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MAYOR

# TOWN OF VERNON

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March 15, 2011

Vernon Town Council  
Memorial Building  
14 Park Place  
Vernon, CT 06066

Dear Town Council Members and Citizens of Vernon,

I am pleased to submit the following budget for the fiscal year July 1, 2011 through June 30, 2012, for your consideration. You will find the new six-year Capital Improvement Plan for Vernon, as well as the Enterprise Fund budget for the Water Pollution Control Authority.

## Budget Format

- a) This message, budget highlights, and supporting documents.
- b) Recapitulation of actual **revenues** received in Fiscal Year 2009-2010; estimated revenues to be collected in Fiscal Year 2010-2011; and the estimated revenues to be collected in Fiscal Year 2011-2012.
- c) Recapitulation of budget accounts by total departmental **appropriations**, inclusive of departmental requests and mayoral recommendations, in three sections:
  - General Government operating budget
  - Education operating budget
  - Capital Improvement and Debt Service budget
- d) Budget comparison by object description showing dollar and percentage increases or decreases in each account.
- e) Statistical tables and graphs.
- f) Department narratives and a summary of budget accounts by appropriations, expenditures, departmental requests and Mayor's recommendation by sub-account.

At the back of this budget document are the following special revenue and enterprise fund budgets:

- i. **Ambulance Division Account** – This is a special account funded through revenue received from the service provided by the Town of Vernon Fire and Ambulance Department.
- ii. **Dog License Account** – This is a special account funded through revenue received from the sale of licenses, the Town of Bolton, the Town of Coventry, the Town of South Windsor, and funds appropriated in the general government budget under the Animal Control account.
- iii. **Vernon Cemeteries – Operation** – This is a special fund that accounts for the maintenance and operation of the five town cemeteries. Supporting revenue is derived through lot sales; investment income from the perpetual care trust fund; and from the general fund.
- iv. **Wastewater Treatment Facility – Operations** – This is an enterprise fund financed through sewer user charges.
- v. **Center 375** – This is an enterprise fund financed through payments received for the rental of space in the building.
- vi. **Data Processing Center** – This is an internal service fund, which is jointly financed by the Education budget and by the Town General Government budget.
- vii. **Recreation Programs** – Special Revenue Fund – This is an account that contains the appropriations for all recreation programs, inclusive of aquatics.

### Mayor's Budget Message for Fiscal Year 2011-2012

It is my privilege to provide you with some of the highlights of the 2011-2012 proposed Town of Vernon budget for the upcoming fiscal year. As your Mayor, I believe that government has a responsibility to provide solid fiscal budgeting which considers protections in the areas of public health, public safety and public education.

I believe that we must be able to afford to live in town, and in order to do so, the government must be accountable to our citizens for its spending. As your Mayor, it is that very principle of responsibility and accountability that will keep our Town moving forward. We must control taxes and strive to have the best schools and the safest streets. We must support sensible environmental policies to reduce our reliance on fossil fuels. As Mayor, I have found that good environmental policy supports good fiscal policy as well. As Mayor, I have created a sensible budget and developed new programs to bring in additional revenue to the Town.

My recommendation is a responsible budget, accountable for all costs and services, as well as taking the responsibility to meet these difficult times with a historically low spending increase. The budget that I am proposing this year increases spending by 0.80 percent, in other words, just more than three quarters of one percent. This budget reduces the tax rate below 30 mills, a 0.20 percent decrease from 30.02 to 29.96 mills.

Please see the breakdown in the chart below:

BUDGET	2010-2011	2011-2012	DOLLAR CHANGE	% CHANGE
GENERAL GOVERNMENT	\$25,670,251	\$25,571,655	(\$98,596)	-0.38%
CAPITAL IMPROVEMENT/ DEBT SERVICE	\$5,492,249	\$6,318,342	\$826,093	15.04%
EDUCATION	\$47,558,959	\$47,462,358	(\$96,601)	-0.20%
TOTAL BUDGET	\$78,721,459	\$79,352,355	\$630,896	0.80%

We have come to a point where our municipal service costs are out growing our tax base. As a result of that determination, this next budget will commit resources to the expansion of the tax base by increasing the investment in economic development. This is a necessity and we have an economic development plan that needs to be fully implemented. These resources are necessary for the implementation, which will increase jobs and job opportunities in the area, as well as expand the tax base and repopulate abandoned store fronts and businesses.

The current sewer budget is \$5,602,523. The proposed budget is \$5,543,768, resulting in a reduction of \$58,775 or -1.05 percent. The WPCA reviews and sets the rate in July and the first quarterly billing of the fiscal year is in October. It is done this way so that all revenue projections can be based on actual billing amounts from the current fiscal year as well as any income derived from interest income, septic disposal fees, transported waste, and delinquent interest. Right now, there has been no discussion of a rate reduction. There was no increase in the rate last year (for the current year) and I would anticipate no increase in the rate for next year, but that will be a decision for the Authority later this year.

To achieve savings we have done a number of things:

1. We have invested heavily in technical infrastructure to increase the efficiency and effectiveness of the delivery of services.
2. We have moved our bridge projects ahead; now many of our bridges are completed.

Of the final three:

- a. West Main Street is in design phase;
- b. Talcottville Bridge is ready for design;
- c. Phoenix Street is ready for construction.

Each time a bridge project is completed, it lowers future costs.

3. We have established policies that support our environment, reduce fuel usage which in turn works to reduce our nation's reliance on foreign fuel, while lowering spending on energy.

4. We have consolidated costs throughout government, working hand in hand with our Board of Education, ferreting out soft spending figures from real figures.

Over the past three years of my administration, the focus has been on how to address our largest fixed cost, which is labor, keeping in mind the state and national economy as well. We have been able to successfully negotiate reasonable labor contracts with an eye on not just the upcoming fiscal year, but also many fiscal years down the road. We have implemented pension reform, wage controls and health insurance caps. We have held the line on contractual wages over the past three years and we will continue to do so in this fiscal year. Negotiations are difficult, but, we are faced with an economy that cannot support the contracts of the past.

This year, we have been able to negotiate health insurance for the Town of Vernon which includes the School Department and the Sewer Department at a mere 2.91 percent increase, and when combined with other innovations, the budget for health costs actually decreases from the prior year. This is in stark contrast to the Town's 2010-2011 fiscal year's' health insurance increase of 22 percent which accounted for nearly all of the spending increase in the 2010-2011 operating budget.

This year, we have also been able to negotiate a decrease in the rates for property and casualty insurance, resulting in total estimated savings of \$32,000. In this budget, with those savings from Property and Casualty, I am proposing that we increase our reserves in our Workers' Compensation fund. I firmly believe this is necessary because we are self-insured and it is crucial that the reserves are fully funded.

Recently, Vernon responded to the emergency involving eminent roof collapses from winter's snowfall, costing our taxpayers over \$300,000. The Travelers has thus far covered \$100,000 of that expense and we continue to pursue reimbursement for the remaining difference from The Travelers.

In the last three budgets the Town of Vernon, including the Education Department and Sewer Department, has funded the pension at the appropriate level. In keeping with good fiscal management, this budget funds the pension at those levels to keep our pension on track with the appropriate amortization schedules. This has been a conscious effort since I was elected to avoid future swings in funding due to shortfalls. Why? It is being done to protect the taxpayers from poor practices that have resulted in the State and Federal government pensions having bills due at a time when there is no money available to pay them.

