
MAYOR'S BUDGET MESSAGE

For

Town of Vernon

Fiscal Year 2015-2016

Dear friends and neighbors,

I would like to present you with a brief description of the various areas of my budget proposal for the fiscal year 2015-2016. To start I would like to thank all of those who assisted in preparing this budget. The budget as proposed will provide the funds that are necessary to continue and improve the level of services that the Town of Vernon has provided for many years. The budget will also support economic development opportunities, and help to maintain and improve our infrastructure and capital assets.

I would also like to express my gratitude to the residents of our community. When crafting a budget, it is done so with a great deal of deliberation and consideration for the economic difficulties we face. But never absent from the process is my respect for the individual, and the economic hardships encountered by various members of our community. That's really where the budget process starts, and where it ends.

Realizing that state aid could be reduced and the anticipation of minimal growth in the grand list, I asked departments to submit their budget requests with no increase, with the exception of contractual wage adjustments, and those departments where amendments were needed to correct recurring problems.

The result, with the exception of the budgets listed later on, was an increase in general government operating budgets, including wages, of just \$1,091.

My total budget, inclusive of General Government \$28,058,611; Capital Improvements \$ 751,688; Debt Service \$ 6,458,639; and the Board of Education \$52,208,369, totals \$87,477,307. This figure is \$17,750,131 less than what was requested by the departments including capital improvements and the Board of Education. The result is an increase of \$2,523,331 or 2.97% over the 2014-15 budget. The impact to the taxpayer in the Town of Vernon is a mil rate increase of 1.24. Some highlights are as follows, with the table below indicating areas where the budget proposal increased:



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Departments	Increase	Comments
Law	45,000	Increase to cover contract negotiations and economic revitalization projects
IT Department	39,984	Final phase of fiber project
Police	107,804	Contractual wage increases = \$115,897; remainder of accounts decrease by (\$8,093)
Traffic Authority	27,160	Utility increase for streetlights
Building Inspection	25,941	Support wages for major ongoing and planned projects
Parks Maintenance	62,799	To add one maintainer and \$3,500 in part-time to cover minimum wage increase
Rockville Public Library	50,000	Aid to the library to support their current fiscal position
Social Security	21,000	Increase reflects total wage changes
Pension	220,100	To continue two-year plan re-structuring
Medical Insurance	196,595	Represents 7.82% budget increase; and 9.2% medical premium rate increase
Total	796,383	
All Other Departments	1,091	Represents all other town departments, including wage adjustments
General Government Total	797,474	
Debt Service	809,344	New debt for road improvements and Bolton region sewers
Education	916,413	Operating budget increase of Board of Education
Total General Fund	2,523,231	

Department Efficiencies

Each and every department has modified their internal process with favorable results. Examples such as active risk management resulting in minimal increases in property insurances; in-house revaluations; tax collections; investments in trust accounts; continued coordination of services in several departments, most significantly IT and maintenance services; and grant writing to name just a few. My thanks go out to all the departments and their response for improving the provision of services.

Other Areas of Note:



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Group Medical Insurance

We went out to bid again for health insurance, and after several deliberations that began in October, 2014, the rate increase is 9.2%, and after considering vacancy rates, the overall increase to this budget is 7.82% or \$196,595.

Pension

My proposal includes an increase of \$220,100 for the various retirement plans. Although our investment performance again exceeded assumptions, other factors impact the pension plans, including the second consecutive year of lowering the assumed investment rate a quarter of a percent, this time from 7.25% to 7.0%; and updating the mortality tables used for calculating the plan liability. There are some other areas that are in current discussions and we hope to moderate any further increases. Enrollment in the defined contribution plan continues to increase as all new town employees are restricted to that plan. The result is a budget increase of \$25,780.

Education

I want to once again thank the Superintendent and the Board of Education for their efforts in developing the Education budget for fiscal year 2015-2016. It is also important to recognize the time contributed by our town liaisons and administration. After careful consideration of the Board's budget request, it is my recommendation to reduce the proposed increase from \$1,566,413 to \$916,413. The reduction of \$650,000 was determined due to a continued migration of employees to the HSA plan, which allowed for a reduction in the proposed prescription account; along with moving wages back to the special fund for Alliance District funding. I have communicated with the Superintendent the areas that can be adjusted, constituting "soft cuts" with minimal impact to educational programs. We also were able to support the replacement of three school roofs, and matching funds for enhanced security measures throughout the school system, using off-budget funding.

REVENUE

This budget proposal contains the supporting revenue estimates, and their development is treated with the same consideration as the expenditure side of the budget, a process that reviews current activity, to establish the basis for refinement in the present and future fiscal years. Some specific examples of that approach, are described in the Other Revenue section. Prior to the start of preparing my budget proposal, indications of limited state aid were evident, along with nominal growth in the grand list,



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placing an added burden on stabilizing all other sources of revenue. Overall, my estimates of non-tax revenue, inclusive of a reduction in state aid, increase by \$107,310, summarized as follows:

Revenue Data

<u>Overall:</u>	State aid decreases by:	(39,284)
	All other revenue increases by:	146,594
	Current Taxes increase by:	<u>2,416,021</u>
	Total increase to Revenue:	<u>\$2,523,331</u>

Key Revenue Factors:

State Aid: The decrease of (\$39,284) is comprised of reductions in Public Pupil Transportation; and payments in lieu of taxes, (PILOT), reimbursements for state properties and the hospital.

For fiscal year 2015-16, the **Education Cost Sharing grant (ECS)**, is at \$17,645,165, which has not changed in nine years. The Alliance District funding, which goes directly to the Board of Education, will remain at the current level of funding at \$2,004,961. This represents the fourth year of Alliance District aid.

Other Revenue: The increase of \$146,594 is supported by projected growth in the collection of prior year taxes, and supplemental motor vehicle taxes which are billed at mid-year. In a continuing effort to improve collections of past due taxes and update commercial inventories, we have conducted tax sales and personal property audits, in a fair and consistent manner, with the objective of providing an equitable system for all our residents. The projection for next year is an additional \$147,000 in this area. This helps to offset a reduction in building permit fees of (\$55,000), which was anticipated as several major projects began in the current fiscal year. The building department's increased activity in zoning enforcement will provide an additional \$23,000 in fees.

External Revenue: Revenue recorded outside of the General Fund, helps to stabilize and lower the costs of providing general government services. Investment performance in pensions, length of service award programs, and cemetery trusts, have significantly supported those programs in the recent past, and are projected to do so in the upcoming fiscal year. Another area that has had an extremely positive impact for the community are grant awards, which are recorded in other funds, and support programs and one-time capital costs. The capital improvement section of this budget document will disclose specific projects supported by grants. It is my intention to continue the identification of these types of funding sources, that although external to the operating budget, indirectly lowers costs and invests in our infrastructure, as well as economic opportunities.



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GRAND LIST:

The net growth of 0.38% in the Grand List produced an increase of **\$246,742** in the amount of collectable taxes.

The net assessment value of real and personal property grew by \$11,016,464, offset by a decrease in the motor vehicle list of (\$4,376,520), for a combined increase of \$6,639,944. Comparatively, the increase last year was \$27,670,021.

It is imperative to expand our tax base, and my commitment to economic development and the improvement of our infrastructure will persist, as indicated by projects currently underway and those in the planning stages. Success in this undertaking will be the result of a collaborative effort from our community, legislative officials and professional staff, and all indications leave me extremely optimistic about our future development. Within this proposed budget are several areas to advance this effort, in both the operating and capital budgets.

CAPITAL IMPROVEMENTS:

Included with my budget proposal is a six-year capital improvement plan. As we did last year, the formation of this plan began at the department level, and then received a comprehensive review by the Capital Improvement Committee, and their prioritizing of current and new projects, leading to further input and funding suggestions from Administration and Finance. With that assistance and continued input from the community, I then took considerable time to focus on our capital investment in projects with the potential to lower operating costs in the near and long-term, as well as those that maintain and improve our infrastructure. Also, the continuation of our amortization program to replace rolling stock is proposed, as well as continued support for public safety equipment. The weighing of our capital needs, with a full understanding of the current economy, demanded a prudent approach, and innovative funding measures, to continue such a progressive plan, and this proposal outlines a strategy to accomplish both current and future projects. Restoring and maintaining our infrastructure, assets and rolling stock, remains critical to delivering the expected high quality of services, and providing a safer environment for our residents. Intrinsic with the capital plan are the long-term debt projects, and in the coming fiscal year the initial payments for the road improvement project and the Bolton Lakes region sewer project start. Just as economic development activities are occurring in several areas of our town, infrastructure and capital investment projects are either underway or proposed throughout our entire community.

To support this comprehensive plan, it was necessary to continue the identification of alternative funding and fiscally responsible innovations that includes a blend of grants, special funds, leasing, internal borrowing,



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bonding and budgetary allocations, to support projects totaling \$17,532,536 in the next fiscal year. Funding sources have been assigned to all but 1.8 percent of that amount.

