

Section 900:

Fixed Charges

TOWN OF ELLINGTON
BUDGET REPORT 2017-18

		2015-16 Actuals	2016-17 Approved Budget	2016-17 Trans/ Addl Appr.	2016-17 Adjusted Approved Budget	2016-17 First Six Months Actual	2016-17 Estimated Total Actuals	2016-17 (Over)\ Under	2017-18 Budget Request	2017-18 Board of Selectmen
910 PAYMENT ON DEBT										
01-09-00-0910-00-6823	BOE Computer Lease	69,325.44	71,713.00	0.00	71,713.00	71,712.44	71,713.00	0.00	74,182.00	74,182.00
01-09-00-0910-00-6829	Airport Sewer/Other Projects	75,000.00	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00	100,000.00	100,000.00
01-09-00-0910-00-6830	Crystal Lake Fire Tanker	0.00	66,786.00	0.00	66,786.00	0.00	63,317.00	3,469.00	65,006.00	65,006.00
01-09-00-0910-00-6838	GO Refund Issue \$4,320,000	335,000.00	330,000.00	0.00	330,000.00	330,000.00	330,000.00	0.00	325,000.00	325,000.00
01-09-00-0910-00-6839	Lease \$386,000 - DPW Trucks	80,337.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-0910-00-6840	GO Refund Issue \$8,240,000	770,000.00	755,000.00	0.00	755,000.00	755,000.00	755,000.00	0.00	740,000.00	740,000.00
01-09-00-0910-00-6842	GO Bond Issue \$4,205,000	220,000.00	220,000.00	0.00	220,000.00	220,000.00	220,000.00	0.00	220,000.00	220,000.00
01-09-00-0910-00-6844	DPW-Street Sweeper	42,064.35	41,567.00	0.00	41,567.00	41,566.43	41,567.00	0.00	43,366.00	43,366.00
01-09-00-0910-00-6845	GO Bond Issue \$10,630,000	535,000.00	535,000.00	0.00	535,000.00	0.00	535,000.00	0.00	535,000.00	535,000.00
(\$1,375,000/20 yr @5.0%)	Proposed Bond Issue-EVFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,750.00	68,750.00
(\$663,000/5 yr @5.0%)	EVFD-Triple Pumper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,600.00	132,600.00
(\$500,000/5 yr @5.0%)	EVFD Breathing Apparatus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00
(\$215,000/5 yr @5.0%)	CLFD Breathing Apparatus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,000.00	43,000.00
(\$230,000/5 yr @5.0%)	CLFD-Forestry Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,000.00	46,000.00
DEPARTMENT TOTAL		2,126,727.72	2,095,066.00	0.00	2,095,066.00	1,418,278.87	2,091,597.00	3,469.00	2,492,904.00	2,492,904.00
920 INTEREST ON										
01-09-00-0920-00-6823	BOE Computer Lease	7,410.38	5,024.00	0.00	5,024.00	5,023.38	5,024.00	0.00	2,555.00	2,555.00
01-09-00-0920-00-6829	Airport Sewer/Other Projects	49,000.00	45,250.00	0.00	45,250.00	22,625.00	45,250.00	0.00	41,500.00	41,500.00
01-09-00-0920-00-6830	Crystal Lake Fire Tanker	0.00	16,697.00	0.00	16,697.00	0.00	8,909.00	7,788.00	7,219.00	7,219.00
01-09-00-0920-00-6838	GO Refund Issue \$4,320,000	48,200.00	33,250.00	0.00	33,250.00	20,750.00	33,250.00	0.00	18,500.00	18,500.00
01-09-00-0920-00-6839	Lease \$386,000 - DPW Trucks	2,647.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-0920-00-6840	GO Refund Issue \$8,240,000	193,650.00	174,625.00	0.00	174,625.00	92,975.00	174,625.00	0.00	155,900.00	155,900.00
01-09-00-0920-00-6842	GO Bond Issue \$4,205,000	137,918.76	131,319.00	0.00	131,319.00	67,309.38	131,319.00	0.00	124,719.00	124,719.00
01-09-00-0920-00-6844	DPW-Street Sweeper	3,177.68	3,676.00	0.00	3,676.00	3,675.60	3,676.00	0.00	1,877.00	1,877.00
01-09-00-0920-00-6845	GO Bond Issue \$10,630,000	362,379.81	354,725.00	0.00	354,725.00	177,362.50	354,725.00	0.00	338,675.00	338,675.00
01-09-00-0920-00-6846	Proposed Bond Issue-EVFD	0.00	68,750.00	0.00	68,750.00	0.00	0.00	68,750.00	68,750.00	68,750.00
(\$663,000/5 yr @5.0%)	EVFD-Triple Pumper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,150.00	33,150.00
(\$500,000/5 yr @5.0%)	EVFD Breathing Apparatus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
(\$215,000/5 yr @5.0%)	CLFD Breathing Apparatus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,750.00	10,750.00
(\$230,000/5 yr @5.0%)	CLFD-Forestry Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,500.00	11,500.00
DEPARTMENT TOTAL		804,383.63	833,316.00	0.00	833,316.00	389,720.86	756,778.00	76,538.00	840,095.00	840,095.00
TOTAL DEBT SERVICE		2,931,111.35	2,928,382.00	0.00	2,928,382.00	1,807,999.73	2,848,375.00	80,007.00	3,332,999.00	3,332,999.00