In my first term, I asked that the Town Council pass an ordinance that would establish an Energy Improvement District (EID) in Vernon. This ordinance would allow the Town to produce green energy, including an investment in fuel cells to lower our operating expenses and help the environment. Now, in my second term, the Ordinance was passed and the hard work has begun, starting with the recent appointment of an EID Board of Directors to move the project forward and investigate all of the options for energy savings and put into place the necessary funding. This initiative provides an option to our local business community to reduce their energy costs as well, making Vernon more attractive to new business and industry, re-development and most importantly, it works to retain existing employers.

Infrastructure improvements have been a standing priority for my administration. An appropriation of \$800,000, realized from cost savings in the School Department and Police Department Budgets, were appropriated for road improvements in Vernon along with \$500,000 of CDBG funds for road improvements in the Rockville section of Vernon.

Those funds are being administered in the 2010-2011 fiscal year, meaning the current fiscal year which finishes on June 30, 2011. To keep my promise made during the public hearing that approved the \$800,000 road improvement appropriation, in this upcoming fiscal year, I am proposing in the 2011-2012 capital improvements plan to:

1. Designate \$131,000 of Town aid for roads funds;
2. Designate \$240,000 of LoCIP funds for road improvement projects in the Vernon section of Town;
3. Designate \$ 450,000 from CDBG funds for road improvements in the Rockville section of Town;
4. Complete Hatch Hill Road repairs in 2011-2012 totaling \$954,000 from the 2004-2005 bond;
5. Fund the West Main Street Bridge with 80% State, 20% Local funding; the Local match next year is \$34,000.

This year is the final conversion of the outstanding notes to bonds for the 2004-2005 School and Road Bond authorization. \$3,755,000 will be added to the total bonded debt service, which when combined with the principal of an earlier bond issue, will increase the total bonding debt service payments by \$686,000 in the 2011-2012 proposed budget. In the current year we will also issue notes of \$4,220,000 for the final costs of the School renovations. When those notes mature in one year, it is anticipated that State school construction grants will fund the entire amount.

This budget supports an investment in Education by maintaining our small class size, supporting curriculum initiatives, supporting sports and extracurricular activities for students and supporting the superintendent's initiative for student success in grade nine, especially.

Public safety is fully funded. There are no budgetary reductions that will affect public safety services. This past fiscal year, we saw a 16% decrease in crime against property. The head count at the Police Department remains at 49, with 51 authorized and funded, sworn-in Town of Vernon Police department employees, with overtime fully funded. In 2011, the police vehicle fleet was funded. It is now fully up-to-date and replacements are on track, allowing officers the ability to respond quickly and safely.

The protection of our environment is essential and we remain committed to our recycling and trash initiatives. Both have been very successful and continue to pay dividends. We will continue to support the trash and recycling initiatives started in the 2010-2011 fiscal year. Since this program's implementation, we have significantly reduced our tipping and hauling fees, and have increased our revenue from recycling. We have seen our recycling increase by approximately 24%, which in turn, has reduced Vernon's trash going into landfills by over 8%. This budget includes an appropriation of funds for the trash and recycling initiative to be expanded town-wide, which is certainly a better service to our residents, with considerable fiscal savings.

Our Animal Control Department now services multiple towns in our region and is partially funded by those same municipalities. The Town's 311 City Alert System has received over 1,800 calls for service and information.

The software system is called Qscend. Folks should know they can register requests and complaints, at the Vernon web site [Vernon-ct.gov](http://Vernon-ct.gov), and that each inquiry is directed by the system to the appropriate department and a return email or call is generated back to the person requesting the information. A request ticket number is created for your reference. You can ask for a reference number when you call for a service or with a complaint as well, so don't forget to ask for your reference number. Through the Town of Vernon's website you can: sign up for Parks and Recreation programs; pay for selected recreation programs; pay your tax bill; fill out and file your personal property tax listings with the Assessor; or view your property card – all with just a click of a mouse.

This budget will be on-line on the Town of Vernon website and available for you at the Town Clerk's Office or the Rockville Public Library. I encourage our citizens and taxpayers to call me or any department head and to ask questions about this budget or a departmental section of the budget. I encourage our citizens and taxpayers to attend one or more of the upcoming public hearings on this proposed budget during which you will have an opportunity to be heard regarding appropriations for the ensuing fiscal year. I will be happy to speak to members of the press about this budget or the departmental sections of the budget. If you have any questions or comments about the proposed budget, you may call or email me directly.

In summary, this budget balances needs, real estate property values and affordability. I ask the Town Council and the citizens and taxpayers of Vernon to please support this budget.

Thank you for allowing me to serve as your Mayor.

