

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

April 3, 2017

To the Board of Finance: John P. Rachek, Chairman
Douglas Harding
Mark A. Joyse
Barry C. Pinto
David Olender
Michael D. Varney

As required by the Town Charter Section 1003, the proposed budget for Fiscal Year (FY) 2017-18 is presented for your review.

Due to the Governor's Proposed Budget for FY2017-18 and its substantial reductions in state aid to towns, two budgets have been prepared:

- Public Hearing Budget Based on the Governor's Proposed Budget Revenues and Expenditures
- Alternative Budget not based on the Governor's Proposed Budget Revenues and Expenditures

At the end of Financial Condition Section, there will be a special report that reconciles the two budgets.

REVENUES

GRAND LIST- 2016 – of Net Taxable Property

For FY17-18, the 2016 Grand List increased by 1.95% or \$25,908,377 from the 2015 Grand List, resulting in increased tax revenue of \$790,205 at the present mill rate of 30.5 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)

<u>CATEGORY</u>	<u>Net Grand List 2015</u>	<u>Net Grand List 2016</u>	<u>Percent Change</u>	<u>Dollar Change</u>
Real Estate	\$1,151,738,450	\$1,168,608,715	1.46%	\$16,870,265
Personal Property	\$ 46,312,830	\$ 51,016,562	10.16%	\$ 4,703,732
Motor Vehicle	<u>\$ 130,222,777</u>	<u>\$ 134,557,157</u>	<u>3.33%</u>	<u>\$ 4,334,380</u>
Total	\$1,328,274,057	\$1,354,182,434	1.95%	\$25,908,377

Real Estate

Increase due to construction and completion of new single family residential homes and large apartment properties.

Personal Property

The largest assessment increase was attributable to Connecticut Light and Power, and new and existing businesses adding additional equipment and machinery.

For FY17-18, the Governor is proposing the elimination of personal property taxes for businesses that have personal property valued at less than \$10,000. For the 2016 Grand List, there are 864 Personal Property accounts with 590 accounts under assessed value of \$10,000 with a value of \$1,676,170. Based on the current mill rate of 30.50, there is a potential loss of tax revenue of \$51,123.

Motor Vehicle

State Department of Motor Vehicles is diligently working on resolving the domicile address problem with the motor vehicle files. It is impossible to determine the impact on the motor vehicle list while this issue still exists.

For FY17-18, the Governor is proposing the motor vehicle mill rate would still be capped at 32 mills. Each mill generates \$134,557.

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.

	<u>Homes</u>	<u>Reduction in Value</u>	<u>Tax Impact at Present mill rate of 30.5</u>
2015 Grand List	8	\$334,450	\$10,200
2016 Grand List	15	\$876,084	\$26,720

STATE REVENUES AND REDUCTION IN STATE AID

The Connecticut Conference of Municipalities has provided two excellent Government Finance and Research reports that explains the Governor's Proposed FY18 State Budget Impact on Town and Cities:

- Governor's Proposed FY18 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 FY18 State Budget Impact on: Ellington (See Exhibit C)

Summarizes the Governor's State Aid to Town of Ellington

Major State Grants

	<u>FY16-17</u>	<u>FY17-18</u>	<u>Difference</u>
Education Cost Sharing (ECS)	\$ 9,684,435	\$ 7,124,088	\$ (2,560,347)
<u>Special Education</u>	<u>\$ 0</u>	<u>\$ 2,431,707</u>	<u>\$ 2,431,707</u>
Total Education Grants	\$ 9,684,435	\$ 9,555,795	\$ (128,640)
LOCIP	\$ 0	\$ 195,651	\$ 195,651
Midyear termination FY16-17 \$106,719			
Grants for Municipal Projects	\$ 223,527	\$ 0	\$ (223,527)
MRSF Revenue Sharing	\$ 321,722	\$ 463,112	\$ 143,390

Education Cost Sharing (ECS)

The Governor's proposed budget makes two changes to ECS funding. First, some of the funding has been moved to a new grant for special education. Second, ECS funding would be distributed under a new formula.

Special Education

Special Education grant would replace the Excess Cost Grant. This grant is funded by the Special Education portion of the ECS and the Excess Cost amount. With this change, the State Board of Education is recommending a new accounting method for recording the Excess Cost grant. Under the present system, when the town receives the Excess Cost grant, that amount is credited to the Board of Education budget. The new method requires the Excess Cost grant be added to the Board of Education budget. For FY17-18, the Board of Education budget has been increased by \$512,103 to be in compliance with the State Board of Education recommendation. (See Exhibit D)

Local Capital Improvement Program (LOCIP)

For FY16-17, the state approved a LOCIP grant of \$106,719. In December 2016, the state informed the towns that the grant would not be funded, for the credited entitlements exceeded the bond authorization.

Grants for Municipal Projects

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

MRSF Revenue Sharing

This grant has been increased for FY2018 and FY2019 by \$14.5 million per each year. Our share of the increase is \$143,390.

REDUCTION IN STATE AID

The Governor has called for towns to contribute to teachers' pension costs, thus a reduction in state aid. The contribution is based on one-third of the employer share of the cost (10 percent of

the total pension cost). Payment is due to the state by December 31, each fiscal year. The town share for FY17-18 is \$1,898,286, based on State cost of \$5,694,857 for FY17-18.