DEBT	BOF 2016-17 APPROVED BUDGET	BOF 2017-18 PROPOSED BUDGET
SCHOOL PROJECTS		
Refunding Issue-2010-\$4,320,000-Longview Middle School	280,562	264,188
Refunded 2011-\$8,240,000-High School-\$2,730,000	303,250	292,050
Refunded 2011-\$8,240,000-Center School-\$1,225,000	133,950	131,200
Refunded 2011-\$8,240,000-High School-\$2,655,000	307,125	296,050
Refunded 2011-\$8,240,000-Center School-\$930,000	106,725	104,600
BOE Computer Lease	76,737	76,737
Bond Issue-\$4,205,000-Windermere Heat	30,606	30,006
Bond Issue-\$4,205,000-59 South Road	15,888	15,588
Bond Issue-\$10,630,000-CLS/Wind	783,725	769,625
TOTAL BOARD OF EDUCATION DEBT	2,038,568	1,980,044
GENERAL GOVERNMENT PROJECTS		
Refunding Issue-2010-\$4,320,000-DPW Facility	82,688	79,313
Refunded 2011-\$8,240,000-Liebman Property	78,575	72,000
Bond Issue-\$4,205,000-DoJo/HML HVAC/Senior Center	304,825	299,124
Bond Issue-\$10,630,000-Pinney Athletic/McKnight/Charter/Bahler Farm	106,000	104,050
DPW Street Sweeper	45,243	45,243
Proposed Bond Issue-\$1,375,000/20yr@5.0%-EVFD Fire Station	68,750	137,500
Lease-\$333,928 CLFD Tanker	83,483	72,225
Proposed Lease-\$663,000/5yr@5.0% -EVFD Triple Pumper	0	165,750
Proposed Lease-\$500,000/5yr@5.0% -EVFD Breathing Apparatus	0	125,000
Proposed Lease-\$215,000/5yr@5.0% -CLFD Breathing Apparatus		53,750
Proposed Lease-\$230,000/5yr@5.0% -CLFD Forestry Truck		57,500
		0
		0
		0
TOTAL GENERAL GOVERNMENT DEBT	763,564	1,211,455
DEBT-ASSESSMENTS		
SEWERS		
Refunding Issue-2010-\$4,320,000-Crystal Lake Sewers		
SEWER BOND ISSUE 2007- 2027 \$1,750,000 (4.308 %)	120,250	141,500
AIRPORT SEWERS		
TOTAL SEWER DEBT	120,250	141,500
TOTAL DEBT	2,928,382	3,332,999
Budget Table	2,928,382	3,332,999
	0	0