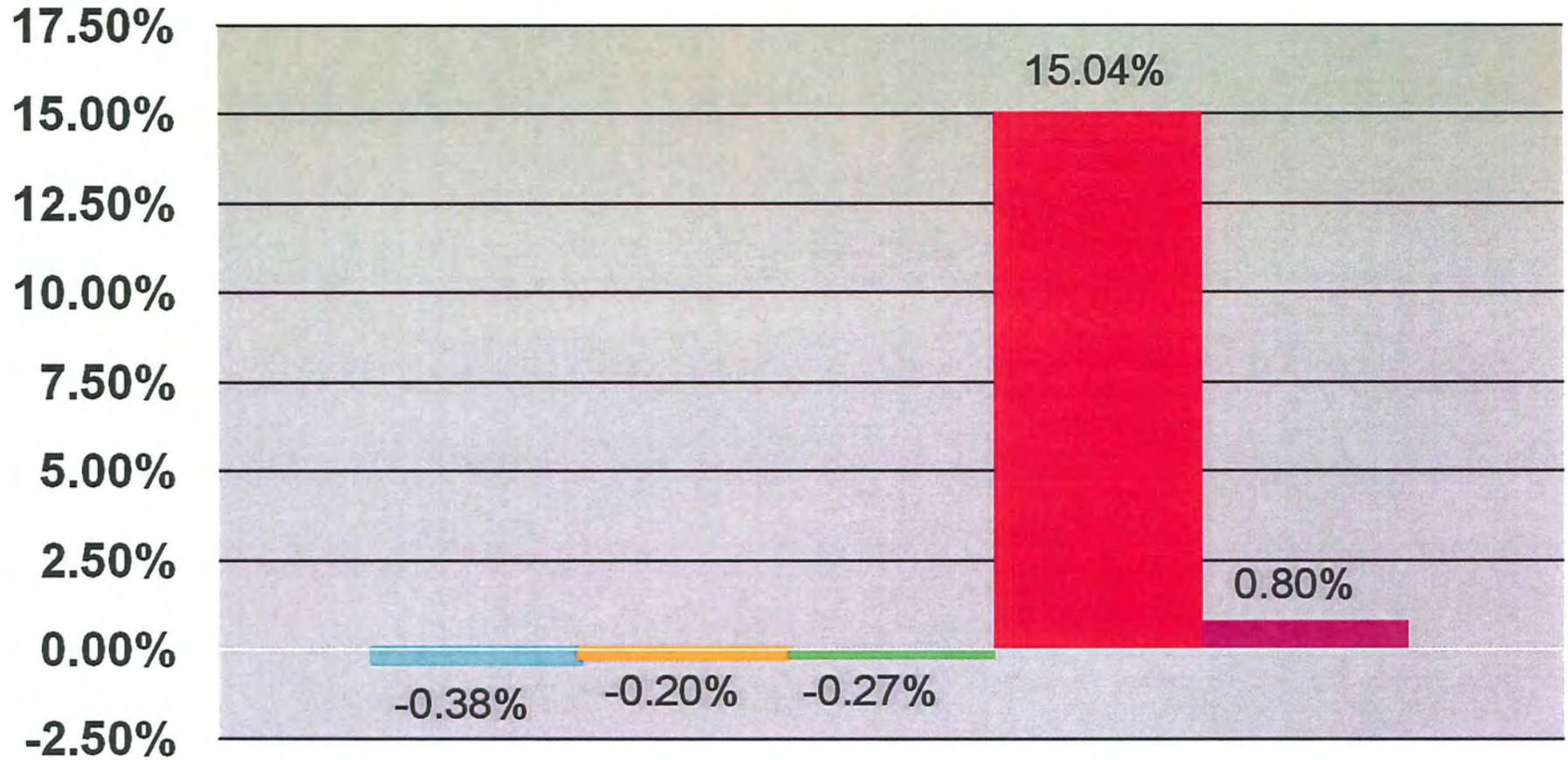
Sincerely,

By:

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Jason L. McCoy, Esq.  
Mayor, Vernon - Rockville

# FY 2011 / 12 BUDGET

## EXPENDITURES PERCENTAGE CHANGE



■ General Government

■ Total Budget Excluding Debt Service

■ Total Budget

■ Education

■ Debt Service & Cap Improvements

## TOWN OF VERNON, CONNECTICUT

REVENUE ESTIMATES SUMMARY

FISCAL YEAR 2011 / 2012

	ESTIMATES FY 2010 / 2011	ESTIMATES FY 2011 / 2012	INCREASE (DECREASE)	% CHANGE
<b>Revenues</b>				
State Grants:				
Education	18,160,438	18,146,447	(13,991)	-0.08%
Town	1,229,549	1,460,722	231,173	18.80%
<b>Total State Grants</b>	<b>19,389,987</b>	<b>19,607,169</b>	<b>217,182</b>	<b>1.12%</b>
Other Revenue				
School Construction	240,719	218,629	(22,090)	-9.18%
Licenses and Permits	415,300	583,876	168,576	40.59%
Charges for Services	1,018,100	1,097,790	79,690	7.83%
Fines and Penalties	11,200	10,630	(570)	-5.09%
Use of Money and Property	126,285	150,110	23,825	18.87%
Other	374,083	299,922	(74,161)	-19.82%
Delinquent Taxes and Interest	1,283,000	1,164,400	(118,600)	-9.24%
Transfers In	237,610	222,635	(14,975)	-6.30%
<b>Total Other Revenue</b>	<b>3,706,297</b>	<b>3,747,992</b>	<b>41,695</b>	<b>1.12%</b>
Subtotal	23,096,284	23,355,161	258,877	1.12%
Current Taxes	55,625,175	55,997,194	372,019	0.67%
<b>TOTAL REVENUES</b>	<b>78,721,459</b>	<b>79,352,355</b>	<b>630,896</b>	<b>0.80%</b>

TOWN OF VERNON, CONNECTICUT

APPROPRIATIONS SUMMARY

FISCAL YEAR 2011 / 2012

	<u>APPROVED</u> <u>FY 2010 / 2011</u>	<u>MAYOR</u> <u>FY 2011 / 2012</u>	<u>INCREASE</u> <u>(DECREASE)</u>	<u>%</u> <u>CHANGE</u>
<b><u>Appropriations</u></b>				
<b>General Government:</b>				
General Government	2,732,107	2,865,117	133,010	4.87%
Community and Development	260,202	290,907	30,705	11.80%
Public Safety	7,839,502	7,759,086	(80,416)	-1.03%
Maintenance and Development	5,423,633	5,304,177	(119,456)	-2.20%
Human Services	938,408	948,790	10,382	1.11%
Recreation and Culture	1,319,743	1,338,619	18,876	1.43%
Town Wide	7,156,656	7,064,959	(91,697)	-1.28%
<b>Total General Government</b>	<b><u>25,670,251</u></b>	<b><u>25,571,655</u></b>	<b><u>(98,596)</u></b>	<b><u>-0.38%</u></b>
<b>Capital Improvements &amp; Debt Service:</b>				
Capital Improvements - Town	-	55,000	55,000	
Capital Improvements - Education	-	-	-	
Debt Service	5,492,249	6,263,342	771,093	14.04%
<b>Total Capital Impr. &amp; Debt Service</b>	<b><u>5,492,249</u></b>	<b><u>6,318,342</u></b>	<b><u>826,093</u></b>	<b><u>15.04%</u></b>
<b>Education</b>	<b><u>47,558,959</u></b>	<b><u>47,462,358</u></b>	<b><u>(96,601)</u></b>	<b><u>-0.20%</u></b>
<b>TOTAL APPROPRIATIONS</b>	<b><u>78,721,459</u></b>	<b><u>79,352,355</u></b>	<b><u>630,896</u></b>	<b><u>0.80%</u></b>

**TOWN OF VERNON**  
**PROPOSED MIL RATE FOR FISCAL YEAR 2011 / 2012**

<u>Tax Revenue Required:</u>	<u>\$ 55,997,194</u>
October 1, 2010 Grand List	
<b>Exclusive</b> of Board of Assessment Appeals:	\$ 1,910,783,339
<b>Proposed Mil Rate:</b>	<u>29.96</u>
Result:	\$ 57,247,069
Deduct Elderly Circuit Breaker:	(142,000)
Deduct Elderly Credit & Freeze Programs:	(48,000)
Deduct Grand List Adjustments:	(97,000)
Deduct Allocation for Pension	-
Deduct Tax Credit for Settled Court Cases	(17,000)
Add Grand List Pro-rates:	<u>20,100</u>
	\$ 56,963,169
Collection Rate:	<u>98.30%</u>
<b><u>Estimated Tax Revenue:</u></b>	<b><u>\$ 55,994,795</u></b>
Fiscal Year 2009 - 2010 Mil Rate:	30.02
<b>Proposed Fiscal Year 2010 - 2011 Mil Rate</b>	<u>29.96</u>
<b>Proposed Mil Increase / (Decrease)</b>	<u>(0.06)</u>

<p>THIS BUDGET, IF ADOPTED AS PRESENTED, REPRESENTS</p> <p><b><u>AN INCREASE IN THE MIL RATE OF:    -0.20%</u></b></p>
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TOWN OF VERNON

TEN-YEAR CHANGE IN THE MIL (TAX) RATE

AND

COMPARISON TO THE CONSUMER PRICE INDEX

Fiscal Year	Mil Rate	Mil Change	% Change	CPI % Change*
2011-2012	29.96	(0.06)	-0.20%	1.53%
2010-2011	30.02	1.60	5.63%	2.71%
2009-2010	28.42	(1.86)	-6.14%	0.10%
2008-2009	30.28	(2.63)	-7.99%	4.06%
2007-2008	32.91	(3.82)	-10.40%	2.54%
2006-2007	36.73	0.94	2.63%	3.42%
2005-2006	35.79	0.46	1.30%	3.26%
2004-2005	35.33	1.79	5.34%	1.88%
2003-2004	33.54	1.31	4.06%	2.38%
2002-2003	32.23	1.48	4.81%	1.55%
2001-2002	30.75			
<b>Ten-Year Totals:</b>		<b>(0.79)</b>	<b>-2.57%</b>	<b>23.43%</b>
<b>Ten-Year Averages:</b>		<b>(0.08)</b>	<b>-0.26%</b>	<b>2.34%</b>

\* Source: U.S. Department of Labor - Bureau of Labor Statistics (All Urban Consumers).  
The CPI is as of December, prior to the start of each fiscal year.