DEPARTMENTAL REVENUES

Planning Department

For FY16-17, there was an enforcement action on a property owners' property. The fine paid \$64,627.

EXPENDITURES

The Budget Grand Total based on the Governor's Proposed Budget for FY17-18 is \$59,398,740, or an increase of \$4,036,438 from the Adjusted Approved Budget for FY16-17, resulting in an increase of 7.29%. Major highlights follow.

GENERAL GOVERNMENT

Overview

The General Government Budget increased by \$610,267 or 3.41 % from the FY16-17 Adjusted Approved Budget. When one reduces the debt increase of \$404,617 from the general government budget increase, the budget increased by \$205,650 or 1.15%.

Board of Selectmen

At the January 23, 2017 Board of Selectmen meeting, the Board authorized the First Selectman to hire a part-time executive secretary. The person was hired at the end of February 2017. At presently the person is working 30 hours per week, on a yearly basis \$33,540. For FY17-18, the position is made full time by adding five additional hours per week to 35 hours per week, at a cost of \$5,590 for a total salary of \$39,130.

This position was required for the increasing workload in the First Selectman's office:

- The Executive Assistant/Human Resource Coordinator allocation of time has been dedicated more to the Human Resource function
 - 2015 – 16 new hires, 3 promotions, 14 terminations/retirements
 - 2016 – 21 new hires, 6 promotions, 17 terminations/retirements
 - 2017 – 14 new hires, 2 promotions, 4 terminations/retirements
 - In most cases job descriptions have been revised and updated to the new job duties and labor standards while filling the vacancies
 - In-house notices, legal notices, interview questions had to be developed for proper interviews
 - 2016, successfully negotiated three union contracts-Police, DPW, and Town Hall, commence work on the EMS Professional and Volunteer Ambulance Corps Contract
 - Updated the Personnel Rules and Regulations on health insurance for the above completed union contracts
- Implementation of Information Technology security assessment and employee training

PUBLIC HEARING- APRIL 11, 2017
ELLINGTON HIGH SCHOOL AUDITORIUM- 8:00 PM
PROPOSED BUDGET

PROPOSED BUDGET

GENERAL OVERVIEW OF EXPENDITURES

BASED ON GOVERNOR'S PROPOSED BUDGET

	2016-17 Adjusted Approved Budget	2017-18 Budget Request	Dollar Increase (Decrease)	Percent Increase (Decrease)	2017-18 Percent Of Total Budget
<u>Board of Education</u>	\$ 36,099,749	37,071,969	972,220	2.69%	62.41%
Capital Outlay	91,745	85,500	(6,245)	-6.81%	0.14%
Debt	2,038,568	1,980,044	(58,524)	-2.87%	3.33%
New Special Education Grant- Estimated Excess Cost in Budget	0	512,103	512,103	100.00%	0.86%
Teacher's Retirement Contribution	0	1,898,286	1,898,286	100.00%	3.20%
Total	38,230,062	41,547,902	3,317,840	8.68%	69.94%
<u>General Government</u>	14,748,529	14,954,179	205,650	1.39%	25.18%
Capital Outlay	1,293,897	1,343,704	49,807	3.85%	2.26%
Debt	889,814	1,352,955	463,141	52.05%	2.28%
Contingency Fund	200,000	200,000	0	0.00%	0.34%
Total	17,132,240	17,850,838	718,598	4.19%	30.06%
Total Budget	\$ 55,362,302	59,398,740	4,036,438	7.29%	100.00%

AS PER BUDGET TABLE

General Government	\$ 17,876,911	18,487,178	610,267	3.41%	31.12%
Capital Outlay	1,385,642	1,429,204	43,562	3.14%	2.41%
Board of Education	36,099,749	39,482,358	3,382,609	9.37%	66.47%
Budget Grand Total	\$ 55,362,302	59,398,740	4,036,438	7.29%	100.00%

MILL RATE IMPACT

Average Assessed House (AAH) \$204,155 Revaluation 2015

FY16-17

May 17, 2016 Approved at Referendum	Mill Rate Increase	Dollar Increase	
AAH-\$204,155 30.5 mills 0.0 mills	\$6,226	\$11	0.18%

FY17-18

Budget Request	33.8 mills	3.3 mills	\$6,900	\$674	10.83%
AAH-\$204,155					

**PROPOSED BUDGET
GENERAL OVERVIEW OF EXPENDITURES**

**ALTERNATIVE BUDGET NOT BASED ON
GOVERNOR'S PROPOSED BUDGET**

	2016-17 Adjusted Approved Budget	2017-18 Budget Request	Dollar Increase (Decrease)	Percent Increase (Decrease)	2017-18 Percent Of Total Budget
Board of Education	\$ 36,099,749	37,071,969	972,220	2.69%	65.05%
Capital Outlay	91,745	85,500	(6,245)	-6.81%	0.15%
Debt	2,038,568	1,980,044	(58,524)	-2.87%	3.47%
New Special Education Grant Estimated Excess Cost in Budget	0	0	0	0.00%	0.00%
Teacher's Retirement Contribution	0	0	0	0.00%	0.00%
Total	38,230,062	39,137,513	907,451	2.37%	68.67%
General Government	14,748,529	14,954,179	205,650	1.39%	26.25%
Capital Outlay	1,293,897	1,343,704	49,807	3.85%	2.36%
Debt	889,814	1,352,955	463,141	52.05%	2.37%
Contingency Fund	200,000	200,000	0	0.00%	0.35%
Total	17,132,240	17,850,838	718,598	4.19%	31.33%
Total Budget	\$ 55,362,302	56,988,351	1,626,049	2.94%	100.00%

