town for the assessment date two years prior to the commencement of the state fiscal year in which such grant is payable. The grant provided pursuant to this section for any municipally owned airport shall be paid to any municipality in which the airport is located, except that the grant applicable to Sikorsky Airport shall be paid half to the

town of Stratford and half to the city of Bridgeport. For the fiscal year ending June 30, 2000, and in each fiscal year thereafter, the amount of the grant payable to each municipality in accordance with this section shall be reduced proportionately in the event that the total of such grants in such year exceeds the amount appropriated for the purposes of this section with respect to such year.

(b) As used in this section "total tax levied" means the total real property tax levy in such town for the fiscal year preceding the fiscal year in which a grant in lieu of taxes under this section is made, reduced by the Secretary of the Office of Policy and Management in an amount equal to all reimbursements certified as payable to such town by the secretary for real property exemptions and credits on the taxable grand list or rate bill of such town for the assessment year that corresponds to that for which the assessed valuation of the state-owned land and buildings has been provided. For purposes of this section and section 12-19b, any real property which is owned by the John Dempsey Hospital Finance Corporation established pursuant to the provisions of sections 10a-250 to 10a-263, inclusive, or by one or more subsidiary corporations established pursuant to subdivision (13) of section 10a-254 and which is free from taxation pursuant to the provisions of subdivision (13) of section 10a-259 shall be deemed to be state-owned real property. As used in this section and section 12-19b, "town" includes borough.

(c) In the fiscal year ending June 30, 1991, and in each fiscal year thereafter, the portion of the grant payable to any town as determined in accordance with subdivisions (2) and (4) of subsection (a) of this section, shall not be greater than the following percentage of total tax levied by such town on real property in the preceding calendar year as follows: (1) In the fiscal year ending June 30, 1991, ten per cent, (2) in the fiscal year ending June 30, 1992, twelve per cent, (3) in the fiscal year ending June 30, 1993, fourteen per cent, (4) in the fiscal year ending June 30, 1994, twenty-seven per cent, (5) in the fiscal year ending June 30, 1995, thirty-five per cent, (6) in the fiscal year ending June 30, 1996, forty-two per cent, (7) in the fiscal year ending June 30, 1997, forty-nine per cent, (8) in the fiscal year ending June 30, 1998, fifty-six per cent, (9) in the fiscal year ending June 30, 1999, sixty-three per cent, (10) in the fiscal year ending June 30, 2000, seventy per cent, (11) in the fiscal year ending June 30, 2001, seventy-seven per cent, (12) in the fiscal year ending June 30, 2002, eighty-four per cent, (13) in the fiscal year ending June 30, 2003, ninety-two per cent, and (14) in the fiscal year ending June 30, 2004, and in each fiscal year thereafter, one hundred per cent.

(d) In the fiscal year commencing July 1, 1999, and in each fiscal year thereafter, the Commissioner of Transportation shall pay from the Bradley International Airport Enterprise Fund to the State Comptroller, on or before September fifteenth, the portion of the state grant in lieu of taxes payable under the provisions of this section at the rate of twenty per cent of the property taxes which would have been paid to the towns of East Granby, Suffield, Windsor and Windsor Locks for real property located at Bradley International Airport. Such payment shall be credited to the appropriation from the General Fund for reimbursements to towns for loss of taxes on state property.

(e) Notwithstanding the provisions of this section in effect prior to January 1, 1997, any grant in lieu of taxes on state-owned real property made to any town in excess of seven and one-half per cent of the total tax levied on real property by such town is validated.

(1969, P.A. 766, S. 1; 1971, P.A. 737; P.A. 77-498, S. 1, 2; 77-614, S. 139, 610; P.A. 78-256, S. 1, 4; P.A. 79-610, S. 2, 47; P.A. 87-399, S. 1, 4; 87-458, S. 17; P.A. 88-292, S. 1, 4; P.A. 89-368, S. 24; P.A. 90-148, S. 32, 34; 90-230, S. 16, 101; June Sp. Sess. P.A. 91-14, S. 3, 30; P.A. 92-224, S. 1, 2; May Sp. Sess. P.A. 92-15, S. 1, 2, 20; P.A. 93-388, S. 8, 12; P.A. 95-257, S. 9, 58; 95-307, S. 3, 14; P.A. 97-261, S. 1, 3; 97-282, S. 2, 6; June 18 Sp. Sess. P.A. 97-11, S. 27, 65; P.A. 98-217, S. 1, 4; June Sp. Sess. P.A. 99-1, S. 11, 51; P.A. 00-112, S. 3, 5; 00-192, S. 22, 102; June Sp. Sess. P.A. 00-1, S. 12, 46.)