In last year's budget proposal, an increase of \$500,000 in the capital improvement budget was approved, which was aided by the growth in the grand list. With less growth in this year's grand list and the addition of the two bonding projects, my proposal maintains the capital budget at \$751,688, which is \$13,877 less than the current appropriation. This year my proposal for the debt service budget increases by \$808,344 to fund the first year of the \$27 million road improvement program, and the sewer project in the Bolton Lakes region, a project that actually began its initial design phase thirty-five years ago, and recently concluded construction. We completed the first year of our six-year road improvement program, and have done so under budget. This last winter will certainly require a re-assessment of road conditions, but it is our intent to continue to stay below the bond appropriation on an annual basis. Also in the debt service budget is a continuation of our rolling stock and equipment amortization program which will fund six vehicles without impacting the overall budget, as prior debt is being retired to offset the cost of the new vehicles.

In the capital plan there are always long-term investments that promote savings either in financial terms or safety terms, but as previously mentioned there are three projects that we are looking for near and long-term savings. The first is the replacement of the town wide phone system, a two-year project at an estimated cost of \$500,000. Anticipated savings are estimated at \$100,000 per year. The second project is to acquire and re-lamp the streetlights, with expected net savings to utility bills of \$197,000 annually. The total project cost is estimated at \$827,000. A third project is to replace the emergency generator behind town hall, which supports the IT center, the town hall and the senior center. It is critical that our IT center has a dependable emergency backup, and there is immediate savings of \$50,000 annually for removing the current battery backup system.

The proposal also includes a diverse range of projects, inclusive of roads, road maintenance, sidewalks, bridges, dams, erosion control, park improvements, the completion of the optical fiber connectivity ring, rolling stock replacements, fire safety equipment, equipping police officers with body-worn cameras, an emergency generator for a pump station and the replacement of an ambulance.

In addition, grant funds are included for the remediation and re-development of the former Amerbelle campus; a pedestrian and vehicular traffic study in the Grove Street area; and funding for a sewer extension feasibility study at exit 66.

Please join with me in support of this capital plan. The preservation and improvement of our infrastructure and capital assets is a demanding responsibility, but in addition to the other benefits mentioned, accomplishment in this area enhances the provision of town services, while supporting our educational system and businesses, and cultivating opportunities for residents to enjoy both an improved quality of life and an even greater sense of pride in our community.



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In closing, I urge you to join us in the process of putting together this budget. The Town Council will begin the next step on Saturday March 21, 2015 at 9:00 am, with the Town Council's first budget hearing. This meeting will have a public hearing where the public can make comments and answer questions about the process and budget items. The next meetings are: Monday, March 23, 2015 (7:30 pm), Thursday, March 26, 2015 (Second Public Hearing, 7:30 pm), Saturday, March 28, 2015 (9:00 am), Monday, March 30, 2015 (7:30 pm), Tuesday, March 31, 2015 (7:30pm) and Wednesday, April 8, 2015 – back-up date (7:30 pm). The last regularly schedule date will provide the Town Council with an opportunity to make any final adjustments to the budget that may be required. Each meeting will be held at the Vernon Town Hall on the third floor and will have a Citizen's Forum or Public Hearing segment, where everyone can speak. The final step in the process takes place at the Annual Town Meeting, Tuesday, April 28, 2015, in the Rockville High School Auditorium beginning at 7:00 pm where the electors and taxpayers will consider the final outcome. Please take part in this process.

For updates and further information visit the town website www.vernon-ct.gov where you will find additional information about the budget and so many other topics of interest.

I would like to thank all of Vernon's residents and employees for helping create and form this budget. Please contact my office if you have any questions.

A handwritten signature in blue ink that reads "Daniel Champagne".

Mayor Daniel A. Champagne

TOWN OF VERNON, CONNECTICUT

REVENUE ESTIMATES SUMMARY

FISCAL YEAR 2015 / 2016

	<u>ESTIMATES FY 2014 / 2015</u>	<u>ESTIMATES FY 2015 / 2016</u>	<u>INCREASE (DECREASE)</u>	<u>% CHANGE</u>
Revenues:				
State Grants:				
Education	17,965,832	17,953,531	(12,301)	-0.07%
Town	1,135,941	1,108,958	(26,983)	-2.38%
Total State Grants	19,101,773	19,062,489	(39,284)	-0.21%
Other Revenue				
Licenses and Permits	622,450	565,550	(56,900)	-9.14%
Charges for Services	954,435	972,311	17,876	1.87%
Fines and Penalties	17,000	39,000	22,000	129.41%
Use of Money and Property	169,660	154,020	(15,640)	-9.22%
Other	316,663	351,888	35,225	11.12%
Delinquent Taxes and Interest	1,380,000	1,527,000	147,000	10.65%
Transfers In	183,827	180,860	(2,967)	-1.61%
Total Other Revenue	3,644,035	3,790,629	146,594	4.02%
Subtotal: State & Other Revenue	22,745,808	22,853,118	107,310	0.47%
Current Tax Revenue	62,208,168	63,847,123	1,638,955	2.63%
TOTAL REVENUES	84,953,976	86,700,241	1,746,265	2.06%

TOWN OF VERNON, CONNECTICUT

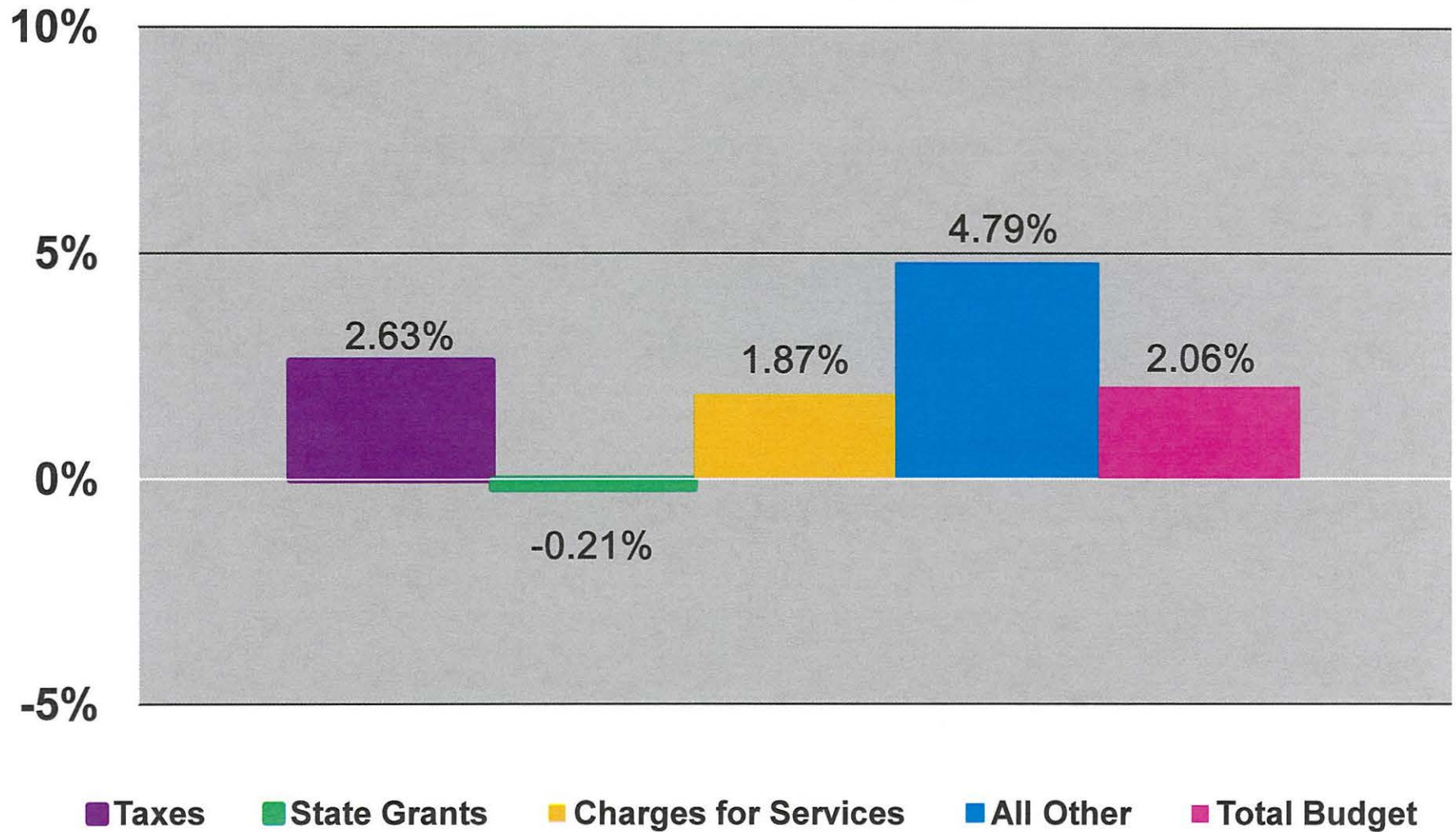
APPROPRIATIONS SUMMARY

FISCAL YEAR 2015 / 2016

	APPROVED FY 2014 / 2015	TOWN COUNCIL FY 2015 / 2016	INCREASE (DECREASE)	% CHANGE
<u>Appropriations</u>				
General Government:				
General Government	3,368,723	3,409,786	41,063	1.22%
Community and Development	289,769	288,207	(1,562)	-0.54%
Public Safety	8,302,307	8,455,429	153,122	1.84%
Maintenance and Development	5,490,982	5,504,256	13,274	0.24%
Human Services	975,220	970,312	(4,908)	-0.50%
Recreation and Culture	1,366,741	1,417,202	50,461	3.69%
Town Wide	7,453,418	7,896,353	442,935	5.94%
Total General Government	27,247,160	27,941,545	694,385	2.55%
Capital Improvements & Debt Service:				
Capital Improvements - Town	765,565	691,688	(73,877)	-9.65%
Capital Improvements - Education	-	-	-	
Debt Service	5,649,295	6,458,639	809,344	14.33%
Total Capital Impr. & Debt Service	6,414,860	7,150,327	735,467	11.47%
Subtotal: General Government & Capital Improvements / Debt Service	33,662,020	35,091,872	1,429,852	4.25%
Education	51,291,956	51,608,369	316,413	0.62%
TOTAL APPROPRIATIONS	84,953,976	86,700,241	1,746,265	2.06%

