STATE OF CONNECTICUT · COUNTY OF TOLLAND
INCORPORATED 1786

TOWN OF ELLINGTON

55 MAIN STREET · P. O. BOX 187
ELLINGTON, CONNECTICUT 06029-0187

www.ellington-ct.gov

March 26, 2019

To the Board of Finance:

John P. Rachek, Chairman
Peggy Busse
Douglas Harding
Barry C. Pinto
David Olender
Michael D. Varney

As required by the Town Charter Section 1003, the proposed budget for Fiscal Year (FY) 2019-20 is presented for your review.

REVENUES

GRAND LIST- 2018 – of Net Taxable Property

For FY19-20, the 2018 Grand List increased by 2.10% or $29,143,309 from the 2017 Grand List, resulting in increased tax revenue of $923,843 at the present mill rate of 31.7 mills at 100% collection rate. This Grand List is subject to hearings of the Ellington Board of Assessment Appeals and pending litigation. The major highlights below. (See Exhibit A)

CATEGORY	Net Grand List 2017	Net Grand List 2018	Percent Change	Dollar Change
Real Estate	$1,193,450,181	$1,214,508,158	1.76%	$21,057,977
Personal Property	$ 53,851,125	$ 56,879,762	5.62%	$ 3,028,637
Motor Vehicle	$ 137,867,285	$ 142,923,980	3.67%	$ 5,056,695
Total	$1,385,168,591	$1,414,311,900	2.10%	$29,143,309

Real Estate

Increase due to construction and completion of new single family residential homes, larger apartment properties and The Ivy at Ellington Assisted Living Residential Community. The increase in the number of accounts includes additional units completed at Windermere Village.

Personal Property

The largest assessment increase was attributable to Connecticut Light and Power, and new businesses such as West Road Limited Partnership dba The Ivy at Ellington, and leased equipment from Vitality Foodservice, Inc.

The State of Connecticut no longer reimbursing municipalities for lost revenue for the exempt machinery and equipment to the Town.

Equal Opportunity Employer

Motor Vehicle

The increase was due to an increase in value from the addition of 737 new 2018 and 2019 model passenger vehicles that replaced older vehicles on the previous gran list.

State Department of Motor Vehicles is still diligently working on resolving the domicile address problem with the motor vehicle files.

For FY19-20, the Governor does not address the motor vehicle mill rate (MVMR) and therefore the mill rate cap would remain at 45 mills. It would allow towns the option of establishing a mill rate for motor vehicles that is different from its mill rate for real property.

Concrete Foundation Adjustments

As funding becomes available for replacement of foundations, more property owners will seek assessment reductions due to failing foundations. This will in turn result in a substantial reduction in the real estate portion of the grand list.

	Homes	Reduction in Value	Tax Impact at Present mill rate of 31.7
2018 Grand List	49	$2,959,059	$93,802.17

The Connecticut Foundation Solutions Indemnity Company, Inc. (CFSIC) will significantly impact the replacement and reimbursement of foundations. As of February 15, 2019, 43 Ellington homeowners have applied to CFSIC. Homeowners no have several avenues to provide monetary assistance for their crumbling foundations.

STATE REVENUES AND REDUCTION IN STATE AID

The Connecticut Conference of Municipalities has provided two excellent Government Finance and Research reports that explains the Adopted FY19 State Budget; impact on Towns and Cities and the Governor's Proposed FY20 State Budget Impact on Town and Cities:

- Adopted FY19 State Budget: Impact on Towns and Cities (See Exhibit B)

  This report explains the various Education Aid grants, Non-Education Aid grants, and Additional Programs, Funding, and Other Items

- Governor's Proposed FY20 State Budget: Impact on Towns and Cities Ellington (See Exhibit C)

  This report explains the Education Aid, Non-Education Aid and Additional programs, funding and other items

- CCM Report- FY20 State Budget Impact on: Ellington (See Exhibit D)

Major State Grants

	May 8, 2018 Approved Budget FY18-19	Final State FY18-19	State FY19-20
Education Cost Sharing (ECS)	$ 8,544,715	$ 9,699,780	$ 9,826,217
Special Education	$ 0	$ 0	$ 0
Total Education Grants	$ 8,544,715	$ 9,699,780	$ 9,826,217
Adult Education	$ 13,000	$ 16,693	$ 17,557
State property Forest	$ 88	$ 4,540	$ 4,540
Pequot Mohegan Grant	$ 4081	$ 4,081	$ 4,081
Town Road Aid	$ 337,991	$ 339,811	$ 339,811
LOCIP	$ 124,107	$ 124,107	$ 106,377
Grants for Municipal Projects	$ 223,527	$ 223,527	$ 223,527
Teachers' Retirement Contribution	$ 0	$ 0	$ -116,032
Total State Aid	$9,247,509	$ 10,412,539	$10,406,078
Increase of State aid in FY18-19		$ 1,165,030	
Decrease of State Aid from Final State Aid FY17-18			$ (6,461)

Education Cost Sharing (ECS)

The Governor's proposal retains the new ECS formula with one exception. It replaces free and reduced-price lunch (FRPL) counts with direct certification of student counts in the National School Lunch Programs.

Town Road Aid

For FY19-20 state grant has remained identical to FY18-19.

Grants for Municipal Projects

This grant provides funds for the construction and maintenance of public highways, roads, and bridges.

Teachers' Retirement Contribution

The Governor is proposing structural changes to the Teacher's Retirement System (TRS). The recommendation has municipalities contributing to TRS. The contribution would be a reimbursement of a portion of the plan's normal cost. The base contribution would be 25% of normal cost, phased-in over three years.

The contribution would be increased above the base for towns with average teachers' salaries that are higher than the statewide median pensionable salary. For every percentage point above the median, a percentage point would be added to the contribution.

This payment is not considered part of the budgeted appropriation for education and would not impact the Minimum Budget Requirement (MBR).

REDUCTION IN STATE AID

For FY19-20, the Governor has proposed a reduction in state aid of $6,461 from FY18-19 allocation, when include the Teachers' Retirement Contribution.

DEPARTMENTAL REVENUES

Police Special Duty

Police Special Duty increased by $35,000 due to a five year average. This revenue is generated by Police providing traffic duty at road construction sites and other services at special events.

EXPENDITURES

The Budget Grand Total for FY19-20 is $60,448,586 or an increase of $1,982,606 from the Adjusted Approved Budget for FY18-19, resulting in an increase of 3.39%. Major highlights follow.

GENERAL GOVERNMENT

Overview

The General Government Budget increased by $629,684 or 3.35 % from the FY18-19 Adjusted Approved Budget.

General Government

Board of Selectman budgets for FY19-20 has increased by $53,994 due to new Town Administrator position. Finance Department budget increased by $88,301 due to contracted services line, adding the Open Gov, web based accounting platform.

Public Safety

Emergency 911 increased due to a contractual rate increase, the supplemental funding for the operation of the regional dispatch centers by the State of Connecticut has not been increase for the past eight years. Due to the State remaining flat, participating towns must supplement the increase cost for providing and operation the service, infrastructure maintenance and repairs. The remaining increase is due to the new Public Safety Director which accounts for $95,022.

Public Fire Protection

Approved rate increases by the Connecticut Public Utilities Control Authority (PURA)

Police

The Resident Troopers budget for FY19-20 increased by $26,372 due to the State of CT Resident State Troopers line.

Ellington Volunteer Ambulance

For FY18-19, the Ambulance Fee Program is budgeted to contribute $81,017 to support the operation of the department. The Ellington Volunteer Ambulance is also contributing $15,000 towards the Emergency Management-Tactical Gear Acquisition and $43,000 toward Ellington Volunteer Fire Department, Crystal Lake Fire Department and Ellington Volunteer Ambulance pager replacements.

Public Works

The largest increase to the Public Works budget is due to the consolidation of the Part Time Custodians at the Senior Center and Library to a Full Time DPW Custodian.

Sanitary Landfill

For FY19-20, MIRA has increased their Municipal Solid Waste tonnage fee from $72 to $83. In FY 17-18, MIRA made their first distribution of the Mid-Connecticut project's surplus funds to the town in the amount of $31,048.

Recreation

Upon recommendation of the Board of Selectman the Sandy Beach Safety Capital Improvement request moved to Recreation.

Library

The $43,050 increase was due mainly to realigning the contracted services line, as budgeted services were moved to building account for FY18-19 and needed to be moved back to the Library operating budget.

Debt Service

Main savings in the debt service budget for FY19-20 is due to the retirement of the $4.320 GO Refunding Bonds, Issue of 2010.

CAPITAL OUTLAY

Overview

The Capital Non-Recurring Fund has an increase of $260,166 from the FY18-19 Adjusted Approved Budget, or an increase of 22.78%

Proposed Capital Projects for FY19-20 are:

Unimproved Road Improvement	$ 30,000
Road Overlay	$ 500,000
Road Construction-Large/Small Bridges	$ 30,000
DPW Snow Plow Dump truck	$ 200,000
DPW Brush Chipper	$ 55,000
Police Cruisers	$ 52,000
Pool Car/Town Staff Vehicle	$ 50,000
Back Stops & Fencing	$ 30,000
Revaluation	$ 150,000
Parking Lot Renovations	$ 50,000
Emergency Management-Tactical Gear	$ 15,000
EVFD-Security System Upgrades	$ 41,166
BOE-Special Education Van	$ 35,000
BOE-Maintenance Vehicle	$ 34,000
BOE-Audio Visual Upgrades	$ 75,000
BOE-System wide Security Enhancements	$ 25,000
BOE-Modern Classroom Furniture-EMS/EHS	$ 30,000
Total	$1,402,166

BOARD OF EDUCATION

Overview

The Board of Education increase is $1,299,863 or 3.39% from the FY18-19 Adjusted Approved Budget. See the Board of Education budget book for details.

Primary areas of focus:

Maintenance of Effort (MOE)	$1,299,863
Long-term Investment in the future of Our Town (L.I.F.T.)	$ 0
	$1,299,863

FINANCIAL CONDITION OF THE TOWN

As of March 26, 2019, the Town of Ellington should end the FY18-19 with an unassigned fund balance of $2,047,761. Of that amount $1,635,491 is appropriated to the Fiscal Year 19-20 Budget. Retained $412,270 in order to maintain the town's credit rating from Moody's Investor Service, Inc. of "Aa3".

To fund the Public Hearing Budget based on the Governor's Proposed Budget for FY19-20, a mill rate of 33.2 mills at a tax collection rate of 98.50% will be required, an increase of 1.5 mills from FY18-19 tax rate of 31.7 mills.