History: 1971 act included property acquired and used for highway administration or maintenance purposes in state-owned property for consideration in determining grants to towns; P.A. 77-498 deleted provision limiting grants to maximum of \$600,000; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 78-256 deleted provision for pro rata reductions in grants so as not to exceed appropriations; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 87-399 repealed the grant formula based on the ratio of the total tax levied by each town on real property to the total tax levied on real property by all towns in the state, multiplied by assessed value of state-owned real property in the town, multiplied by the town's mill rate, multiplied by ten, and substituted a grant to towns equal to 20% of property taxes which would have been paid with respect to state-owned real property on the assessment list in such town, except for the exemption applicable to such property; changed date for determination of amount due each town from August first to September first; increased minimum grant from \$2,000 to \$4,000; changed base year for hold harmless provision from calendar year 1968 to fiscal year ending June 30, 1987; eliminated special hold harmless provision for Mansfield; limited maximum amount of grant to any town to 7.5% of total tax levied by such town on real property in the preceding calendar year, and added definition of total tax levied, effective June 26, 1987, and applicable to grants payable in fiscal year commencing July 1, 1987, and thereafter; P.A. 87-458 provided that certain property owned by the John Dempsey Finance Corporation be deemed state-owned real property; P.A. 88-292 changed the annual date by which secretary of the office of policy and management shall determine the amount of grant to each town from September first to January first next following, increased the grant with respect to the amount related to any correctional institution from 20% of property taxes that would have been paid without the exemption to 100% of such taxes and amended the minimum grant provision under Subsec. (b) to provide for payment of not less than \$4,000, irrespective of the value of the property; P.A. 89-368 amended Subsec. (a) to authorize grants for reservation land held in trust by the state for Indians; P.A. 90-148 added Subsec. (c) providing higher maximum amounts of grant for towns to which the maximum 7.5% of total tax levied on real property in the preceding calendar year is applicable, with said maximum percentage of total tax levied increasing by increments from 7.5% to a maximum of 15% in fiscal years ending in 1991 to 1994, inclusive; P.A. 90-230 corrected an omission from public act 88-292 in Subsec. (b); June Sp. Sess. P.A. 91-14 amended Subsec. (b) to eliminate hold-harmless provisions which had assured minimum grant of \$4,000; P.A. 92-224 effective July 1, 1993, amended Subsec. (a) to remove the requirement that a correction facility be used for at least six months to qualify for increased funding and amended Subsec. (c) to state that the Subsec. applies only to the portion of the grant payable under Subsec. (a)(2) and Subsec. (a) to provide that such change would be applicable to the state fiscal year commencing July 1, 1992; May Sp. Sess. P.A. 92-15 amended Subsec. (a) to provide for proportionate reduction of grant for fiscal year ending June 30, 1993, if amount payable exceeds amount appropriated, and added Subsec. (d) re payment from Bradley enterprise fund, effective July 1, 1992, to June 30, 1993; and, effective July 1, 1993, further amended Subsec. (a) to make technical change in reference to state fiscal year; P.A. 93-388 amended Subsec. (c) to increase maximum percentage of total tax levied by increments from 15% to 100% commencing with fiscal year ending June 30, 1994, and ending with fiscal year ending June 30, 2004, and each fiscal year thereafter, effective July 1, 1993; P.A. 95-257 inserted new Subsec. (a)(2) re Connecticut Valley Hospital, renumbering former Subdiv. (2) as (3), effective July 1, 1995; P.A. 95-307 amended Subdiv. (b) to revise the definition of "total tax levied" to eliminate reduction of exemptions and to substitute reduction in the amount of reimbursements, effective July 6, 1995; P.A. 97-261 amended Subsec. (a) to include municipally owned airports and to provide for payment of grants, effective July 1, 1997; P.A. 97-282 clarified that grant limits in Subsec. (c) are to be used with respect to program rather than the percentage cited in Subsec. (b), redefined "total tax levied" in Subsec. (b), clarified language in Subsec. (d) re Bradley International Airport and added new Subsec. (e) to validate grants in excess of 7.5% of a town's real property levy, effective June 26, 1997; June 18 Sp. Sess. P.A. 97-11 added new Subsec. (a)(3) re towns in which more than 50% of property is state-owned real property and redesignated existing Subdiv. (3) as Subdiv. (4), effective July 1, 1997; P.A. 98-217

