

**Appendix Table 1. List of Municipality Values for FY 2011**  
(in alphabetical order, 2012 dollars)

Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
				Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
Andover	Below-Average-Property Rural	124	1,123	5.40	0.20	96.58	10.77	0.12	1,139	16	60	380	-44
Ansonia	Urban Periphery	79	714	11.50	3.18	108.89	3.14	0.20	1,448	734	43	6	691
Ashford	Below-Average-Property Rural	108	973	9.40	0.11	95.96	15.71	0.12	1,264	291	61	21	231
Avon	Suburban	205	1,848	5.60	0.79	98.81	5.80	0.44	1,217	-631	38	-6	-669
Barkhamsted	Below-Average-Property Rural	144	1,305	6.60	0.10	95.77	12.71	0.29	1,210	-95	60	-64	-155
Beacon Falls	Below-Average-Property Rural	120	1,087	8.20	0.62	90.79	4.55	0.15	1,151	65	50	77	15
Berlin	Suburban	165	1,493	7.50	0.77	98.90	5.34	0.56	1,286	-207	59	-29	-267
Bethany	Suburban	159	1,434	9.60	0.26	94.79	10.90	0.19	1,251	-183	59	-32	-243
Bethel	Suburban	152	1,374	9.60	1.12	96.43	4.63	0.37	1,289	-85	40	-47	-125
Bethlehem	Suburban	160	1,447	8.30	0.19	87.78	12.69	0.20	1,182	-265	55	-21	-320
Bloomfield	Urban Periphery	147	1,329	12.10	0.79	101.00	4.99	0.90	1,488	159	118	74	41
Bolton	Suburban	136	1,225	6.60	0.35	97.03	8.71	0.23	1,189	-36	55	-152	-91
Bozrah	Below-Average-Property Rural	141	1,275	6.90	0.13	94.31	13.41	0.37	1,231	-44	106	-240	-150
Branford	Urban Periphery	180	1,625	10.20	1.28	94.28	3.72	0.44	1,305	-319	42	-13	-362
Bridgeport	Urban Core	69	620	15.70	9.11	110.41	1.78	0.29	1,788	1,168	156	13	1,013
Bridgewater	Suburban	337	3,045	6.80	0.11	95.69	22.36	0.13	1,246	-1,800	83	-5	-1,883
Bristol	Urban Periphery	103	931	10.50	2.29	99.00	3.72	0.34	1,359	428	78	18	350
Brookfield	Suburban	204	1,839	5.20	0.84	95.51	6.05	0.40	1,181	-658	31	-5	-690
Brooklyn	Below-Average-Property Rural	92	829	8.70	0.28	87.53	7.91	0.17	1,156	327	75	23	252
Burlington	Suburban	138	1,243	4.50	0.31	96.19	9.32	0.10	1,105	-138	36	-26	-174
Canaan	Above-Average-Property Rural	234	2,116	5.90	0.03	87.79	27.06	0.64	1,311	-805	219	-27	-1,024
Canterbury	Below-Average-Property Rural	108	979	9.30	0.13	92.35	13.38	0.09	1,216	237	51	21	186
Canton	Suburban	156	1,406	6.10	0.42	96.47	7.04	0.30	1,179	-227	31	-14	-258
Chaplin	Below-Average-Property Rural	96	868	12.70	0.12	86.58	15.35	0.13	1,283	416	124	30	292
Cheshire	Suburban	144	1,302	5.00	0.89	95.37	5.19	0.49	1,190	-112	202	-181	-314
Chester	Suburban	160	1,445	8.10	0.26	94.46	7.37	0.49	1,252	-193	58	-30	-252
Clinton	Suburban	171	1,548	8.00	0.82	93.37	5.79	0.31	1,213	-334	45	-14	-379
Colchester	Below-Average-Property Rural	111	1,002	6.10	0.33	96.83	7.14	0.22	1,160	158	32	20	126
Colebrook	Above-Average-Property Rural	168	1,518	6.90	0.05	88.59	26.91	0.11	1,225	-292	103	-35	-395
Columbia	Suburban	134	1,212	5.90	0.26	96.93	7.93	0.18	1,150	-62	41	-67	-103
Cornwall	Above-Average-Property Rural	384	3,471	5.90	0.03	88.62	37.83	0.29	1,312	-2,159	138	-6	-2,297
Coventry	Below-Average-Property Rural	112	1,013	5.70	0.33	96.16	8.83	0.11	1,133	121	34	28	86
Cromwell	Suburban	136	1,225	7.20	1.13	97.02	3.79	0.44	1,244	19	32	172	-13
Danbury	Urban Periphery	125	1,130	8.90	1.96	97.34	2.95	0.51	1,328	198	99	50	98
Darien	Wealthy	569	5,142	7.70	1.65	112.33	3.87	0.36	1,359	-3,782	26	-1	-3,809
Deep River	Above-Average-Property Rural	156	1,406	4.30	0.34	93.70	7.15	0.28	1,110	-296	62	-21	-358

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

Private-sector wage index= $\left(1 + \frac{0.8 \times \text{Labor market area average annual private-sector wage} + 0.2 \times \text{Municipal average annual private-sector wage} - \text{State average annual private-sector wage}}{3 \times \text{State average annual private-sector wage}}\right) \times 100$ . By construction, statewide private-sector wage index=100.

Rural municipalities with five-year average per capita equalized net grand list above the state five-year average are labeled as "above-average-property rural"; the remaining rural municipalities are labeled as "below-average-property rural."

State nonschool grants include Veterans' Exemption, Elderly Circuit Breaker, Elderly Freeze, Disability Exemption, State Property PILOT, Colleges & Hospitals PILOT, LoCIP, Pequot Grants, Town Aid Road, DECD PILOT Grant, and DECD Tax Abatement.

For simplicity, some figures displayed are rounded up to the nearest integer.

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(continued from previous page)

Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
				Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
Derby	Urban Periphery	95	854	12.60	2.54	108.81	3.20	0.36	1,486	632	147	23	484
Durham	Suburban	150	1,358	4.80	0.31	93.98	8.20	0.27	1,127	-231	54	-23	-285
East Granby	Suburban	169	1,529	5.20	0.29	98.62	7.51	0.73	1,263	-266	297	-112	-562
East Haddam	Below-Average-Property Rural	152	1,372	8.40	0.17	96.28	12.89	0.15	1,233	-139	42	-30	-181
East Hampton	Below-Average-Property Rural	129	1,169	5.80	0.36	96.52	7.01	0.15	1,136	-34	39	-117	-73
East Hartford	Urban Periphery	85	771	13.70	2.85	100.47	2.88	0.56	1,511	740	118	16	622
East Haven	Urban Periphery	102	924	9.40	2.37	93.62	3.07	0.21	1,267	343	45	13	297
East Lyme	Above-Average-Property Rural	168	1,519	8.00	0.56	93.28	5.89	0.29	1,199	-321	84	-26	-405
East Windsor	Below-Average-Property Rural	136	1,227	10.90	0.43	93.86	6.23	0.60	1,340	112	60	54	52
Eastford	Below-Average-Property Rural	137	1,237	8.80	0.06	89.76	20.41	0.31	1,280	43	114	265	-71
Easton	Wealthy	261	2,356	4.60	0.28	110.17	12.49	0.12	1,224	-1,132	39	-3	-1,171
Ellington	Suburban	122	1,100	6.80	0.46	97.34	6.27	0.19	1,173	73	39	53	34
Enfield	Urban Periphery	108	973	9.60	1.34	94.89	4.09	0.42	1,294	321	83	26	238
Essex	Suburban	249	2,252	4.80	0.64	95.31	6.42	0.51	1,188	-1,063	48	-4	-1,111
Fairfield	Suburban	251	2,265	7.70	2.01	111.83	4.37	0.39	1,381	-885	71	-8	-955
Farmington	Suburban	210	1,899	5.10	0.91	99.11	4.44	1.26	1,381	-517	154	-30	-671
Franklin	Above-Average-Property Rural	150	1,358	7.30	0.10	95.68	11.18	0.50	1,263	-95	73	-77	-168
Glastonbury	Suburban	171	1,548	6.20	0.67	98.79	5.55	0.46	1,231	-317	26	-8	-343
Goshen	Above-Average-Property Rural	276	2,491	5.50	0.07	87.50	23.36	0.13	1,163	-1,328	83	-6	-1,412
Granby	Suburban	132	1,189	4.30	0.28	96.21	8.20	0.19	1,111	-78	33	-43	-111
Greenwich	Wealthy	728	6,575	8.10	1.30	121.39	4.30	0.56	1,465	-5,110	33	-1	-5,143
Griswold	Below-Average-Property Rural	94	848	10.60	0.34	92.40	6.76	0.14	1,224	376	39	10	337
Groton	Urban Periphery	152	1,372	7.90	1.29	97.81	3.21	0.64	1,311	-61	82	-135	-143
Guilford	Suburban	202	1,826	7.00	0.48	94.33	6.60	0.30	1,186	-641	28	-4	-669
Haddam	Suburban	160	1,449	5.70	0.19	96.52	11.49	0.15	1,158	-291	49	-17	-340
Hamden	Urban Periphery	101	916	8.40	1.88	93.97	3.36	0.32	1,252	336	84	25	253
Hampton	Below-Average-Property Rural	108	979	6.60	0.07	87.81	23.77	0.07	1,183	204	109	53	95
Hartford	Urban Core	63	568	20.20	7.20	101.64	1.65	0.87	1,898	1,330	418	31	912
Hartland	Below-Average-Property Rural	117	1,054	7.50	0.07	97.03	11.08	0.06	1,179	126	104	83	21
Harwinton	Suburban	148	1,337	7.00	0.18	98.39	11.72	0.10	1,193	-144	44	-31	-188
Hebron	Suburban	118	1,068	5.60	0.26	96.00	8.02	0.18	1,138	70	28	40	42
Kent	Above-Average-Property Rural	291	2,628	8.30	0.06	88.28	22.79	0.40	1,294	-1,334	95	-7	-1,429
Killingly	Below-Average-Property Rural	100	904	10.30	0.36	88.85	7.55	0.48	1,273	369	87	24	282
Killingworth	Suburban	162	1,461	5.00	0.18	94.25	10.86	0.11	1,111	-350	57	-16	-408
Lebanon	Below-Average-Property Rural	126	1,136	8.90	0.14	95.67	12.57	0.20	1,247	111	49	44	62
Ledyard	Below-Average-Property Rural	112	1,009	5.60	0.39	92.73	7.28	0.83	1,258	249	114	46	136
Lisbon	Below-Average-Property Rural	132	1,189	9.80	0.27	91.98	6.52	0.40	1,253	63	46	72	18

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

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				Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
Litchfield	Above-Average-Property Rural	187	1,687	6.60	0.15	88.11	14.06	0.38	1,191	-497	53	-11	-550
Lyme	Suburban	369	3,331	6.40	0.08	95.47	16.75	0.08	1,184	-2,147	68	-3	-2,215
Madison	Suburban	250	2,255	4.40	0.51	94.14	6.61	0.25	1,111	-1,145	54	-5	-1,199
Manchester	Urban Periphery	108	975	9.70	2.12	97.28	3.55	0.48	1,350	375	73	19	302
Mansfield	Below-Average-Property Rural	54	484	7.00	0.59	96.62	4.05	0.42	1,214	730	306	42	423
Marlborough	Suburban	131	1,187	8.40	0.27	97.04	9.41	0.17	1,222	35	35	101	0
Meriden	Urban Periphery	85	769	12.10	2.55	94.30	3.10	0.36	1,376	607	73	12	535
Middlebury	Suburban	192	1,731	13.10	0.42	92.09	8.59	0.49	1,374	-357	42	-12	-398
Middlefield	Below-Average-Property Rural	144	1,302	6.10	0.35	98.36	7.89	0.38	1,211	-92	96	-104	-187
Middletown	Urban Periphery	111	1,003	8.00	1.16	99.19	4.11	0.57	1,309	306	242	79	65
Milford	Urban Periphery	139	1,252	7.80	2.39	110.33	3.87	0.53	1,414	161	72	45	89
Monroe	Suburban	170	1,539	8.30	0.75	109.91	7.13	0.27	1,329	-210	35	-17	-246
Montville	Below-Average-Property Rural	109	987	7.80	0.47	93.11	6.06	0.72	1,286	299	178	59	121
Morris	Above-Average-Property Rural	219	1,973	6.60	0.14	87.51	12.69	0.17	1,131	-842	68	-8	-910
Naugatuck	Urban Periphery	85	771	11.10	1.95	90.50	3.38	0.22	1,277	506	41	8	465
New Britain	Urban Core	56	506	14.50	5.46	98.56	2.25	0.35	1,562	1,056	156	15	900
New Canaan	Wealthy	553	4,991	5.50	0.90	113.00	6.12	0.32	1,288	-3,703	19	-1	-3,722
New Fairfield	Suburban	174	1,575	9.80	0.69	96.21	4.80	0.12	1,223	-353	27	-8	-380
New Hartford	Suburban	142	1,282	5.60	0.19	96.77	11.92	0.21	1,173	-110	57	-52	-166
New Haven	Urban Core	61	548	14.30	6.97	96.27	1.72	0.60	1,649	1,101	393	36	708
New London	Urban Core	78	703	15.90	4.89	95.88	2.30	0.53	1,599	896	316	35	581
New Milford	Above-Average-Property Rural	159	1,438	9.60	0.45	95.32	7.41	0.30	1,261	-178	58	-33	-236
Newington	Urban Periphery	136	1,227	7.80	2.33	97.61	3.28	0.52	1,321	94	125	133	-31
Newtown	Suburban	176	1,586	6.90	0.48	110.44	8.72	0.27	1,298	-289	87	-30	-375
Norfolk	Above-Average-Property Rural	260	2,352	8.40	0.03	87.39	35.89	0.26	1,346	-1,006	225	-22	-1,231
North Branford	Suburban	136	1,229	6.40	0.58	94.59	5.28	0.28	1,163	-67	46	-69	-113
North Canaan	Below-Average-Property Rural	146	1,315	10.50	0.17	89.16	10.60	0.57	1,312	-2	158	-6,708	-160
North Haven	Suburban	177	1,599	8.30	1.15	95.23	5.32	0.79	1,346	-254	92	-36	-345
North Stonington	Above-Average-Property Rural	161	1,450	7.30	0.10	93.93	12.10	0.26	1,205	-245	216	-88	-460
Norwalk	Urban Periphery	205	1,850	9.70	3.78	115.19	2.82	0.51	1,532	-318	57	-18	-375
Norwich	Urban Periphery	79	718	11.60	1.44	94.03	3.99	0.40	1,337	619	114	18	505
Old Lyme	Above-Average-Property Rural	311	2,812	3.70	0.33	93.80	7.87	0.35	1,113	-1,698	39	-2	-1,737
Old Saybrook	Suburban	316	2,851	5.00	0.68	93.79	7.48	0.57	1,204	-1,647	39	-2	-1,686
Orange	Suburban	175	1,580	9.50	0.81	93.76	7.77	0.62	1,334	-247	39	-16	-286
Oxford	Suburban	168	1,513	10.30	0.39	110.85	8.78	0.22	1,371	-142	45	-32	-187
Plainfield	Below-Average-Property Rural	91	824	11.20	0.36	87.87	6.56	0.26	1,234	410	46	11	365
Plainville	Urban Periphery	113	1,022	8.30	1.83	98.02	3.77	0.52	1,320	298	57	19	241