Respectfully submitted,

Felicia A LaPlante
Acting Finance Officer/Treasurer

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST
FISCAL YEAR 2019-20

11-Apr-18

	DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS/ ADD'TL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUALS	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
	GENERAL GOVERNMENT									
110	BOARD OF SELECTMEN	290,195	304,457	8,463	312,920	160,513	291,937	20,983	366,914	0
120	BOARD OF FINANCE	8,867	9,950	0	9,950	7,742	10,440	(490)	9,850	0
121	AUDITORS	45,000	45,750	0	45,750	15,250	46,500	(750)	46,500	0
122	AUDITORS-SPECIAL PROJECTS	0	100	0	100	0	100	0	100	0
130	FINANCE OFFICER	339,802	347,457	9,554	357,011	139,617	310,426	46,585	445,312	0
131	TAX ASSESSOR	177,958	204,440	3,956	208,396	105,782	208,315	81	209,251	0
132	TAX COLLECTOR	166,508	177,338	3,180	180,518	89,491	177,025	3,493	181,235	0
133	BD. OF ASSESSMENT APPEALS	118	400	0	400	60	400	0	400	0
134	INS. ADVISORY BD.	0	100	0	100	0	100	0	100	0
140	TOWN CLERK	175,199	192,151	3,066	195,217	86,325	188,980	6,237	199,923	0
150	TOWN COUNSEL	96,011	110,000	0	110,000	64,788	120,000	(10,000)	110,000	0
155	PROBATE COURT	7,353	7,353	0	7,353	3,676	7,353	0	7,353	0
170	TOWN PLANNER	224,107	232,535	4,500	237,035	109,288	236,145	890	237,068	0
	TOTAL	1,531,118	1,632,031	32,719	1,664,750	782,532	1,597,721	67,029	1,814,006	0
	BOARDS & AGENCIES									
210	REGISTRARS & ELECTORS	60,306	80,200	0	80,200	53,593	79,895	305	81,844	0
220	ECON. DEV. COMM.	3,705	6,000	0	6,000	2,102	5,430	570	6,000	0
230	PLANNING & ZONING	28,044	30,600	0	30,600	18,560	31,565	(965)	30,600	0
235	DESIGN REVIEW BOARD	0	100	0	100	0	0	100	100	0
240	ZONING BD. OF APPEALS	6,422	4,500	0	4,500	1,934	4,375	125	4,500	0
245	SHARED SERVICES COMMISSION	0	100	0	100	0	100	0	100	0
250	PERM. BLDG. COMM.	0	1,750	0	1,750	125	1,750	0	1,750	0
255	ETHICS COMMISSION	170	1,170	0	1,170	0	1,650	(480)	1,710	0
260	INLAND WETLAND AGENCY	5,935	5,600	0	5,600	3,701	5,480	120	5,600	0
265	FLOOD & EROSION CONTROL BOARD	0	100	0	100	0	0	100	100	0
270	CONSERVATION COMM.	2,482	3,500	0	3,500	1,072	3,375	125	3,500	0
280	WPCA	0	1	0	1	0	0	1	1	0
	TOTAL	107,064	133,621	0	133,621	81,087	133,620	1	135,805	0

	PUBLIC SAFETY									
310	CENTER FIRE DEPT	258,218	209,140	0	209,140	88,421	240,890	(31,750)	219,140	0
320	CRYSTAL LAKE FIRE DEPT	84,739	63,644	0	63,644	18,384	71,844	(8,200)	66,674	0
321	PUBLIC FIRE PROTECTION	360,851	357,378	0	357,378	155,270	372,584	(15,206)	384,466	0
322	EMERGENCY 911	47,989	48,595	0	48,595	24,210	48,595	0	50,816	0
330	POLICE	1,277,521	1,412,741	1,130	1,413,871	218,305	1,413,509	362	1,440,243	0
331	POLICE SPECIAL DUTY	53,246	20,000	0	20,000	48,052	70,000	(50,000)	20,000	0
333	POLICE DRUG ABUSE RESIST ED	2,136	1,500	0	1,500	0	1,500	0	1,500	0
340	ANIMAL CONTROL OFFICER	104,414	103,507	0	103,507	46,329	100,935	2,572	103,407	0
350	EMERGENCY MANAGEMENT	52,273	55,040	1,614	56,654	27,595	56,504	150	151,676	0
360	BUILDING DEPT	149,954	154,781	3,440	158,221	73,107	159,821	(1,600)	157,319	0
370	E. VOLUNTEER AMBULANCE	365,160	268,350	0	268,350	167,921	361,950	(93,600)	281,017	0
375	EMERGENCY SERV INCENTIVE PGM	145,486	157,047	0	157,047	29,352	147,000	10,047	157,000	0
376	ADHOC EMERGENCY SERVICES COMM	0	200	0	200	0	200	0	200	0
380	PUBLIC SAFETY COMMISSION	0	100	0	100	0	100	0	100	0
391	FIRE MARSHAL	174,128	175,442	10,022	185,464	100,269	188,773	(3,309)	181,655	0
	TOTAL	3,076,115	3,027,465	16,206	3,043,671	997,215	3,234,205	(190,534)	3,215,213	0
	PUBLIC WORKS									
410	GENERAL TOWN ROADS	1,921,032	2,001,973	3,294	2,005,267	942,504	2,040,302	(35,035)	2,070,229	0
415	NEW EQUIPMENT	10,000	10,000	0	10,000	0	10,000	0	10,000	0
420	EQUIP. MAINT.	202,889	228,100	0	228,100	95,505	228,100	0	228,100	0
425	TOWN GARAGE MAINTENANCE	70,448	74,000	0	74,000	32,662	74,000	0	74,000	0
430	STREET SIGNS	13,631	17,500	0	17,500	3,239	17,500	0	17,500	0
435	GROUNDS MAINTENANCE-BOE/PARKS	118,973	112,000	0	112,000	60,951	113,000	(1,000)	115,000	0
439	TOWN ROAD AID-WINTER	286,783	260,000	0	260,000	98,265	260,000	0	255,000	0
440	TOWN ROAD AID-MATERIALS	281,543	275,000	0	275,000	106,224	275,000	0	275,000	0
	SUB-TOTAL	2,905,300	2,978,573	3,294	2,981,867	1,339,350	3,017,902	(36,035)	3,044,829	0
450	SANITARY LANDFILL	315,310	421,600	0	421,600	152,550	400,000	21,600	472,412	0
451	MUN-SOLID/BULKY WASTE CURB	0	0	0	0	0	0	0	0	0
455	SANITARY RECYCLING	346,593	377,200	0	377,200	146,480	377,200	0	377,200	0
456	HOUSEHOLD HAZARDOUS WASTE	12,502	15,000	0	15,000	957	15,000	0	15,000	0
460	WPCA MAINTENANCE	58,883	116,016	0	116,016	79,241	131,433	(15,417)	116,016	0
470	STREET LIGHTING	86,074	97,235	0	97,235	33,548	97,235	0	97,235	0
480	ENGINEER & INSPECTIONS	105,305	125,000	0	125,000	52,271	125,000	0	125,000	0
	TOTAL	3,829,967	4,130,624	3,294	4,133,918	1,804,397	4,163,770	(29,852)	4,247,692	0
	RECREATION									
540	PARKS & RECREATION	454,035	456,146	7,354	463,500	233,606	463,275	225	503,157	0
550	CULTURAL ARTS	0	0	0	0	0	0	0	0	0

560	INTERAGENCY AFTER SCHOOL PGM	723	12,500	0	12,500	0	12,500	0	12,500	0
585	CRYSTAL LAKE WATER MONITOR	25,000	25,000	0	25,000	24,156	25,000	0	25,000	0
	TOTAL	479,758	493,646	7,354	501,000	257,762	500,775	225	540,657	0
	LIBRARY									
610	HALL MEMORIAL LIBRARY	622,512	620,367	0	620,367	352,212	663,467	(43,100)	663,417	0
	TOTAL	622,512	620,367	0	620,367	352,212	663,467	(43,100)	663,417	0
	HUMAN SERVICES COMMISSION									
710	PUBLIC HEALTH NURSING	2,052	2,100	0	2,100	576	2,100	0	2,100	0
714	NUTMEG BIG BROTHERS BIG SISTERS	500	500	0	500	500	500	0	500	0
716	CORNERSTONE FOUNDATION INC	1,000	1,500	0	1,500	1,500	1,500	0	1,500	0
720	CONN LEGAL SERVICES	2,200	2,200	0	2,200	2,200	2,200	0	2,200	0
725	YWCA /SACS	1,000	2,000	0	2,000	0	2,000	0	2,000	0
726	NC REG MENTAL HEALTH BOARD	1,092	1,092	0	1,092	1,092	1,092	0	1,092	0
731	KIDSAFE CT	1,500	1,500	0	1,500	1,500	1,500	0	1,500	0
740	HOCKANUM VALLEY COMMUNITY COUN(	35,000	35,000	0	35,000	8,750	35,000	0	35,000	0
741	FOOD PANTRY	749	1,000	0	1,000	0	1,000	0	0	0
742	FUEL/UTILITY BANK	4,493	1,500	0	1,500	4,408	1,500	0	0	0
744	YOUTH ENRICHMENT	17,736	0	0	0	0	0	0	0	0
745	YOUTH ACTIVITY PROGRAMS	42,728	90,811	0	90,811	29,388	90,811	0	202,653	0
746	HARTFORD INTERVAL HOUSE	2,500	2,500	0	2,500	2,500	2,500	0	2,500	0
750	HUMAN SERVICES	264,276	281,887	8,012	289,899	104,038	284,899	5,000	194,943	0
	SUB-TOTAL	376,826	423,590	8,012	431,602	156,452	426,602	5,000	445,988	0
770	NO. CENTRAL HEALTH DISTRICT	74,328	75,052	0	75,052	37,526	75,052	0	75,631	0
780	WELFARE	9,393	16,000	0	16,000	1,800	16,000	0	0	0
790	MUNICIPAL AGENT	2,275	2,500	0	2,500	47	2,500	0	2,500	0
795	SENIOR CENTER	222,714	256,298	0	256,298	110,704	230,549	25,749	237,088	0
	TOTAL	685,536	773,440	8,012	781,452	306,529	750,703	30,749	761,207	0
	TOWN PROPERTIES									
810	TOWN HALL	409,291	480,372	0	480,372	221,273	492,372	(12,000)	480,372	0
820	CENTER CEMETERY	3,700	3,700	0	3,700	3,700	3,700	0	3,700	0
835	HALL MEMORIAL LIBRARY BUILDING	152,328	154,350	0	154,350	59,152	124,350	30,000	154,350	0
836	EVAC BUILDING	0	32,250	0	32,250	32,978	67,200	(34,950)	36,500	0
837	CRYSTAL LAKE FIRE DEPARTMENT	0	20,500	0	20,500	5,596	20,500	0	21,000	0
838	CENTER FIRE DEPT-MAIN STREET	0	34,100	0	34,100	14,795	34,800	(700)	34,565	0
839	CENTER FIRE DEPT-6 NUTMEG DRIVE	0	24,300	0	24,300	9,629	24,300	0	24,300	0
840	ARBOR COMMONS-HUM SERV/PARKS RE	23,422	27,350	0	27,350	14,162	27,350	0	27,350	0
841	ARBOR COMMONS-POLICE	13,493	20,550	0	20,550	12,741	26,150	(5,600)	23,150	0