amended Subsec. (a) to delete reference to Sec. 1-1(w), to require an annual list of such facilities and to clarify that the portion of John Dempsey Hospital used for prisoners is eligible under the section, effective July 1, 1998; June Sp. Sess. P.A. 99-1 amended Subsec. (a) to provide a grant in the fiscal year commencing July 1, 2001, and each fiscal year thereafter of 100% of the taxes which would have been paid on land designated within the 1983 Settlement boundary and taken into trust by the federal government for the Mashantucket Tribal Nation on or after June 8, 1999, to increase the grant payable with respect to certain state-owned real property and all municipally owned airports from 20% to 45% of the property taxes which would have been paid with respect to such property and airports, except for the exemption applicable to such property, and to provide that the proportionate reduction of grants in the event the total of such grants exceeds the appropriation for such purpose shall be not only for the fiscal year ending June 30, 1993, but for the fiscal year ending June 30, 2000, and each fiscal year thereafter, effective July 1, 1999, and amended Subsec. (d) to provide that the payment from the Enterprise Fund shall be at the rate of 20% of the property taxes which would have been paid to certain towns for real property located at Bradley Airport, effective July 1, 1999; P.A. 00-112 amended Subsec. (a) to make a technical change, effective May 26, 2000; P.A. 00-192 amended Subsec. (a) to make a technical change and increase grant re Connecticut Valley Hospital from 40% to 65% commencing with the fiscal year beginning July 1, 2000, effective May 26, 2000; June Sp. Sess. P.A. 00-1 amended Subsec. (b) to include borough within definition of town, effective June 21, 2000, and applicable to grants in lieu of taxes otherwise due for assessment years commencing on and after October 1, 2000.

See Sec. 12-1c re transfer of certain functions, powers and duties under this chapter to the Secretary of the Office of Policy and Management.

(Return to
Chapter Table of
Contents)

(Return to
List of
Chapters)

(Return to
List of
Titles)

Sec. 12-19b. Valuation of land and buildings for grants under section 12-19a. Revaluation.

Appeals. (a) Not later than April first in any assessment year, any town or borough to which a grant is payable under the provisions of section 12-19a shall provide the Secretary of the Office of Policy and Management with the assessed valuation of the real property eligible therefor as of the first day of October immediately preceding, adjusted in accordance with any gradual increase in or deferment of assessed values of real property implemented in accordance with section 12-62c, which is required for computation of such grant. Any town which neglects to transmit to the secretary the assessed valuation as required by this section shall forfeit two hundred fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Said secretary may on or before the first day of August of the state fiscal year in which such grant is payable, reevaluate any such property when, in the secretary's judgment, the valuation is inaccurate and shall notify such town of such reevaluation by certified or registered mail. Any town or borough aggrieved by the action of the secretary under the provisions of this section may, not later than ten business days following receipt of such notice, appeal to the secretary for a hearing concerning such reevaluation. Such appeal shall be in writing and shall include a statement as to the reasons for such appeal. The secretary shall, not later than ten business days following receipt of such appeal, grant or deny such hearing by notification in writing, including in the event of a denial, a statement as to the reasons for such denial. Such notification shall be sent by certified or registered mail. If any town or borough is aggrieved by the action of the secretary following such hearing or in denying any such hearing, the town or borough may not later than ten business days after receiving such notice, appeal to the superior court for the judicial district wherein such town is located. Any such appeal shall be privileged.

(b) Notwithstanding the provisions of section 12-19a or subsection (a) of this section, there shall be an amount due the municipality of Voluntown, on or before the thirtieth day of September, annually, with respect to any state-owned forest, of an additional sixty thousand dollars, which amount shall be paid from the annual appropriation, from the General Fund, for reimbursement to towns for loss of taxes on private tax-exempt property.

(1969, P.A. 766, S. 2; P.A. 76-436, S. 298, 681; P.A. 77-614, S. 139, 610; P.A. 78-280, S. 1, 127; P.A. 79-610, S. 2, 47; P.A. 81-305; P.A. 85-371, S. 1, 10; P.A. 87-115, S. 3, 8; 87-399, S. 2, 4; P.A. 88-230, S. 1, 12; 88-292, S. 2, 4; P.A. 90-98, S. 1, 2; 90-230, S. 17, 101; P.A. 91-79, S. 1, 4; P.A. 93-142, S. 4, 7, 8; 93-434, S. 2, 20; P.A. 95-220, S. 4-6; 95-283, S. 12, 68; P.A. 96-112, S. 1; 96-261, S. 3, 4; P.A. 97-261, S. 2, 3; P.A. 98-217, S. 2, 4; June Sp. Sess. P.A. 01-6, S. 58, 85; P.A. 06-148, S. 6; 06-187, S. 1.)