TOWN OF VERNON, CT

DOLLAR AND PERCENT CHANGE IN THE GRAND LIST

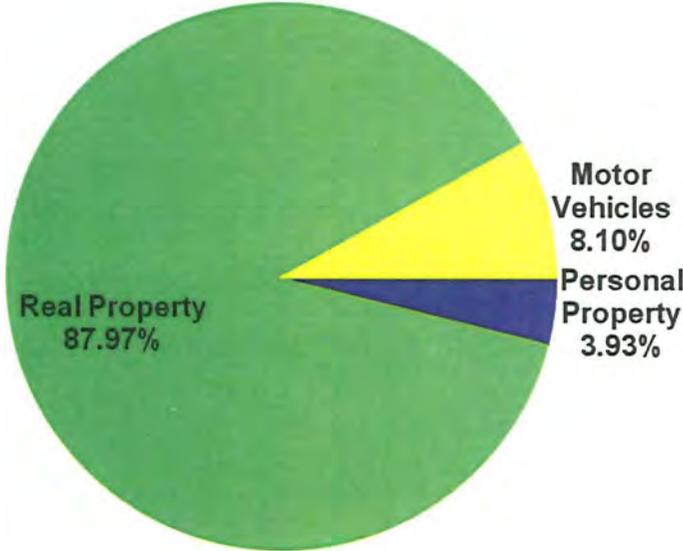
OCTOBER 1, 2009 TO OCTOBER 1, 2010

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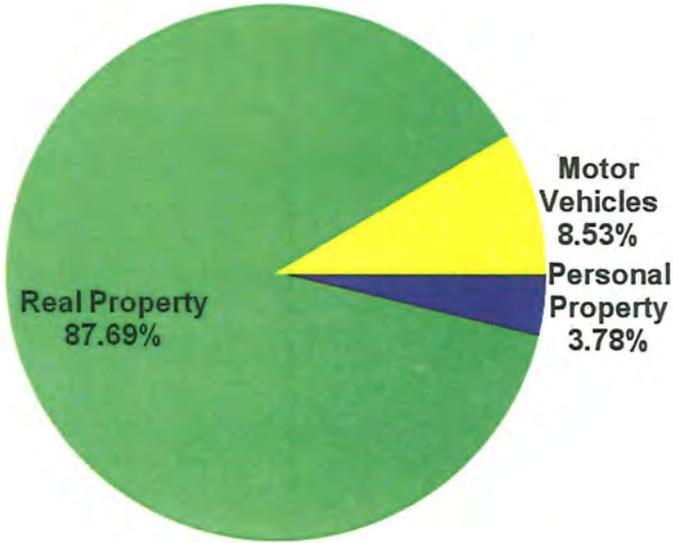
	<u>October 1, 2009</u> (After BAA)	<u>October 1, 2010</u> (Before BAA)	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Gross Taxable Grand List:</b>				
Real Estate	\$1,673,775,280	\$1,682,243,480	\$8,468,200	0.51%
Personal Property	81,908,270	79,653,550	(2,254,720)	-2.75%
Motor Vehicles	<u>157,389,438</u>	<u>166,243,999</u>	<u>8,854,561</u>	<u>5.63%</u>
<b>Total Gross Taxable Grand List</b>	\$1,913,072,988	\$1,928,141,029	\$15,068,041	0.79%
Less Exemptions	<u>(18,434,184)</u>	<u>(17,357,690)</u>	<u>1,076,494</u>	<u>-5.84%</u>
<b>NET TAXABLE GRAND LIST</b>	<u><u>\$1,894,638,804</u></u>	<u><u>\$1,910,783,339</u></u>	<u><u>\$16,144,535</u></u>	<u><u>0.85%</u></u>

**NET TAXABLE GRAND LIST**  
**BY TAXABLE PROPERTY TYPE**  
**% of Total**

**FY 2010/11- Grand List 10/1/09**  
**After BAA**



**FY 2011/12 - Grand List 10/1/10**  
**Before BAA**



TOWN OF VERNON, CT

NET TAXABLE GRAND LIST AND % CHANGE - BY TAXABLE PROPERTY - 10/1/10 BEFORE BAA

FOR THE FISCAL YEARS 2001/02 - 2011/12 (GRAND LISTS 10/1/2000 - 10/1/2010)

Fiscal Year	Grand List	Real Property		Personal Property		Motor Vehicles		Total	
		Net Taxable Grand List	% Change						
2001/02	10/1/00	\$1,009,633,561	3.62%	\$60,545,450	4.31%	\$135,969,618	4.67%	\$1,206,148,629	3.77%
2002/03	10/1/01	1,021,328,508	1.16%	57,972,292	-4.25%	139,279,772	2.43%	1,218,580,572	1.03%
2003/04	10/1/02	1,040,012,554	1.83%	61,813,768	6.63%	142,627,610	2.40%	1,244,453,932	2.12%
2004/05	10/1/03	1,050,805,694	1.04%	65,482,777	5.94%	137,661,775	-3.48%	1,253,950,246	0.76%
2005/06	10/1/04	1,070,314,493	1.86%	68,130,433	4.04%	146,544,210	6.45%	1,284,989,136	2.48%
2006/07	10/1/05	1,084,123,077	1.29%	71,432,611	4.85%	155,547,030	6.14%	1,311,102,718	2.03%
2007/08 *	10/1/06	1,263,919,130	16.58%	70,146,000	-1.80%	157,213,010	1.07%	1,491,278,140	13.74%
2008/09 **	10/1/07	1,471,452,682	16.42%	71,272,686	1.61%	159,395,290	1.39%	1,702,120,658	14.14%
2009/10 ***	10/1/08	1,664,474,310	13.12%	72,373,210	1.54%	153,851,591	-3.48%	1,890,699,111	11.08%
2010/11	10/1/09	1,666,654,720	0.13%	74,447,066	2.87%	153,537,018	-0.20%	1,894,638,804	0.21%
2011/12	10/1/10	1,675,414,980	0.53%	72,293,230	-2.89%	163,075,129	6.21%	1,910,783,339	0.85%
<b>TEN YEAR % CHANGE</b>			<b>71.95%</b>		<b>24.55%</b>		<b>25.53%</b>		<b>64.39%</b>

\* Phase-in of Real Property - Year 1 of 3; \*\* Phase-in of Real Property - Year 2 of 3; \*\*\* Phase-in of Real Property - Year 3 of 3.