842	ANIMAL CONTROL FACILITY	0	2,000	0	2,000	0	500	1,500	500	0
845	SENIOR CENTER BUILDING	77,840	80,608	0	80,608	38,419	79,608	1,000	78,608	0
850	PINNEY HOUSE	1,672	1,500	0	1,500	948	2,300	(800)	1,500	0
860	OLD CRYSTAL LAKE SCHOOL HOUSE	11,370	16,200	0	16,200	11,334	19,100	(2,900)	18,200	0
	TOTAL	693,116	897,780	0	897,780	424,727	922,230	(24,450)	904,095	0
	DEBT SERVICE									
910	DEBT REDEMPTION-PRINCIPAL	2,359,027	2,370,290	71,250	2,441,540	1,605,436	2,447,176	(5,636)	2,118,402	0
920	DEBT REDEMPTION-INTEREST	718,324	673,957	5,290	679,247	358,753	673,956	5,291	609,201	0
	TOTAL	3,077,351	3,044,247	76,540	3,120,787	1,964,189	3,121,132	(345)	2,727,603	0
	FIXED CHARGES									
930	SOCIAL SECURITY	409,943	442,605	0	442,605	214,248	442,605	0	478,308	0
950	INSURANCE	2,050,294	2,738,629	0	2,738,629	1,275,081	2,510,917	227,712	3,040,080	0
951	INSURANCE REIMB. & CLAIMS	(1,313)	7,500	0	7,500	0	37,500	(30,000)	7,500	0
952	INSURANCE PRIOR YEAR	0	100	0	100	0	100	0	100	0
960	SERVICE INSURANCE	101,000	107,681	0	107,681	107,681	107,681	0	107,681	0
	TOTAL	2,559,924	3,296,515	0	3,296,515	1,597,010	3,098,803	197,712	3,633,669	0
	MISCELLANEOUS									
1010	CONTINGENCY FUND	200,000	200,000	0	200,000	0	200,000	0	200,000	0
1011	CAPITAL RESERVE FUND	200,000	200,000	0	200,000	0	200,000	0	200,000	0
1020	ADHOC COUNCIL DEVELOP POSITIVE YC	8,982	10,000	0	10,000	0	10,000	0	10,000	0
1021	ERASE GRANT	3,652	3,907	0	3,907	350	3,907	0	3,907	0
1031	ADHOC PATRIOTIC COMMITTEE	6,652	4,700	0	4,700	240	7,100	(2,400)	4,700	0
1032	ADHOC ELL BEAUTIFICATION COMM	249	2,200	0	2,200	915	2,200	0	2,200	0
1033	ADHOC ELL TRAILS COMMITTEE	3,610	4,000	0	4,000	5,094	7,000	(3,000)	8,000	0
1035	CHARTER REVISION COMMITTEE	4,089	4,200	0	4,200	1,915	1,916	2,284	4,200	0
1040	MISCELLANEOUS	1,380	2,000	0	2,000	65	2,000	0	2,000	0
1045	GASB-OPEB	100,000	100,000	0	100,000	0	100,000	0	100,000	0
1050	REFERENDUM/PRIMARIES	3,156	18,000	0	18,000	3,327	18,000	0	18,000	0
1060	BUILDING DEMOLITION/EVICTIONS	3,353	10,000	0	10,000	2,030	10,000	0	10,000	0
1065	SALARY ADJUSTMENT	0	68,089	(67,585)	504	0	0	504	189,000	0
1067	EMPLOYEE EDUCATIONAL DEVELOPMEN	0	7,500	0	7,500	3,273	7,500	0	7,500	0
1075	TOWN COMMUNICATIONS	62	22,538	0	22,538	3,926	15,000	7,538	22,538	0
1080	TOWN WEB SITE	22,039	24,102	0	24,102	10,750	24,102	0	11,787	0
1085	GRANT APPLICATIONS	0	2,000	0	2,000	0	0	2,000	2,000	0
1090	GIS	4,700	6,000	0	6,000	3,000	6,000	0	6,000	0
	TOTAL	561,924	689,236	(67,585)	621,651	34,885	614,725	6,926	801,832	0

	GENERAL GOV'T GRAND TOTAL	17,224,385	18,738,972	76,540	18,815,512	8,602,545	18,801,151	14,361	19,445,196	0
	CAPITAL OUTLAY									
1100	CAPITAL NON-RECURRING FUND	1,178,896	1,356,542	433,093	1,789,635	903,702	1,717,550	72,085	2,439,670	0
	TOTAL	1,178,896	1,356,542	433,093	1,789,635	903,702	1,717,550	72,085	2,439,670	0
1200	**BOARD OF EDUCATION**	36,596,260	38,301,361	0	38,301,361	16,988,916	38,301,361	0	39,601,224	0
	TOTAL	36,596,260	38,301,361	0	38,301,361	16,988,916	38,301,361	0	39,601,224	0
	GRAND TOTAL	54,999,541	58,396,875	509,633	58,906,508	26,495,163	58,820,062	86,446	61,486,090	0

AMOUNTS SHOWN IN DOLLARS

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST
BUDGET SUMMARY
FISCAL YEAR 2018-19

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS/ ADD'TL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUALS	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
GENERAL GOVERNMENT *.	1,531,118	1,632,031	32,719	1,664,750	782,532	1,597,721	67,029	1,814,006	0
BOARDS, AGENCIES & COMM.	107,064	133,621	0	133,621	81,087	133,620	1	135,805	0
PUBLIC SAFETY	3,076,115	3,027,465	16,206	3,043,671	997,215	3,234,205	(190,534)	3,215,213	0
PUBLIC WORKS	3,829,967	4,130,624	3,294	4,133,918	1,804,397	4,163,770	(29,852)	4,247,692	0
CULTURAL ARTS & RECREATION	479,758	493,646	7,354	501,000	257,762	500,775	225	540,657	0
LIBRARY	622,512	620,367	0	620,367	352,212	663,467	(43,100)	663,417	0
HUMAN SERVICES	685,536	773,440	8,012	781,452	306,529	750,703	30,749	761,207	0
TOWN PROPERTIES	693,116	897,780	0	897,780	424,727	922,230	(24,450)	904,095	0
DEBT SERVICE	3,077,351	3,044,247	76,540	3,120,787	1,964,189	3,121,132	(345)	2,727,603	0
FIXED CHARGES	2,559,924	3,296,515	0	3,296,515	1,597,010	3,098,803	197,712	3,633,669	0
MISCELLANEOUS	561,924	689,236	(67,585)	621,651	34,885	614,725	6,926	801,832	0
GENERAL GOVERNMENT TOTAL	17,224,385	18,738,972	76,540	18,815,512	8,602,545	18,801,151	14,361	19,445,196	0
CAPITAL OUTLAY	1,178,896	1,356,542	433,093	1,789,635	903,702	1,717,550	72,085	2,439,670	0
BOARD OF EDUCATION	36,596,260	38,301,361	0	38,301,361	16,988,916	38,301,361	0	39,601,224	0
BUDGET GRAND TOTAL	54,999,541	58,396,875	509,633	58,906,508	26,495,163	58,820,062	86,446	61,486,090	0
* FIRST SELECTMAN'S SALARY	85,933	89,370	0	89,370	44,685	89,370	0	92,498	0

BUD1200

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST
FISCAL YEAR 2019-20
1200 BOARD OF EDUCATION

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS/ ADDTL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUAL	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
SALARIES									
ADMINISTRATION	1,957,695	2,020,376	0	2,020,376	1,139,293	2,237,238	(216,862)	2,392,230	0
FACULTY	16,955,219	17,958,562	0	17,958,562	6,429,657	17,735,861	222,701	18,202,378	0
SECRETARIAL	964,322	982,576	0	982,576	494,777	990,399	(7,823)	988,662	0
CUSTODIAL	1,367,674	1,368,230	0	1,368,230	723,004	1,378,645	(10,415)	1,507,793	0
NURSES/HEALTH AIDES	374,749	392,857	0	392,857	151,916	463,357	(70,500)	463,357	0
INSTRUCTOR AIDES	1,003,614	1,378,280	0	1,378,280	686,635	1,413,280	(35,000)	1,393,996	0
TECH/MEDIA/SECURITY/CAFÉ	502,542	543,945	0	543,945	256,237	543,945	0	563,653	0
SEVERANCE/ADJ	74,593	181,899	0	181,899	3,096	57,496	124,403	205,291	0
TOTAL	23,200,407	24,826,725	0	24,826,725	9,884,616	24,820,221	6,504	25,717,360	0
EMPLOYEE BENEFITS									
HEALTH/LIFE BENEFITS	5,078,721	4,924,539	0	4,924,539	2,615,150	4,904,151	20,388	5,099,597	0
SOCIAL SECURITY	638,209	638,617	0	638,617	300,942	644,297	(5,680)	705,645	0
UNEMPLOYMENT COMP	31,066	10,000	0	10,000	12,442	30,321	(20,321)	20,000	0
RETIREMENT	576,233	575,062	0	575,062	303,396	605,704	(30,642)	622,435	0
COURSE TUITION	9,282	1,000	0	1,000	0	1,000	0	10,000	0
TOTAL	6,333,511	6,149,218	0	6,149,218	3,231,930	6,185,473	(36,255)	6,457,677	0
CONTRACTED SERVICES									
PROGRAM IMPROVEMENT	352,671	404,652	0	404,652	271,744	404,652	0	394,045	0
PUPIL SERVICES	74,949	77,406	0	77,406	26,032	62,406	15,000	82,211	0
MANAGEMENT SERVICES	32,415	30,000	0	30,000	23,319	35,000	(5,000)	30,000	0
OTHER PROF/TECH SERVS	635,249	627,420	0	627,420	205,578	692,420	(65,000)	591,963	0
ELECTRICITY	454,022	448,000	0	448,000	192,315	448,000	0	458,000	0
OTHER PROPERTY SERV	187,760	196,000	0	196,000	140,906	176,000	20,000	203,800	0
WORKERS COMP/PROPERTY INS	383,157	400,505	0	400,505	293,496	384,985	15,520	413,048	0
RENTALS	116,778	127,271	0	127,271	30,827	113,781	13,490	115,126	0
REPAIRS INSTR. EQUIP.	43,355	39,029	0	39,029	23,460	39,029	0	40,620	0
PROPANE/NATURAL GAS	192,665	190,000	0	190,000	53,307	190,000	0	196,250	0
WATER	59,555	53,500	0	53,500	27,720	58,320	(4,820)	54,000	0
REPAIRS/MAINTENANCE	173,681	165,500	0	165,500	73,859	165,500	0	172,500	0

BUD1200

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST
FISCAL YEAR 2019-20
1200 BOARD OF EDUCATION

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS/ ADDTL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUAL	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
REG. PUPIL TRANSP.	1,494,436	1,856,832	0	1,856,832	675,246	1,896,832	(40,000)	2,008,829	0
CONF/TRAVEL	56,485	54,700	0	54,700	34,533	54,700	0	54,700	0
SPECIAL ED TRANSP	558,763	535,849	0	535,849	221,707	445,849	90,000	580,171	0
ATHLETIC TRANSP	38,667	43,460	0	43,460	33,559	43,460	0	40,400	0
TELEPHONE	56,038	65,716	0	65,716	40,229	65,716	0	66,216	0
PRINTING/ADVERTISING	17,089	18,111	0	18,111	11,243	18,111	0	18,178	0
OUTSIDE TUITION(1)	884,044	998,111	0	998,111	583,526	973,111	25,000	1,046,931	0
TOTAL	5,811,779	6,332,062	0	6,332,062	2,962,606	6,267,872	64,190	6,566,988	0
SUPPLIES AND MATERIALS									
ADMINISTRATIVE	55,091	60,459	0	60,459	31,870	60,459	0	59,038	0
PROGRAM	326,562	348,576	0	348,576	188,013	348,576	0	359,227	0
SPECIAL EDUCATION	48,357	36,860	0	36,860	17,368	36,860	0	38,669	0
BASIC	123,244	138,564	0	138,564	91,799	138,564	0	144,846	0
CUSTODIAL	132,592	129,100	0	129,100	67,825	129,100	0	129,100	0
HEATING FUEL	2,587	4,500	0	4,500	279	1,000	3,500	4,500	0
TEXTBOOKS	98,484	72,325	0	72,325	40,299	72,325	0	68,940	0
LIBRARY/MEDIA	57,034	66,000	0	66,000	31,862	66,000	0	67,002	0
TOTAL	843,951	856,384	0	856,384	469,316	852,884	3,500	871,322	0
CAPITAL OUTLAY									
REPLACEMENT EQUIPMENT(2)	214,054	41,500	0	41,500	53,831	66,500	(25,000)	41,500	0
TOTAL	214,054	41,500	0	41,500	53,831	66,500	(25,000)	41,500	0
MEMBERSHIP/DUES	56,265	54,472	0	54,472	36,598	40,000	14,472	54,472	0
TRANSFER ACCOUNT	41,321	0	0	0	1,412	0	0	0	0
DEPARTMENT TOTAL	36,501,288	38,260,361	0	38,260,361	16,640,308	38,232,950	27,411	39,709,319	0
TOWNWIDE MAINT. PROG.(3)	94,972	41,000	0	41,000	46,510	47,000	(6,000)	41,000	0

BUD1200

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST
FISCAL YEAR 2019-20
1200 BOARD OF EDUCATION