History: P.A. 76-436 substituted superior court for court of common pleas and included judicial districts, effective July 1, 1978; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 78-280 deleted reference to counties; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 81-305 changed annual date from March first to January first for towns to submit assessed valuation of state-owned land and buildings for purposes of state grants in lieu of taxes on state-owned real property; P.A. 85-371 extended final date for review by the secretary to the January first following deadline for receipt of statements, effective July 1, 1985, and applicable to any grant or claim information received by the secretary of the office of policy and management on or after that date; P.A. 87-115 added the provision for forfeiture by any town which neglects to transmit the assessed valuation as required and provided for waiver of such forfeiture in accordance with regulations to be adopted, effective May 11, 1987, and applicable to assessed valuations to be submitted on January 1, 1988, and thereafter; P.A. 87-399 changed valuation date from January first to April first, and changed reevaluation date from January first next succeeding valuation date to July fifteenth in the year following valuation date, effective June 26, 1987, and applicable to grants payable in the fiscal year commencing July 1, 1987, and thereafter; P.A. 88-292 provided clarification that the assessed value of state-owned real property is determined as of October first immediately preceding the date for submission and established September first of the year in which the grant is payable as the date by which the secretary of the office of policy and management must have completed any reevaluation of such property; P.A. 90-230 corrected an omission; P.A. 91-79 provided for the recognition of any gradual increase in assessed value related to a phase-in of a revaluation, effective April 26, 1991, and applicable to assessment years of municipalities commencing on or after October 1, 1991; P.A. 93-434 provided that assessed valuation be adjusted in accordance with any deferment and inserted reference to Sec. 12-62a(e), effective June 30, 1993, and applicable to assessment years commencing on and after October 1, 1992; P.A. 95-283 changed location of appeal from the judicial district in which the town is located to the judicial district of Hartford-New Britain, effective October 1, 1996 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 96-112 would have changed deadline for secretary to reevaluate property, from September first to August first, and added provisions authorizing aggrieved town to appeal to secretary before appealing to Superior Court, but failed to take effect because it amended the version of the section amended by P.A. 95-283 which was repealed in its entirety by P.A. 96-261; P.A. 96-261 repealed changes made by P.A. 95-283, effective June 10, 1996; P.A. 97-261 added municipally owned airports, effective July 1, 1997; P.A. 98-217 changed deadline by which the Office of Policy and Management must notify municipalities of adjustments and added process by which municipalities appeal decisions prior to filing a Superior Court appeal, effective July 1, 1998; June Sp. Sess. P.A. 01-6 provided for notification by certified or registered mail, applied section to boroughs, provided that appeals of the secretary's decision shall be taken not later than ten business days after receiving notice of the decision and made technical changes,

effective July 1, 2001; P.A. 06-148 made a technical change, effective June 6, 2006; P.A. 06-187 designated existing provisions as Subsec. (a) and added Subsec. (b) re annual payment to Voluntown with respect to any state-owned forest, effective July 1, 2006.

See Sec. 12-1c re transfer of certain functions, powers and duties under this chapter to the Secretary of the Office of Policy and Management.

<u>(Return to</u>	<u>(Return to</u>	<u>(Return to</u>
<u>Chapter Table of</u>	<u>List of</u>	<u>List of</u>
<u>Contents)</u>	<u>Chapters)</u>	<u>Titles)</u>

Sec. 12-19c. Certification and payment to each town or borough. The Secretary of the Office of Policy and Management shall, not later than September fifteenth, certify to the Comptroller the amount due each town or borough under the provisions of section 12-19a, or under any recomputation occurring prior to said September fifteenth which may be effected as the result of the provisions of section 12-19b, and the Comptroller shall draw an order on the Treasurer on or before the fifth business day following September fifteenth and the Treasurer shall pay the amount thereof to such town on or before the thirtieth day of September following. If any recomputation is effected as the result of the provisions of section 12-19b on or after the August first following the date on which the town has provided the assessed valuation in question, any adjustments to the amount due to any town for the period for which such adjustments were made shall be made in the next payment the Treasurer shall make to such town pursuant to this section.

(1969, P.A. 766, S. 3; P.A. 79-610, S. 2, 47; P.A. 85-371, S. 2, 10; P.A. 87-399, S. 3, 4; P.A. 88-292, S. 3, 4; June Sp. Sess. P.A. 91-14, S. 4, 30; June Sp. Sess. P.A. 01-6, S. 59, 85; P.A. 05-287, S. 20.)