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

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				Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
Plymouth	Below-Average-Property Rural	96	867	9.00	0.56	96.98	6.82	0.16	1,228	361	45	12	316
Pomfret	Below-Average-Property Rural	123	1,110	10.10	0.10	88.56	15.26	0.36	1,282	172	64	37	108
Portland	Below-Average-Property Rural	122	1,104	7.50	0.41	96.84	6.73	0.23	1,197	92	42	45	51
Preston	Below-Average-Property Rural	126	1,139	8.20	0.15	93.09	11.50	0.16	1,198	59	329	556	-270
Prospect	Suburban	129	1,161	8.40	0.67	89.99	6.09	0.21	1,175	14	40	290	-26
Putnam	Below-Average-Property Rural	94	848	15.00	0.47	88.77	6.82	0.63	1,421	573	89	15	485
Redding	Suburban	270	2,436	9.50	0.29	109.88	10.00	0.17	1,340	-1,096	47	-4	-1,143
Ridgefield	Wealthy	296	2,677	5.90	0.72	114.63	6.81	0.41	1,327	-1,350	45	-3	-1,395
Rocky Hill	Urban Periphery	153	1,382	8.40	1.47	99.35	3.19	0.68	1,350	-32	77	-241	-108
Roxbury	Suburban	431	3,889	6.20	0.09	88.40	26.31	0.14	1,210	-2,679	100	-4	-2,779
Salem	Suburban	134	1,208	6.10	0.14	93.30	9.74	0.15	1,133	-75	56	-75	-131
Salisbury	Above-Average-Property Rural	417	3,767	5.80	0.07	89.06	18.79	0.52	1,236	-2,531	62	-2	-2,593
Scotland	Below-Average-Property Rural	103	931	6.70	0.09	87.22	16.20	0.08	1,132	202	87	43	115
Seymour	Urban Periphery	116	1,047	10.50	1.14	109.81	4.92	0.25	1,378	331	52	16	278
Sharon	Above-Average-Property Rural	357	3,227	5.00	0.05	89.37	30.23	0.43	1,275	-1,952	102	-5	-2,054
Shelton	Suburban	174	1,571	9.10	1.31	114.56	5.37	0.53	1,443	-128	36	-28	-164
Sherman	Suburban	289	2,612	9.70	0.17	95.22	9.63	0.12	1,227	-1,385	45	-3	-1,430
Simsbury	Suburban	161	1,452	6.10	0.70	100.88	6.78	0.42	1,241	-211	27	-13	-238
Somers	Below-Average-Property Rural	105	947	8.60	0.40	93.49	7.50	0.22	1,205	257	268	104	-11
South Windsor	Suburban	151	1,365	7.20	0.92	98.33	5.33	0.46	1,260	-105	66	-63	-171
Southbury	Suburban	166	1,495	8.20	0.51	113.21	6.74	0.43	1,372	-124	48	-39	-171
Southington	Suburban	136	1,228	7.00	1.21	96.94	4.58	0.34	1,225	-3	45	-1,523	-47
Sprague	Below-Average-Property Rural	99	894	9.30	0.23	94.79	8.54	0.19	1,226	332	125	38	207
Stafford	Below-Average-Property Rural	102	920	9.90	0.21	97.32	9.62	0.30	1,287	367	98	27	268
Stamford	Urban Periphery	247	2,229	11.20	3.29	118.55	2.50	0.57	1,585	-643	59	-9	-703
Sterling	Below-Average-Property Rural	109	983	13.60	0.14	89.01	12.57	0.10	1,298	315	59	19	256
Stonington	Above-Average-Property Rural	226	2,044	5.80	0.48	94.05	6.21	0.38	1,169	-875	31	-4	-906
Stratford	Urban Periphery	133	1,203	10.70	2.96	111.85	3.36	0.48	1,502	299	37	12	262
Suffield	Suburban	124	1,119	6.90	0.37	93.93	4.83	0.26	1,156	37	392	1,054	-355
Thomaston	Below-Average-Property Rural	106	956	8.00	0.65	97.94	5.25	0.34	1,240	284	40	14	244
Thompson	Below-Average-Property Rural	95	854	10.70	0.20	88.30	10.32	0.17	1,223	369	43	12	326
Tolland	Suburban	124	1,120	6.30	0.38	98.76	8.86	0.28	1,205	86	31	37	54
Torrington	Urban Periphery	96	865	10.60	0.91	88.72	4.57	0.43	1,267	403	47	12	355
Trumbull	Suburban	183	1,651	7.00	1.56	111.35	5.68	0.47	1,369	-281	25	-9	-307
Union	Above-Average-Property Rural	150	1,351	12.80	0.04	97.00	22.79	0.11	1,399	48	131	273	-83
Vernon	Urban Periphery	86	778	9.20	1.65	96.75	3.85	0.30	1,281	503	49	10	454
Voluntown	Below-Average-Property Rural	109	981	12.00	0.07	86.85	11.47	0.12	1,238	257	162	63	95

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

Private-sector wage index= $\left(1 + \frac{0.8 \times \text{Labor market area average annual private-sector wage} + 0.2 \times \text{Municipal average annual private-sector wage} - \text{State average annual private-sector wage}}{3 \times \text{State average annual private-sector wage}}\right) \times 100$ . By construction, statewide private-sector wage index=100.

Rural municipalities with five-year average per capita equalized net grand list above the state five-year average are labeled as "above-average-property rural"; the remaining rural municipalities are labeled as "below-average-property rural."

State nonschool grants include Veterans' Exemption, Elderly Circuit Breaker, Elderly Freeze, Disability Exemption, State Property PILOT, Colleges & Hospitals PILOT, LoCIP, Pequot Grants, Town Aid Road, DECD PILOT Grant, and DECD Tax Abatement.

For simplicity, some figures displayed are rounded up to the nearest integer.