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS/ ADDTL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUAL	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
GRAND TOTAL	36,596,260	38,301,361	0	38,301,361	16,686,818	38,279,950	21,411	39,750,319	0
BOARD OF EDUCATION	0	0	0	0	0	0	(10,000)	0	0
DESIGNATION TO UNEXPENDED FUND ACCOUNT TO OFFSET OUTSIDE TUITION									
REVISED GRAND TOTAL	36,596,260	38,301,361	0	38,301,361	16,686,818	38,279,950	11,411	39,750,319	38,301,361

(1) OUTSIDE TUITION-6 MONTH ACTUALS TO BE OFFSET BY STATE GRANT
(2) REPLACEMENT EQUIPMENT-6 MONTH ACTUAL TO BE OFFSET BY GRANT AND INCOMING TUITION
(3) TOWNWIDE MAINTENANCE PROGRAM TO BE OFFSET WITH DISTRICT TUITION

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST
BUDGET REPORT 2019-20

CAPITAL OUTLAY	2017-18 Actuals	2018-19 Approved Budget	2018-19 Trans/ Addl Appr.	2018-19 Adjusted Approved Budget	2018-19 First Six Months Actual	2018-19 Estimated Total Actuals	2018-19 (Over)\ Under	2019-20 Budget Request
Unimproved Road Improvement	6,475.00	30,000.00	0.00	30,000.00	1,633.73	30,000.00	0.00	30,000.00
Local Capital Improvement Program	195,651.00	124,107.00	0.00	124,107.00	124,107.00	124,107.00	0.00	195,025.00
Road Overlay	500,000.00	500,000.00	0.00	500,000.00	334,995.51	500,000.00	0.00	500,000.00
Road Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Townwide Sidewalks	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00
Sidewalk Extension West Rd Rte 83	29,375.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rd Construction-Large/Small Bridges	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
Town Hall Renovations/Addition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00
Backstops and Fencing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Playing Field Surfaces	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Field Irrigation	0.00	65,000.00	0.00	65,000.00	52,243.04	65,000.00	0.00	0.00
Parking Lot Renovations	80,000.00	70,000.00	0.00	70,000.00	70,000.00	70,000.00	0.00	50,000.00
Middle Road Fields	0.00	70,000.00	0.00	70,000.00	14,993.80	70,000.00	0.00	0.00
Plan of Conservation & Development 2018	24,256.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revaluation	0.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00	150,000.00
Emergency Services Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Purchase-74 Maple Street	0.00	0.00	198,000.00	198,000.00	129,458.53	198,000.00	0.00	0.00
HML-Carpet Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HML-Roof Replacement	0.00	0.00	180,000.00	180,000.00	0.00	180,000.00	0.00	0.00
Pool Car/Town Staff Vehicle	30,000.00	30,000.00	0.00	30,000.00	25,449.45	25,550.00	4,450.00	50,000.00
Police Cruiser	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,000.00
DPW-Small Dump Truck	0.00	70,000.00	0.00	70,000.00	49,884.60	50,000.00	20,000.00	0.00
DPW-Snow Plow Dumptruck Replmnt	190,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
DPW-Pick-Up Truck	0.00	35,000.00	0.00	35,000.00	51,494.60	52,000.00	-17,000.00	0.00
Human Services/Senior Center Bus	0.00	60,000.00	0.00	60,000.00	0.00	0.00	60,000.00	0.00
DPW-Brush Chipper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00
EVAC-Massimo Rad 57 Handheld Pilse Co-Oximeter	0.00	42,435.00	0.00	42,435.00	37,800.00	37,800.00	4,635.00	0.00
EVAC-Stretcher Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,210.00
EVAC-Ambulance Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243,269.00
Emergency Services Pagers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,000.00

TOWN OF ELLINGTON
BUDGET EXPENDITURE REQUEST
BUDGET REPORT 2019-20

CAPITAL OUTLAY	2017-18 Actuals	2018-19 Approved Budget	2018-19 Trans/ Addl Appr.	2018-19 Adjusted Approved Budget	2018-19 First Six Months Actual	2018-19 Estimated Total Actuals	2018-19 (Over)\ Under	2019-20 Budget Request
EVFD-Generator Replmnt-Station 243	38,061.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EVFD-Equipment Sutphen Pumper	0.00	0.00	35,743.00	35,743.00	11,641.30	35,743.00	0.00	0.00
EVFD-Security System Upgrades	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,166.00
Emergency Management Tactical Gear	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
BOE-Windermere Air Conditioning Cafeteria	85,077.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOE- Modern Classroom Furniture EMS/EHS	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
BOE-District Facilities Study	0.00	25,000.00	19,350.00	44,350.00	0.00	44,350.00	0.00	0.00
BOE-Special Education Van	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
BOE-Maintenance Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,000.00
BOE-Systemwide Security Enhancements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
BOE-Audio/Visual Upgrades	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
DEPARTMENT TOTAL	1,178,896	1,356,542	433,093	1,789,635	903,702	1,717,550	72,085	2,439,670
LESS-FEDERAL/STATE/TRUST FUNDS								
State Grant-LOCIP	195,025	124,107	0	124,107	0	124,107	0	195,025
State Grant- STEAP Town Hall Renovation	0	0	0	0	0	0	0	500,000
State Grant-DOT Senior Van 80%	0	48,000	0	48,000	0	0	48,000	0
Ambulance Fee Program	0	42,435	0	42,435	0	42,435	0	342,479
TOTAL	195,025	214,542	0	214,542	0	166,542	48,000	1,037,504
NET COST TO TOWN	983,871	1,142,000	433,093	1,575,093	903,702	1,551,008	24,085	1,402,166
CAP NON REC FUND								

TOWN OF ELLINGTON
PROJECTED BUDGET REVENUES
FISCAL YEAR 2019-20

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS ADD'TL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUALS	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
PROPERTY TAXES									
CURRENT YEAR LEVY	43,082,918	44,751,829	0	44,751,829	27,622,597	43,716,326	1,035,503	46,553,321	0
PRIOR YEAR LEVIES	298,373	90,000	0	90,000	115,694	180,000	(90,000)	110,000	0
INTEREST AND LIEN FEES	226,704	110,000	0	110,000	75,038	120,000	(10,000)	140,000	0
TOTAL	43,607,996	44,951,829	0	44,951,829	27,813,329	44,016,326	935,503	46,803,321	0
STATE AND FEDERAL GRANTS									
SCHOOLS:									
TEACHER PENSION CONTRIBUTION	0	0	0	0	0	0	0	(116,032)	0
EDUCATION COST SHARING GRANTS	8,424,841	8,544,715	0	8,544,715	3,701,386	9,699,780	(1,155,065)	9,826,217	0
SPECIAL EDUCATION	0	0	0	0	0	0	0	0	0
TRANSPORTATION	0	0	0	0	0	0	0	0	0
ADULT ED. & VO-AG	13,583	13,000	0	13,000	0	16,693	(3,693)	17,557	0
TOWN ROAD AID	337,991	337,991	0	337,991	169,905	339,811	(1,820)	339,811	0
ELDERLY CIRCUIT BREAKER REIMB	0	0	0	0	0	0	0	0	0
DISABILITY REIMBURSEMENT	1,813	1,812	0	1,812	1,545	1,812	0	0	0
STATE PROPERTY FOREST	88	88	0	88	4,540	4,540	(4,452)	4,540	0
PEQUOT/MOHEGAN FUNDS	44,853	4,081	0	4,081	1,360	4,081	0	4,081	0
CIRCUIT COURT FINES	3,825	6,417	0	6,417	915	6,417	0	6,417	0
HOUSING AUTHORITY	0	0	0	0	0	0	0	0	0
DOG DAMAGE	0	100	0	100	0	100	0	0	0
TELECOMM SERV PERS PROP TAX	17,303	17,303	0	17,303	0	17,303	0	17,303	0
ADDITIONAL INCOME VETERANS	15,671	15,670	0	15,670	16,732	16,732	(1,062)	16,732	0
LOCAL CAPITAL IMP PROGRAM	195,025	124,107	0	124,107	0	124,107	0	106,377	0
STEAP-TOWN HALL ADDITION	0	0	0	0	0	0	0	500,000	0
MRSA-GRANTS FOR MUNICIPAL PROJECTS	0	0	0	0	0	0	0	0	0
MRSF-REEVEUE SHARING GRANT	0	0	0	0	0	0	0	0	0
MUNICIPAL STABILIZATION GRANT	0	0	0	0	0	0	0	0	0
PA 13-247 MUNICIPAL GRANTS IN AID	223,527	223,527	0	223,527	0	223,527	0	223,527	0
DWI GRANT	28,151	50,000	0	50,000	0	50,000	0	50,000	0
ERASE GRANT	3,907	3,907	0	3,907	0	3,907	0	3,907	0
MIRA-DISTRIBUTION	0	0	0	0	0	0	0	0	0
HISTORICAL PRESERVE AWARD	4,000	4,000	0	4,000	0	4,000	0	4,000	0

TOWN OF ELLINGTON
PROJECTED BUDGET REVENUES
FISCAL YEAR 2019-20

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS ADD'TL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUALS	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
DOT-SENIOR VAN	0	0	0	0	0	0	0	0	0
SIDEWALK EXTENSION-WEST RD (RTE 83)	0	0	0	0	0	0	0	0	0
NORTH CENTRAL AREA AGENCY ON AGING-EMATS	2,546	5,000	0	5,000	1,454	5,000	0	4,000	0
NCAAA-NUTRITION PP (ENPP)	2,454	4,000	0	4,000	1,536	4,000	0	4,000	0
NCHD-COMMUNITY GARDEN	1,500	0	0	0	0	0	0	0	0
EMERGENCY MANAGEMENT	7,893	7,889	0	7,889	0	7,889	0	7,889	0
TOTAL	9,328,971	9,363,607	0	9,363,607	3,899,373	10,529,699	(1,166,092)	11,020,326	0
DEPARTMENTAL REVENUES									
BUILDING DEPARTMENT	371,158	300,000	0	300,000	141,027	300,000	0	300,000	0
PLANNING & ZONING	37,260	30,000	0	30,000	19,962	38,000	(8,000)	35,000	0
RIGHTS OF WAYS	2,155	2,000	0	2,000	1,085	2,000	0	2,000	0
FIRE MARSHAL	240	450	0	450	110	220	230	250	0
RECREATION PROGRAM RECEIPTS	286,678	290,740	0	290,740	142,343	287,000	3,740	302,225	0
RECR INTERAGENCY AFTER SCHOOL PGM	0	12,500	0	12,500	0	0	12,500	0	0
CULTURAL ARTS COMMISSION	0	500	0	500	0	0	500	0	0
ADHOC PATRIOTIC COMMITTEE	4,575	100	0	100	0	4,500	(4,400)	100	0
ADHOC ELL BEAUTIFICATION COMMITTEE	125	100	0	100	0	100	0	100	0
ADHOC ELL TRAILS COMMITTEE	0	100	0	100	0	100	0	100	0
TOWN CLERK CONVEYANCE TAX	195,117	150,000	0	150,000	90,863	150,000	0	150,000	0
TOWN CLERK RECORD FEES & LIC	122,942	100,000	0	100,000	39,967	100,000	0	100,000	0
AIRCRAFT REGISTRATION	1,440	1,440	0	1,440	1,260	1,260	180	1,440	0
BOARD OF EDUCATION	765	500	0	500	0	500	0	500	0
POLICE-SPECIAL DUTY	86,957	40,000	0	40,000	85,134	100,000	(60,000)	75,000	0
ANIMAL CONTROL OFF FEES & LIC	21,156	25,000	0	25,000	8,513	21,000	4,000	21,000	0
ANIMAL CONTROL DONATIONS	0	100	0	100	180	180	(80)	100	0
POLICE-DARE DONATIONS	1,500	500	0	500	0	500	0	500	0
YOUTH SERVICES DONATIONS	500	1,000	0	1,000	5	500	500	500	0
YOUTH SERVICES ACTIVITIES	19,636	8,000	0	8,000	4,601	8,200	(200)	8,000	0
HUMAN SERVICES ENRICHMENT PRGM DONATIONS	0	1,000	0	1,000	0	0	1,000	0	0
HUMAN SERVICES DONATIONS	6,598	1,000	0	1,000	0	1,000	0	1,000	0
HUMAN SERVICES EMERGENCY DONATIONS	0	0	0	0	0	0	0	0	0
HUMAN SERVICES FOOD PANTRY DONATIONS	2,982	1,000	0	1,000	1,442	2,500	(1,500)	0	0