AS PER BUDGET TABLE

General Government	\$ 17,876,911	18,487,178	610,267	3.41%	32.44%
Capital Outlay	1,385,642	1,429,204	43,562	3.14%	2.51%
Board of Education	36,099,749	37,071,969	972,220	2.69%	65.05%
Budget Grand Total	\$ 55,362,302	56,988,351	1,626,049	2.94%	100.00%

MILL RATE IMPACT

Average Assessed House (AAH) \$204,155 Revaluation 2015

FY16-17

May 17, 2016 Approved at Referendum	Mill Rate Increase	Dollar Increase	
AAH-\$204,155 30.5 mills	0.0 mills	\$6,226	\$11 0.18%

FY17-18

Budget Request	31.7 mills	1.2 mills	\$6,471 \$245
AAH-\$204,155			3.94%

- Newly formed Safety and Health Committee for compliance to OSHA standards and education of employees
- Provide secretarial services to the Emergency Management Director
- Added a social media presence to inform the citizens to town events, activities

Tax Assessor

Reorganization of the department

Registrars & Electors

Major increase for constable coverage at Elections -\$2,000

Public Fire Protection

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

Police

For FY17-18, the State requires towns to be responsible for 100 percent of the costs associated with the Resident State trooper program. There is also an additional \$750 surcharge for each constable.

Increase for Sergeant and four Resident Troopers from FY16-17	\$122,000
<u>Surcharge for eleven constables</u>	<u>\$ 8,250</u>
Total	\$130,250

Ellington Volunteer Ambulance

For FY17-18, the Ambulance Fee Program contribution to support the operation has been increased from the FY16-17 amount of \$93,199 to \$146,000

Sanitary Landfill

For FY17-18, MIRA has increased their Municipal Solid Waste tonnage fee from \$64 to \$68

Municipal Solid Bulky Waste Curb Collection

For cost containment, the town was able to extend the contract for five years with our present contractor that provides for curbside pickup of household waste, recycling waste, and bulky waste at a most favorable price. For the next three years, no price increase. Fourth and fifth years at the Consumer Price Index.

Street Lighting

For FY16-17, awarded Bright Idea Grant for the conversion of Street lights and decorative lamps to LED

Hall Memorial Library

Includes funding for pay raises and expansion of part time positions - \$28,568

Human Services

Requesting that the Youth Services Coordinator position be completely funded by the Town at \$39,494

Senior Center

Due to increase participation and hours of operation requesting a full-time Administrative Secretary - \$39,494

Debt Service

Includes funding for the purchase of the following equipment on 5 year leases at 5% interest rate:

	Principal	Interest	Total
EVFD Triples Pumper (\$663,000)	\$132,600	\$ 33,150	\$165,750
EFVD Breathing Apparatus (\$500,000)	\$100,000	\$ 25,000	\$125,000
CLFD Breathing Apparatus (\$215,000)	\$ 43,000	\$ 10,750	\$ 53,750
<u>CLFD Forestry Truck (\$230,000)</u>	<u>\$ 46,000</u>	<u>\$ 11,500</u>	<u>\$ 57,500</u>
Total	\$321,600	\$ 80,400	\$402,000

CAPITAL OUTLAY

Overview

The Capital Outlay has an increase of \$43,562 from the FY16-17 Adjusted Approved Budget, or an increase of 3.14%.

Proposed Capital Projects for FY17-18 are:

Unimproved Road Improvement	\$ 20,000
Local Capital Improvement Program	\$ 195,651
Road Overlay	\$ 500,000
DPW Snow Plow Dumptruck Replacement	\$ 190,000
Pool Car/Town Staff Vehicle	\$ 35,000
HML-Carpet Replacement	\$ 95,750
Townwide Sidewalks	\$ 25,000
Sidewalk Extension-West Road (RTE83)	\$ 97,303
Parking Lot Renovations	\$ 50,000
Plan of Conservation & Development 2018	\$ 80,000
EVFD Generator Station 243 Replacement	\$ 55,000
<u>BOE-Windermere Air Conditioning Cafeteria</u>	<u>\$ 85,500</u>
Total	\$1,429,204

BOARD OF EDUCATION

Overview

The Board of Education increase is \$3,382,609 or 9.37% from the FY16-17 Adjusted Approved Budget. See the Board of Education budget book for details.