**Appendix Table 1**  
(continued from previous page)

Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
				Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
Wallingford	Suburban	150	1,358	8.20	1.15	95.56	4.69	0.60	1,300	-58	35	-60	-93
Warren	Above-Average-Property Rural	328	2,964	7.90	0.06	88.43	24.44	0.10	1,231	-1,734	98	-6	-1,832
Washington	Suburban	478	4,316	4.30	0.09	88.75	24.51	0.43	1,216	-3,100	81	-3	-3,181
Waterbury	Urban Core	65	591	14.00	3.86	90.35	2.66	0.35	1,440	849	158	19	691
Waterford	Above-Average-Property Rural	256	2,315	6.80	0.60	94.49	6.17	0.57	1,242	-1,073	49	-5	-1,122
Watertown	Suburban	124	1,117	7.30	0.77	90.76	6.01	0.35	1,186	69	30	43	39
West Hartford	Urban Periphery	115	1,039	6.50	2.90	97.48	3.30	0.43	1,289	250	44	18	206
West Haven	Urban Core	77	700	12.40	5.15	93.97	2.35	0.26	1,450	750	131	17	619
Westbrook	Above-Average-Property Rural	276	2,495	10.30	0.44	93.77	6.63	0.53	1,312	-1,183	37	-3	-1,220
Weston	Wealthy	350	3,164	6.60	0.52	111.17	7.75	0.11	1,257	-1,908	23	-1	-1,931
Westport	Wealthy	562	5,074	7.50	1.34	119.32	4.60	0.62	1,452	-3,622	51	-1	-3,673
Wethersfield	Urban Periphery	126	1,135	7.40	2.16	97.11	3.98	0.38	1,275	140	44	31	96
Willington	Below-Average-Property Rural	114	1,027	8.10	0.18	95.78	12.05	0.23	1,233	206	48	23	157
Wilton	Wealthy	349	3,156	5.50	0.68	116.60	6.92	0.57	1,365	-1,791	24	-1	-1,815
Winchester	Below-Average-Property Rural	105	950	9.30	0.34	88.55	7.27	0.31	1,206	256	46	18	210
Windham	Urban Periphery	59	536	12.60	0.94	88.37	3.55	0.42	1,307	771	204	27	567
Windsor	Suburban	142	1,280	8.70	0.98	100.70	4.77	0.81	1,387	107	28	26	79
Windsor Locks	Urban Periphery	160	1,441	8.30	1.40	97.03	3.99	1.04	1,413	-27	397	-1,453	-424
Wolcott	Suburban	119	1,074	7.90	0.82	89.76	5.40	0.17	1,153	79	32	40	47
Woodbridge	Suburban	193	1,739	5.00	0.48	109.17	8.92	0.40	1,272	-467	31	-7	-498
Woodbury	Suburban	167	1,510	6.80	0.27	88.10	9.70	0.20	1,132	-379	29	-8	-407
Woodstock	Below-Average-Property Rural	131	1,187	10.80	0.13	89.31	14.32	0.21	1,265	78	49	63	29

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

Private-sector wage index= $\left(1 + \frac{0.8 \times \text{Labor market area average annual private-sector wage} + 0.2 \times \text{Municipal average annual private-sector wage} - \text{State average annual private-sector wage}}{3 \times \text{State average annual private-sector wage}}\right) \times 100$ . By construction, statewide private-sector wage index=100.

Rural municipalities with five-year average per capita equalized net grand list above the state five-year average are labeled as "above-average-property rural"; the remaining rural municipalities are labeled as "below-average-property rural."

State nonschool grants include Veterans' Exemption, Elderly Circuit Breaker, Elderly Freeze, Disability Exemption, State Property PILOT, Colleges & Hospitals PILOT, LoCIP, Pequot Grants, Town Aid Road, DECD PILOT Grant, and DECD Tax Abatement.

For simplicity, some figures displayed are rounded up to the nearest integer.

**Appendix Table 2. List of Municipality Values for FY 2011**  
(ranked by municipal gap, 2012 dollars)

Rank	Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
					Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
1	Hartford	Urban Core	63	568	20.20	7.20	101.64	1.65	0.87	1,898	1,330	418	31	912
2	Bridgeport	Urban Core	69	620	15.70	9.11	110.41	1.78	0.29	1,788	1,168	156	13	1,013
3	New Haven	Urban Core	61	548	14.30	6.97	96.27	1.72	0.60	1,649	1,101	393	36	708
4	New Britain	Urban Core	56	506	14.50	5.46	98.56	2.25	0.35	1,562	1,056	156	15	900
5	New London	Urban Core	78	703	15.90	4.89	95.88	2.30	0.53	1,599	896	316	35	581
6	Waterbury	Urban Core	65	591	14.00	3.86	90.35	2.66	0.35	1,440	849	158	19	691
7	Windham	Urban Periphery	59	536	12.60	0.94	88.37	3.55	0.42	1,307	771	204	27	567
8	West Haven	Urban Core	77	700	12.40	5.15	93.97	2.35	0.26	1,450	750	131	17	619
9	East Hartford	Urban Periphery	85	771	13.70	2.85	100.47	2.88	0.56	1,511	740	118	16	622
10	Ansonia	Urban Periphery	79	714	11.50	3.18	108.89	3.14	0.20	1,448	734	43	6	691
11	Mansfield	Below-Average-Property Rural	54	484	7.00	0.59	96.62	4.05	0.42	1,214	730	306	42	423
12	Derby	Urban Periphery	95	854	12.60	2.54	108.81	3.20	0.36	1,486	632	147	23	484
13	Norwich	Urban Periphery	79	718	11.60	1.44	94.03	3.99	0.40	1,337	619	114	18	505
14	Meriden	Urban Periphery	85	769	12.10	2.55	94.30	3.10	0.36	1,376	607	73	12	535
15	Putnam	Below-Average-Property Rural	94	848	15.00	0.47	88.77	6.82	0.63	1,421	573	89	15	485
16	Naugatuck	Urban Periphery	85	771	11.10	1.95	90.50	3.38	0.22	1,277	506	41	8	465
17	Vernon	Urban Periphery	86	778	9.20	1.65	96.75	3.85	0.30	1,281	503	49	10	454
18	Bristol	Urban Periphery	103	931	10.50	2.29	99.00	3.72	0.34	1,359	428	78	18	350
19	Chaplin	Below-Average-Property Rural	96	868	12.70	0.12	86.58	15.35	0.13	1,283	416	124	30	292
20	Plainfield	Below-Average-Property Rural	91	824	11.20	0.36	87.87	6.56	0.26	1,234	410	46	11	365
21	Torrington	Urban Periphery	96	865	10.60	0.91	88.72	4.57	0.43	1,267	403	47	12	355
22	Griswold	Below-Average-Property Rural	94	848	10.60	0.34	92.40	6.76	0.14	1,224	376	39	10	337
23	Manchester	Urban Periphery	108	975	9.70	2.12	97.28	3.55	0.48	1,350	375	73	19	302
24	Killingly	Below-Average-Property Rural	100	904	10.30	0.36	88.85	7.55	0.48	1,273	369	87	24	282
25	Thompson	Below-Average-Property Rural	95	854	10.70	0.20	88.30	10.32	0.17	1,223	369	43	12	326
26	Stafford	Below-Average-Property Rural	102	920	9.90	0.21	97.32	9.62	0.30	1,287	367	98	27	268
27	Plymouth	Below-Average-Property Rural	96	867	9.00	0.56	96.98	6.82	0.16	1,228	361	45	12	316
28	East Haven	Urban Periphery	102	924	9.40	2.37	93.62	3.07	0.21	1,267	343	45	13	297
29	Hamden	Urban Periphery	101	916	8.40	1.88	93.97	3.36	0.32	1,252	336	84	25	253
30	Sprague	Below-Average-Property Rural	99	894	9.30	0.23	94.79	8.54	0.19	1,226	332	125	38	207
31	Seymour	Urban Periphery	116	1,047	10.50	1.14	109.81	4.92	0.25	1,378	331	52	16	278
32	Brooklyn	Below-Average-Property Rural	92	829	8.70	0.28	87.53	7.91	0.17	1,156	327	75	23	252
33	Enfield	Urban Periphery	108	973	9.60	1.34	94.89	4.09	0.42	1,294	321	83	26	238
34	Sterling	Below-Average-Property Rural	109	983	13.60	0.14	89.01	12.57	0.10	1,298	315	59	19	256
35	Middletown	Urban Periphery	111	1,003	8.00	1.16	99.19	4.11	0.57	1,309	306	242	79	65
36	Stratford	Urban Periphery	133	1,203	10.70	2.96	111.85	3.36	0.48	1,502	299	37	12	262