TOWN OF ELLINGTON
PROJECTED BUDGET REVENUES
FISCAL YEAR 2019-20

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS ADD'TL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUALS	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
HUMAN SERVICES FUEL ADMINISTRATION	180	500	0	500	0	500	0	200	0
HUMAN SERVICES FUEL DONATIONS	3,774	1,000	0	1,000	2,761	8,000	(7,000)	0	0
HUMAN SERVICES MUNICIPAL AGENT	0	500	0	500	0	0	500	100	0
SENIOR CENTER DONATIONS	350	500	0	500	0	500	0	500	0
SENIOR CENTER PROGRAMS	12,564	10,000	0	10,000	6,480	13,000	(3,000)	15,000	0
SENIOR CENTER EMATS	973	750	0	750	343	750	0	750	0
SENIOR CENTER RENTAL INCOME	100	500	0	500	160	300	200	500	0
SENIOR CENTER TRANSPORTATION PROGRAM	300	500	0	500	60	300	200	500	0
TOTAL	1,180,026	980,280	0	980,280	546,297	1,040,910	(60,630)	1,015,365	0
INVESTMENT EARNINGS									
INTEREST ON EARNINGS	217,093	185,000	0	185,000	174,374	270,000	(85,000)	250,000	0
TOTAL	217,093	185,000	0	185,000	174,374	270,000	(85,000)	250,000	0
DEBT RETIREMENT									
WATER POLLUTION CONTROL AUTH	100,000	100,000	0	100,000	0	100,000	0	100,000	0
TOTAL	100,000	100,000	0	100,000	0	100,000	0	100,000	0
OTHER INCOME									
CLOSEOUT-PRIOR YR CAPITAL PROJECTS	1,382	0	0	0	0	0	0	0	0
MARSHALL E. CHARTER FUND	0	0	0	0	0	0	0	0	0
RESERVE FOR DEBT REDUCTION-BOND PREMIUMS	0	0	0	0	0	0	0	0	0
AMBULANCE FEE PROGRAM	203,000	197,435	0	197,435	45,000	197,435	0	423,496	0
TOWN SIDEWALK FUND	0	0	0	0	0	0	0	0	0
DPW MAINTENANCE FUND	0	0	0	0	0	0	0	0	0
EVERSOURCE-BRIGHT IDEAS GRANTS	19,993	0	0	0	0	8,785	(8,785)		0
INSURANCE CLAIMS & REFUNDS	2,200	7,500	0	7,500	1,709	0	7,500	7,500	0
WPCA REIMBURSEMENT	33,075	32,540	0	32,540	0	32,540	0	33,000	0
WPCA-REIMB MAINTEN BUDGET	54,216	168,902	0	168,902	168,902	168,902	0	116,016	0
BUILDING DEMOLITION/EVICTIONS	0	0	0	0	0	0	0	0	0
SNOW REMOVAL CHARGE-DEVELOPERS	0	5,000	0	5,000	0	5,000	0	5,000	0
SUNDRY REFUNDS & RECEIPTS	74,957	27,000	0	27,000	39,501	80,000	(53,000)	70,000	0
RENTAL INCOME OF TOWN PROPERTY	8,225	6,475	0	6,475	3,238	6,475	0	6,475	0
SALE OF PROPERTY	19,803	100	0	100	11,035	50,000	(49,900)	100	0

TOWN OF ELLINGTON

PROJECTED BUDGET REVENUES

FISCAL YEAR 2019-20

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS ADD'TL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUALS	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
TOTAL	416,852	444,952	0	444,952	269,384	549,137	(104,185)	661,587	0
APPROPRIATION-FUND BALANCE	0	2,323,207	0	2,323,207	0	2,323,207	0	1,635,491	0
GRAND TOTAL	54,850,938	58,348,875	0	58,348,875	32,702,757	58,829,279	(480,404)	61,486,090	0

AMOUNTS SHOWN IN DOLLARS

TOWN OF ELLINGTON

PROJECTED BUDGET REVENUES

BUDGET SUMMARY

FISCAL YEAR 2018-19

11-Apr-19

DESCRIPTION	2017-18 ACTUALS	2018-19 APPROVED BUDGET	2018-19 TRANS ADD'TL APPR	2018-19 ADJUSTED APPROVED BUDGET	2018-19 FIRST SIX MONTHS ACTUALS	2018-19 ESTIMATED TOTAL ACTUALS	2018-19 (OVER)\ UNDER	2019-20 BUDGET REQUEST	2019-20 BOARD OF FINANCE RECOMMEND
PROPERTY TAXES	43,607,996	44,951,829	0	44,951,829	27,813,329	44,016,326	935,503	46,803,321	0
STATE AND FEDERAL GRANTS	9,328,971	9,363,607	0	9,363,607	3,899,373	10,529,699	(1,166,092)	11,020,326	0
DEPARTMENTAL REVENUES	1,180,026	980,280	0	980,280	546,297	1,040,910	(60,630)	1,015,365	0
INVESTMENT EARNINGS	217,093	185,000	0	185,000	174,374	270,000	(85,000)	250,000	0
DEBT RETIREMENT	100,000	100,000	0	100,000	0	100,000	0	100,000	0
OTHER INCOME	416,852	444,952	0	444,952	269,384	549,137	(104,185)	661,587	0
APPROPRIATION-FUND BALANCE	0	2,323,207	0	2,323,207	0	2,323,207	0	1,635,491	0
BUDGET GRAND TOTAL	54,850,938	58,348,875	0	58,348,875	32,702,757	58,829,279	(480,404)	61,486,090	0

9-Apr-19
BOARD OF
FINANCE
BUDGET
REQUEST

TOWN OF ELLINGTON
FUND BALANCE ACTIVITY
SUMMARY BUDGET STATEMENT
FISCAL YEAR 2019-20

		Un-Audited ACTUAL 2017-18	ESTIMATED 2018-19	PROPOSED BUDGET 2019-20
FUND BALANCE-JULY 1	$	4,510,354	4,361,751	2,047,761
REVENUES				
PROPERTY TAXES		43,607,996	44,016,326	46,803,321
OTHER REVENUES		11,242,942	12,489,746	13,047,278
TOTAL		54,850,938	56,506,072	59,850,599
TOTAL MEANS OF FINANCING		59,361,292	60,867,823	61,898,360
EXPENDITURES		54,999,541	58,820,062	61,486,090
FUND BALANCE-JUNE 30	$	4,361,751	2,047,761	412,270

COMPUTATION OF MILL RATE

		ASSESSMENTS	MILL		
NET ASSESSMENT OF NON-ELDERLY	$	1,257,628,400	33.2	$	41,753,263
PLUS TOTAL NET ASMENT OF CIR ELD		13,759,520	33.2		456,816
MINUS TOTAL CIRCUIT BENEFIT-					0
PLUS ESTIMATED PRO RATES		2,500,000	33.2		83,000
MOTOR VEHICLES		142,923,980	33.2		4,745,076
SUPPLEMENTAL MOTOR VEHICLES		6,750,000	33.2		224,100
TOTAL					47,262,255
ESTIMATED COLLECTION RATE					98.50%
PROPOSED CURRENT YEAR LEVY				$	46,553,321
PROPERTY TAXES					
CURRENT YEAR LEVY				$	46,553,321
PRIOR YEAR LEVIES					110,000
INTEREST AND LIEN FEES					140,000
TOTAL ANTICIPATED PROPERTY TAXES				$	46,803,321
ONE MILL = $1,402,208					

MILL RATE FOR FISCAL YEAR 2019-20 = 33.2 MILLS
MILL RATE FOR FISCAL YEAR 2018-19 = 31.7 MILLS
MILL RATE FOR FISCAL YEAR 2017-18 = 31.7 MILLS
MILL RATE FOR FISCAL YEAR 2016-17 = 30.5 MILLS
MILL RATE FOR FISCAL YEAR 2015-16 = 30.5 MILLS
MILL RATE FOR FISCAL YEAR 2014-15 = 28.7 MILLS

EXHIBIT A

MEMORANDUM

FEB 19 2019
1st Selectman's Office

To: Lori L. Spielman, First Selectman

CC: Felicia LaPlante, Acting Finance Officer/Treasurer

From: Kimberly Bechard, Assessor

Date: 2/15/2019

Re: October 1, 2018 Grand List

The completed October 1, 2018 Grand List of net taxable property, which will be reflected on the July 1, 2019 tax bills, is summarized below. It is still subject to hearings of the Ellington Board of Assessment Appeals. Below are assessments by category as compared to the 2017 Grand List:

	NET GRAND LIST			
CATEGORY	**2017**	**2018**	**PERCENT CHANGE**	**DOLLAR CHANGE**
REAL ESTATE	$1,193,450,181	$1,214,508,158	1.76%	$21,057,977
PERSONAL PROPERTY	$ 53,851,125	$ 56,879,762	5.62%	$ 3,028,637
MOTOR VEHICLE	$ 137,867,285	$ 142,923,980	3.67%	$ 5,056,695
TOTAL	$1,385,168,591	$1,414,311,900	2.10%	$29,143,309

The 2018 Grand List had a combined assessment increase of $29,143,309, which is an overall increase of 2.10%, primarily due to the real estate portion of the list which increased by 1.76%. Additionally, personal property reflects an increase of $3,028,637 or 5.62% due to the addition of new machinery and equipment for new and existing businesses. Motor Vehicle had an increase of 3.67%, or approximately $5 million. The majority of this increase is attributable to over 700 new 2018 and 2019 model year passenger vehicles added to the list from the preceding year. As in previous years, vehicles are removed or added between towns as there continues to be tax town errors encountered on every town's motor vehicle list received from the Department of Motor Vehicles.

REAL ESTATE

As noted above, the net real estate Grand List increased from $1,193,450,181 to $1,214,508,158, an increase of $21,057,977 or 1.76%. The moderate increase is attributed to the construction and completion of new single family residential homes, larger apartment properties, and The Ivy at Ellington Assisted Living Residential Community. The increase in the number of accounts includes additional units completed at Windermere Village.

The assessment increase of the tax exempt real estate accounts is due to the purchase of several properties from the April 2018 tax sale, which were previously listed as taxable properties.

PERSONAL PROPERTY

The personal property component of the 2018 Grand List experienced an overall increase of $3,028,637 or 5.62% from the 2017 Grand List. The largest net assessment increase was attributable to the Connecticut Light & Power Co. with $1,697,860. Other increases were due to new businesses, such as West Road Limited Partnership dba The Ivy at Ellington, and leased equipment from Vitality Foodservice, Inc. Additional equipment and machinery acquired by existing businesses, especially Rice Packaging, Inc. also contributed to grand list growth. One company did not file their declaration, and therefore was ineligible for the manufacturing exemption. The equipment is considered taxable for this year.

The number of personal property accounts increased from 965 in 2017 to 987 in 2018.

Exemptions for newly acquired manufacturing equipment increased from $19,371,790 to $20,486,290 or 5.75% from the 2017 Grand List as noted below.