Primary areas of focus:

Maintenance of Effort (MOE)	\$ 572,962
EHS Arts & Academics	\$ 399,258
Total proposed increase	\$ 972,220
Teachers Retirement Contribution	\$1,898,286
<u>Estimated Excess Cost in Budget</u>	<u>\$ 512,103</u>
Revised Board of Education Budget Increase	\$3,382,609

Proposed Staffing Requests

10 Month Assistant Principal EHS and EMS	\$120,452
Technology Teacher	\$ 58,807
Math Instructional Specialist	\$ 58,807
Theatre Teacher	\$ 58,807
<u>Special Education Teacher</u>	<u>\$ 58,807</u>
Total	\$355,680

FINANCIAL CONDITION OF THE TOWN

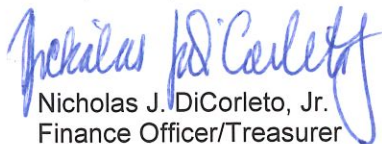
As of April 3, 2017, the Town of Ellington should end the FY16-17 with an unassigned fund balance of \$2,320,313. Of that amount \$1,920,000 is appropriated to the Fiscal Year 17-18 Budget. Retained \$400,313 in order to maintain the town's credit rating from Moody's Investor Service, Inc. of "Aa3".

To fund the Public Hearing Budget based on the Governor's Proposed Budget for FY17-18, a mill rate of 33.8 mills at a tax collection rate of 98.25% will be required, an increase of 3.3 mills from FY16-17 tax rate of 30.5 mills, or a mill rate increase of 10.82%.

To fund the Alternative Budget **not** based on the Governor's Proposed Budget for FY17-18, a mill rate of 31.70 mills at a tax collection rate of 98.25% will be required, an increase of 1.2 mills from FY16-17 tax rate of 30.5 mills, or a mill rate increase of 3.94%.

Follow is the special report that reconciles the two budgets.

Respectfully submitted,


Nicholas J. DiCorleto, Jr.
Finance Officer/Treasurer

**Reconciliation of Public Hearing Budget Based on Governor's Proposed Budget
to the Alternative Budget not based on the Governor's Proposed Budget**

		Public Hearing Budget Based on Governor's <u>Proposed Budget</u>	Alternative Budget Not Based on <u>Governor's Budget</u>
Expenditures			
General Government Budget		\$18,487,178	\$ 18,487,178
Capital Outlay		\$ 1,429,204	\$ 1,429,204
Board of Education -Superintendent		\$37,071,969	\$ 37,071,969
Teacher's Retirement Contribution	\$ 1,898,286	\$ -	\$ -
Special Education-Estimated	\$ 512,103	\$ 2,410,389	\$ -
Excess Cost in Budget			
Total for BOE		\$39,482,358	\$ 37,071,969
Budget Grand Total		\$59,398,740	\$ 56,988,351
Difference			\$ (2,410,389)

Assumptions for the Alternative Budget
 No Teachers Retirement Contribution
 No new Special Education Grant
 Excess Cost is not in the budget

Revenues		
Education Cost Sharing Grants	\$ 7,124,088	\$ 9,684,435
Special Education	\$ 2,431,707	\$ -
Total	\$ 9,555,795	\$ 9,684,435
Difference		\$ 128,640

Assumptions for the Alternative Budget
 No new Special Education Grant

Approved Mill Rate for FY16-17	30.5	30.5
Proposed Mill Rate for FY17-18	33.8	31.7
Mill Rate Increase	3.3	1.2
Percent Increase	10.82%	3.94%
Mill Rate for Motor Vehicles Cap at 32 mills	32.0	31.7

MEMORANDUM

To: Lori L. Spielman, First Selectman
CC: Nicholas J. DiCorleto, Jr., Finance Officer
From: Kimberly Bechard, Assessor 
Date: 3/7/2017
Re: October 1, 2016 Grand List

The completed October 1, 2016 Grand List of net taxable property, which will be reflected on the July 1, 2016 tax bills is summarized below. It is still subject to hearings of the Ellington Board of Assessment Appeals and pending litigation. Below are assessments by category as compared to the 2015 Grand List:

CATEGORY	NET GRAND LIST		PERCENT CHANGE	DOLLAR CHANGE
	2015	2016		
REAL ESTATE	\$1,151,738,450	\$1,168,608,715	1.46%	\$16,870,265
PERSONAL PROPERTY	\$ 46,312,830	\$ 51,016,562	10.16%	\$ 4,703,732
MOTOR VEHICLE	\$ 130,222,777	\$ 134,557,157	3.33%	\$ 4,334,380
TOTAL	\$1,328,274,057	\$1,354,182,434	1.95%	\$25,908,377

The 2016 Grand List had an overall increase of \$25,908,377, which is an overall increase of 1.95% primarily due to the real estate portion of the list which increased by 1.46%. Additionally, personal property saw an increase of \$4,703,732 or 10.16%, due to the addition of new machinery and equipment for new and existing businesses. Motor Vehicle had an increase of 3.33% or approximately \$4.3 million. The majority of this increase is attributable to the large number of new 2016 & 2017 model cars added to the list from the previous year; caution is urged on the reliability of this number as there continues to be errors encountered on every town's motor vehicle list received from the Department of Motor Vehicles as they continue to refine their new CIVILS software.