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

Private-sector wage index= $\left(1 + \frac{0.8 \times \text{Labor market area average annual private-sector wage} + 0.2 \times \text{Municipal average annual private-sector wage} - \text{State average annual private-sector wage}}{3 \times \text{State average annual private-sector wage}}\right) \times 100$ . By construction, statewide private-sector wage index=100.

Rural municipalities with five-year average per capita equalized net grand list above the state five-year average are labeled as "above-average-property rural"; the remaining rural municipalities are labeled as "below-average-property rural."

State nonschool grants include Veterans' Exemption, Elderly Circuit Breaker, Elderly Freeze, Disability Exemption, State Property PILOT, Colleges & Hospitals PILOT, LoCIP, Pequot Grants, Town Aid Road, DECD PILOT Grant, and DECD Tax Abatement.

For simplicity, some figures displayed are rounded up to the nearest integer.

**Appendix Table 2**  
(continued from previous page)

Rank	Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
					Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
37	Montville	Below-Average-Property Rural	109	987	7.80	0.47	93.11	6.06	0.72	1,286	299	178	59	121
38	Plainville	Urban Periphery	113	1,022	8.30	1.83	98.02	3.77	0.52	1,320	298	57	19	241
39	Ashford	Below-Average-Property Rural	108	973	9.40	0.11	95.96	15.71	0.12	1,264	291	61	21	231
40	Thomaston	Below-Average-Property Rural	106	956	8.00	0.65	97.94	5.25	0.34	1,240	284	40	14	244
41	Somers	Below-Average-Property Rural	105	947	8.60	0.40	93.49	7.50	0.22	1,205	257	268	104	-11
42	Voluntown	Below-Average-Property Rural	109	981	12.00	0.07	86.85	11.47	0.12	1,238	257	162	63	95
43	Winchester	Below-Average-Property Rural	105	950	9.30	0.34	88.55	7.27	0.31	1,206	256	46	18	210
44	West Hartford	Urban Periphery	115	1,039	6.50	2.90	97.48	3.30	0.43	1,289	250	44	18	206
45	Ledyard	Below-Average-Property Rural	112	1,009	5.60	0.39	92.73	7.28	0.83	1,258	249	114	46	136
46	Canterbury	Below-Average-Property Rural	108	979	9.30	0.13	92.35	13.38	0.09	1,216	237	51	21	186
47	Willington	Below-Average-Property Rural	114	1,027	8.10	0.18	95.78	12.05	0.23	1,233	206	48	23	157
48	Hampton	Below-Average-Property Rural	108	979	6.60	0.07	87.81	23.77	0.07	1,183	204	109	53	95
49	Scotland	Below-Average-Property Rural	103	931	6.70	0.09	87.22	16.20	0.08	1,132	202	87	43	115
50	Danbury	Urban Periphery	125	1,130	8.90	1.96	97.34	2.95	0.51	1,328	198	99	50	98
51	Pomfret	Below-Average-Property Rural	123	1,110	10.10	0.10	88.56	15.26	0.36	1,282	172	64	37	108
52	Milford	Urban Periphery	139	1,252	7.80	2.39	110.33	3.87	0.53	1,414	161	72	45	89
53	Bloomfield	Urban Periphery	147	1,329	12.10	0.79	101.00	4.99	0.90	1,488	159	118	74	41
54	Colchester	Below-Average-Property Rural	111	1,002	6.10	0.33	96.83	7.14	0.22	1,160	158	32	20	126
55	Wethersfield	Urban Periphery	126	1,135	7.40	2.16	97.11	3.98	0.38	1,275	140	44	31	96
56	Hartland	Below-Average-Property Rural	117	1,054	7.50	0.07	97.03	11.08	0.06	1,179	126	104	83	21
57	Coventry	Below-Average-Property Rural	112	1,013	5.70	0.33	96.16	8.83	0.11	1,133	121	34	28	86
58	East Windsor	Below-Average-Property Rural	136	1,227	10.90	0.43	93.86	6.23	0.60	1,340	112	60	54	52
59	Lebanon	Below-Average-Property Rural	126	1,136	8.90	0.14	95.67	12.57	0.20	1,247	111	49	44	62
60	Windsor	Suburban	142	1,280	8.70	0.98	100.70	4.77	0.81	1,387	107	28	26	79
61	Newington	Urban Periphery	136	1,227	7.80	2.33	97.61	3.28	0.52	1,321	94	125	133	-31
62	Portland	Below-Average-Property Rural	122	1,104	7.50	0.41	96.84	6.73	0.23	1,197	92	42	45	51
63	Tolland	Suburban	124	1,120	6.30	0.38	98.76	8.86	0.28	1,205	86	31	37	54
64	Wolcott	Suburban	119	1,074	7.90	0.82	89.76	5.40	0.17	1,153	79	32	40	47
65	Woodstock	Below-Average-Property Rural	131	1,187	10.80	0.13	89.31	14.32	0.21	1,265	78	49	63	29
66	Ellington	Suburban	122	1,100	6.80	0.46	97.34	6.27	0.19	1,173	73	39	53	34
67	Hebron	Suburban	118	1,068	5.60	0.26	96.00	8.02	0.18	1,138	70	28	40	42
68	Watertown	Suburban	124	1,117	7.30	0.77	90.76	6.01	0.35	1,186	69	30	43	39
69	Beacon Falls	Below-Average-Property Rural	120	1,087	8.20	0.62	90.79	4.55	0.15	1,151	65	50	77	15
70	Lisbon	Below-Average-Property Rural	132	1,189	9.80	0.27	91.98	6.52	0.40	1,253	63	46	72	18
71	Preston	Below-Average-Property Rural	126	1,139	8.20	0.15	93.09	11.50	0.16	1,198	59	329	556	-270
72	Union	Above-Average-Property Rural	150	1,351	12.80	0.04	97.00	22.79	0.11	1,399	48	131	273	-83
73	Eastford	Below-Average-Property Rural	137	1,237	8.80	0.06	89.76	20.41	0.31	1,280	43	114	265	-71

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

Private-sector wage index= $\left(1 + \frac{0.8 \times \text{Labor market area average annual private-sector wage} + 0.2 \times \text{Municipal average annual private-sector wage} - \text{State average annual private-sector wage}}{3 \times \text{State average annual private-sector wage}}\right) \times 100$ . By construction, statewide private-sector wage index=100.