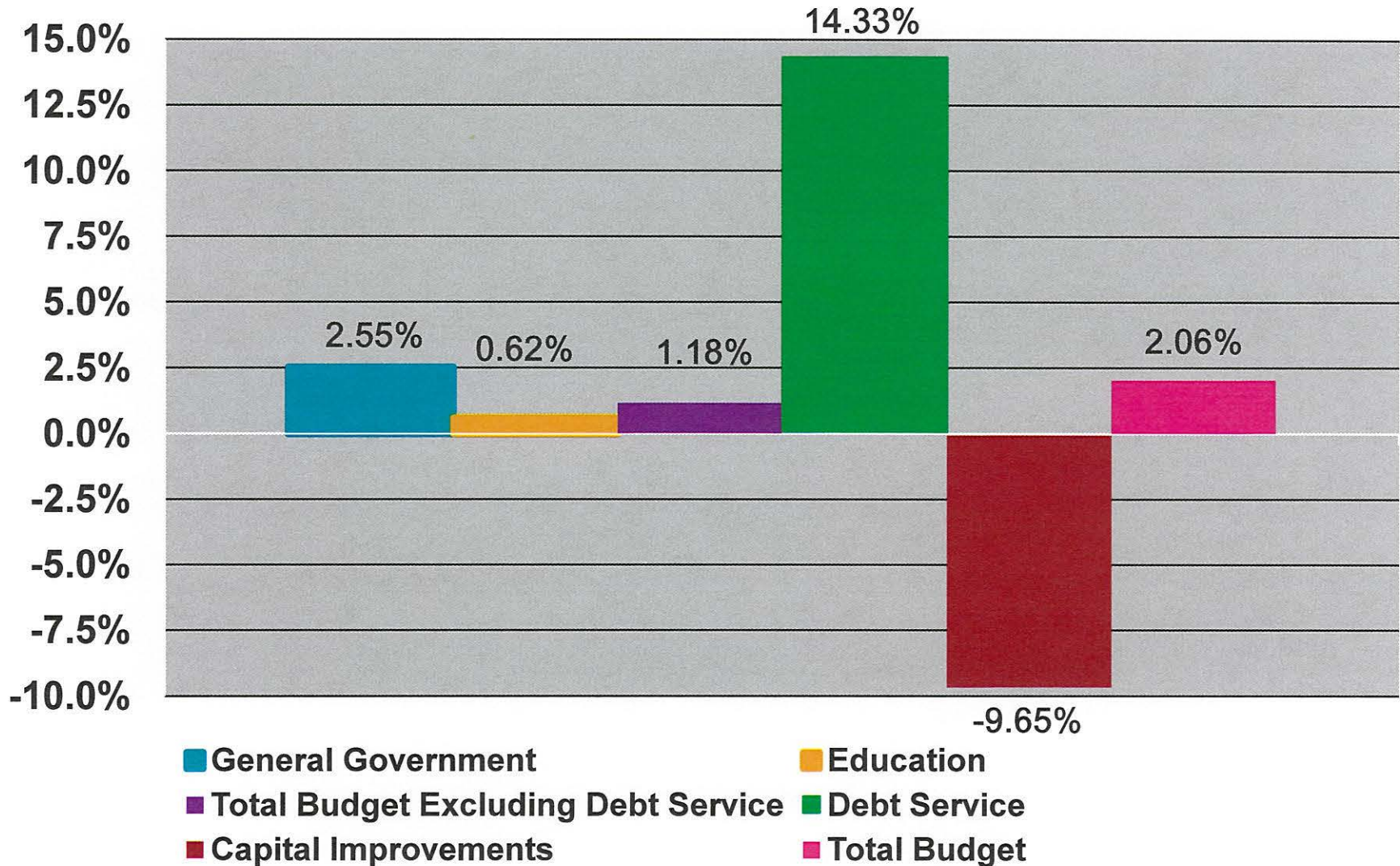
FY 2015 / 16 BUDGET

REVENUE PERCENTAGE CHANGE Town Council Recommended



FY 2015 / 16 BUDGET

EXPENDITURES PERCENTAGE CHANGE Town Council Recommended



TOWN OF VERNON
PROPOSED MIL RATE FOR FISCAL YEAR 2015 / 2016

Tax Revenue Required: **\$ 63,847,123**

October 1, 2014 Grand List

INCLUSIVE of Board of Assessment Appeals: \$ 1,767,082,528

Proposed Mil Rate: **36.91**

Result: \$ 65,223,016

Deduct Elderly Circuit Breaker: (141,000)

Deduct Elderly Add'l. Veterans & Freeze Programs: (43,000)

Deduct Grand List Adjustments: (96,000)

Deduct BAA Estimated Adjustment -

Deduct Tax Credit for Settled Court Cases (20,000)

Deduct C-PACE Benefit Assessments -

Add Grand List Pro-rates: 34,000

\$ 64,957,016

Collection Rate: 98.30%

Estimated Tax Revenue: **\$ 63,852,747**

Fiscal Year 2014 - 2015 Mil Rate: 36.11

Proposed Fiscal Year 2015 - 2016 Mil Rate **36.91**

Proposed Mil Increase / (Decrease) **0.80**

THIS BUDGET, IF ADOPTED AS PRESENTED, REPRESENTS

AN INCREASE IN THE MIL RATE OF: 2.22%

4/9/2015

TOWN OF VERNON
FISCAL YEAR 2015 / 2016

BUDGETARY & REVENUE IMPACT ON MIL RATE

Fiscal Year 2014-2015 Budget	\$ 84,953,976	
Fiscal Year 2015-2016 Budget Proposed	86,700,241	
Appropriations [Budget] Increase:	1,746,265	2.06%
Increase in "Other Revenue"	(107,310)	
Impact to Current Taxes:	\$ 1,638,955	



		Mil Rate Increase / Decrease	Mil Rate
	Fiscal Year 2014 - 2015 Mil Rate:		36.11
<i>Budgetary Impact on Mil Rate [1,746,265 increase]</i>	Fiscal Year 2015 - 2016 Mil Rate Impact:	0.86	
Other Revenue Increase on Mil Rate [\$107,310 increase]	Fiscal Year 2015 - 2016 Mil Rate Impact:	(0.06)	
Combined	Proposed Mil Increase / (Decrease)		0.80
	Proposed Fiscal Year 2015-2016 Mil Rate:		36.91

PERCENTAGE CHANGE IN MIL RATE

Budgetary Impact on Mil Rate

AN INCREASE IN THE MIL RATE OF: 2.38%

Other Revenue Increase on Mil Rate

AN INCREASE IN THE MIL RATE OF: -0.16%

Combined

AN INCREASE IN THE MIL RATE OF: 2.22%

SUMMARY OF REVENUE REQUIRED

Total FY 2015-2016 Budget Increase: **\$ 1,746,265**

Revenue Reductions:

State Aid	39,284
Building Permits	55,000
Purchasing Card Reimbursements	16,000
Education - Special Education / Next Step Tuition	10,000
Transfers-In from Other Funds	2,967

Additional Revenue Required: \$ 1,869,516

Revenue Additions

Non-current & Supp. MV Tax Levies & Fees	147,000
Medical Insurance Reimbursements	37,225
Zoning Citations	23,000
Town Clerk Recording / MERS Fees	19,259
Other Revenue Increases	4,077
Increase to Current Taxes	1,638,955

Revenue Additions: \$ 1,869,516

CURRENT TAX REVENUE

<i>Total FY 2015-2016 Budget Increase</i>	\$	1,746,265
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Net Revenue Increase - Other than Current Taxes:		107,310
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Current Tax Revenue Required	\$	1,638,955
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* Current Taxes Generated by Growth in the Grand List:	\$	234,872
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** Mil Rate Increase of 0.80 from 36.11 to 36.91		1,404,083
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	\$	1,638,955
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* The growth in the overall grand list in terms of net assessments = \$5,031,642 or 0.29%.

** The tax collection rate is 98.30%;
and deductions for grand list adjustments decrease by \$66,000 from \$332,000 to \$266,000.