REAL ESTATE

As noted above, the net real estate Grand List increased from \$1,151,738,450 to \$1,168,608,715, an increase of \$16,870,265 or 1.46%. The moderate increase is attributed to the construction and completion of new single family residential homes, and larger apartment properties. The increase in the number of accounts includes new units completed at Windermere Village and two newly approved subdivisions. The decrease of the tax exempt real estate accounts is caused by the merging of the properties along Main Street into the "Town Campus" parcel, now known as 21-57 Main Street.

PERSONAL PROPERTY

The personal property component of the 2016 Grand List experienced an overall increase of \$4,703,732 or 10.16% from the 2015 Grand List. The largest assessment increase was attributable to the Connecticut Light & Power Co. with \$1,533,710. Other increases were due to new businesses, including Great Country

Timber Frames, a division of The Barn Yard Enterprises, and additional equipment and machinery acquired by existing businesses. With two manufacturers filing late, this excluded them from the manufacturing exemption, which deemed that equipment taxable for this year.

The number of personal property accounts increased from 843 in 2015 to 864 in 2016.

Exemptions for newly acquired manufacturing equipment increased from \$15,242,250 to \$15,892,780 or 4.27% from the 2015 Grand List as noted below.

Manufacturing Equipment Exemption

CATEGORY	2015	2016	PERCENT CHANGE	DOLLAR CHANGE
CODE 13	\$15,242,250	\$15,892,780	4.27%	\$650,530
TOTAL	\$15,242,250	\$15,892,780	4.27%	\$650,530

Two new manufacturers have been added to the list this year with Great Country Timber Frames, a division of The Barnyard Enterprises, Inc. and Cold Creek Brewery, LLC. The late filing of two existing manufacturing companies excluded them from receiving their exemptions, therefore causing only a very slight increase in 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 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 Grand List include:

Top 5 Increases

Conn Light & Power	\$1,533,710
Action Packaging Systems Inc.	\$ 603,900
Natural Country Farms	\$ 504,690
Barn Yard Ent/Great Country Timber Frames	\$ 472,760
Connecticut Water Company	<u>\$ 278,780</u>
Total	\$3,393,840

Top 5 Decreases

Dymotek Corp	(\$249,660)
Cold Creek Brewery LLC	(\$ 92,140)
Ellington Fuel Depot + Garage	(\$ 60,460)
United Bank	(\$ 59,810)
AT+T Mobility LLC	<u>(\$ 49,820)</u>
Total	(\$511,890)

Motor Vehicle

The 2016 motor vehicle Grand List increased by \$4,334,380 or 3.33%. The total number of motor vehicles increased from 16,155 in 2015 to 16,363 in 2016. The increase in the list is directly attributable to the addition of 73 2017 model passenger vehicles and 802 2016 model passenger vehicles on the list. There is still an ongoing domicile address problem with the Motor Vehicle files; the CAAO and Dept. of Motor Vehicles continue to work diligently to rectify this problem to insure we receive the most accurate information. It is impossible to determine what the impact may be on the motor vehicle list while this issue exists.

Concrete Foundation Adjustments

For the 2015 Grand List, 8 homeowners received a reduction in the assessment of their homes due to the failing concrete issue. The total assessment reduction was 334,450, or \$10,200.73. Two of the homeowners replaced their foundations in 2016, and the adjustments were removed.

The 2016 list reflects 9 new properties receiving an assessment reduction, and three homes re-inspected for additional adjustments. To date, the total reduction in assessment is 876,084, or \$26,720.58 on 15 properties.

It is expected that as funding becomes available for the replacement of the foundations, there will be a significant increase in the number of homeowners that request adjustments for their failing foundations. This in turn will cause a substantial decrease in the real estate portion of future grand lists.

Active Real Estate Abatements

West Road Associates, 88 West Rd (Earthlight)

(50% abatement on addition for 3 years) Year 3 of 3 Year abatement \$ 24,100

Village Properties Associates, 9 Village St (Great Country Timber Frames)

(75% abatement on new building for 2 years) Year 1 of 2 Year Abatement \$390,630

2016 GRAND LIST ANALYSIS
COMPARISON OF 2015 LIST USED FOR SETTING MILL RATE
FOR FY2016-17 2/29/2016 [A] TO 2016 GRAND LIST AS OF 2/28/2017 [B]