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**Appendix Table 2**  
(continued from previous page)

Rank	Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
					Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
74	Suffield	Suburban	124	1,119	6.90	0.37	93.93	4.83	0.26	1,156	37	392	1,054	-355
75	Marlborough	Suburban	131	1,187	8.40	0.27	97.04	9.41	0.17	1,222	35	35	101	0
76	Cromwell	Suburban	136	1,225	7.20	1.13	97.02	3.79	0.44	1,244	19	32	172	-13
77	Andover	Below-Average-Property Rural	124	1,123	5.40	0.20	96.58	10.77	0.12	1,139	16	60	380	-44
78	Prospect	Suburban	129	1,161	8.40	0.67	89.99	6.09	0.21	1,175	14	40	290	-26
79	North Canaan	Below-Average-Property Rural	146	1,315	10.50	0.17	89.16	10.60	0.57	1,312	-2	158	-6,708	-160
80	Southington	Suburban	136	1,228	7.00	1.21	96.94	4.58	0.34	1,225	-3	45	-1,523	-47
81	Windsor Locks	Urban Periphery	160	1,441	8.30	1.40	97.03	3.99	1.04	1,413	-27	397	-1,453	-424
82	Rocky Hill	Urban Periphery	153	1,382	8.40	1.47	99.35	3.19	0.68	1,350	-32	77	-241	-108
83	East Hampton	Below-Average-Property Rural	129	1,169	5.80	0.36	96.52	7.01	0.15	1,136	-34	39	-117	-73
84	Bolton	Suburban	136	1,225	6.60	0.35	97.03	8.71	0.23	1,189	-36	55	-152	-91
85	Bozrah	Below-Average-Property Rural	141	1,275	6.90	0.13	94.31	13.41	0.37	1,231	-44	106	-240	-150
86	Wallingford	Suburban	150	1,358	8.20	1.15	95.56	4.69	0.60	1,300	-58	35	-60	-93
87	Groton	Urban Periphery	152	1,372	7.90	1.29	97.81	3.21	0.64	1,311	-61	82	-135	-143
88	Columbia	Suburban	134	1,212	5.90	0.26	96.93	7.93	0.18	1,150	-62	41	-67	-103
89	North Branford	Suburban	136	1,229	6.40	0.58	94.59	5.28	0.28	1,163	-67	46	-69	-113
90	Salem	Suburban	134	1,208	6.10	0.14	93.30	9.74	0.15	1,133	-75	56	-75	-131
91	Granby	Suburban	132	1,189	4.30	0.28	96.21	8.20	0.19	1,111	-78	33	-43	-111
92	Bethel	Suburban	152	1,374	9.60	1.12	96.43	4.63	0.37	1,289	-85	40	-47	-125
93	Middlefield	Below-Average-Property Rural	144	1,302	6.10	0.35	98.36	7.89	0.38	1,211	-92	96	-104	-187
94	Barkhamsted	Below-Average-Property Rural	144	1,305	6.60	0.10	95.77	12.71	0.29	1,210	-95	60	-64	-155
95	Franklin	Above-Average-Property Rural	150	1,358	7.30	0.10	95.68	11.18	0.50	1,263	-95	73	-77	-168
96	South Windsor	Suburban	151	1,365	7.20	0.92	98.33	5.33	0.46	1,260	-105	66	-63	-171
97	New Hartford	Suburban	142	1,282	5.60	0.19	96.77	11.92	0.21	1,173	-110	57	-52	-166
98	Cheshire	Suburban	144	1,302	5.00	0.89	95.37	5.19	0.49	1,190	-112	202	-181	-314
99	Southbury	Suburban	166	1,495	8.20	0.51	113.21	6.74	0.43	1,372	-124	48	-39	-171
100	Shelton	Suburban	174	1,571	9.10	1.31	114.56	5.37	0.53	1,443	-128	36	-28	-164
101	Burlington	Suburban	138	1,243	4.50	0.31	96.19	9.32	0.10	1,105	-138	36	-26	-174
102	East Haddam	Below-Average-Property Rural	152	1,372	8.40	0.17	96.28	12.89	0.15	1,233	-139	42	-30	-181
103	Oxford	Suburban	168	1,513	10.30	0.39	110.85	8.78	0.22	1,371	-142	45	-32	-187
104	Harwinton	Suburban	148	1,337	7.00	0.18	98.39	11.72	0.10	1,193	-144	44	-31	-188
105	New Milford	Above-Average-Property Rural	159	1,438	9.60	0.45	95.32	7.41	0.30	1,261	-178	58	-33	-236
106	Bethany	Suburban	159	1,434	9.60	0.26	94.79	10.90	0.19	1,251	-183	59	-32	-243
107	Chester	Suburban	160	1,445	8.10	0.26	94.46	7.37	0.49	1,252	-193	58	-30	-252
108	Berlin	Suburban	165	1,493	7.50	0.77	98.90	5.34	0.56	1,286	-207	59	-29	-267
109	Monroe	Suburban	170	1,539	8.30	0.75	109.91	7.13	0.27	1,329	-210	35	-17	-246
110	Simsbury	Suburban	161	1,452	6.10	0.70	100.88	6.78	0.42	1,241	-211	27	-13	-238

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

Private-sector wage index= $\left(1 + \frac{0.8 \times \text{Labor market area average annual private-sector wage} + 0.2 \times \text{Municipal average annual private-sector wage} - \text{State average annual private-sector wage}}{3 \times \text{State average annual private-sector wage}}\right) \times 100$ . By construction, statewide private-sector wage index=100.

Rural municipalities with five-year average per capita equalized net grand list above the state five-year average are labeled as "above-average-property rural"; the remaining rural municipalities are labeled as "below-average-property rural."

State nonschool grants include Veterans' Exemption, Elderly Circuit Breaker, Elderly Freeze, Disability Exemption, State Property PILOT, Colleges & Hospitals PILOT, LoCIP, Pequot Grants, Town Aid Road, DECD PILOT Grant, and DECD Tax Abatement.

For simplicity, some figures displayed are rounded up to the nearest integer.