History: Effect of P.A. 77-614 was to make "commissioner" refer to commissioner of revenue services rather than tax commissioner, effective January 1, 1979; P.A. 79-610 substituted secretary of the office of policy and management for commissioner, effective July 1, 1980; P.A. 85-371 inserted provisions concerning adjustments in amount due to towns resulting from a recomputation, effective July 1, 1985, and applicable to any grant or claim information received by the secretary of the office of policy and management on or after said date; P.A. 87-399 changed date re recomputation effect from July first to August first; changed date for order by comptroller from August fifteenth to September fifteenth, and changed date for payment by treasurer from September first to September thirtieth, effective June 26, 1987, and applicable to grants payable in fiscal years commencing July 1, 1987, and thereafter; P.A. 88-292 allowed certification annually of grant payable to any town under any recomputation occurring prior to September first in lieu of August first as previously required; June Sp. Sess. P.A. 91-14 provided certification shall be made not later than September first; June Sp. Sess. P.A. 01-6 applied section to boroughs, changed the date that a recomputation under Sec. 12-19b requires adjustments in the next payment from September to August first following the date the town provides the assessed valuation and made a technical change for purposes of gender neutrality, effective July 1, 2001; P.A. 05-287 replaced references to the first of September with references to the fifteenth of September and changed the deadline for the Comptroller to draw an order on the Treasurer from on or before the fifteenth day of September following to on or before the fifth business day following September fifteenth, effective July 13, 2005.

See Sec. 12-1c re transfer of certain functions, powers and duties under this chapter to the Secretary of the Office of Policy and Management.

Office of Policy and Management

Mashantucket Pequot/Mohegan Fund Grant

Program Description

The Mashantucket Pequot/Mohegan Fund annually distributes a grant to each of the state's 169 municipalities. The distribution is based on numerous factors including, but not limited to, the value of state-owned property, private college and general hospitals, population, equalized net grand list, and per capita income as set forth in Sections 3-55i, j, and k of the Connecticut General Statutes. Payment is made in three equal payments on January 1, April 1, and June 30th.

For Further Information, Please Contact:

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Program Objective Statement

To provide unrestricted grants to towns from the proceeds of the Mashantucket Pequot/Mohegan Fund.

Eligibility

All 169 towns.

Grant Activity

Fiscal Year 2008 - Paid Out: \$92,998,519 - Recipients: 169 towns.

Fiscal Year 2007 - Paid Out: \$91,050,000 - Recipients: 169 towns.

Key Dates

Between September 30 and October 30 - Obtain data from various units of OPM.

During November - Determine grants in accordance with the statutory formulas.

By December 1 - Prepare and certify Payment List (in the amount of 1/3 of the total grant) for the Comptroller.

By March 31 - Prepare and certify Payment List (in the amount of 1/3 of the total grant) for the Comptroller.

By May 31 - Prepare and certify Payment List (in the amount of 1/3 of the total grant) for the Comptroller.

Statutory References

Connecticut General Statutes (CGS): Sections 3-55i, 3-55j, and 3-55k.

Regulatory References

Not applicable.

Funding Source(s)

State: General Fund (100%).

Account Number

Fund; 12009 - SIS; 17005 - Dept.; OFC15910.

Catalogue of Federal Domestic Assistance (CFDA) Number

Not applicable.

General Statement of Process

Determines the annual amount payable to towns, in accordance with statutory formula. Prepares Payment List and Certification Letter for the Comptroller.

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PART IIa
MASHANTUCKET PEQUOT AND MOHEGAN FUND

Sec. 3-55i. Mashantucket Pequot and Mohegan Fund. There is established the "Mashantucket Pequot and Mohegan Fund" which shall be a separate nonlapsing fund. All funds received by the state of Connecticut from the Mashantucket Pequot Tribe pursuant to the joint memorandum of understanding entered into by and between the state and the tribe on January 13, 1993, as amended on April 30, 1993, and any successor thereto, shall be deposited in the General Fund. During the fiscal year ending June 30, 2000, and each fiscal year thereafter, one hundred thirty-five million dollars, received by the state from the tribe pursuant to said joint memorandum of understanding, as amended, and any successor thereto, shall be transferred to the Mashantucket Pequot and Mohegan Fund and shall be distributed by the Office of Policy and Management, during said fiscal year, in accordance with the provisions of section 3-55j. The amount of the grant payable to each municipality during any fiscal year, in accordance with said section, shall be reduced proportionately if the total of such grants exceeds the amount of funds available for such year. The grant shall be paid in three installments as follows: The Secretary of the Office of Policy and Management shall, annually, not later than the fifteenth day of December, the fifteenth day of March and the fifteenth day of June certify to the Comptroller the amount due each municipality under the provisions of section 3-55j and the Comptroller shall draw an order on the Treasurer on or before the fifth business day following the fifteenth day of December, the fifth business day following the fifteenth day of March and the fifth business day following the fifteenth day of June and the Treasurer shall pay the amount thereof to such municipality on or before the first day of January, the first day of April and the thirtieth day of June.