TOWN OF VERNON, CT

NET TAXABLE GRAND LIST AND DOLLAR CHANGE - BY TAXABLE PROPERTY - 10/1/10 BEFORE BAA

FOR THE FISCAL YEARS 2001/02 - 2011/12 (GRAND LISTS 10/1/2000 - 10/1/2010)

Fiscal Year	Grand List	Real Property		Personal Property		Motor Vehicles		Total	
		Net Taxable Grand List	\$ Change	Net Taxable Grand List	\$ Change	Net Taxable Grand List	\$ Change	Net Taxable Grand List	\$ Change
2001/02	10/1/00	\$1,009,633,561	\$35,259,311	\$60,545,450	\$2,500,190	\$135,969,618	\$6,064,158	\$1,206,148,629	\$43,823,659
2002/03	10/1/01	1,021,328,508	11,694,947	57,972,292	(2,573,158)	139,279,772	3,310,154	1,218,580,572	12,431,943
2003/04	10/1/02	1,040,012,554	18,684,046	61,813,768	3,841,476	142,627,610	3,347,838	1,244,453,932	25,873,360
2004/05	10/1/03	1,050,805,694	10,793,140	65,482,777	3,669,009	137,661,775	(4,965,835)	1,253,950,246	9,496,314
2005/06	10/1/04	1,070,314,493	19,508,799	68,130,433	2,647,656	146,544,210	8,882,435	1,284,989,136	31,038,890
2006/07	10/1/05	1,084,123,077	13,808,584	71,432,611	3,302,178	155,547,030	9,002,820	1,311,102,718	26,113,582
2007/08 *	10/1/06	1,263,919,130	179,796,053	70,146,000	(1,286,611)	157,213,010	1,665,980	1,491,278,140	180,175,422
2008/09 **	10/1/07	1,471,452,682	207,533,552	71,272,686	1,126,686	159,395,290	2,182,280	1,702,120,658	210,842,518
2009/10 ***	10/1/08	1,664,474,310	193,021,628	72,373,210	1,100,524	153,851,591	(5,543,699)	1,890,699,111	188,578,453
2010/11	10/1/09	1,666,654,720	2,180,410	74,447,066	2,073,856	153,537,018	(314,573)	1,894,638,804	3,939,693
<b>2011/12</b>	<b>10/1/10</b>	<b>1,675,414,980</b>	<b>8,760,260</b>	<b>72,293,230</b>	<b>(2,153,836)</b>	<b>163,075,129</b>	<b>9,538,111</b>	<b>1,910,783,339</b>	<b>16,144,535</b>
<b>TEN YEAR AVE \$ CHANGE</b>			<b>70,104,073</b>		<b>1,424,797</b>		<b>3,316,967</b>		<b>74,845,837</b>

\* Phase-in of Real Property - Year 1 of 3; \*\* Phase-in of Real Property - Year 2 of 3; \*\*\* Phase-in of Real Property - Year 3 of 3.

TOWN OF VERNON, CT

NET TAXABLE GRAND LIST AND PERCENTAGE OF TOTAL - BY TAXABLE PROPERTY - 10/1/10 BEFORE BAA

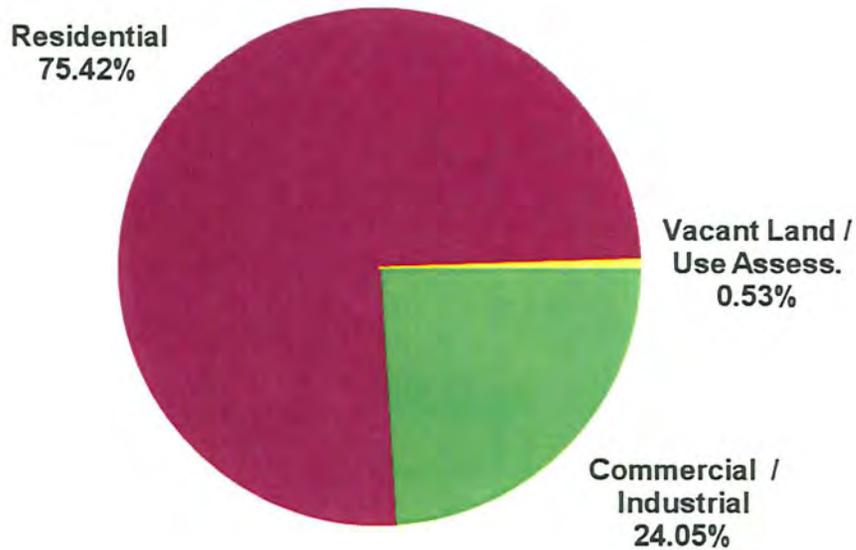
FOR THE FISCAL YEARS 2001/02 - 2011/12 (GRAND LISTS 10/1/2000 - 10/1/2010)

Fiscal Year	Grand List	Real Property		Personal Property		Motor Vehicles		Total
		Net Taxable Grand List	% of Total	Net Taxable Grand List	% of Total	Net Taxable Grand List	% of Total	Net Taxable Grand List
2001/02	10/1/00	\$1,009,633,561	83.71%	\$60,545,450	5.02%	\$135,969,618	11.27%	\$1,206,148,629
2002/03	10/1/01	1,021,328,508	83.81%	57,972,292	4.76%	139,279,772	11.43%	1,218,580,572
2003/04	10/1/02	1,040,012,554	83.57%	61,813,768	4.97%	142,627,610	11.46%	1,244,453,932
2004/05	10/1/03	1,050,805,694	83.80%	65,482,777	5.22%	137,661,775	10.98%	1,253,950,246
2005/06	10/1/04	1,070,314,493	83.29%	68,130,433	5.30%	146,544,210	11.40%	1,284,989,136
2006/07	10/1/05	1,084,123,077	82.69%	71,432,611	5.45%	155,547,030	11.86%	1,311,102,718
2007/08 *	10/1/06	1,263,919,130	84.75%	70,146,000	4.70%	157,213,010	10.54%	1,491,278,140
2008/09 **	10/1/07	1,471,452,682	86.45%	71,272,686	4.19%	159,395,290	9.36%	1,702,120,658
2009/10 ***	10/1/08	1,664,474,310	88.03%	72,373,210	3.83%	153,851,591	8.14%	1,890,699,111
2010/11	10/1/09	1,666,654,720	87.97%	74,447,066	3.93%	153,537,018	8.10%	1,894,638,804
2011/12	10/1/10	1,675,414,980	87.68%	72,293,230	3.78%	163,075,129	8.53%	1,910,783,339