TOWN OF VERNON, CONNECTICUT

CAPITAL IMPROVEMENTS AND DEBT SERVICE APPROPRIATIONS

IDENTIFICATION OF FY 2015 - 2016 CHANGES

Total 2015/2016 Budget	\$ 7,150,327	
Total 2014/2015 Budget	<u>6,414,860</u>	
Capital Improvements and Debt Service increase	<u>\$ 735,467</u>	<u>11.47%</u>

<u>Description of changes</u>	<u>Amount of Increase (Decrease)</u>
Capital Improvements - Town	\$ (73,877)
Capital Improvements - Education	-
Debt Service - Principal: Bonds & Clean Water Fund loans	502,831
Debt Service - Principal: Lease purchases	75,029
Debt Service - Interest: Bonds & Clean Water Fund loans	228,901
Debt Service - Interest: Lease purchases	2,583
Capital Improvements and Debt Service increase	<u>\$ 735,467</u>

BUDGET COMPARISON SUMMARY

Budget	2014 - 2015	Town Council 2015 - 2016	Dollar Change	Percent Change
GENERAL GOVERNMENT	\$ 27,247,160	\$ 27,941,545	\$ 694,385	2.55%
CAPITAL IMPROVEMENT / DEBT SERVICE	6,414,860	7,150,327	735,467	11.47%
EDUCATION	51,291,956	51,608,369	316,413	0.62%
TOTAL BUDGET	\$ 84,953,976	\$ 86,700,241	\$ 1,746,265	2.06%

AS A PERCENTAGE OF TOTAL BUDGET

Budget	2014 - 2015	Town Council 2015 - 2016	Allocation Change
GENERAL GOVERNMENT	32.07%	32.23%	0.16%
CAPITAL IMPROVEMENT / DEBT SERVICE	7.55%	8.25%	0.70%
EDUCATION	60.38%	59.53%	-0.86%
TOTAL BUDGET	100.00%	100.00%	0.00%

ANALYSIS OF % CHANGE IN BUDGETED EXPENDITURES TO THE CONSUMER PRICE INDEX

Fiscal Year	CPI % Change	BUDGETED EXPENDITURES - PERCENTAGE CHANGE			
		Total Budget	Town Budget	Education Budget	Capital Improvements & Debt Service
2015-2016	0.77%	2.06%	2.55%	0.62%	11.47%
2014-2015	1.48%	2.60%	3.23%	1.58%	8.55%
2013-2014	1.73%	2.73%	0.85%	4.80%	-5.38%
2012-2013	2.97%	1.65%	2.35%	1.51%	-0.21%
2011-2012	1.53%	0.73%	-0.38%	-0.20%	13.96%
2010-2011	2.71%	3.46%	0.79%	3.76%	14.76%
2009-2010	0.10%	0.85%	1.52%	0.30%	2.54%
2008-2009	4.06%	3.65%	2.66%	3.50%	11.06%
2007-2008	2.54%	2.95%	2.46%	3.06%	4.69%
2006-2007	3.42%	4.05%	3.39%	2.39%	31.88%
2005-2006	3.26%	3.92%	6.98%	2.95%	-4.43%
2004-2005	1.88%	4.74%	4.66%	5.13%	0.85%
2003-2004	2.38%	3.27%	4.70%	3.40%	-5.79%
2002-2003	1.55%	4.01%	7.62%	3.69%	-9.50%
2001-2002	3.39%	3.66%	6.72%	3.27%	-5.45%
2000-2001	2.68%	2.14%	3.00%	2.20%	-1.64%
1999-2000	1.61%	1.83%	4.75%	0.68%	0.10%
1998-1999	1.70%	2.59%	2.77%	0.96%	16.47%
1997-1998	3.32%	3.88%	3.50%	3.12%	13.07%
1996-1997	2.54%	2.13%	-1.04%	1.63%	26.70%
20-Year Totals:	45.6%	56.90%	63.08%	48.35%	123.70%
20-Year Average:	2.3%	2.8%	3.2%	2.4%	6.2%

Note: Beginning in fiscal year 1998-1999, the Town budget incorporated the capital improvement appropriation from the Education budget.

TOWN OF VERNON, CT

DOLLAR AND PERCENT CHANGE IN THE GRAND LIST

OCTOBER 1, 2013 TO OCTOBER 1, 2014

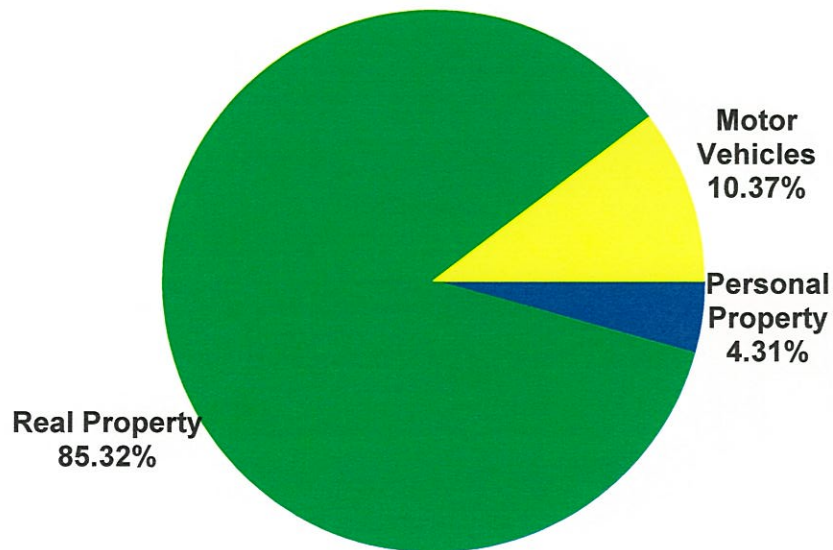
	<u>October 1, 2013</u> (After BAA)	<u>October 1, 2014</u> (After BAA)	Dollar Change	Percent Change
Gross Taxable Grand List:				
Real Estate	\$1,509,734,057	\$1,516,178,512	\$6,444,455	0.43%
Personal Property	85,341,201	89,334,570	3,993,369	4.68%
Motor Vehicles	<u>184,647,071</u>	<u>180,314,558</u>	<u>(4,332,513)</u>	<u>-2.35%</u>
Total Gross Taxable Grand List	\$1,779,722,329	\$1,785,827,640	\$6,105,311	0.34%
Less Exemptions	<u>(17,671,443)</u>	<u>(18,745,112)</u>	<u>(1,073,669)</u>	<u>6.08%</u>
NET TAXABLE GRAND LIST	<u>\$1,762,050,886</u>	<u>\$1,767,082,528</u>	<u>\$5,031,642</u>	<u>0.29%</u>

NET TAXABLE GRAND LIST

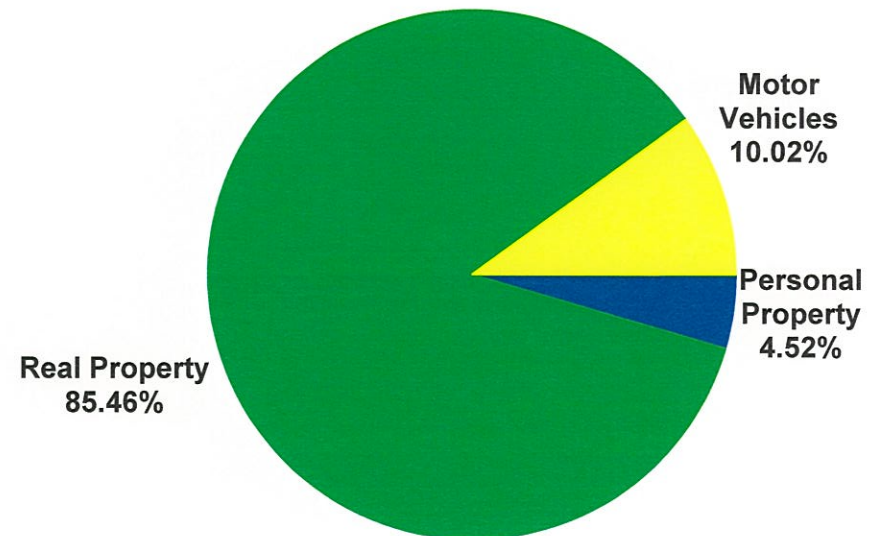
BY TAXABLE PROPERTY TYPE

Comparative % of Total Grand List

**FY 2014/15- Grand List 10/1/13
After BAA**



**FY 2015/16 - Grand List 10/1/14
After BAA**



TOWN OF VERNON, CT

NET TAXABLE GRAND LIST AND % CHANGE - BY TAXABLE PROPERTY - 10/1/14 AFTER BAA

FOR THE FISCAL YEARS 2005/06 - 2015/16 (GRAND LISTS 10/1/2004 - 10/1/2014)

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
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	1,675,422,920	0.53%	77,221,820	3.73%	161,928,532	5.47%	1,914,573,272	1.05%
2012/13 ****	10/1/11	1,486,403,230	-11.28%	73,714,500	-4.54%	178,321,984	10.12%	1,738,439,714	-9.20%
2013/14	10/1/12	1,493,134,500	0.45%	66,792,040	-9.39%	174,454,325	-2.17%	1,734,380,865	-0.23%
2014/15	10/1/13	1,503,406,927	0.69%	75,942,989	13.70%	182,700,970	4.73%	1,762,050,886	1.60%
2015/16	10/1/14	1,510,155,882	0.45%	79,865,015	5.16%	177,061,631	-3.09%	1,767,082,528	0.29%
TEN YEAR % CHANGE			41.09%		17.22%		20.82%		37.52%