TYPE OF ACCOUNT	ASSMT YR	#OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE	PERCENT INCREASE
REAL ESTATE REGULAR	2015 [A]	5,641	1,141,228,390	5,522,970	1,135,705,420	
	2016 [B]	5,690	1,158,833,695	5,780,830	1,153,052,865	
CHANGE [B] - [A]		49	17,605,305	257,860	17,347,445	1.530%
PERSONAL PROPERTY	2015 [A]	843	62,920,000	16,607,170	46,312,830	
	2016 [B]	864	68,260,600	17,244,038	51,016,562	
CHANGE [B] - [A]		21	5,340,600	636,868	4,703,732	10.160%
MOTOR VEHICLE	2015 [A]	16,155	131,666,057	1,443,280	130,222,777	
	2016 [B]	16,363	135,914,377	1,357,220	134,557,157	
CHANGE [B] - [A]		208	4,248,320	(86,060)	4,334,380	3.330%
REAL ESTATE ELD H/O	2015[A]	132	17,019,050	986,020	16,033,030	
	2016 [B]	128	16,415,090	859,240	15,555,850	
CHANGE [B] - [A]		(4)	(603,960)	(126,780)	(477,180)	-2.980%
GRAND LIST TOTAL	2015 [A]	22,771	1,352,833,497	24,559,440	1,328,274,057	
NET TAXABLE	2016 [B]	23,045	1,379,423,762	25,241,328	1,354,182,434	
CHANGE [B] - [A]		274	26,590,265	681,888	25,908,377	1.950%
CHANGE [B] - [A]		NET INCREASE				1.950%
REAL ESTATE FREEZE	2015 [A]	0	0	0	0	
	2016 [B]	0	0	0	0	
CHANGE [B] - [A]		0	0	0	0	
REAL ESTATE EXEMPT	2015 [A]	204	73,181,230	73,181,230	0	
	2016 [B]	193	72,776,150	72,776,150	0	
CHANGE [B] - [A]		(11)	(405,080)	(405,080)	0	

PRE-BOARD OF ASSESSMENT APPEALS

AMOUNTS SHOWN IN DOLLARS

2016 GRAND LIST TOP 10 TAXPAYERS

TAXPAYER	REAL ESTATE	PERSONAL PROPERTY	MOTOR VEHICLES	TOTAL NET ASSMT
AUTUMN CHASE LLC	27,736,640	77,900	16,610	27,831,150
DEER VALLEY LLC	26,530,000	124,140		26,654,140
DEER VALLEY NORTH LLC	19,074,880	65,690		19,140,570
CONNECTICUT LIGHT + POWER CO	91,450	12,398,820		12,490,270
CORNERSTONE ELLINGTON LLC	10,280,440	5,360		10,285,800
CONNECTICUT WATER COMPANY	422,430	9,479,440		9,901,870
ELLINGTON CORNFIELD ASSOCIATES LLC	9,030,000	9,070	2,470	9,041,540
NATURAL COUNTRY FARMS	3,616,570	1,675,700		5,292,270
JOHNNY APPLESEED LLC	5,286,720			5,286,720
YANKEE GAS SERVICES COMPANY		4,550,210		4,550,210
TOTAL	102,069,130	28,386,330	19,080	130,474,540

Revised 3/9/17



Connecticut Conference
of Municipalities
collaborating for the common good

Government Finance & Research

February 17, 2017

Governor's Proposed FY 18 State Budget: Impact on Towns and Cities

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Overview

On February 8, 2017, the Governor proposed his FY 18 state budget. The budget calls for combined expenditures of \$20.1 billion. This equates to an increase of \$361 million (1.8%) over estimated FY 17 expenditures.

The proposal would reduce municipal aid by \$363 million (11.4%) versus FY 17.

	Current Year FY 17	Gov. Proposed FY 18	Proposed FY 18 v. FY 17 Change:	
			\$	%
Municipal Aid	3,193,898,555	2,830,948,336	(362,950,219)	-11.4%

Education Aid

The budget includes education grants totaling \$2.21 billion in FY 17. Below are the proposed changes to statewide totals for major education grant programs.

Education Aid	Current Year FY 17	Gov. Proposed FY 18	Proposed FY 18 v. FY 17 Change:	
			\$	%
Adult Education	20,383,960	20,383,960	0	0.0%
After School Program	4,866,695	0	(4,866,695)	-100.0%
Bilingual Education	3,164,800	2,848,320	(316,480)	-10.0%
Education Cost Sharing	2,027,587,120	1,590,003,953	(437,583,167)	-21.6%
Excess Cost - Student Based	135,555,731	0	(135,555,731)	-100.0%
Health Serv for Pupils Private Schools	3,526,579	3,526,579	0	0.0%
Interdistrict Cooperation	6,353,391	4,000,000	(2,353,391)	-37.0%
Magnet Schools	313,058,158	313,058,158	0	0.0%
Open Choice Program	40,258,605	40,090,639	(167,966)	-0.4%
Priority School Districts	42,337,171	38,103,454	(4,233,717)	-10.0%
School Breakfast Program	2,225,669	0	(2,225,669)	-100.0%
School Readiness Quality Enhancement	4,172,930	0	(4,172,930)	-100.0%
Special Education	0	597,582,615	597,582,615	--
Teachers' Retirement Board	0	(407,643,383)	(407,643,383)	--
Vocational Agriculture	10,544,937	9,490,443	(1,054,494)	-10.0%
Young Parents Program	212,318	0	(212,318)	-100.0%
Youth Service Bureaus	2,651,516	0	(2,651,516)	-100.0%
Total Education Aid	2,616,899,580	2,211,444,738	(405,454,842)	-15.5%

Education Cost Sharing (ECS)

The proposal makes two changes to ECS funding. First, it would remove about \$450 million from ECS and transfer those funds to a new grant for special education (more information below). The remaining \$1.6 billion in ECS funding would be distributed under a new formula.

Here are the proposed changes to the new formula.