(P.A. 93-388, S. 1, 12; May Sp. Sess. P.A. 94-1, S. 33, 53; P.A. 97-274, S. 1, 7; June Sp. Sess. P.A. 99-1, S. 3, 51; P.A. 05-287, S. 19.)

History: P.A. 93-388 effective July 1, 1993; May Sp. Sess. P.A. 94-1 provided for transfer of \$85,000,000 received by the state from the tribe to Mashantucket Pequot Fund and distribution in accordance with Sec. 3-55j during fiscal year ending June 30, 1995, and each fiscal year thereafter and provided for proportionate reduction of municipal grant during any fiscal year if total of grants exceeds available funds, effective July 1, 1994; P.A. 97-274 added "Mohegan" to fund name, removed outdated fiscal year references and realigned certification dates, effective June 26, 1997; June Sp. Sess. P.A. 99-1 deleted provision re transfers during fiscal year ending June 30, 1994, deleted provision re transfer of \$85,000,000 to the Fund during fiscal year ending June 30, 1995, and each fiscal year thereafter, and added provision re transfer of \$135,000,000 to the Fund during fiscal year ending June 30, 2000, and each fiscal year thereafter, effective July 1, 1999; P.A. 05-287 changed references from the "first" day of December, March and June to the "fifteenth" day of each such month and changed the timing for the Comptroller to draw an order on the Treasurer from on or before the fifteenth day of December, March and June to on or before the fifth business day following the fifteenth day of each such month, effective July 13, 2005.

(Return to
Chapter Table of
Contents)

(Return to
List of
Chapters)

(Return to
List of
Titles)

Sec. 3-55j. Payments from fund. (a) Twenty million dollars of the moneys available in the Mashantucket Pequot and Mohegan Fund established by section 3-55i shall be paid to municipalities eligible for a state grant in lieu of taxes pursuant to section 12-19a in addition to the grants payable to such municipalities pursuant to section 12-19a, subject to the provisions of subsection (b) of this section. Such grant shall be calculated under the provisions of section 12-19a and shall equal one-third of the

additional amount which such municipalities would be eligible to receive if the total amount available for distribution were eighty-five million two hundred five thousand eighty-five dollars and the percentage of reimbursement set forth in section 12-19a were increased to reflect such amount. Any eligible special services district shall receive a portion of the grant payable under this subsection to the town in which such district is located. The portion payable to any such district under this subsection shall be the amount of the grant to the town under this subsection which results from application of the district mill rate to exempt property in the district. As used in this subsection and subsection (c) of this section, "eligible special services district" means any special services district created by a town charter, having its own governing body and for the assessment year commencing October 1, 1996, containing fifty per cent or more of the value of total taxable property within the town in which such district is located.

(b) No municipality shall receive a grant pursuant to subsection (a) of this section which, when added to the amount of the grant payable to such municipality pursuant to section 12-19a, would exceed one hundred per cent of the property taxes which would have been paid with respect to all state-owned real property, except for the exemption applicable to such property, on the assessment list in such municipality for the assessment date two years prior to the commencement of the state fiscal year in which such grants are payable, except that, notwithstanding the provisions of said subsection (a), no municipality shall receive a grant pursuant to said subsection which is less than one thousand six hundred sixty-seven dollars.

(c) Twenty million one hundred twenty-three thousand nine hundred sixteen dollars of the moneys available in the Mashantucket Pequot and Mohegan Fund established by section 3-55i shall be paid to municipalities eligible for a state grant in lieu of taxes pursuant to section 12-20a, in addition to and in the same proportion as the grants payable to such municipalities pursuant to section 12-20a, subject to the provisions of subsection (d) of this section. Any eligible special services district shall receive a portion of the grant payable under this subsection to the town in which such district is located. The portion payable to any such district under this subsection shall be the amount of the grant to the town under this subsection which results from application of the district mill rate to exempt property in the district.

(d) Notwithstanding the provisions of subsection (c) of this section, no municipality shall receive a grant pursuant to said subsection which, when added to the amount of the grant payable to such municipality pursuant to section 12-20a, would exceed one hundred per cent of the property taxes which, except for any exemption applicable to any private nonprofit institution of higher education, nonprofit general hospital facility or free standing chronic disease hospital under the provisions of section 12-81, would have been paid with respect to such exempt real property on the assessment list in such municipality for the assessment date two years prior to the commencement of the state fiscal year in which such grants are payable.