* 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; **** Revaluation

TOWN OF VERNON, CT

NET TAXABLE GRAND LIST AND DOLLAR CHANGE - BY TAXABLE PROPERTY - 10/1/14 AFTER BAA

FOR THE FISCAL YEARS 2005/06 - 2015/16 (GRAND LISTS 10/1/2004 - 10/1/2014)

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
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
2011/12	10/1/10	1,675,422,920	8,768,200	77,221,820	2,774,754	161,928,532	8,391,514	1,914,573,272	19,934,468
2012/13 ****	10/1/11	1,486,403,230	(189,019,690)	73,714,500	(3,507,320)	178,321,984	16,393,452	1,738,439,714	(176,133,558)
2013/14	10/1/12	1,493,134,500	6,731,270	66,792,040	(6,922,460)	174,454,325	(3,867,659)	1,734,380,865	(4,058,849)
2014/15	10/1/13	1,503,406,927	10,272,427	75,942,989	9,150,949	182,700,970	8,246,645	1,762,050,886	27,670,021
2014/15	10/1/13	1,510,155,882	6,748,955	79,865,015	3,922,026	177,061,631	(5,639,339)	1,767,082,528	5,031,642
TEN YEAR AVE \$ CHANGE			43,984,139		1,173,458		3,051,742		48,209,339

* 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; **** Revaluation

TOWN OF VERNON, CT

NET TAXABLE GRAND LIST AND PERCENTAGE OF TOTAL - BY TAXABLE PROPERTY - 10/1/14 AFTER BAA

FOR THE FISCAL YEARS 2005/06 - 2015/16 (GRAND LISTS 10/1/2004 - 10/1/2014)

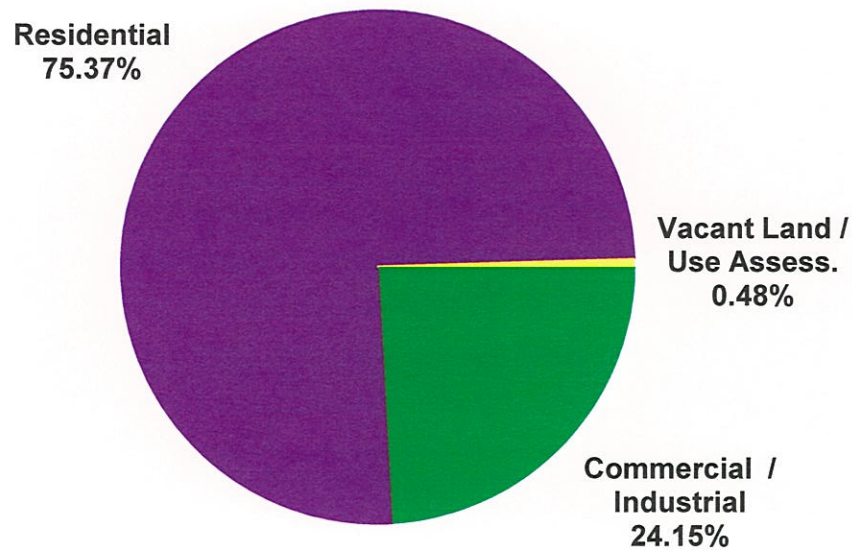
Fiscal Year	Grand List	Real Property		Personal Property		Motor Vehicles		Total
		Net Taxable Grand List	% of Total	Net Taxable Grand List	% of Total	Net Taxable Grand List	% of Total	Net Taxable Grand List
2005/06	10/1/04	\$1,070,314,493	83.29%	\$68,130,433	5.30%	\$146,544,210	11.40%	\$1,284,989,136
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	1,675,422,920	87.51%	77,221,820	4.03%	161,928,532	8.46%	1,914,573,272
2012/13 ****	10/1/11	1,486,403,230	85.50%	73,714,500	4.24%	178,321,984	10.26%	1,738,439,714
2013/14	10/1/12	1,493,134,500	86.09%	66,792,040	3.85%	174,454,325	10.06%	1,734,380,865
2014/15	10/1/13	1,503,406,927	85.32%	75,942,989	4.31%	182,700,970	10.37%	1,762,050,886
2014/15	10/1/13	1,510,155,882	85.46%	79,865,015	4.52%	177,061,631	10.02%	1,767,082,528

* 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; **** Revaluation

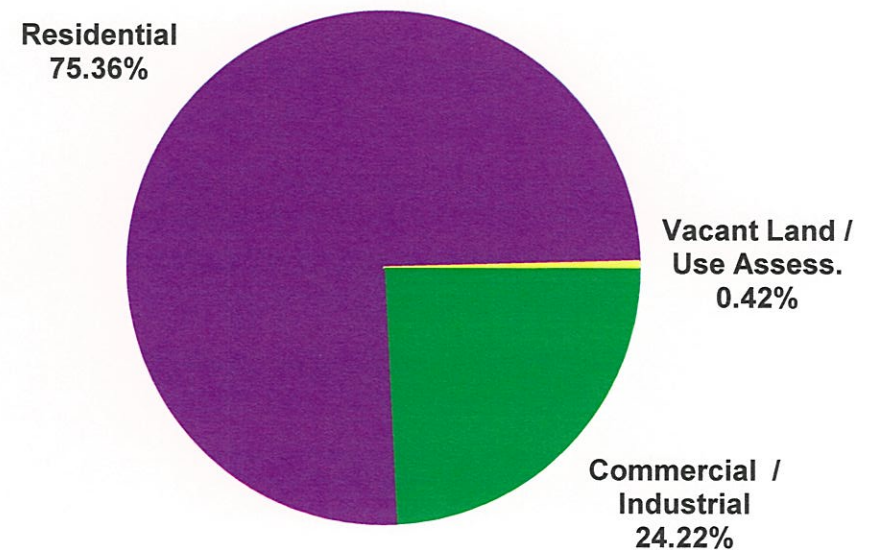
GROSS TAXABLE GRAND LIST

Comparative % of Total Real Property

**FY 2014/15 - Grand List 10/1/13
After BAA**



**FY 2015/16- Grand List 10/1/14
After BAA**



TOWN OF VERNON, CT

REAL PROPERTY - GROSS TAXABLE GRAND LIST AND % CHANGE - BY TYPE, 10/1/14 AFTER BAA

FOR THE FISCAL YEARS 2005/06 - 2015/16 (GRAND LISTS 10/1/2004 - 10/1/2014)

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
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%
2011/12	10/1/10	1,270,682,460	0.66%	402,280,370	-0.06%	9,272,590	4.32%	1,682,235,420	0.51%
2012/13 ****	10/1/11	1,130,298,450	-11.05%	355,468,960	-11.64%	8,646,440	-6.75%	1,494,413,850	-11.16%
2013/14	10/1/12	1,133,279,540	0.26%	359,258,430	1.07%	7,470,250	-13.60%	1,500,008,220	0.37%
2014/15	10/1/13	1,137,949,410	0.41%	364,582,922	1.48%	7,201,725	-3.59%	1,509,734,057	0.65%
2015/16	10/1/14	1,142,601,750	0.41%	367,152,045	0.70%	6,424,717	-10.79%	1,516,178,512	0.43%
TEN YEAR % CHANGE			50.21%		24.69%		-72.65%		40.57%

* Phase-in - Year 1 of 3; ** Phase-in - Year 2 of 3; *** Phase-in - Year 3 of 3; **** Revaluation

TOWN OF VERNON, CT

REAL PROPERTY - GROSS TAXABLE GRAND LIST AND DOLLAR CHANGE - BY TYPE, 10/1/14 AFTER BAA

FOR THE FISCAL YEARS 2005/06 - 2015/16 (GRAND LISTS 10/1/2004 - 10/1/2014)

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
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	1,270,682,460	8,329,330	402,280,370	(252,820)	9,272,590	383,630	1,682,235,420	8,460,140
2012/13 ****	10/1/11	1,130,298,450	(140,384,010)	355,468,960	(46,811,410)	8,646,440	(626,150)	1,494,413,850	(187,821,570)
2013/14	10/1/12	1,133,279,540	2,981,090	359,258,430	3,789,470	7,470,250	(1,176,190)	1,500,008,220	5,594,370
2014/15	10/1/13	1,137,949,410	4,669,870	364,582,922	5,324,492	7,201,725	(268,525)	1,509,734,057	9,725,837
2015/16	10/1/14	1,142,601,750	4,652,340	367,152,045	2,569,123	6,424,717	(777,008)	1,516,178,512	6,444,455
TEN YEAR AVE \$ CHANGE			38,194,610		7,269,475		(1,706,630)		43,757,456

* Phase-in - Year 1 of 3; ** Phase-in - Year 2 of 3; *** Phase-in - Year 3 of 3; **** Revaluation

TOWN OF VERNON, CT

REAL PROPERTY - GROSS TAXABLE GRAND LIST AND PERCENT OF TOTAL - BY TYPE, 10/1/14 AFTER BAA

FOR THE FISCAL YEARS 2005/06 - 2015/16 (GRAND LISTS 10/1/2004 - 10/1/2014)

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
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	1,270,682,460	75.54%	402,280,370	23.91%	9,272,590	0.55%	1,682,235,420
2012/13 ****	10/1/11	1,130,298,450	75.63%	355,468,960	23.79%	8,646,440	0.58%	1,494,413,850
2013/14	10/1/12	1,133,279,540	75.55%	359,258,430	23.95%	7,470,250	0.50%	1,500,008,220
2014/15	10/1/13	1,137,949,410	75.37%	364,582,922	24.15%	7,201,725	0.48%	1,509,734,057
2015/16	10/1/14	1,142,601,750	75.36%	367,152,045	24.22%	6,424,717	0.42%	1,516,178,512