**Appendix Table 2**  
(continued from previous page)

Rank	Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
					Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
111	Canton	Suburban	156	1,406	6.10	0.42	96.47	7.04	0.30	1,179	-227	31	-14	-258
112	Durham	Suburban	150	1,358	4.80	0.31	93.98	8.20	0.27	1,127	-231	54	-23	-285
113	North Stonington	Above-Average-Property Rural	161	1,450	7.30	0.10	93.93	12.10	0.26	1,205	-245	216	-88	-460
114	Orange	Suburban	175	1,580	9.50	0.81	93.76	7.77	0.62	1,334	-247	39	-16	-286
115	North Haven	Suburban	177	1,599	8.30	1.15	95.23	5.32	0.79	1,346	-254	92	-36	-345
116	Bethlehem	Suburban	160	1,447	8.30	0.19	87.78	12.69	0.20	1,182	-265	55	-21	-320
117	East Granby	Suburban	169	1,529	5.20	0.29	98.62	7.51	0.73	1,263	-266	297	-112	-562
118	Trumbull	Suburban	183	1,651	7.00	1.56	111.35	5.68	0.47	1,369	-281	25	-9	-307
119	Newtown	Suburban	176	1,586	6.90	0.48	110.44	8.72	0.27	1,298	-289	87	-30	-375
120	Haddam	Suburban	160	1,449	5.70	0.19	96.52	11.49	0.15	1,158	-291	49	-17	-340
121	Colebrook	Above-Average-Property Rural	168	1,518	6.90	0.05	88.59	26.91	0.11	1,225	-292	103	-35	-395
122	Deep River	Above-Average-Property Rural	156	1,406	4.30	0.34	93.70	7.15	0.28	1,110	-296	62	-21	-358
123	Glastonbury	Suburban	171	1,548	6.20	0.67	98.79	5.55	0.46	1,231	-317	26	-8	-343
124	Norwalk	Urban Periphery	205	1,850	9.70	3.78	115.19	2.82	0.51	1,532	-318	57	-18	-375
125	Branford	Urban Periphery	180	1,625	10.20	1.28	94.28	3.72	0.44	1,305	-319	42	-13	-362
126	East Lyme	Above-Average-Property Rural	168	1,519	8.00	0.56	93.28	5.89	0.29	1,199	-321	84	-26	-405
127	Clinton	Suburban	171	1,548	8.00	0.82	93.37	5.79	0.31	1,213	-334	45	-14	-379
128	Killingworth	Suburban	162	1,461	5.00	0.18	94.25	10.86	0.11	1,111	-350	57	-16	-408
129	New Fairfield	Suburban	174	1,575	9.80	0.69	96.21	4.80	0.12	1,223	-353	27	-8	-380
130	Middlebury	Suburban	192	1,731	13.10	0.42	92.09	8.59	0.49	1,374	-357	42	-12	-398
131	Woodbury	Suburban	167	1,510	6.80	0.27	88.10	9.70	0.20	1,132	-379	29	-8	-407
132	Woodbridge	Suburban	193	1,739	5.00	0.48	109.17	8.92	0.40	1,272	-467	31	-7	-498
133	Litchfield	Above-Average-Property Rural	187	1,687	6.60	0.15	88.11	14.06	0.38	1,191	-497	53	-11	-550
134	Farmington	Suburban	210	1,899	5.10	0.91	99.11	4.44	1.26	1,381	-517	154	-30	-671
135	Avon	Suburban	205	1,848	5.60	0.79	98.81	5.80	0.44	1,217	-631	38	-6	-669
136	Guilford	Suburban	202	1,826	7.00	0.48	94.33	6.60	0.30	1,186	-641	28	-4	-669
137	Stamford	Urban Periphery	247	2,229	11.20	3.29	118.55	2.50	0.57	1,585	-643	59	-9	-703
138	Brookfield	Suburban	204	1,839	5.20	0.84	95.51	6.05	0.40	1,181	-658	31	-5	-690
139	Canaan	Above-Average-Property Rural	234	2,116	5.90	0.03	87.79	27.06	0.64	1,311	-805	219	-27	-1,024
140	Morris	Above-Average-Property Rural	219	1,973	6.60	0.14	87.51	12.69	0.17	1,131	-842	68	-8	-910
141	Stonington	Above-Average-Property Rural	226	2,044	5.80	0.48	94.05	6.21	0.38	1,169	-875	31	-4	-906
142	Fairfield	Suburban	251	2,265	7.70	2.01	111.83	4.37	0.39	1,381	-885	71	-8	-955
143	Norfolk	Above-Average-Property Rural	260	2,352	8.40	0.03	87.39	35.89	0.26	1,346	-1,006	225	-22	-1,231
144	Essex	Suburban	249	2,252	4.80	0.64	95.31	6.42	0.51	1,188	-1,063	48	-4	-1,111
145	Waterford	Above-Average-Property Rural	256	2,315	6.80	0.60	94.49	6.17	0.57	1,242	-1,073	49	-5	-1,122
146	Redding	Suburban	270	2,436	9.50	0.29	109.88	10.00	0.17	1,340	-1,096	47	-4	-1,143
147	Easton	Wealthy	261	2,356	4.60	0.28	110.17	12.49	0.12	1,224	-1,132	39	-3	-1,171

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

Private-sector wage index= $\left(1 + \frac{0.8 \times \text{Labor market area average annual private-sector wage} + 0.2 \times \text{Municipal average annual private-sector wage} - \text{State average annual private-sector wage}}{3 \times \text{State average annual private-sector wage}}\right) \times 100$ . By construction, statewide private-sector wage index=100.

Rural municipalities with five-year average per capita equalized net grand list above the state five-year average are labeled as "above-average-property rural"; the remaining rural municipalities are labeled as "below-average-property rural."

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For simplicity, some figures displayed are rounded up to the nearest integer.

**Appendix Table 2**  
(continued from previous page)

Rank	Municipality	Municipality Type	Equalized Net Grand List (\$000s per capita)	Municipal Capacity (\$ per capita)	Cost Factors					Municipal Cost (\$ per capita)	Municipal Gap (\$ per capita)	State Nonschool Grants (\$ per capita)	Percentage of Municipal Gap Filled by State Nonschool Grants	Municipal Gap Net of State Nonschool Grants (\$ per capita)
					Unemployment Rate (%)	Population Density (000s per square mile)	Private-Sector Wage Index (%)	Town Maintenance Road Mileage (per 000 population)	Total Jobs (per capita)					
148	Madison	Suburban	250	2,255	4.40	0.51	94.14	6.61	0.25	1,111	-1,145	54	-5	-1,199
149	Westbrook	Above-Average-Property Rural	276	2,495	10.30	0.44	93.77	6.63	0.53	1,312	-1,183	37	-3	-1,220
150	Goshen	Above-Average-Property Rural	276	2,491	5.50	0.07	87.50	23.36	0.13	1,163	-1,328	83	-6	-1,412
151	Kent	Above-Average-Property Rural	291	2,628	8.30	0.06	88.28	22.79	0.40	1,294	-1,334	95	-7	-1,429
152	Ridgefield	Wealthy	296	2,677	5.90	0.72	114.63	6.81	0.41	1,327	-1,350	45	-3	-1,395
153	Sherman	Suburban	289	2,612	9.70	0.17	95.22	9.63	0.12	1,227	-1,385	45	-3	-1,430
154	Old Saybrook	Suburban	316	2,851	5.00	0.68	93.79	7.48	0.57	1,204	-1,647	39	-2	-1,686
155	Old Lyme	Above-Average-Property Rural	311	2,812	3.70	0.33	93.80	7.87	0.35	1,113	-1,698	39	-2	-1,737
156	Warren	Above-Average-Property Rural	328	2,964	7.90	0.06	88.43	24.44	0.10	1,231	-1,734	98	-6	-1,832
157	Wilton	Wealthy	349	3,156	5.50	0.68	116.60	6.92	0.57	1,365	-1,791	24	-1	-1,815
158	Bridgewater	Suburban	337	3,045	6.80	0.11	95.69	22.36	0.13	1,246	-1,800	83	-5	-1,883
159	Weston	Wealthy	350	3,164	6.60	0.52	111.17	7.75	0.11	1,257	-1,908	23	-1	-1,931
160	Sharon	Above-Average-Property Rural	357	3,227	5.00	0.05	89.37	30.23	0.43	1,275	-1,952	102	-5	-2,054
161	Lyme	Suburban	369	3,331	6.40	0.08	95.47	16.75	0.08	1,184	-2,147	68	-3	-2,215
162	Cornwall	Above-Average-Property Rural	384	3,471	5.90	0.03	88.62	37.83	0.29	1,312	-2,159	138	-6	-2,297
163	Salisbury	Above-Average-Property Rural	417	3,767	5.80	0.07	89.06	18.79	0.52	1,236	-2,531	62	-2	-2,593
164	Roxbury	Suburban	431	3,889	6.20	0.09	88.40	26.31	0.14	1,210	-2,679	100	-4	-2,779
165	Washington	Suburban	478	4,316	4.30	0.09	88.75	24.51	0.43	1,216	-3,100	81	-3	-3,181
166	Westport	Wealthy	562	5,074	7.50	1.34	119.32	4.60	0.62	1,452	-3,622	51	-1	-3,673
167	New Canaan	Wealthy	553	4,991	5.50	0.90	113.00	6.12	0.32	1,288	-3,703	19	-1	-3,722
168	Darien	Wealthy	569	5,142	7.70	1.65	112.33	3.87	0.36	1,359	-3,782	26	-1	-3,809
169	Greenwich	Wealthy	728	6,575	8.10	1.30	121.39	4.30	0.56	1,465	-5,110	33	-1	-5,143