TOWN OF ELLINGTON
BUDGET REPORT 2017-18

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930 SOCIAL SECURITY TAX									
01-09-00-0930-10-5149 Social Security Tax	363,846.32	430,900.00	0.00	430,900.00	207,611.34	430,900.00	0.00	430,009.00	430,009.00
DEPARTMENT TOTAL	363,846.32	430,900.00	0.00	430,900.00	207,611.34	430,900.00	0.00	430,009.00	430,009.00

**TOWN OF ELLINGTON
BUDGET REQUEST
930 SOCIAL SECURITY TAX**

<u>Object No</u>	<u>Description & Explanation(s)</u>	<u>FISCAL YEAR 2017-18</u>
5149	<u>SOCIAL SECURITY TAX</u>	\$430,009
	Based on wages	
	TOTAL OFFICE BUDGET	<u>\$430,009</u>
	DEPARTMENT TOTAL	<u>\$430,009</u>

TOWN OF ELLINGTON
BUDGET REPORT 2017-18

	2015-16 Actuals	2016-17 Approved Budget	2016-17 Trans/ Addl Appr.	2016-17 Adjusted Approved Budget	2016-17 First Six Months Actual	2016-17 Estimated Total Actuals	2016-17 (Over)\ Under	2017-18 Budget Request	2017-18 Board of Selectmen
950 INSURANCE									
01-09-00-0950-10-5103 Part Time	0.00	3,600.00	0.00	3,600.00	0.00	3,600.00	0.00	3,600.00	3,600.00
01-09-00-0950-10-5151 Insurance-Anthem BC/BS	1,269,719.13	1,491,434.00	0.00	1,491,434.00	558,491.43	1,510,000.00	(18,566.00)	1,388,152.00	1,388,152.00
01-09-00-0950-10-5154 Insurance-Life Insurance	15,592.99	25,000.00	0.00	25,000.00	10,194.29	25,000.00	0.00	25,000.00	25,000.00
01-09-00-0950-10-5155 Retirement-MERF-DPW	105,224.62	115,000.00	0.00	115,000.00	57,552.75	133,000.00	(18,000.00)	115,000.00	115,000.00
01-09-00-0950-10-5156 Deferred Compensation	271,173.58	328,032.00	0.00	328,032.00	154,272.08	328,032.00	0.00	339,101.00	339,101.00
01-09-00-0950-10-5157 Unemployment Compensation	4,268.00	5,000.00	0.00	5,000.00	5,119.00	14,000.00	(9,000.00)	14,000.00	14,000.00
01-09-00-0950-10-5158 Disability Plan	35,167.35	54,600.00	0.00	54,600.00	23,189.78	54,600.00	0.00	54,600.00	54,600.00
01-09-00-0950-20-6250 Contracted Services	437,400.09	467,000.00	0.00	467,000.00	339,761.83	467,000.00	0.00	520,000.00	520,000.00
DEPARTMENT TOTAL	2,138,545.76	2,489,666.00	0.00	2,489,666.00	1,148,581.16	2,535,232.00	(45,566.00)	2,459,453.00	2,459,453.00

**TOWN OF ELLINGTON
BUDGET REQUEST
950 INSURANCE**

Object No	Description & Explanation(s)	FISCAL YEAR 2017-2018	
		FY 2016-17 Revised	FY 2017-18
5103	<u>PART TIME PAYROLL</u>	\$ 3,600	\$ 3,600
	TOTAL SALARIES	<u>\$ 3,600</u>	<u>\$ 3,600</u>
	TOTAL PAYROLL		<u>\$ 3,600</u>
5151	<u>INSURANCE-ANTHEM BC/BS</u>		\$ 1,388,152
5154	<u>INSURANCE-LIFE INSURANCE</u>		\$ 25,000
5155	<u>RETIREMENT-MERF-DPW</u>		\$ 115,000
5156	<u>DEFERRED COMPENSATION</u>		\$ 339,101
5157	<u>UNEMPLOYMENT COMPENSATION</u>		\$ 14,000
5158	<u>DISABILITY PLAN</u>		\$ 54,600
6250	<u>CONTRACTED SERVICES</u>		\$ 520,000
	Property Insurance and Workers Compensation Insurance		
	TOTAL OFFICE BUDGET		<u>\$ 2,455,853</u>
	DEPARTMENT TOTAL		<u>\$ 2,459,453</u>