* Phase-in - Year 1 of 3; ** Phase-in - Year 2 of 3; *** Phase-in - Year 3 of 3; **** Revaluation

TOWN OF VERNON, CONNECTICUT

TOP TEN TAXPAYERS

10 / 01 / 2014 GRAND LIST

<u>Rank</u>	<u>Taxpayer</u>	<u>Business</u>	<u>% of Grand List *</u>	<u>Assessment 10 /01/ 2014 Grand List</u>
1.	Chapman and The Mansions, LLC	Land and Apartments	3.05%	\$53,961,840
2.	Evandro Santini & Woodbrook LLC	Land and Apartments	1.59%	28,181,060
3.	Tri City Improvements, LLC	Shopping center	1.51%	26,621,210
4.	Connecticut Light & Power / Yankee Gas Co.	Utility	1.44%	25,490,350
5.	CE Vernon II LLC	Shopping center	0.97%	17,224,770
6.	Connecticut Water Company	Utility	0.82%	14,486,529
7.	Chapman Acres LLC	Apartments	0.48%	8,432,320
8.	Boston Rockville / Boston Vernon	Shopping centers / Land	0.45%	7,943,230
9.	Parkwest Residents Association	Apartments	0.28%	4,976,500
10.	Kerensky, Schneider... (Risley Trust)	Commercial / Residential	0.18%	3,140,190
Total Top 10			<u>10.78%</u>	<u>\$190,457,999</u>

* Based on the October 1, 2014 Net Taxable Grand List of \$1,767,082,528 (After BAA).

Grand List

Comparison October 1, 2014 vs October 1, 2013

	Gross Assessment		
	October 1, 2014 <u>After BAA</u>	October 1, 2013 <u>After BAA</u>	Dollar <u>Change</u>
<u>Real Property</u>			
100 RESIDENTIAL	\$1,142,601,750	\$1,137,949,410	\$4,652,340
200 COMMERCIAL	213,576,675	207,683,332	5,893,343
300 INDUSTRIAL	18,474,550	18,318,300	156,250
400 PUBLIC UTILITY	1,327,050	1,327,050	0
500 VACANT LAND	6,074,037	6,840,600	(766,563)
600 USE ASSESSMENT	350,680	361,125	(10,445)
800 APARTMENTS	133,773,770	137,254,240	(3,480,470)
Total Real Property	\$1,516,178,512	\$1,509,734,057	\$6,444,455
<u>Personal Property</u>			
9. Non-registered motor vehicles	\$1,063,940	\$1,061,060	\$2,880
10. Machinery and equipment	2,374,290	2,989,862	(615,572)
11. Horses and ponies	1,120	1,120	0
12. Commercial fishing apparatus	0	0	0
13. New manufacturing machinery & equipment	8,097,760	7,979,020	118,740
15A. Manufacturing machinery & equip tax relief	0	0	0
15B. Biotech manufacturing equipment	0	0	0
16. Furniture and fixtures	25,877,510	25,404,413	473,097
17. Farm machinery	225,200	179,680	45,520
18. Farming tools	10,540	10,760	(220)
19. Mechanics tools	1,138,240	935,310	202,930
20. EDP equipment	4,709,100	4,241,398	467,702
21. Telecommunications	1,904,350	1,942,700	(38,350)
22. Utility equipment	35,716,430	31,067,630	4,648,800
23. Supplies on hand	582,070	587,360	(5,290)
24. Other taxable goods	6,602,120	7,501,433	(899,313)
25. Penalty (25%)	1,031,900	1,439,455	(407,555)
Total Personal Property	\$89,334,570	\$85,341,201	\$3,993,369
Motor Vehicles	\$180,314,558	\$184,647,071	(\$4,332,513)
Gross Taxable Grand List	\$1,785,827,640	\$1,779,722,329	\$6,105,311
Less Exemptions	(18,745,112)	(17,671,443)	(1,073,669)
Net Taxable Grand List	\$1,767,082,528	\$1,762,050,886	\$5,031,642
Tax Exempt Real Estate	\$231,510,180	\$231,289,640	\$220,540
Tax Exempt Personal	\$0	\$0	\$0

Grand List October 1, 2014

	Gross Assessment		
	<u>Before BAA</u>	<u>After BAA</u>	<u>BAA Changes</u> (includes C of Cs)
<u>Real Property</u>			
100 RESIDENTIAL	\$1,142,736,180	\$1,142,601,750	(\$134,430)
200 COMMERCIAL	213,576,675	213,576,675	0
300 INDUSTRIAL	18,521,770	18,474,550	(47,220)
400 PUBLIC UTILITY	1,384,180	1,327,050	(57,130)
500 VACANT LAND	6,117,370	6,074,037	(43,333)
600 USE ASSESSMENT	350,680	350,680	0
800 APARTMENTS	133,773,770	133,773,770	0
Total Real Property	\$1,516,460,625	\$1,516,178,512	(\$282,113)
<u>Personal Property</u>			
9. Non-registered motor vehicles	\$1,061,160	\$1,063,940	\$2,780
10. Machinery and equipment	2,374,290	2,374,290	0
11. Horses and ponies	1,120	1,120	0
12. Commercial fishing apparatus	0	0	0
13. New manufacturing machinery & equipment	8,097,760	8,097,760	0
15A. Manufacturing machinery & equip tax relief	0	0	0
15B. Boitech manufacturing equipment	0	0	0
16. Furniture and fixtures	25,895,590	25,877,510	(18,080)
17. Farm machinery	225,200	225,200	0
18. Farming tools	10,540	10,540	0
19. Mechanics tools	1,141,260	1,138,240	(3,020)
20. EDP equipment	4,725,100	4,709,100	(16,000)
21. Telecommunications	1,904,350	1,904,350	0
22. Utility equipment	35,716,430	35,716,430	0
23. Supplies on hand	580,450	582,070	1,620
24. Other taxable goods	6,609,050	6,602,120	(6,930)
25. Penalty (25%)	1,041,640	1,031,900	(9,740)
Total Personal Property	\$89,383,940	\$89,334,570	(\$49,370)
Motor Vehicles	\$181,463,170	\$180,314,558	(\$1,148,612)
Gross Taxable Grand List	\$1,787,307,735	\$1,785,827,640	(\$1,480,095)
Less Exemptions	(18,616,905)	(18,745,112)	(128,207)
Net Taxable Grand List	\$1,768,690,830	\$1,767,082,528	(\$1,608,302)
Tax Exempt Real Estate	\$231,510,180	\$231,510,180	\$0
Tax Exempt Personal	\$0	\$0	\$0

<u>Tax Revenue Per Capita</u> By Town In Descending Order Fiscal Year Ended June 30, 2013			
Rank	Town	Taxes Per Capita	Population
1	Westport	\$6,367	27,308
2	Weston	6,167	10,372
3	New Canaan	5,775	20,194
4	Wilton	5,744	18,657
5	Darien	5,254	21,330
6	Greenwich	5,109	62,396
7	Easton	4,977	7,616
8	Redding	4,908	9,312
9	Woodbridge	4,580	8,955
10	Ridgefield	4,509	25,164
11	Cornwall	4,134	1,412
12	Roxbury	4,127	2,229
13	Fairfield	4,108	60,855
14	Old Lyme	4,084	7,592
15	Washington	4,078	3,526
16	Orange	4,024	13,953
17	Bridgewater	4,000	1,696
18	Norfolk	3,775	1,678
19	Waterford	3,758	19,505
20	Avon	3,744	18,386
21	Madison	3,707	18,297
22	Trumbull	3,705	36,571
23	Glastonbury	3,695	34,768
24	Old Saybrook	3,551	10,246
25	Sharon	3,492	2,743
26	Colebrook	3,477	1,457
27	Middlebury	3,448	7,571
28	Guilford	3,442	22,417
29	Simsbury	3,436	23,824
30	Newtown	3,432	28,113
31	Westbrook	3,419	6,906
32	Monroe	3,418	19,834
33	Stamford	3,417	126,456
34	Lyme	3,368	2,401
35	Sherman	3,338	3,670
36	Bloomfield	3,326	20,673
37	West Hartford	3,323	63,371
38	Kent	3,251	2,939
39	Morris	3,242	2,345
40	Bethany	3,224	5,540
41	Warren	3,223	1,447
42	Farmington	3,216	25,613
43	Canaan	3,209	1,214