Manufacturing Equipment Exemption

CATEGORY	2017	2018	PERCENT CHANGE	DOLLAR CHANGE
CODE 13	$19,371,790	$20,486,290	5.75%	$1,114,500
TOTAL	$19,371,790	$20,486,290	5.75%	$1,114,500

This year, NE Composite Foundation Panels, LLC is the newest manufacturer in Ellington. This company manufactures pre-fabricated walls for the replacement of crumbling concrete foundations. The slight increase in the manufacturing equipment is due to the addition of new equipment purchased by existing manufacturers, therefore being eligible for the Manufacturing Machinery and Equipment exemptions.

The State of Connecticut is no longer reimbursing municipalities for lost revenue for the exempt machinery and equipment to the Town. The State has ceased the audit program, with towns now responsible for granting or denying any claim for exemption. The stable increase in the amount of the Manufacturing Machinery and Equipment exemption indicates a continuing investment by our manufacturing base in new equipment.

Significant changes to the personal property GROSS Grand List (before any exemptions applied) include:

Top 5 Increases

Conn Light & Power	$1,697,860
Rice Packaging Inc.	$ 879,660
Vitality Foodservice Inc.	$ 380,670
Natural Country Farms Inc.	$ 331,440
West Road Limited Partnership	$ 234,360
Total	$3,523,990

Top 5 Decreases

Dymotek Corporation	$ (447,400)
Oakridge Dairy LLC	$ (380,030)
Connecticut Water Co	$ (117,510)
Harvest New England	$ (92,400)
Sullivan Manufacturing of CT Inc	$ (72,720)
Total	$(1,110,060)

Motor Vehicles

The 2018 motor vehicle Grand List increased by $5,056,695 or 3.67%. The total number of motor vehicles decreased from 16,369 in 2017 to 16,345 in 2018. Although there was a decrease in accounts received from the Department of Motor Vehicles, the increase in value is directly attributable to the addition of 737 new 2018 and 2019 model passenger vehicles that replaced older vehicles on the previous grand list. Due to the ongoing tax town coding problem with the Motor Vehicle files, there could be moderate changes to our net list as vehicles are transferred to and from other towns.

Concrete Foundation Adjustments

For the 2016 Grand List, 18 homeowners received a reduction in the assessment of their homes due to the failing concrete issue. The total assessment reduction was $876,084, or $27,771.86 in tax dollars. One homeowner replaced his foundation in 2017, and the adjustment was removed.

The 2017 list reflected 13 additional properties receiving assessment reductions, and two homes re-inspected for further adjustments. The total reduction in assessment was $1,032,639, or $32,734.66.

This year's grand list saw an increase of property assessment reductions with 18 additional properties of $1,050,336, bringing the total to 49 property reductions. Tax revenue loss for these properties equals $33,295.65, based on the current 31.70 mill rate. Three homeowners replaced their foundations this year.

The overall total assessment reduction since the 2016 grand list is $2,959,059; $93,802.17 in revenue. As previously stated, there has continued to be a significant increase every year in the number of homeowners that request adjustments for their failing foundations. Consequently, this causes a substantial decrease in the real estate portion of future grand lists.

The creation and implementation of the Connecticut Foundation Solutions Indemnity Company, Inc. (CFSIC) will significantly impact the replacement and reimbursement of foundations in the northeast corner of Connecticut. To date, 43 Ellington homeowners have applied to CFSIC. Along with some state and federal tax incentives, homeowners now have several avenues to provide monetary assistance for their foundation issues.

Active Real Estate Abatements

There is only one active tax abatement for the 2018 Grand List:

Oakridge Dairy, LLC, 11 Jobs Hill Rd (Milking Parlor and Cross-vent Dairy Barn) (50% abatement on new buildings for 7 years)	Year 2 of 7 Year Abatement	$6,425,160

EXHIBIT B

Government Finance & Research

June 4, 2018

Adopted FY 19 State Budget: Impact on Towns and Cities

Contents

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New Mechanism to Counter Federal Tax Law Changes 7

900 Chapel St., 9th Floor, New Haven, CT 06510 203-498-3000 www.ccm-ct.org

Overview

On May 9, 2018, the General Assembly adopted its FY 19 state budget adjustments. The budget would increase municipal aid by $92.1 million (3.0%) versus FY 18.

		Adopted	Adopted FY 19 v. FY 18 Change:	
	FY 18	FY 19	$	%
Municipal Aid	**3,063,777,410**	**3,155,838,981**	**92,061,571**	**3.0%**

Education Aid

The budget includes education grants totaling $2.61 billion in FY 19. Below are the changes to statewide totals for major education grant programs.

Education Aid	FY 18	Adopted FY 19	Adopted FY 19 v. FY 18 Change: $	%
Adult Education	19,874,361	20,383,960	509,599	2.6%
After School Program	4,602,678	4,720,695	118,017	2.6%
Bilingual Education	2,777,112	3,177,112	400,000	14.4%
Education Cost Sharing	1,928,243,995	2,016,728,682	88,484,687	4.6%
Excess Cost - Student Based	138,979,288	140,619,782	1,640,494	1.2%
Health Serv for Pupils Private Schools	3,438,415	3,438,415	0	0.0%
Interdistrict Cooperation	1,537,500	1,537,500	0	0.0%
Magnet Schools	309,509,936	326,508,158	16,998,222	5.5%
Open Choice Program	37,138,373	39,138,373	2,000,000	5.4%
Priority School Districts	37,150,868	37,150,868	0	0.0%
School Breakfast Program	2,158,900	2,158,900	0	0.0%
Vocational Agriculture	9,972,874	13,759,589	3,786,715	38.0%
Young Parents Program	71,657	71,657	0	0.0%
Youth Service Bureaus	2,533,524	2,598,486	64,962	2.6%
Total Education Aid	**2,497,989,481**	**2,611,992,177**	**114,002,696**	**4.6%**

Education Cost Sharing (ECS)

Changes in funding due to the new ECS formula will be phased-in beginning next year. For FY 19, amounts are determined as follows:

- if a town's fully funded ECS grant under the new formula is greater than its base grant amount (FY 17), it will receive the base amount plus 4.1% of the difference; and
- if a town's fully funded ECS grant under the formula is less than its base grant amount, it will receive the base amount minus 25% of this difference; however, if the town is an Alliance District, it will receive its base grant amount with no reduction.

For FY 20 and beyond, amounts are determined as follows:

- in FY 20 through FY 27, if a town's fully funded ECS grant is greater than the amount received during the prior fiscal year, the town will receive the prior year's amount plus 10.66% of this difference;
- if a town's fully funded ECS grant is less than the amount received during the prior fiscal year, the town will receive the prior year's amount minus 8.33% of the difference; however, if the town is an Alliance District, it will receive the prior year's amount with no reduction; and
- beginning in FY 28, each town will receive its fully funded ECS grant; however, if the town is an Alliance District whose fully funded amount is less than the amount it received during the prior fiscal year, it will receive the prior year's amount.

Supplemental ECS Grants

The adopted budget includes additional ECS funding for some towns. This funding is to help offset cost in districts that received students during the 2017-18 year who were displaced by Hurricane Maria. Individual town amounts have not yet been confirmed.

These supplemental grants will be distributed after all other ECS grants have been paid.

Alliance District Portion of ECS

For Alliance Districts, the Alliance portion of the FY 19 ECS grant would be the increase above the total ECS amount from FY 12.

Here is the language for the Alliance District portion of ECS.

"...(D) For the fiscal year ending June 30, 2018, and each fiscal year thereafter, the Comptroller shall withhold from a town designated as an alliance district any increase in funds received over the amount the town received for the fiscal year ending June 30, 2012, pursuant to subsection (a) of section 10-262i."

Minimum Budget Requirement (MBR)

There will again be no MBR for school districts that have an "accountability index score" in the top 10 percent of all districts in the state. This allows those districts to reduce their education budget with no restrictions.

Member towns of a newly formed regional school district are also exempt during the first full fiscal year following its establishment.

The MBR for Alliance Districts, or those formally designated as such, equals the prior year's budgeted appropriation.

The FY 19 MBR for all other districts is the prior year's budgeted appropriation plus any ECS increase. If a district is set to receive a reduction in ECS funding in FY 19, it can reduce its MBR by the amount of the reduction.

Additional reductions are allowed for non-Alliance Districts under the following conditions.

- Any district with 20 percent or more of its student population eligible for free or reduced price lunches (FRPL) and a student population as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the net current expenditures per resident student (NCEP) up to a one and one-half percent (1.5%) reduction in the district's budgeted appropriation for education.

- Any district with less than 20 percent of its student population eligible for FRPL and a student population as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the NCEP up to a three percent (3%) reduction in the district's budgeted appropriation for education.

- Any district that does not maintain a high school and pays tuition to another school district and a student population attending high school as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation by such difference multiplied by the amount of tuition paid per student.

- Any district that demonstrates new savings through increase district efficiencies or through regional collaboration may reduce its budgeted appropriation for education up to a one-half percent (0.5%).

Any reductions to FY 18 ECS amounts due to reductions in allotments (i.e., holdbacks and lapses) cannot be counted when determining a town's FY 19 MBR.

FY 18 MBR Penalty Waiver

Legislation was adopted that waives the penalty for violating the FY 18 MBR if a town meets the following requirements:

1. the town's FY 18 ECS grant was reduced due to (a) reductions in allotments authorized in the budget act or (b) reductions for the Renter's Rebate contribution; and
2. the town subsequently reduced its FY 18 budgeted appropriation for education in an amount up to the reduction in its ECS grant.

The State Board of Education (SBE) is prohibited from penalizing such a town for failing to meet the MBR.

Non-Education Aid

Non-education grants would total $543.8 million in FY 19. Below are changes to statewide totals for major non-education grant programs.

Non-Education Aid	FY 18	Adopted FY 19	Adopted FY 19 v. FY 18 Change: $	%
Distressed Municipalities	0	5,500,000	5,500,000	--
Housing/Homeless Services - Municipality	575,226	575,226	0	0.0%
Human Resource Devel.- Hisp. Prog. -Muni.	0	0	0	--
Local Capital Improvement Program	55,000,000	35,000,000	(20,000,000)	-36.4%
Local & District Departments of Health	4,144,588	4,144,588	0	0.0%
Grants for Municipal Projects	60,000,000	60,000,000	0	0.0%
Municipal Revenue Sharing	35,221,814	36,819,135	1,597,321	4.5%
Municipal Restructuring	27,300,000	27,300,000	0	0.0%
Municipal Restructuring Debt Service	20,000,000	20,000,000	0	0.0%
Municipal Stabilization Grant	55,480,956	37,753,335	(17,727,621)	-32.0%
Municipal Transition	35,979,998	30,700,000	(5,279,998)	-14.7%
Pequot-Mohegan Fund	57,649,850	49,942,796	(7,707,054)	-13.4%
PILOT: Colleges & Hospitals	98,377,557	105,889,432	7,511,875	7.6%
PILOT: State-Owned Property	50,306,436	56,045,788	5,739,352	11.4%
Property Tax Relief Elderly Circuit Breaker	0	0	0	--
Property Tax Relief Elderly Freeze Program	65,000	65,000	0	0.0%
Property Tax Relief for Veterans	2,708,107	2,708,107	0	0.0%
Property Tax-Disability Exemption	364,713	364,713	0	0.0%
Renters' Rebate Contribution	(8,300,000)	0	8,300,000	-100.0%
School Based Health Clinics	10,618,232	10,743,232	125,000	1.2%
Teen Pregnancy Prevention - Municipality	98,281	98,281	0	0.0%
Town Aid Road	60,000,000	60,000,000	0	0.0%
Venereal Disease Control	197,171	197,171	0	0.0%
Total Non-Education Aid	**565,787,929**	**543,846,804**	**(21,941,125)**	**-3.9%**

Municipal Revenue Sharing Account (MRSA)

For FY 19 through FY 21, the budget eliminates the diversion of sales and use tax revenue to MRSA and redirects this revenue to the General Fund. The tax diversion is set to occur again beginning in FY 22.