TOWN OF ELLINGTON
BUDGET REPORT 2017-18

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952 INSURANCE REIMBURSEMENT & CLAIMS										
01-09-00-0951-20-6220	Fire Damages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-0951-20-6250	Contracted Services	57,477.51	7,500.00	0.00	7,500.00	818.85	7,500.00	0.00	7,500.00	7,500.00
DEPARTMENT TOTAL		57,477.51	7,500.00	0.00	7,500.00	818.85	7,500.00	0.00	7,500.00	7,500.00

**TOWN OF ELLINGTON
BUDGET REQUEST
951 INSURANCE REIMBURSEMENT & CLAIMS**

Object No	Description & Explanation(s)	FISCAL YEAR 2017-2018
6250	<u>CONTRACTED SERVICES</u>	\$7,500
	Insurance Claims	
	TOTAL OFFICE BUDGET	<u>\$7,500</u>
	DEPARTMENT TOTAL	<u>\$7,500</u>

TOWN OF ELLINGTON
BUDGET REPORT 2017-18

	2015-16 Actuals	2016-17 Approved Budget	2016-17 Trans/ Addl Appr.	2016-17 Adjusted Approved Budget	2016-17 First Six Months Actual	2016-17 Estimated Total Actuals	2016-17 (Over)\ Under	2017-18 Budget Request	2017-18 Board of Selectmen
952 INSURANCE PRIOR YEAR									
01-09-00-0952-20-6250 Contracted Services	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
DEPARTMENT TOTAL	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00

**TOWN OF ELLINGTON
BUDGET REQUEST
952 INSURANCE PRIOR YEAR**

<u>Object No</u>	<u>Description & Explanation(s)</u>	<u>FISCAL YEAR 2017-2018</u>
6250	<u>CONTRACTED SERVICES</u>	\$5,000
	TOTAL OFFICE BUDGET	<u>\$5,000</u>
	DEPARTMENT TOTAL	<u>\$5,000</u>

TOWN OF ELLINGTON
BUDGET REPORT 2017-18

	2015-16 Actuals	2016-17 Approved Budget	2016-17 Trans/ Addl Appr.	2016-17 Adjusted Approved Budget	2016-17 First Six Months Actual	2016-17 Estimated Total Actuals	2016-17 (Over)\ Under	2017-18 Budget Request	2017-18 Board of Selectmen
960 SERVICE INSURANCE									
01-09-00-0960-20-6250 Contracted Services	96,341.00	101,000.00	0.00	101,000.00	101,000.00	101,000.00	0.00	101,000.00	101,000.00
DEPARTMENT TOTAL	96,341.00	101,000.00	0.00	101,000.00	101,000.00	101,000.00	0.00	101,000.00	101,000.00

**TOWN OF ELLINGTON
BUDGET REQUEST
960 SERVICE INSURANCE**

Object No	Description & Explanation(s)	FISCAL YEAR 2016-2017
6250	CONTRACTED SERVICES	\$101,000
	Town of Ellington Fire Department Defined Benefit Service Award Plan	
	TOTAL OFFICE BUDGET	\$101,000
	DEPARTMENT TOTAL	\$101,000

Town of Ellington Fire Department Defined Benefit Service Award Plan

Actuarial Valuation Report for the Plan Year 8/1/16 through 7/31/17

"The recommended contribution for the Plan Year which began on August 1, 2016, is between \$57,268 and \$93,306. The lower figure is based on a 30-year amortization of the remaining unfunded liability. The higher figure is based on a 10-year amortization of the unfunded liability. These figures are based on an assumption that the contribution is made at the Valuation Date."

The budget amount provides funding of the Defined Benefit Service Award Plan at the 10 year amortization of the remaining unfunded liability.