(e) Thirty-five million dollars of the moneys available in the Mashantucket Pequot and Mohegan Fund established by section 3-55i shall be paid to municipalities in accordance with the provisions of section 7-528, except that for the purposes of section 7-528, "adjusted equalized net grand list per capita" means the equalized net grand list divided by the total population of a town, as defined in subdivision (7) of subsection (a) of section 10-261, multiplied by the ratio of the per capita income of the town to the per capita income of the town at the one hundredth percentile among all towns in the state ranked from lowest to highest in per capita income, and "equalized net grand list" means the net grand list of such town upon which taxes were levied for the general expenses of such town two years prior to the fiscal year in which a grant is to be paid, equalized in accordance with section 10-261a.

(f) Five million four hundred seventy-five thousand dollars of the moneys available in the

Mashantucket Pequot and Mohegan Fund established by section 3-55i shall be paid to the following municipalities in accordance with the provisions of section 7-528, except that for the purposes of said section 7-528, "adjusted equalized net grand list per capita" means the equalized net grand list divided by the total population of a town, as defined in subdivision (7) of subsection (a) of section 10-261, multiplied by the ratio of the per capita income of the town to the per capita income of the town at the one hundredth percentile among all towns in the state ranked from lowest to highest in per capita income, and "equalized net grand list" means the net grand list of such town upon which taxes were levied for the general expenses of such town two years prior to the fiscal year in which a grant is to be paid, equalized in accordance with section 10-261a: Bridgeport, Hamden, Hartford, Meriden, New Britain, New Haven, New London, Norwalk, Norwich, Waterbury and Windham.

(g) Notwithstanding the provisions of subsections (a) to (f), inclusive, of this section, the total grants paid to the following municipalities from the moneys available in the Mashantucket Pequot and Mohegan Fund established by section 3-55i shall be as follows:

Bloomfield	267,489
Bridgeport	10,506,506
Bristol	1,004,050
Chaplin	141,725
Danbury	1,612,564
Derby	432,162
East Hartford	522,421
East Lyme	488,160
Groton	2,037,088
Hamden	1,592,270
Manchester	1,014,244
Meriden	1,537,900
Middletown	2,124,960
Milford	676,535
New Britain	3,897,434
New London	2,649,363
North Haven	268,582
Norwalk	1,451,367
Norwich	1,662,147
Preston	461,939
Rocky Hill	477,950
Stamford	1,570,767
Union	38,101
Voluntown	156,902

Waterbury	5,179,655
Wethersfield	371,629
Windham	1,307,974
Windsor Locks	754,833

(h) For the fiscal year ending June 30, 1999, and each fiscal year thereafter, if the amount of grant payable to a municipality in accordance with this section is increased as the result of an appropriation to the Mashantucket Pequot and Mohegan Fund for such fiscal year which exceeds eighty-five million dollars, the portion of the grant payable to each eligible service district, in accordance with subsections (a) and (c) of this section shall be increased by the same proportion as the grant payable to such municipality under this section as a result of said increased appropriation.

(i) For the fiscal year ending June 30, 2003, to the fiscal year ending June 30, 2006, inclusive, the municipalities of Ledyard, Montville, Norwich, North Stonington and Preston shall each receive a grant of five hundred thousand dollars which shall be paid from the Mashantucket Pequot and Mohegan Fund established by section 3-55i and which shall be in addition to the grants paid to said municipalities pursuant to subsections (a) to (g), inclusive, of this section.

(j) For the fiscal years ending June 30, 2000, June 30, 2001, and June 30, 2002, the sum of forty-nine million seven hundred fifty thousand dollars shall be paid to municipalities, and for the fiscal year ending June 30, 2003, and each fiscal year thereafter, the sum of forty-seven million five hundred thousand dollars shall be paid to municipalities, in accordance with this subsection, from the Mashantucket Pequot and Mohegan Fund established by section 3-55i. The grants payable under this subsection shall be used to proportionately increase the amount of the grants payable to each municipality in accordance with subsections (a) to (i), inclusive, of this section and shall be in addition to the grants payable under subsections (a) to (g), inclusive, of this section.

(k) The amount of the grant payable to each municipality in accordance with subsection (j) of this section shall be reduced proportionately in the event that the total of the grants payable to each municipality pursuant to this section exceeds the amount appropriated for such grants with respect to such year.