MRSA Motor Vehicle Property Tax

The FY 19 motor vehicle mill rate (MVMR) is capped at 45 mills. Any municipality or district may establish a mill rate for motor vehicles that is different from its mill rate for real property.

Special taxing districts and boroughs may not impose a mill rate that, when combined with the municipality's MVMR, would exceed the cap. Municipalities with more than one taxing district are allowed to set a uniform MVMR across the entire municipality.

The adopted budget provides reimbursement grants for specific towns impacted by the cap.

Beginning in FY 20, OPM will distribute motor vehicle property tax grants as reimbursement to municipalities and special taxing districts for revenue lost due to the MVMR cap. The grant amount will be the difference between the property taxes a municipality and any special taxing district levied on motor vehicles in the 2016 assessment year and the amount of the levy for that year had the rate been set at the cap (45 mills).

Payment is to be made by August 1 each fiscal year.

Municipalities must distribute any district portion of the grant to the district within 15 days of receipt.

MRSA Revenue Sharing

The budget provides funding for supplemental PILOT grants to select municipalities.

Municipal Restructuring Grant

This grant will be used to provide funding to eligible municipalities under the Municipal Accountability Review Board.

Municipal Stabilization Grant

In FY 18, this grant was used to ensure that no municipality receives less in municipal aid than 5% of the amount it received in FY 17, when considering formula grants. The grant will again be provided in FY 19, and amounts are set in the adopted budget. This can be considered general revenue.

Municipal Transition Grant

This funding is used for the reimbursements due to the motor vehicle mill rate cap.

Tax Relief for Elderly Renters (Renters' Rebate)

The responsibility for administration of the Renters' Rebate program will remain with OPM. Unlike in FY 18, municipalities will not be responsible for bearing half of the program's cost in FY 19.

Property Tax Relief – Elderly Circuit Breaker

The budget gives OPM the authority to reduce the Elderly Circuit Breaker grant by up to 100% for most towns. Municipalities that are exempt from the reduction include those designated as a distressed municipality, targeted investment community, enterprise zone, or municipality within an airport development zone.

The entire funding for the Circuit Breaker was eliminated, however, so no towns are expected to receive the reimbursement.

Additional Programs, Funding, and Other Items

Below are additional items that impact towns and cities.

Bond Funding

The following are some of the bond authorizations for FY 19.

- Urban Act: $50 million
- Responsible Growth Incentive Fund: $2 million
- Transit-oriented development and predevelopment activities: $6 million
- Grants for building improvements for Alliance Districts: $30 million
- School construction: $452.1 million
- Clean Water Fund: $350.3 million
- Brownfield remediation and revitalization program: $10 million
- Crumbling Foundations Assistance Fund: $20 million
- Local Transportation Capital Program: $64 million
- Local Bridge Program: $24 million
- Grants-in-aid to assist targeted local and regional school districts for alterations, repairs, improvements, technology, and equipment in low-performing schools: $5 million
- Grants-in-aid for public library construction: $2.5 million

Municipal Spending Cap

Under current law, the spending cap remains in place. OPM must still calculate the cap and determine if towns have exceeded it.

There is currently, however, no penalty for exceeding the cap. That is because there is no Municipal Revenue Sharing Account funding, and that is from where the penalty would have been taken. If the funding is restored, the penalty would be in place.

Mid-Year Cuts to Municipal Aid

The budget included language that prohibits the Governor from achieving any unallocated FY 19 General Fund lapses in the adopted budget by reducing municipal aid. It specifically mentions ECS as being exempt from these reductions.

Legislation was adopted by the General Assembly that would have prohibited the Governor from cutting ECS funding to towns by (1) using his rescission authority to reduce allotment requisitions or allotments in force or (2) making reductions in allotments in any budgeted agency to achieve General Fund budget savings. The Governor vetoed the legislation.

Charter Revisions to Adjust Budget Adoption Dates

A municipality will be allowed to open its charter "...for the sole purpose of modifying its budget adoption dates." The legislation defines "budget adoption dates" broadly and includes, but is not limited to, an executive presentation of a proposed budget, public hearings, fiscal authority action, publications, referenda, or final budget adoption.

Assistance for Crumbling Foundations

Legislation was adopted that assesses an annual $12 surcharge on homeowners' insurance policies in Connecticut to help pay for repairing homes with crumbling concrete basements. The surcharge would be deposited into the new Healthy Homes Fund.

An estimated 85 percent would be dedicated to the homeowners with crumbling foundations. The money would be transferred to a captive insurance fund, which controls and distributes the funds to homeowners.

New Mechanism to Counter Federal Tax Law Changes

Legislation was adopted that would permit municipalities to create a system that allows taxpayers to reclassify property tax payments as charitable donations. Municipalities would create a charitable organization to fund services.

In lieu of paying property taxes, taxpayers would make a donation to their municipality's charity and receive a tax credit for the same amount. Those charities would in turn use the donations to fund town or city services that are usually paid for by tax dollars and taxpayers would itemize their returns and claim the charitable deduction.

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If you have any questions, please contact George Rafael at grafael@ccm-ct.org or 203-498-3063.

EXHIBIT C

Connecticut Conference of Municipalities

Municipal Resource and Service Center

March 4, 2019

Governor's Proposed FY 20 State Budget: Impact on Towns and Cities

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Overview

On February 20, 2019, the Governor proposed his FY 20 state budget. The budget calls for combined expenditures of $21.2 billion. This equates to an increase of $362.7 million (1.7%) over estimated FY 19 expenditures.

The proposal would reduce municipal aid by $2.9 million (-0.1%) versus FY 19.

	FY 19	Proposed FY 20	Proposed FY 20 v. FY 19 Change: $	%
Municipal Aid	**3,146,675,776**	**3,143,789,717**	**(2,886,059)**	**-0.1%**

Education Aid

The budget includes education grants totaling $2.61 billion in FY 20. Below are the proposed changes to statewide totals for major education grant programs.

Education Aid	FY 19	Proposed FY 20	Proposed FY 20 v. FY 19 Change: $	%
Adult Education	20,383,960	20,383,960	0	0.0%
After School Program	4,720,695	4,720,695	0	0.0%
Bilingual Education	3,177,112	3,177,112	0	0.0%
Education Cost Sharing	2,016,728,682	2,034,411,986	17,683,304	0.9%
Excess Cost - Student Based	140,619,782	140,619,782	0	0.0%
Health Serv for Pupils Private Schools	3,438,415	0	(3,438,415)	-100.0%
Interdistrict Cooperation	1,537,500	1,537,500	0	0.0%
Magnet Schools	326,508,158	298,204,848	(28,303,310)	-8.7%
Open Choice Program	39,138,373	26,835,214	(12,303,159)	-31.4%
Priority School Districts	37,150,868	37,150,868	0	0.0%
School Breakfast Program	2,158,900	2,158,900	0	0.0%
Sheff Transportation	0	44,750,421	44,750,421	--
Teachers' Retirement Contribution	0	(23,915,126)	(23,915,126)	--
Vocational Agriculture	13,759,589	14,952,000	1,192,411	8.7%
Young Parents Program	71,657	0	(71,657)	-100.0%
Youth Service Bureaus	2,598,486	2,612,772	14,286	0.5%
Total Education Aid	**2,611,992,177**	**2,607,600,932**	**(4,391,245)**	**-0.2%**

Education Cost Sharing (ECS)

The Governor's plan retains the current ECS formula, with one exception. It replaces free and reduced-price lunch (FRPL) counts with direct certification of student counts in the National School Lunch Program. The weighting of this poverty measure remains at 30%.

The budget also retains the current phase-in of increases for towns that are underfunded according to the formula. Through FY 27, those towns would receive the prior year's ECS amount plus 10.66% of this difference between the fully funded amount and the base (FY 17) amount. The grant would be fully funded in FY 28.

There is, however, a substantial change proposed to the current phase-in of ECS reductions for towns that are overfunded according to the formula.

Current law states that overfunded towns will receive through FY 27 the prior year's amount minus 8.33% of the difference between the fully funded amount and the base (FY 17) amount. The grant would be fully funded in FY 28.

The Governor would accelerate the reductions for those towns, cutting the amount by 25% each year though FY 22.

ECS Increases

The Governor's plan makes changes to how ECS increases are handled. It would allow both Alliance Districts and non-Alliance Districts to use 50 percent of the increases over the prior year for operating costs of the board of education.

Here is the language for non-Alliance Districts.

"For the fiscal years ending June 30, 2020, and June 30, 2021, any town that receives an aid increase described in subsection (d) of this section and is not designated as an alliance district, as defined in section 10-262u, as amended by this act, (1) shall be authorized to expend fifty per cent of the amount of such aid increase on operating costs of the board of education for such town, and (2) may only expend the other fifty per cent of such aid increase if such town develops and submits a plan for the expenditure of such aid increase in a manner similar to the plan described in section 10-262u, as amended by this act, and the Commissioner of Education approves such plan." (HB 7150, Section 3)

The language in subsection (2) above appears to require non-Alliance District towns to submit a plan to the SDE Commissioner for use of the remaining 50 percent of the ECS increase. This would be a significant change for non-Alliance Districts, and CCM is attempting to get clarification on this proposal.

Here is the language for Alliance Districts.

"For the fiscal years ending June 30, 2020, and June 30, 2021, the Commissioner of Education shall pay fifty per cent of the amount of any aid increase described in subsection (d) of section 10-262i, as amended by this act, to the town designated as an alliance district and such town shall pay all such funds to the local or regional board of education for such town. The local or regional board of education shall be authorized to expend such funds on operating costs of the board." (HB 7150, Section 4)

This appears to be a change to Alliance District funding. Currently, the entire increase in ECS, above the FY 12 base amount, is considered Alliance District funding and cannot be used for operating expenses.

Minimum Budget Requirement (MBR)

The Governor is recommending the following MBR for FY 20.

- There would be no MBR for school districts that have an "accountability index score" in the top 10 percent of all districts in the state. This allows those districts to reduce their education budget with no restrictions.

- Member towns of a newly formed regional school district would also be exempt during the first full fiscal year following its establishment.

- The MBR for Alliance Districts, or those formally designated as such, would equal the prior year's budgeted appropriation.

- The MBR for all other districts would be the prior year's budgeted appropriation plus any ECS increase. If a district is set to receive a reduction in ECS funding in FY 20, it could reduce its MBR by the amount of the reduction.

- Additional reductions would be allowed for non-Alliance Districts under the following conditions.

    - Any district with 20 percent or more of its student population eligible for free or reduced price lunches (FRPL) and a student population as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the net current expenditures per resident student (NCEP) up to a one and one-half percent (1.5%) reduction in the district's budgeted appropriation for education.

    - Any district with less than 20 percent of its student population eligible for FRPL and a student population as of the October 1 count two years prior that is less

than the count for October 1 three years prior, may reduce its budgeted appropriation for education by an amount equal to the difference in the number of resident students for such years multiplied by 50 percent of the NCEP up to a three percent (3%) reduction in the district's budgeted appropriation for education.

- Any district that does not maintain a high school and pays tuition to another school district and a student population attending high school as of the October 1 count two years prior that is less than the count for October 1 three years prior, may reduce its budgeted appropriation by such difference multiplied by the amount of tuition paid per student.

The elements above are the same as the current MBR.

The Governor would make one change regarding regionalization and shared services. The proposal would provide MBR relief for districts that enter into cooperative arrangements for shared services or school consolidation. Districts would have to apply to the SDE Commissioner, and reductions would be phased-in over three years.