<u>Tax Revenue Per Capita</u> By Town In Descending Order Fiscal Year Ended June 30, 2013			
Rank	Town	Taxes Per Capita	Population
44	Durham	\$3,199	7,361
45	Salisbury	3,193	3,693
46	Brookfield	3,165	16,860
47	North Haven	3,165	23,939
48	South Windsor	3,160	25,846
49	Goshen	3,136	2,945
50	Essex	3,130	6,633
51	Branford	3,125	27,988
52	Haddam	3,118	8,363
53	Milford	3,091	53,137
54	Norwalk	3,053	87,776
55	East Granby	3,040	5,212
56	Litchfield	2,975	8,333
57	New Fairfield	2,959	14,145
58	Stratford	2,956	52,112
59	Bolton	2,945	4,948
60	Middlefield	2,925	4,425
61	Bethel	2,924	19,264
62	Canton	2,910	10,357
63	Berlin	2,902	20,590
64	Woodbury	2,888	9,822
65	Granby	2,887	11,323
66	Clinton	2,855	13,180
67	Rocky Hill	2,835	19,915
68	Wethersfield	2,830	26,510
69	Windsor	2,819	29,142
70	Southbury	2,770	19,859
71	Marlborough	2,753	6,431
72	Killingworth	2,740	6,490
73	Stonington	2,740	18,541
74	Newington	2,728	30,756
75	Union	2,727	848
76	Hebron	2,713	9,588
77	Cromwell	2,700	14,178
78	Cheshire	2,682	29,150
79	Burlington	2,664	9,494
80	Oxford	2,636	12,874
81	Chester	2,627	4,343
82	Tolland	2,622	14,915
83	Portland	2,617	9,456
84	New Milford	2,610	27,767
85	Deep River	2,606	4,589
86	New Hartford	2,582	6,886

<u>Tax Revenue Per Capita</u> By Town In Descending Order Fiscal Year Ended June 30, 2013			
Rank	Town	Taxes Per Capita	Population
87	Salem	\$2,578	4,201
88	North Branford	2,555	14,353
89	Windsor Locks	2,504	12,573
90	Shelton	2,475	40,999
91	Harwinton	2,464	5,593
92	East Lyme	2,455	18,937
93	Wallingford	2,420	45,141
94	Hamden	2,419	61,607
95	Beacon Falls	2,416	6,052
96	East Windsor	2,410	11,406
97	Seymour	2,403	16,571
98	Andover	2,397	3,273
99	North Stonington	2,391	5,291
100	Bethlehem	2,362	3,553
101	Columbia	2,361	5,460
102	Chaplin	2,345	2,276
103	Barkhamsted	2,342	3,745
104	East Haddam	2,340	9,147
105	Southington	2,339	43,661
106	Scotland	2,329	1,699
107	Plainville	2,328	17,820
108	North Canaan	2,313	3,241
109	Thomaston	2,312	7,761
110	East Hampton	2,272	12,912
111	Franklin	2,265	1,987
112	East Hartford	2,264	51,199
113	Prospect	2,258	9,671
114	Hartland	2,244	2,131
115	Ellington	2,231	15,786
116	Suffield	2,227	15,788
117	Torrington	2,225	35,611
118	Plymouth	2,213	12,047
119	Coventry	2,202	12,411
120	Ashford	2,160	4,281
121	Naugatuck	2,147	31,707
122	Watertown	2,125	22,228
123	Lebanon	2,122	7,319
124	Colchester	2,120	16,210
125	East Haven	2,118	29,121
126	Manchester	2,101	58,211
127	Danbury	2,098	83,684
128	Bristol	2,074	60,568
129	Derby	2,066	12,801

<u>Tax Revenue Per Capita</u> By Town In Descending Order Fiscal Year Ended June 30, 2013			
Rank	Town	Taxes Per Capita	Population
130	Stafford	\$2,055	11,928
131	Bozrah	2,053	2,639
132	Hampton	2,050	1,868
133	Waterbury	2,049	109,676
134	Hartford	2,044	125,017
135	Groton	2,033	40,176
136	Middletown	2,021	47,333
137	Vernon	2,021	29,161
138	Ledyard	2,018	15,094
139	Eastford	2,008	1,736
140	Montville	1,991	19,713
141	Pomfret	1,969	4,198
142	Willington	1,950	5,965
143	Bridgeport	1,942	147,216
144	Wolcott	1,923	16,725
145	Winchester	1,898	11,013
146	Meriden	1,884	60,456
147	Preston	1,881	4,755
148	Voluntown	1,844	2,611
149	Woodstock	1,844	7,897
150	Sterling	1,811	3,780
151	Enfield	1,784	44,748
152	New Haven	1,768	130,660
153	Ansonia	1,692	19,020
154	Somers	1,686	11,320
155	Sprague	1,682	2,979
156	Lisbon	1,681	4,348
157	Killingly	1,667	17,233
158	West Haven	1,610	55,046
159	Norwich	1,607	40,347
160	Canterbury	1,596	5,096
161	New Britain	1,568	72,939
162	Brooklyn	1,515	8,280
163	New London	1,505	27,545
164	Plainfield	1,475	15,228
165	Thompson	1,455	9,354
166	Griswold	1,453	11,959
167	Windham	1,293	25,213
168	Mansfield	1,047	25,774
169	Putnam	1,000	9,465
Ave.	State of CT	\$2,498	3,596,080

Tax Revenue Per Capita

By Town

With Populations of 20,000 to 40,000

In Descending Order

Fiscal Year Ended June 30, 2013

<u>Rank</u>	<u>Town</u>	<u>Taxes Per Capita</u>	<u>Population</u>
1	Westport	\$6,367	27,308
2	New Canaan	5,775	20,194
3	Darien	5,254	21,330
4	Ridgefield	4,509	25,164
5	Trumbull	3,705	36,571
6	Glastonbury	3,695	34,768
7	Guilford	3,442	22,417
8	Simsbury	3,436	23,824
9	Newtown	3,432	28,113
10	Bloomfield	3,326	20,673
11	Farmington	3,216	25,613
12	North Haven	3,165	23,939
13	South Windsor	3,160	25,846
14	Branford	3,125	27,988
15	Berlin	2,902	20,590
16	Wethersfield	2,830	26,510
17	Windsor	2,819	29,142
18	Newington	2,728	30,756
19	Cheshire	2,682	29,150
20	New Milford	2,610	27,767
21	Torrington	2,225	35,611
22	Naugatuck	2,147	31,707
23	Watertown	2,125	22,228
24	East Haven	2,118	29,121
25	Vernon	2,021	29,161
26	New London	1,505	27,545
27	Windham	1,293	25,213
28	Mansfield	1,047	25,774
Ave.	State of CT	\$3,049	754,023

BUDGET COMPARISON - PERSONNEL
FISCAL YEARS 2014/2015 AND 2015/2016

	Regular Wages			Overtime Wages			Part-Time Wages / LOSAP / Matron Wages			Longevity		
	FY	FY	Increase	FY	FY	Increase	FY	FY	Increase	FY	FY	Increase
	2014-2015	2015-2016	(Decrease)	2014-2015	2015-2016	(Decrease)	2014-2015	2015-2016	(Decrease)	2014-2015	2015-2016	(Decrease)
Summary												
Town Non-Union	2,011,689	2,216,680	204,991	36,000	35,600	(400)	572,101	554,950	(17,151)	3,250	3,150	(100)
Town Professionals	1,587,103	1,586,590	(513)	-	-	-	-	-	-	-	-	-
P.W. Supervisors	508,744	359,371	(149,373)	7,500	7,700	200	-	-	-	1,675	1,675	-
Police - Unions	4,392,866	4,488,354	95,488	500,000	500,000	-	-	-	-	10,875	10,750	(125)
Animal Control - AFSCME	100,416	102,804	2,388	11,000	11,000	-	-	-	-	1,000	1,000	-
Public Works - AFSCME	1,953,904	1,999,640	45,736	146,100	149,250	3,150	60,660	64,280	3,620	11,625	11,075	(550)
Parks Maint. - AFSCME	293,645	349,622	55,977	30,000	30,000	-	88,000	90,000	2,000	1,075	1,150	75
Total All Personnel	10,848,367	11,103,061	254,694	730,600	733,550	2,950	720,761	709,230	(11,531)	29,500	28,800	(700)
Town												
Executive & Administrative	419,898	469,061	49,163	1,500	1,500	-	32,657	4,500	(28,157)	300	300	-
Exec. & Adm. (Prof. union)	-	-	-	-	-	-	-	-	-	-	-	-
Registration	-	-	-	-	-	-	75,200	75,200	-	-	-	-
Finance	372,509	374,819	2,310	29,900	28,200	(1,700)	-	-	-	850	850	-
Finance (Prof. union)	84,820	86,517	1,697	-	-	-	-	-	-	-	-	-
Assessment	93,468	94,870	1,402	-	-	-	-	-	-	200	200	-
Assessment (Prof. union)	146,913	158,238	11,325	-	-	-	-	-	-	-	-	-
Collector of Revenue	90,138	93,110	2,972	-	-	-	-	-	-	250	300	50
Coll. of Revenue (Prof. union)	82,350	86,517	4,167	-	-	-	-	-	-	-	-	-
Town Clerk	168,111	172,392	4,281	500	500	-	21,118	21,118	-	450	250	(200)
Town Planner	44,045	44,706	661	-	-	-	-	-	-	300	300	-
Town Planner (Prof. union)	175,653	175,131	(522)	-	-	-	-	-	-	-	-	-
Police	262,265	266,199	3,934	-	-	-	1,200	800	(400)	-	-	-
School Crossing Guards	-	-	-	-	-	-	61,620	61,620	-	-	-	-
Fire Fighting & Admin.	-	-	-	-	-	-	230,124	236,584	6,460	-	-	-
Fire Marshal	89,843	79,474	(10,369)	-	-	-	7,500	9,000	1,500	-	-	-
Emergency Management	-	-	-	-	-	-	13,620	13,824	204	-	-	-
Building Inspection	203,699	216,651	12,952	-	1,000	1,000	-	-	-	-	-	-
Bldg. Inspt. (Prof. union)	139,391	145,030	5,639	-	-	-	-	-	-	-	-	-
Animal Control - (AFSCME)	100,416	102,804	2,388	11,000	11,000	-	-	-	-	1,000	1,000	-
Public Works Administration	130,200	265,822	135,622	-	-	-	-	-	-	-	-	-
DPW - Admin (Supv. union)	349,799	349,803	4	7,500	7,700	200	-	-	-	1,675	1,675	-
DPW - (Supv. union) On-call	9,568	9,568	-	-	-	-	-	-	-	-	-	-
DPW - Admin (Clerical. union)	149,377	-	(149,377)	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Engineering (Prof. union)	308,074	293,720	(14,354)	-	-	-	-	-	-	-	-	-
Social Services	44,045	44,706	661	-	-	-	-	-	-	200	200	-
Social Serv. (Prof. union)	200,199	206,433	6,234	-	-	-	-	-	-	-	-	-
Youth Services	49,423	50,164	741	-	-	-	15,913	16,473	560	200	200	-
Youth Serv. (Prof. union)	137,508	126,935	(10,573)	-	-	-	-	-	-	-	-	-
Senior Center	-	-	-	600	600	-	113,149	115,831	2,682	200	250	50
Recreation Administration	44,045	44,706	661	3,500	3,800	300	-	-	-	300	300	-
Recreation Adm. (Prof. union)	312,195	308,069	(4,126)	-	-	-	-	-	-	-	-	-
Parks Maint. - (AFSCME)	293,645	349,622	55,977	30,000	30,000	-	88,000	90,000	2,000	1,075	1,150	75
Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Ins. - Hypertension	-	-	-	-	-	-	-	-	-	-	-	-
Total Town	4,501,597	4,615,067	113,470	84,500	84,300	(200)	660,101	644,950	(15,151)	7,000	6,975	(25)