- The foundation amount would be reduced from \$11,525 to \$8,990 to reflect the elimination of the special-education component.
- The poverty measure would be changed from students eligible for free or reduced-price lunch (FRPL) to students enrolled in HUSKY A.
- The poverty weighting would go from 1.30 to 1.20.
- The wealth adjustment factor would be lowered from 1.5 to 1.24. A lower factor means a reduction in the state portion of ECS funding.
- There would be no minimum aid ratio, essentially allowing some towns to receive no ECS funding.

CCM is attempting to gather more details on the proposed formula and will update members upon receiving that information.

ECS for Alliance Districts

For Alliance Districts, the Alliance portion of the FY 18 ECS grant would be the same amount as the Alliance portion from FY 17. That balance would come to the municipal side. Please note that this is different than how the grant has been distributed in the past.

Here is the language for the Alliance District portion of ECS (HB 7035, Section 5).

"...For the fiscal year ending June 30, 2018, the Comptroller shall withhold from a town designated as an alliance district any increase in funds received in the fiscal year ending June 30, 2017, over the amount the town received for the fiscal year ending June 30, 2012, pursuant to subsection (a) of section 10-262i, as amended by this act..."

Special Education

Special-education funding would be provided through a new Special Education grant, which would replace the existing Excess Cost grant. This account would be funded with the special-education portion of ECS and the Excess Cost amount.

Boards of education would apply to the State Department of Education (SDE) for the reimbursement. Towns would be reimbursed on a sliding scale from 0% to 54% based on the ranking of each town's adjusted equalized net grand list per capita.

Here is the language for the new Special Education grant (HB 7035, Section 8). Please notice the ranking method for regional school districts in subsection (c).

"...(b) Any local or regional board of education which provides special education in accordance with regulations adopted pursuant to sections 10-76a to 10-76g, inclusive, as amended by this act, for any exceptional child described in subdivision (3) of section 10-76a, shall, for each fiscal year, be reimbursed for a percentage of its net cost of special education, as defined in section 10-76f, for the preceding fiscal year. Such percentage shall be determined in accordance with the provisions of subsection (c) of this section. A local or regional board of education may apply for such reimbursement on or before September first for costs incurred during the prior fiscal year based upon data included in the returns submitted to the Commissioner of Education pursuant to section 10-227. Any audited data shall be submitted to the commissioner on or before December thirty-first. Payments pursuant to this section for each estimated total grant of five hundred thousand dollars or more shall be made as follows: Fifty per cent of the grant entitlement based on costs submitted on or before September first shall be paid in October. The adjusted balance based on audited data submitted on or before December thirty-first shall be paid in April. Payments pursuant to this section for each estimated grant of less than five hundred thousand dollars shall be made in a single installment in April based on audited data submitted on or before December thirty-first.

(c) (1) The reimbursement percentage for the net cost of special education for a local board of education shall be determined by (A) ranking each town in the state in descending order from one to one hundred sixty-nine according to such town's adjusted equalized net grand list per capita, as defined in section 10-261, and (B) based upon such ranking, and notwithstanding the provisions of section 2-32a, a percentage of not less than zero nor more than fifty-three and ninety-three one-hundredths shall be determined for each town on a continuous scale. (2) The reimbursement percentage for the net cost of special education for a regional board of education shall be determined by its ranking. Such ranking shall be determined by (A) multiplying the total population, as defined in section 10-261, of each town in the regional school district by such town's ranking, as determined pursuant to subdivision (1) of this subsection, (B) adding together the figures for each town determined under subparagraph (A) of this subdivision, and (C) dividing the total computed under subparagraph (B) of this subdivision by the total population of all towns in the regional school district. The ranking of each regional board of education shall be rounded to the next higher whole number and each such board shall receive the same reimbursement percentage as would a town with the same rank..."

CCM has been told that this is considered board-of-education revenue.

Boards of education would be required to bill for special-education services provided to Medicaid-eligible children. They would receive half of the federal reimbursement from billing for these services.

Teachers' Retirement Contribution

The Governor has called for towns and cities to contribute to teachers' pension costs. The contribution would be one-third of the employer share of the cost (10 percent of the total pension cost). This amount was included in our calculations of municipal aid because it is essentially a reduction in aid.

Each municipality would have to remit the required amount to the state by December 31 each fiscal year.

Here is the language for the pension contribution (HB 7050, Section 27).

"...(a) Each municipality shall annually reimburse the state for a portion of the state's contributions to the teachers' retirement system made pursuant to section 10-183z of the general statutes. Such reimbursement payment shall be made not later than December thirty-first of each fiscal year..."

The bill then lists the amounts by town, which are the amounts there were provided to towns on February 8. CCM is attempting to get more details on the contribution calculations used for each town.

If a municipality fails to make the payment within thirty days of when the payment is due, a five-percent penalty will be added to the total amount due. For any municipality that defaults on the payment, the state shall withhold payment of any municipal aid up to the amount of such obligation.

Minimum Budget Requirement (MBR)

The Governor is also proposing changes to the MBR for FY 18.

- For a municipality receiving an increase in state education aid, the FY 18 MBR would be the same as the FY 17 amount.
- For a municipality seeing a decrease in ECS funding, the MBR would be reduced by the difference between its FY 18 ECS grant and its adjusted FY 17 grant.
- A municipality's contribution to teachers' pensions would not count towards its MBR.
- Towns that fail to meet MBR due to financial hardship would be able to apply to the State Board of Education for a waiver from statutory penalties.