Proposed municipal contributions to the Teachers' Retirement System (discussed below) would not be included in the MBR.

Teachers' Retirement System

The Governor is proposing structural changes to the Teachers' Retirement System (TRS).

- Reducing the assumed rate of return from 8.0% to 6.9%.
- Re-amortizing the unfunded liability over a new 30-year period.
- Transitioning from level percent of payroll to level dollar amortization, phased in over five years.

The recommendation also has municipalities contributing to TRS. The contribution would be a reimbursement of a portion of the plan's normal cost.

The base contribution would be 25% of normal cost, phased-in over three years. Distressed municipalities, however, would see contribution rates of 5% of normal cost.

The contribution would be increased above the base for towns with average teachers' salaries that are higher than the statewide median pensionable salary. For every percentage point above the median, a percentage point would be added to the contribution. For example, a town with an average salary 10% above the statewide median would contribution 35% of normal cost.

The treasurer or person responsible for current amounts deducted for TRS would submit the contribution to TRS. Payment would have to be made by December 31. Here is the language.

"Each local treasurer or other person having custody of amounts deducted under chapter 167a of the general statutes by an employer, as defined in section 10-183b of the general statutes, shall annually transmit to the board, as defined in section 10-183b of the general statutes, on or before December thirty-first of each year, a reimbursement payment for a portion of the normal cost, as defined in section 10-183b of the general statutes, as follows:..." (HB 7150, Section 6)

The language is then followed in the bill by a table with the contribution amounts by town for FY 20 and 21.

As mentioned above, this payment is not considered part of the budgeted appropriation for education and would not impact the MBR.

CCM is attempting to get the detailed data on how the contribution amounts were calculated and will share that information with members once we have it.

Health Services for Pupils in Private Schools

Current law requires school districts to provide health services to pupils in private schools. Districts receive a state reimbursement through the Health and Welfare Services Pupils Private Schools grant for part of the costs of providing those services.

The Governor's plan would eliminate the state reimbursement and instead have the private schools provide the reimbursement. Instead of applying to SDE for the reimbursement by September 15, districts would submit a bill to the private schools by the same date.

Payment would still be due by the following January 15.

Non-Education Aid

Non-education grants would total $536.2 million in FY 20. Below are changes to statewide totals for major non-education grant programs.

Non-Education Aid	FY 19	Proposed FY 20	Proposed FY 20 v. FY 19 Change: $	%
Housing/Homeless Services - Municipality	575,226	575,226	0	0.0%
Local Capital Improvement Program	35,000,000	30,000,000	(5,000,000)	-14.3%
Local and District Departments of Health	4,144,588	3,742,666	(401,922)	-9.7%
Grants for Municipal Projects	60,000,000	60,000,000	0	0.0%
Municipal Revenue Sharing	36,819,135	36,819,135	0	0.0%
Municipal Restructuring	47,300,000	52,966,625	5,666,625	12.0%
Municipal Stabilization Grant	37,753,335	37,753,335	0	0.0%
Municipal Transition	28,138,552	29,596,908	1,458,356	5.2%
Pequot-Mohegan Fund	49,942,796	49,942,796	0	0.0%
PILOT: Colleges & Hospitals	105,889,432	105,889,434	2	0.0%
PILOT: State-Owned Property	54,944,031	54,944,031	0	0.0%
Property Tax Relief Elderly Freeze Program	65,000	40,000	(25,000)	-38.5%
Property Tax Relief for Veterans	2,708,107	2,708,107	0	0.0%
Property Tax-Disability Exemption	364,713	364,713	0	0.0%
School Based Health Clinics	10,743,232	10,550,187	(193,045)	-1.8%
Teen Pregnancy Prevention - Municipality	98,281	98,281	0	0.0%
Town Aid Road	60,000,000	60,000,000	0	0.0%
Venereal Disease Control	197,171	197,341	170	0.1%
Total Non-Education Aid	**534,683,599**	**536,188,785**	**1,505,186**	**0.3%**

Municipal Revenue Sharing Account

The Governor's plan permanently eliminates the transfer of 0.5% of the sales tax to MRSA. While the transfer was eliminated in recent years, it was scheduled to being again in FY 20.

Regionalization and Service-Sharing Proposals

The Governor is proposing a number of initiatives related to regionalization and service sharing.

Advisory Council on Intergovernmental Relations (ACIR)

Under the proposal, ACIR would analyze, plan, and implement all aspects of the sharing and consolidation of government services. Areas covered include:

- alignment of regions;
- opportunities for intra-municipal and inter-municipal consolidation and the provision of services regionally;
- standardization of reporting among governing bodies; and
- enhanced data collection.

ACIR would make specific recommendations to the Secretary of OPM every six months on how to better share services between state, regional, and local levels. It would also produce annual reports to determine progress on the recommendations and work plans.

New Regional Performance Incentive Program (RPIP)

A new grant formula would be established for distributing regional service grants to the councils of government (COGs) from the Regional Planning Incentive Account. Grants would be $75,000 plus $0.30 per capita.

The Secretary of OPM would be given the discretion to provide the funding. ACIR would provide recommendations on funding.

Commission on Shared School Services (COSSS)

The Governor would establish COSSS to develop a plan, in consultation with ACIR, for the redistricting or consolidation of school services and school districts. It would begin work 30 days after passage of the legislation and conclude on June 30, 2027. It would receive funding of $800,000.

Reporting on Shared Services

By September 15, 2019, each municipality and its respective school districts would be required to report to OPM, SDE, and Administrative Services (DAS) on the services that have been shared or consolidated. By January 1, 2020, each municipality and its respective school districts, in consultation with ACIR and COSSS, would report to OPM, SDE, and DAS on the services that will be shared or consolidated.

Regional Property Assessment and Tax Collection

The proposal would align the COGs into five revaluation zones and coordinate the revaluation cycles of the municipalities within each zone over a five year period. The Secretary of OPM would identify the zones.

It would also establish regional assessment divisions at the COGs by July 1, 2020, for the collection and processing of data for the 146 municipalities with fewer than 15,000 parcels. Those municipalities would be required to provide data to the state or be penalized.

The budget would also make tax collectors appointed positions as of July 1, 2019. Collectors elected prior to such date would be able to complete their terms.

Municipalities with fewer than 15,000 parcels would be required to merge their tax collector and assessor departments by July 1, 2022.

Overriding Town Charters to Allow for Shared Services

The Governor is proposing language that provides that no charter, special act, home rule ordinance, or local law can prevent two or more municipalities from combining to jointly perform services.

Consolidation of Public Service Answering Points (PSAPs)

The Governor's plan includes the merger of PSAPs in towns with a population of less than 40,000. Funding would be provided through a transition grant paid from the Emergency 911 Program. Any municipality that has not combined its PSAP with two or more municipalities by June 30, 2024, will no longer receive annual subsidies.

Additional Items

Below are additional items in the FY 20 budget that impact towns and cities.

Bond Funding

The following are some of the Governor's recommended bond authorizations for FY 20.

- School construction: $500 million
- Local Transportation Capital Program: $67 million
- Urban Act: $50 million
- Local Bridge Program: $10 million
- Brownfield remediation: $10 million
- Clean Water Fund: $75 million in FY 20; $159 million in FY 21
- No STEAP Funding

Motor Vehicle Tax Cap

The proposal does not address the motor vehicle mill rate (MVMR). That would mean the FY 20 cap would remain at 45 mills.

Municipal Spending Cap

The Governor's proposal made no mention of changes to the municipal spending cap.

Under current law, the spending cap remains in place. OPM must still calculate the cap and determine if towns have exceeded it.

There is currently, however, no penalty for exceeding the cap. That is because there is no Municipal Revenue Sharing Account funding this year, and that is from where the penalty would have been taken.

Municipal Employees Retirement System (MERS)

The Governor would increase the employee contribution to MERS by two percent for each of the next three fiscal years beginning on July 1, 2019. For employees not contributing to Social Security, the current contribution of 5% increases as follows.

- 7% (7/1/19 to 6/30/20)
- 9% (7/1/20 to 6/30/21)
- 11% (7/1/21 to 6/30/22)

For employees contributing to Social Security, the current contribution of 2.25% increases as follows.

- 4.25% (7/1/19 to 6/30/20)
- 6.25% (7/1/20 to 6/30/21)

The plan also requires ACIR to consult with the State Employees Retirement Commission and make a recommendation to the Secretary of OPM by December 1, 2019, on a new tier for MERS modeled after the State Employees Retirement System.

These proposals do not address the recent change in assumed rate of return for MERS (lowering from 8% to 7%) and the corresponding increase in employer contributions. CCM is still working on that issue.

Collective Bargaining Agreements and Arbitration

The plan would require the bargaining representative of a board of education to submit any collective bargaining agreement to the board within 14 days of the date the agreement was reached. The board would have to act upon such agreement within 30 days of submission.

The Governor is also recommending that a neutral arbitrator on municipal arbitration panels be selected at random rather than by the other two members of the arbitration panel. His recommendation would also decrease the size of the pool of neutral arbitrators from 20 to 10 members and increase the term of members from two to five years.

Municipalities Under Fiscal Stress

The Governor is proposing legislation that would provide the Secretary of OPM with the ability to identify a financially distressed municipality and refer them to the Municipal Finance Advisory Council (MFAC). The referral is based upon the evaluation of audit reports and would consider certain fiscal indicators, including:

- low or declining fund balance;
- operating deficits;
- repetitive use of tax or bond anticipation notes to maintain cash flow; or
- low bond rating.

MFAC is a statutory, eight-member body responsible for reviewing proposed regulations regarding the standards for municipal audit reports. It also works with any municipality, referred to it by OPM, to improve the fiscal condition of that municipality.

Fire Inspections

The proposal would change the inspection requirements for residential buildings with three to sixteen families. Three to six-family buildings would need to be inspected once every three years. Seven to sixteen-family buildings would need to be inspected once every two years.

Minimum Wage

This Governor's plan raises Connecticut's minimum wage, currently at $10.10, to $15 over four years.

- Effective 1/1/20: $11.25
- Effective 1/1/21: $12.50
- Effective 1/1/22: $13.75
- Effective 1/1/23: $15.00

Future increases would be indexed to the Employment Cost Index (ECI).

Paid Family and Medical Leave

This proposal establishes a paid family and medical leave program. It also protects those taking such leave, regardless of the size of their employer, from being fired or otherwise penalized by their employer.

The program would be funded by having workers contribute 0.5% of their income below the Social Security taxable maximum. The money would go into a Family and Medical Leave Insurance Trust Fund administered by the state.

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If you have any questions, please contact George Rafael at grafael@ccm-ct.org or 203-498-3063.

EXHIBIT D

Connecticut Conference of Municipalities

Municipal Resource and Service Center

February 22, 2019

Governor's Proposed FY 20 State Budget Impact on: Ellington

Grant:	Current Year FY 19	Gov. Proposed FY 20	Gov. Proposed FY 20 v. FY 19	
	($)	($)	($)	(%)
Adult Education	16,693	17,557	864	5.2%
ECS Base Grant	9,699,780	9,826,217	126,437	1.3%
ECS Alliance District Grant	0	0	0	
LoCIP	124,107	106,377	-17,730	-14.3%
Pequot-Mohegan Grant	4,081	4,081	0	0.0%
PILOT: Colleges & Hospitals	0	0	0	
PILOT: State-Owned Property	4,540	4,540	0	0.0%
Town Aid Road	339,811	339,811	0	0.0%
Grants for Municipal Projects	223,527	223,527	0	0.0%
Municipal Transition Grant (Car Tax)	0	0	0	
Municipal Revenue Sharing	0	0	0	
Municipal Stabilization Grant	0	0	0	
Teachers' Retirement Contribution	0	-116,032	-116,032	
Total	**10,412,539**	**10,406,078**	**-6,461**	**-0.1%**