BUDGET COMPARISON - PERSONNEL
FISCAL YEARS 2014/2015 AND 2015/2016

	Regular Wages			Overtime Wages			Part-Time Wages / LOSAP / Matron Wages			Longevity		
	FY 2014-2015	FY 2015-2016	Increase (Decrease)	FY 2014-2015	FY 2015-2016	Increase (Decrease)	FY 2014-2015	FY 2015-2016	Increase (Decrease)	FY 2014-2015	FY 2015-2016	Increase (Decrease)
Police Unions												
IBPO Union	3,753,919	3,833,427	79,508	500,000	500,000	-	-	-	-	9,100	8,950	(150)
CILU Union	638,947	654,927	15,980	-	-	-	-	-	-	1,775	1,800	25
Total Police Unions	4,392,866	4,488,354	95,488	500,000	500,000	-	-	-	-	10,875	10,750	(125)
Public Works - AFSCME												
General Maintenance	1,150,559	1,170,102	19,543	5,000	5,125	125	-	-	-	7,100	6,750	(350)
Equipment Maintenance	306,964	313,832	6,868	6,200	7,700	1,500	17,660	17,660	-	925	925	-
Maintenance of Buildings	168,901	172,919	4,018	3,500	3,600	100	-	-	-	1,650	1,650	-
Snow Removal	-	-	-	70,000	70,000	-	-	-	-	-	-	-
Refuse Collection & Disposal	216,162	231,063	14,901	7,500	7,700	200	-	-	-	775	750	(25)
Recycling	111,318	111,724	406	5,000	5,125	125	43,000	46,620	3,620	1,175	1,000	(175)
Leaf Program	-	-	-	48,900	50,000	1,100	-	-	-	-	-	-
Total DPW AFSCME	1,953,904	1,999,640	45,736	146,100	149,250	3,150	60,660	64,280	3,620	11,625	11,075	(550)

BUDGET COMPARISON - PERSONNEL

FISCAL YEARS 2014/2015 AND 2015/2016

	Holiday Wages			Comp. Absences / Waiver Merit Pay / Travel Pay			Meal & Boot Payment Special Service Wages			Total		
	FY	FY	Increase	FY	FY	Increase	FY	FY	Increase	FY	FY	Increase
	2014-2015	2015-2016	(Decrease)	2014-2015	2015-2016	(Decrease)	2014-2015	2015-2016	(Decrease)	2014-2015	2015-2016	(Decrease)
Summary												
Town Non-Union	11,000	10,760	(240)	83,200	91,002	7,802	-	-	-	2,717,240	2,912,142	194,902
Town Professionals	-	-	-	-	-	-	400	500	100	1,587,503	1,587,090	(413)
P.W. Supervisors	-	-	-	7,500	3,000	(4,500)	2,350	2,350	-	527,769	374,096	(153,673)
Police - Unions	239,000	246,240	7,240	-	-	-	10,800	10,800	-	5,153,541	5,256,144	102,603
Animal Control - AFSCME	-	-	-	-	-	-	-	-	-	112,416	114,804	2,388
Public Works - AFSCME	-	-	-	-	-	-	12,500	12,750	-	2,184,789	2,236,995	52,206
Parks Maint. - AFSCME	-	-	-	-	-	-	1,500	1,750	-	414,220	472,522	58,302
Total All Personnel	250,000	257,000	7,000	90,700	94,002	3,302	27,550	28,150	100	12,697,478	12,953,793	256,315
Town												
Executive & Administrative				7,300	7,300	-				461,655	482,661	21,006
Exec. & Adm. (Prof. union)										-	-	-
Registration										75,200	75,200	-
Finance										403,259	403,869	610
Finance (Prof. union)										84,820	86,517	1,697
Assessment										93,668	95,070	1,402
Assessment (Prof. union)				-	-	-				146,913	158,238	11,325
Collector of Revenue										90,388	93,410	3,022
Coll. of Revenue (Prof. union)										82,350	86,517	4,167
Town Clerk										190,179	194,260	4,081
Town Planner										44,345	45,006	661
Town Planner (Prof. union)							100	100	-	175,753	175,231	(522)
Police	11,000	10,760	(240)							274,465	277,759	3,294
School Crossing Guards										61,620	61,620	-
Fire Fighting & Admin.										230,124	236,584	6,460
Fire Marshal										97,343	88,474	(8,869)
Emergency Management										13,620	13,824	204
Building Inspection										203,699	217,651	13,952
Bldg. Inspt. (Prof. union)										139,391	145,030	5,639
Animal Control										112,416	114,804	2,388
Public Works Administration				-	4,500	4,500			-	130,200	270,322	140,122
DPW - Admin (Supv. union)				3,000	3,000	-	2,350	2,350	-	364,324	364,528	204
DPW - (Supv. union) On-call				-	-	-				9,568	9,568	-
DPW - Admin (Clerical. union)				4,500	-	(4,500)				153,877	-	(153,877)
Engineering										-	-	-
Engineering (Prof. union)										308,074	293,720	(14,354)
Social Services										44,245	44,906	661
Social Serv. (Prof. union)										200,199	206,433	6,234
Youth Services										65,536	66,837	1,301
Youth Serv. (Prof. union)										137,508	126,935	(10,573)
Senior Center										113,949	116,681	2,732
Recreation Administration										47,845	48,806	961
Recreation Adm. (Prof. union)							300	400	100	312,495	308,469	(4,026)
Parks Maint. - (AFSCME)							1,500	1,750	250	414,220	472,522	58,302
Group Insurance				23,900	27,500	3,600				23,900	27,500	3,600
Municipal Ins. - Hypertension				52,000	51,702	(298)				52,000	51,702	(298)
Total Town	11,000	10,760	(240)	90,700	94,002	3,302	4,250	4,600	350	5,359,148	5,460,654	101,506

BUDGET COMPARISON - PERSONNEL
FISCAL YEARS 2014/2015 AND 2015/2016

	Holiday Wages			Comp. Absences / Waiver Merit Pay / Travel Pay			Meal & Boot Payment Special Service Wages			Total		
	FY 2014-2015	FY 2015-2016	Increase (Decrease)	FY 2014-2015	FY 2015-2016	Increase (Decrease)	FY 2014-2015	FY 2015-2016	Increase (Decrease)	FY 2014-2015	FY 2015-2016	Increase (Decrease)
Police Unions												
IBPO Union	239,000	246,240	7,240	-	-	-	10,000	10,000	-	4,512,019	4,598,617	86,598
CILU Union				-	-	-	800	800	-	641,522	657,527	16,005
Total Police Unions	239,000	246,240	7,240	-	-	-	10,800	10,800	-	5,153,541	5,256,144	102,603
Public Works - AFSCME												
General Maintenance				-	-	-	7,200	7,200	-	1,169,859	1,189,177	19,318
Equipment Maintenance							1,850	1,850	-	333,599	341,967	8,368
Maintenance of Buildings							1,050	1,050	-	175,101	179,219	4,118
Snow Removal							-	-	-	70,000	70,000	-
Refuse Collection & Disposal							1,600	1,600	-	226,037	241,113	15,076
Recycling							800	1,050	250	161,293	165,519	4,226
Leaf Program							-	-	-	48,900	50,000	1,100
Total DPW AFSCME	-	-	-	-	-	-	12,500	12,750	250	2,184,789	2,236,995	52,206