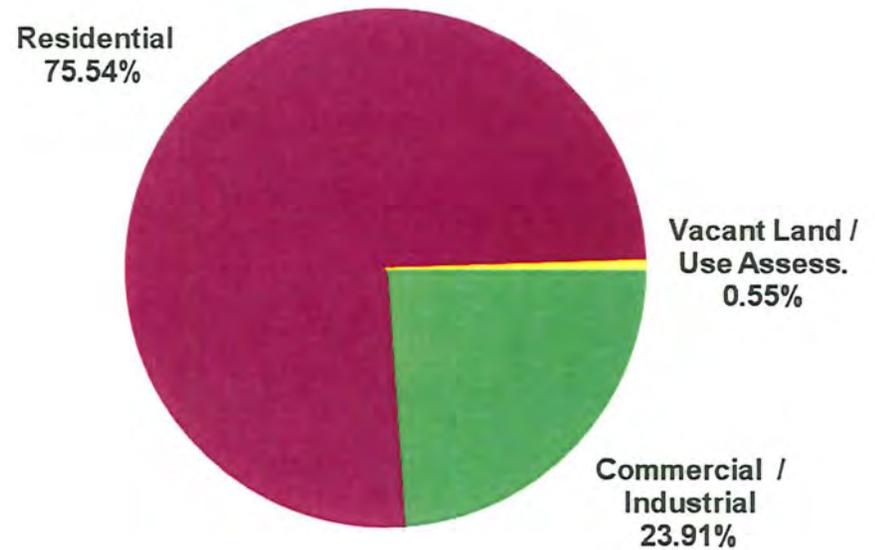
\* Phase-in of Real Property - Year 1 of 3; \*\* Phase-in of Real Property - Year 2 of 3; \*\*\* Phase-in of Real Property - Year 3 of 3.

# GROSS TAXABLE GRAND LIST % of Total Real Property

**FY 2010/11 - Grand List 10/1/09  
After BAA**



**FY 2011/12- Grand List 10/1/10  
Before BAA**



TOWN OF VERNON, CT

**REAL PROPERTY - GROSS TAXABLE GRAND LIST AND % CHANGE - BY TYPE, 10/1/10 BEFORE BAA**

**FOR THE FISCAL YEARS 2001/02 - 2011/12 (GRAND LISTS 10/1/2000 - 10/1/2010)**

Fiscal Year	Grand List	Residential		Commercial / Industrial / Utility		Vacant Land / Use Assess.		Total	
		Gross Taxable Grand List	% Change	Gross Taxable Grand List	% Change	Gross Taxable Grand List	% Change	Gross Taxable Grand List	% Change
2001/02	10/1/00	\$727,050,538	2.84%	\$272,806,300	1.04%	\$16,586,893	285.96%	\$1,016,443,731	3.58%
2002/03	10/1/01	734,571,655	1.03%	277,683,110	1.79%	15,595,303	-5.98%	1,027,850,068	1.12%
2003/04	10/1/02	745,786,294	1.53%	283,750,065	2.18%	17,002,255	9.02%	1,046,538,614	1.82%
2004/05	10/1/03	754,075,254	1.11%	285,067,415	0.46%	18,184,905	6.96%	1,057,327,574	1.03%
2005/06	10/1/04	760,655,646	0.87%	294,457,295	3.29%	23,491,012	29.18%	1,078,603,953	2.01%
2006/07	10/1/05	774,365,358	1.80%	301,429,935	2.37%	16,590,034	-29.38%	1,092,385,327	1.28%
2007/08 *	10/1/06	1,236,454,850	59.67%	393,213,350	30.45%	10,217,740	-38.41%	1,639,885,940	50.12%
2008/09 **	10/1/07	1,244,640,540	0.66%	403,695,800	2.67%	13,590,150	33.01%	1,661,926,490	1.34%
2009/10 ***	10/1/08	1,254,849,860	0.82%	404,763,190	0.26%	12,089,190	-11.04%	1,671,702,240	0.59%
2010/11	10/1/09	1,262,353,130	0.60%	402,533,190	-0.55%	8,888,960	-26.47%	1,673,775,280	0.12%
<b>2011/12</b>	<b>10/1/10</b>	<b>1,270,690,520</b>	<b>0.66%</b>	<b>402,280,370</b>	<b>-0.06%</b>	<b>9,272,590</b>	<b>4.32%</b>	<b>1,682,243,480</b>	<b>0.51%</b>
<b>TEN YEAR % CHANGE</b>			<b>79.74%</b>		<b>48.99%</b>		<b>115.76%</b>		<b>71.43%</b>

\* Phase-in - Year 1 of 3; \*\* Phase-in - Year 2 of 3; \*\*\* Phase-in - Year 3 of 3.

TOWN OF VERNON, CT

REAL PROPERTY - GROSS TAXABLE GRAND LIST AND DOLLAR CHANGE - BY TYPE, 10/1/10 BEFORE BAA

FOR THE FISCAL YEARS 2001/02 - 2011/12 (GRAND LISTS 10/1/2000 - 10/1/2010)

Fiscal Year	Grand List	Residential		Commercial / Industrial / Utility		Vacant Land / Use Assess.		Total	
		Gross Taxable Grand List	\$ Change	Gross Taxable Grand List	\$ Change	Gross Taxable Grand List	\$ Change	Gross Taxable Grand List	\$ Change
2001/02	10/1/00	\$727,050,538	\$20,073,748	\$272,806,300	\$2,803,760	\$16,586,893	\$12,289,303	\$1,016,443,731	\$35,166,811
2002/03	10/1/01	734,571,655	7,521,117	277,683,110	4,876,810	15,595,303	(991,590)	1,027,850,068	11,406,337
2003/04	10/1/02	745,786,294	11,214,639	283,750,065	6,066,955	17,002,255	1,406,952	1,046,538,614	18,688,546
2004/05	10/1/03	754,075,254	8,288,960	285,067,415	1,317,350	18,184,905	1,182,650	1,057,327,574	10,788,960
2005/06	10/1/04	760,655,646	6,580,392	294,457,295	9,389,880	23,491,012	5,306,107	1,078,603,953	21,276,379
2006/07	10/1/05	774,365,358	13,709,712	301,429,935	6,972,640	16,590,034	(6,900,978)	1,092,385,327	13,781,374
2007/08 *	10/1/06	1,236,454,850	462,089,492	393,213,350	91,783,415	10,217,740	(6,372,294)	1,639,885,940	547,500,613
2008/09 **	10/1/07	1,244,640,540	8,185,690	403,695,800	10,482,450	13,590,150	3,372,410	1,661,926,490	22,040,550
2009/10 ***	10/1/08	1,254,849,860	10,209,320	404,763,190	1,067,390	12,089,190	(1,500,960)	1,671,702,240	9,775,750
2010/11	10/1/09	1,262,353,130	7,503,270	402,533,190	(2,230,000)	8,888,960	(3,200,230)	1,673,775,280	2,073,040
2011/12	10/1/10	1,270,690,520	8,337,390	402,280,370	(252,820)	9,272,590	383,630	1,682,243,480	8,468,200
TEN YEAR AVE \$ CHANGE			56,371,373		13,227,783		497,500		70,096,656

\* Phase-in - Year 1 of 3; \*\* Phase-in - Year 2 of 3; \*\*\* Phase-in - Year 3 of 3.