(P.A. 93-388, S. 2-7, 12; 93-435, S. 91, 95; P.A. 97-274, S. 2, 7; June 18 Sp. Sess. P.A. 97-11, S. 2, 65; P.A. 98-244, S. 34, 35; 98-263, S. 14, 21; June Sp. Sess. P.A. 99-1, S. 4, 51; May 9 Sp. Sess. P.A. 02-7, S. 75; P.A. 03-278, S. 7; June Sp. Sess. P.A. 05-3, S. 43.)

History: P.A. 93-388 effective July 1, 1993; P.A. 93-435 amended Subsec. (a) to delete provision that additional grant shall be in the same proportion as grant payable pursuant to Sec. 12-19a and to substitute provision that grant shall be calculated under Sec. 12-19a and shall equal one-third of additional amount which municipality would be eligible to receive if total amount available for distribution were \$85,205,085 and the percentage of reimbursement set forth in Sec. 12-19a were increased to reflect such amount, effective July 1, 1993; P.A. 97-274 added "Mohegan" to fund name, removed outdated fiscal year references and added payment requirement for eligible special service districts, effective June 26, 1997; June 18 Sp. Sess. 97-11 amended Subsec. (h) to increase grant to Ledyard, North Stonington and Preston from \$25,000 to \$175,000 and to provide a grant of \$150,000 to Montville, effective July 1, 1997; P.A. 98-244, effective June 8, 1998, and P.A. 98-263, effective July 1, 1998, both added identical provisions as Subsec. (i) re payments to eligible service districts; June Sp. Sess. P.A. 99-1 added Subsec. (i), codified by the Revisors as (j), re grant to Ledyard and Subsec. (j), codified by the Revisors as (k), re payment of \$49,750,000 to municipalities, effective July 1, 1999

(Revisor's note: Since this section, revised to January 1, 1999, already includes Subsecs.(a) to (i), inclusive, the Revisors editorially designated the two new Subsecs. added by this act as Subsecs. (j) and (k) respectively, and editorially changed a reference in Subsec. (k) from "... in accordance with subsections (a) to (i), inclusive, of this section ..." to "... in accordance with subsections (a) to (j), inclusive, of this section ..." to reflect the relettering of the new Subsecs.); May 9 Sp. Sess. P.A. 02-7 deleted former Subsec. (h) re additional grant to Ledyard, North Stonington, Preston and Montville, redesignated existing Subsec. (i) as Subsec. (h), deleted former Subsec. (j) re additional grant to Ledyard, added new Subsec. (i) re additional grant to Ledyard, Montville, Norwich, North Stonington and Preston, redesignated existing Subsec. (k) as Subsec. (j) and amended said Subsec. (j) to limit provisions re payment amount to three fiscal years, add new provision re payment amount for succeeding fiscal years and make technical changes, and added new Subsec. (k) re proportionate reduction, effective August 15, 2002; P.A. 03-278 made a technical change in Subsec. (j), effective July 9, 2003; June Sp. Sess. P.A. 05-3 amended Subsec. (i) to limit its provisions to three fiscal years, effective July 1, 2005.

(Return to
Chapter Table of
Contents)

(Return to
List of
Chapters)

(Return to
List of
Titles)

Sec. 3-55k. Municipality defined. As used in sections 3-55i and 3-55j, "municipality" means any town, consolidated town and city or consolidated town and borough.

(May Sp. Sess. P.A. 94-1, S. 34, 53.)

History: May Sp. Sess. P.A. 94-1 effective July 1, 1994.

Cherie A. Trahan

From: Gregory J. Padick
Sent: Tuesday, April 06, 2010 9:00 AM
To: Cherie A. Trahan
Subject: RE: UConn student count

Attachments: STUDENT ENROLLMENT.DOC; Document3.doc

Cherie: "student population" can be interpreted in many ways and any local grant submission will try to present the most favorable statistic. For the state's 40% student population threshold, we have always considered student institutional population to be UConn group quarters population.

Mansfield's total population, based on census criteria, includes group quarters residents (UConn owned/operated complexes including on campus dormitories and Northwood and Mansfield Apts and Bergin correctional) and household residents (includes all other dwelling units including apartment complexes that are primarily occupied by students). We obtain from UConn and Bergin spring and fall totals for group quarters population and total number of enrolled students. I have attached our fall 2009 UConn update and my best guesstimate of our total population as of 7/1/09. Let me know if I can provide additional information.

From: Cherie A. Trahan
Sent: Monday, April 05, 2010 5:14 PM
To: Gregory J. Padick
Subject: UConn student count

Greg,

For purposes of grant calculations, when we talk about the "student population" (institutional count) specifically, who does that include, do you know? For example, does it include only resident students, off-campus housing, commuters, etc.

Thanks,
Cherie

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