Source: Author's calculations and Levy, Rodriguez, and Villemz (2004).

Note: Municipal capacity=9.03 × Equalized net grand list.

Municipal cost=24.80 × Unemployment rate + 36.48 × Population density + 6.66 × Private-sector wage index + 6.73 × Town maintenance road mileage + 217.92 × Total jobs + 256.97.

Municipal gap=Municipal cost - Municipal capacity.

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Appendix Table 3. Results of the Cost Regression

Dependent variable: Per capita adjusted operating expenditure (in 2012 dollars)	
<i>Cost factors:</i>	
Unemployment rate (%)	24.80*** (4.89)
Population density (000s per square mile)	36.48*** (12.42)
Private-sector wage index (%)	6.66*** (2.08)
Town maintenance road mileage (per 000 population)	6.73* (3.61)
Per capita private jobs	217.92*** (60.48)
<i>Control variables:</i>	
Per capita equalized net grand list (000s, in 2012 dollars)	0.40 (0.30)
Per capita income (000s, in 2012 dollars)	12.53*** (2.54)
Ratio of state nonschool grants to thousand dollars of income	7.21** (3.58)
Ratio of state Education Cost Sharing grant to thousand dollars of income	2.75** (1.38)
Tax price (median house value/per household equalized net grand list)	-94.12*** (31.68)
Percentage of population 25 and older with some college	7.69** (3.77)
Percentage of population 25 and older with a bachelor's degree or higher	4.00** (1.62)
Percentage of population 65 and older	3.74 (3.04)
Percentage of housing units that are owner-occupied	-3.21*** (1.04)
Percentage of registered voters who are republican	-4.36* (2.61)
Dummy variable for council-manager form of government	37.60 (23.11)
Dummy variable for mayor-council form of government	32.79 (30.97)
Dummy variable for having paid firefighters	173.60*** (28.47)
Dummy variable for municipalities with resident state trooper contract	-154.86*** (27.67)
Dummy variable for municipalities completely relying on state police	-263.30*** (43.68)
Dummy variable for mixed school system	-35.23 (30.00)
Dummy variable for K-12 regional schools	-202.60*** (32.94)
Constant	-105.57 (269.08)
Observations	845
Adjusted $R^2$	0.75
Year fixed effects	Yes
County fixed effects	Yes

Source: Authors' calculations.

Note: Robust standard errors are presented in parentheses. \*  $p < 0.10$ , \*\*  $p < 0.05$ , \*\*\*  $p < 0.01$

Appendix Table 4. Data Sources

Variables	Source(s)
<i>Dependent variable:</i>	
Per capita adjusted operating expenditure (in 2012 dollars)	Connecticut Municipal Fiscal Indicators Reports, the 2007 Census of Governments, the FY 2012 Comprehensive Annual Financial Reports of each Connecticut municipality
<i>Cost factors:</i>	
Unemployment rate (%)	The American Community Survey: 5-year Estimates
Population density (000s per square mile)	The American Community Survey: 5-year Estimates
Private-sector wage index (%)	Connecticut Department of Labor: Labor Market Information
Town maintenance road mileage (per 000 population)	Connecticut Department of Transportation: Public Road Mileage
Per capita private jobs	Connecticut Department of Labor: Labor Market Information
Per capita total jobs	Connecticut Department of Labor: Labor Market Information
Logarithm of population	The American Community Survey: 5-year Estimates
Percentage of housing units that are renter-occupied and were built before 1970	The American Community Survey: 5-year Estimates
Percentage of population in poverty	The American Community Survey: 5-year Estimates
Percentage of population that is foreign born	The American Community Survey: 5-year Estimates
<i>Control variables:</i>	
Per capita equalized net grand list (000s, in 2012 dollars)	Connecticut Municipal Fiscal Indicators Reports
Per capita income (000s, in 2012 dollars)	The American Community Survey: 5-year Estimates
Ratio of state nonschool grants to thousand dollars of income	Connecticut Office of Fiscal Analysis, the American Community Survey: 5-year Estimates
Ratio of state Education Cost Sharing grant to thousand dollars of income	Connecticut Department of Education, the American Community Survey: 5-year Estimates
Tax price (median house value/per household equalized net grand list)	Connecticut Municipal Fiscal Indicators Reports, the American Community Survey: 5-year Estimates
Percentage of population 25 and older with some college	The American Community Survey: 5-year Estimates
Percentage of population 25 and older with a bachelor's degree or higher	The American Community Survey: 5-year Estimates
Percentage of population 65 and older	The American Community Survey: 5-year Estimates
Percentage of housing units that are owner-occupied	The American Community Survey: 5-year Estimates
Percentage of registered voters who are republican	Connecticut Secretary of the State: Registration and Party Enrollment Statistics
Dummy variable for council-manager form of government	Connecticut Municipal Fiscal Indicators Reports
Dummy variable for mayor-council form of government	Connecticut Municipal Fiscal Indicators Reports
Dummy variable for having paid firefighters	Connecticut General Assembly Office of Legislative Program Review and Investigations
Dummy variable for municipalities with resident state trooper contract	Connecticut General Assembly Office of Legislative Program Review and Investigations
Dummy variable for municipalities completely relying on state police	Connecticut General Assembly Office of Legislative Program Review and Investigations
Dummy variable for mixed school system	Connecticut Department of Education
Dummy variable for K-12 regional schools	Connecticut Department of Education