**TOWN OF VERNON, CT**

**REAL PROPERTY - GROSS TAXABLE GRAND LIST AND PERCENT OF TOTAL - BY TYPE, 10/1/10 BEFORE BAA**

**FOR THE FISCAL YEARS 2001/02 - 2011/12 (GRAND LISTS 10/1/2000 - 10/1/2010)**

Fiscal Year	Grand List	Residential		Commercial / Industrial / Utility		Vacant Land / Use Assess.		Total
		Gross Taxable Grand List	% of Total	Gross Taxable Grand List	% of Total	Gross Taxable Grand List	% of Total	Gross Taxable Grand List
2001/02	10/1/00	\$727,050,538	71.53%	\$272,806,300	26.84%	\$16,586,893	1.63%	\$1,016,443,731
2002/03	10/1/01	734,571,655	71.47%	277,683,110	27.02%	15,595,303	1.52%	1,027,850,068
2003/04	10/1/02	745,786,294	71.26%	283,750,065	27.11%	17,002,255	1.62%	1,046,538,614
2004/05	10/1/03	754,075,254	71.32%	285,067,415	26.96%	18,184,905	1.72%	1,057,327,574
2005/06	10/1/04	760,655,646	70.52%	294,457,295	27.30%	23,491,012	2.18%	1,078,603,953
2006/07	10/1/05	774,365,358	70.89%	301,429,935	27.59%	16,590,034	1.52%	1,092,385,327
2007/08 *	10/1/06	1,236,454,850	75.40%	393,213,350	23.98%	10,217,740	0.62%	1,639,885,940
2008/09 **	10/1/07	1,244,640,540	74.89%	403,695,800	24.29%	13,590,150	0.82%	1,661,926,490
2009/10 ***	10/1/08	1,254,849,860	75.06%	404,763,190	24.21%	12,089,190	0.72%	1,671,702,240
2010/11	10/1/09	1,262,353,130	75.42%	402,533,190	24.05%	8,888,960	0.53%	1,673,775,280
2011/12	10/1/10	1,270,690,520	75.54%	402,280,370	23.91%	9,272,590	0.55%	1,682,243,480

\* Phase-in - Year 1 of 3; \*\* Phase-in - Year 2 of 3; \*\*\* Phase-in - Year 3 of 3.

**TOWN OF VERNON, CONNECTICUT**

**TOP TEN TAXPAYERS**

**10 / 01 / 2010 GRAND LIST**

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<b><u>Rank</u></b>	<b><u>Taxpayer</u></b>	<b><u>Business</u></b>	<b><u>% of Grand List *</u></b>	<b><u>Assessment 10 /01/ 2010 Grand List</u></b>
1.	Chapman and The Mansions, LLC	Land and Apartments	2.50%	\$47,754,460
2.	Tri City Improvements, LLC	Shopping center	1.59%	30,295,590
3.	Evandro Santini & Woodbrook LLC	Land and Apartments	1.13%	21,516,740
4.	Connecticut Water Company	Utility	1.05%	20,011,880
5.	Connecticut Light & Power / Yankee Gas Co.	Utility	1.00%	19,022,250
6.	CE Vernon II LLC	Shopping center	0.81%	15,571,120
7.	Chapman Acres LLC	Apartments	0.47%	9,004,930
8.	Boston Rockville / Boston Vernon	Shopping centers / Land	0.45%	8,662,150
9.	Parkwest Residents Association	Apartments	0.40%	7,684,030
10.	Kerensky, Schneider... (Risley Trust)	Commercial / Residential	<u>0.36%</u>	<u>6,855,180</u>
	<b>Total Top 10</b>		<b><u>9.75%</u></b>	<b><u>\$186,378,330</u></b>

\* Based on the October 1, 2010 Net Taxable Grand List of \$1,910,783,339 (Before BAA).

# Grand List October 1, 2010

## Gross Assessment

	<u>Gross Assmt</u>	<u>Before BAA</u>
<b><u>Real Property</u></b>		
100 RESIDENTIAL	\$1,270,690,520	\$1,270,690,520
200 COMMERCIAL	237,860,940	237,860,940
300 INDUSTRIAL	21,198,400	21,198,400
400 PUBLIC UTILITY	1,517,810	1,517,810
500 VACANT LAND	8,784,350	8,784,350
600 USE ASSESSMENT	488,240	488,240
800 APARTMENTS	141,703,220	141,703,220
<b>Total Real Property</b>	<b><u>\$1,682,243,480</u></b>	<b><u>\$1,682,243,480</u></b>
<b><u>Personal Property</u></b>		
9. Non-registered motor vehicles	\$841,910	\$841,910
10. Machinery and equipment	1,871,850	1,871,850
11. Horses and ponies	1,190	1,190
12. Commercial fishing apparatus	0	0
13. New manufacturing machinery & equipment	5,213,650	5,213,650
15A. Manufacturing machinery & equip tax relief	1,969,770	1,969,770
15B. Boitech manufacturing equipment	23,220	23,220
16. Furniture and fixtures	23,415,490	23,415,490
17. Farm machinery	70,500	70,500
18. Farming tools	2,820	2,820
19. Mechanics tools	846,010	846,010
20. EDP equipment	6,046,790	6,046,790
21. Telecommunications	1,380,490	1,380,490
22. Utility equipment	30,957,920	30,957,920
23. Supplies on hand	404,280	404,280
24. Other taxable goods	5,603,890	5,603,890
25. Penalty (25%)	1,003,770	1,003,770
<b>Total Personal Property</b>	<b><u>\$79,653,550</u></b>	<b><u>\$79,653,550</u></b>
<b>Motor Vehicles</b>	<b><u>\$166,243,999</u></b>	<b><u>\$166,243,999</u></b>
Gross Taxable Grand List	\$1,928,141,029	\$1,928,141,029
Less Exemptions	(17,357,690)	(17,357,690)
<b>Net Taxable Grand List</b>	<b><u>\$1,910,783,339</u></b>	<b><u>\$1,910,783,339</u></b>
Tax Exempt Real Estate	\$279,872,330	\$279,872,330
Tax Exempt Personal	\$0	\$0

Tax Revenue Per Capita			
By Town			
In Descending Order			
Fiscal Year Ended June 30, 2009			
Rank	Town	Taxes Per Capita	Population
1	Weston	\$5,997	10,199
2	Westport	5,651	26,799
3	Wilton	5,397	17,771
4	New Canaan	5,346	20,000
5	Easton	4,863	7,383
6	Darien	4,742	20,292
7	Redding	4,614	8,836
8	Ridgefield	4,434	24,228
9	Greenwich	4,338	62,368
10	Woodbridge	4,135	9,188
11	Old Lyme	3,857	7,402
12	Fairfield	3,800	57,578
13	Cornwall	3,664	1,488
14	Norfolk	3,596	1,658
15	Lyme	3,586	2,098
16	Orange	3,520	13,772
17	Avon	3,482	17,357
18	Washington	3,477	3,689
19	Glastonbury	3,466	33,353
20	Roxbury	3,464	2,320
21	Trumbull	3,444	34,918
22	Bridgewater	3,367	1,889
23	Newtown	3,358	26,842
24	Middlebury	3,344	7,394
25	Simsbury	3,268	23,648
26	Canaan	3,235	1,099
27	Madison	3,227	18,824
28	Waterford	3,212	18,897
29	Stamford	3,195	121,026
30	Westbrook	3,130	6,685
31	Monroe	3,120	19,435
32	Old Saybrook	3,103	10,545
33	Morris	3,070	2,341
34	Kent	3,052	2,960
35	Warren	2,999	1,389
36	West Hartford	2,987	60,852
37	Bloomfield	2,945	20,696
38	Union	2,933	761
39	Colebrook	2,927	1,532
40	Guilford	2,924	22,469
41	Haddam	2,924	7,954
42	Bethany	2,908	5,582
43	Brookfield	2,853	16,680

Tax Revenue Per Capita			
By Town			
In Descending Order			
Fiscal Year Ended June 30, 2009			
Rank	Town	Taxes Per Capita	Population
44	North Haven	\$2,847	23,916
45	Stratford	2,846	48,952
46	Farmington	2,832	25,144
47	Canton	2,825	10,125
48	Norwalk	2,820	83,802
49	South Windsor	2,791	26,258
50	East Granby	2,777	5,210
51	Southbury	2,770	19,706
52	Sharon	2,767	3,029
53	Granby	2,728	11,220
54	Middlefield	2,716	4,257
55	Sherman	2,714	4,120
56	Durham	2,709	7,469
57	Wethersfield	2,700	25,767
58	Chester	2,693	3,832
59	Salisbury	2,692	3,986
60	New Fairfield	2,689	14,099
61	Goshen	2,679	3,244
62	Woodbury	2,678	9,700
63	Branford	2,668	29,014
64	Essex	2,657	6,810
65	Litchfield	2,652	8,686
66	Bethel	2,641	18,534
67	Windsor	2,639	29,014
68	Milford	2,621	56,424
69	Killingworth	2,607	6,522
70	Rocky Hill	2,598	18,827
71	Cromwell	2,589	13,669
72	Marlborough	2,546	6,359
73	Clinton	2,543	13,609
74	Stonington	2,531	18,513
75	Hebron	2,521	9,304
76	Burlington	2,502	9,178
77	New Hartford	2,480	6,763
78	Berlin	2,477	20,467
79	Bolton	2,463	5,155
80	Newington	2,457	29,818
81	Tolland	2,456	14,823
82	Cheshire	2,455	29,142
83	Deep River	2,383	4,683
84	New Milford	2,378	28,505
85	Portland	2,363	9,577
86	Salem	2,358	4,142

Tax Revenue Per Capita			
By Town			
In Descending Order			
Fiscal Year Ended June 30, 2009			
Rank	Town	Taxes Per Capita	Population
87	Andover	\$2,347	3,210
88	Shelton	2,333	40,305
89	North Branford	2,316	14,387
90	North Stonington	2,315	5,272
91	Bethlehem	2,290	3,577
92	East Lyme	2,276	19,203
93	Harwinton	2,263	5,596
94	East Haddam	2,249	8,941
95	Windsor Locks	2,241	12,517
96	Wallingford	2,208	44,881
97	Barkhamsted	2,201	3,692
98	Beacon Falls	2,195	5,866
99	Hartland	2,183	2,087
100	Franklin	2,182	1,906
101	Hamden	2,172	58,119
102	Oxford	2,168	12,890
103	Seymour	2,158	16,320
104	North Canaan	2,145	3,366
105	Columbia	2,130	5,369
106	Southington	2,126	42,534
107	Prospect	2,114	9,494
108	East Hampton	2,113	12,766
109	Plainville	2,113	17,284
110	East Hartford	2,071	48,634
111	Thomaston	2,069	7,801
112	Plymouth	2,055	12,014
113	Suffield	2,041	15,163
114	Ellington	2,021	14,829
115	Hartford	2,021	124,060
116	Manchester	2,000	56,388
117	East Windsor	1,996	11,041
118	Ledyard	1,987	15,172
119	Scotland	1,979	1,721
120	Naugatuck	1,969	32,019
121	Waterbury	1,961	107,143
122	Coventry	1,960	12,307
123	Torrington	1,939	35,408
124	Danbury	1,913	79,743
125	Derby	1,904	12,385
126	Windsor	1,893	10,779
127	Wolcott	1,892	16,462
128	Ashford	1,891	4,470
129	Bozrah	1,889	2,466

Tax Revenue Per Capita			
By Town			
In Descending Order			
Fiscal Year Ended June 30, 2009			
Rank	Town	Taxes Per Capita	Population
130	Colchester	\$1,882	15,685
131	Chaplin	1,876	2,558
132	Watertown	1,865	22,217
133	Lebanon	1,862	7,409
134	Middletown	1,835	48,383
135	Bristol	1,821	61,027
136	Groton	1,816	39,551
137	Eastford	1,812	1,800
138	Bridgeport	1,812	137,298
139	East Haven	1,775	28,572
140	Meriden	1,760	59,186
141	Willington	1,741	6,169
142	Vernon	1,729	30,182
143	Sterling	1,709	3,755
144	Enfield	1,708	45,259
145	Pomfret	1,706	4,186
146	Hampton	1,706	2,144
147	Stafford	1,705	11,869
148	Voluntown	1,694	2,643
149	Woodstock	1,680	8,220
150	New Haven	1,649	123,330
151	Preston	1,620	4,955
152	West Haven	1,610	53,007
153	Sprague	1,578	3,019
154	Montville	1,573	19,910
155	Ansonia	1,547	18,514
156	Canterbury	1,515	5,128
157	New London	1,512	26,184
158	Lisbon	1,501	4,256
159	Somers	1,491	11,215
160	New Britain	1,476	70,548
161	Norwich	1,473	36,639
162	Killingly	1,450	17,828
163	Brooklyn	1,423	7,977
164	Plainfield	1,311	15,442
165	Thompson	1,289	9,249
166	Griswold	1,207	11,508
167	Windham	1,203	23,733
168	Mansfield	930	25,268
169	Putnam	901	9,307
Ave.	State of CT	\$2,422	3,518,288

Tax Revenue Per Capita

By Town

With Populations of 20,000 - 40,000

In Descending Order

Fiscal Year Ended June 30, 2009

<u>Rank</u>	<u>Town</u>	<u>Taxes Per Capita</u>	<u>Population</u>
1	Westport	\$5,651	26,799
2	New Canaan	5,346	20,000
3	Darien	4,742	20,292
4	Ridgefield	4,434	24,228
5	Glastonbury	3,466	33,353
6	Trumbull	3,444	34,918
7	Newtown	3,358	26,842
8	Simsbury	3,268	23,648
9	Bloomfield	2,945	20,696
10	Guilford	2,924	22,469
11	North Haven	2,847	23,916
12	Farmington	2,832	25,144
13	South Windsor	2,791	26,258
14	Wethersfield	2,700	25,767
15	Branford	2,668	29,014
16	Windsor	2,639	29,014
17	Berlin	2,477	20,467
18	Newington	2,457	29,818
19	Cheshire	2,455	29,142
20	New Milford	2,378	28,505
21	Naugatuck	1,969	32,019
22	Torrington	1,939	35,408
23	Watertown	1,865	22,217
24	Groton	1,816	39,551
25	East Haven	1,775	28,572
<b>26</b>	<b>Vernon</b>	<b>1,729</b>	<b>30,182</b>
27	New London	1,512	26,184
28	Norwich	1,473	36,639
29	Windham	1,203	23,733
30	Mansfield	930	25,268
Ave.	State of CT	\$2,664	820,063