The following provisions of the MBR remain in place under the Governor's proposal.

- 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%). The savings would have to be approved by the Commission of Education.
- Any district closing a school can reduce its MBR, with approval of the Commissioner of SDE.

These provisions appear to apply to all districts, including Alliance Districts, in FY 18.

One issue that does not seem to be addressed is what happens to towns that receive no ECS funding under the proposal and do not meet the MBR. Current law outlines a penalty of two times the amount of the MBR shortfall. The penalty is taken from the ECS grant two fiscal years after the failure to meet MBR. If the town does not get an ECS grant, it is unclear how the penalty would apply.

School Construction

The Governor is proposing a change to funding for school construction projects. The state share of construction costs would be lowered from the current 10-80 percent, depending on town wealth, to 5-70 percent.

Non-Education Aid

Non-education grants would total \$619.5 million in FY 17. Below are changes to statewide totals for major non-education grant programs.

Non-Education Aid	Current Year FY 17	Gov. Proposed FY 18	Proposed FY 18 v. FY 17 Change:	
			\$	%
Community Services	70,742	0	(70,742)	-100.0%
DOH Tax Abatement	1,078,993	0	(1,078,993)	-100.0%
Distressed Municipalities	5,423,986	5,423,986	0	0.0%
Housing/Homeless Services	592,893	586,965	(5,928)	-1.0%
Human Resource Devel. - Hispanic Prog.	4,719	0	(4,719)	-100.0%
Local Capital Improvement Program	0	90,000,000	90,000,000	--
Local & District Departments of Health	4,083,916	3,684,078	(399,838)	-9.8%
Grants for Municipal Projects	60,000,000	0	(60,000,000)	-100.0%
MRSF Motor Vehicle Property Tax	0	77,969,733	77,969,733	--
MRSF Revenue Sharing	127,851,808	123,767,688	(4,084,120)	-3.2%
MRSF Select PILOT	44,101,081	46,101,081	2,000,000	4.5%
Pequot-Mohegan Fund	58,076,612	58,076,612	0	0.0%
PILOT: Colleges & Hospitals	114,950,770	59,122,160	(55,828,610)	-48.6%
PILOT: State-Owned Property	66,730,441	66,730,441	0	0.0%
Property Tax Relief Elderly Circuit Breaker	19,176,502	14,474,502	(4,702,000)	-24.5%
Property Tax Relief Elderly Freeze Program	112,221	65,000	(47,221)	-42.1%
Property Tax Relief for Veterans	2,777,546	2,777,546	0	0.0%
Property Tax-Disability Exemption	374,065	374,065	0	0.0%
School Based Health Clinics	11,280,633	10,152,570	(1,128,063)	-10.0%
Teen Pregnancy Prevention	114,876	0	(114,876)	-100.0%
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	576,998,975	619,503,598	42,504,623	7.4%

LoCIP

The budget provides \$90 million in LoCIP funding. That total includes \$55 million in new entitlements for towns and cities in FY 18. The remaining \$35 million will be used to raise the bonding cap for the program and fund some projects already approved.

Municipal Revenue Sharing Fund

For FY 18, the budget continues the Municipal Revenue Sharing Fund (MRSF). This is funded through an appropriation from the General Fund and will be used to pay a series of grants.

The order of distribution is as follows in FY 18.

1. Motor vehicle cap reimbursement
2. Grants payable through the Select PILOT Account
3. Sales tax revenue sharing grants
4. \$7 million for regional services grants to COGs

Motor Vehicle Property Tax Grants

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 2013 assessment year and the amount of the levy for that year had the rate been set at the cap (32.00 mills for FY 18).

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.

Municipal Revenue Sharing Grants

The budget provides \$123.8 million in revenue-sharing grants to municipalities. This can be considered general revenue.

Payments are to be made by October 31.

Regional Services Grants

Beginning in FY 18, COGs will have to submit a spending plan for the funding to OPM in order to receive a grant.

COGs must use the grants for planning purposes and to achieve efficiencies in delivering municipal services on a regional basis. A COG's members must unanimously approve any grant expenditure.

COGs are also required, beginning by October 1, 2017, to provide a biennial report to the Planning and Development and Finance, Revenue, and Bonding committees. The report must outline how they have spent the funds and recommendations for modifying them.

Additional Programs, Funding, and Other Items

Below are additional items in the FY 18 budget that impact towns and cities.

Bond Funding

The following are some of the Governor's recommended bond authorizations for FY 18.

- STEAP grants: No funding
- Urban Act: \$50 million
- Responsible Growth Incentive Fund: \$5 million
- Transit-oriented development and predevelopment activities: \$8 million
- Grants for building improvements for Alliance Districts: \$30 million
- School construction: \$603 million
- Clean Water Fund revenue bonds: \$203.3 million
- Flood control improvements, erosion repairs, and municipal dam repairs: \$5 million
- Connecticut bikeway, pedestrian walkway, recreational trail, and greenway grant program: \$5 million
- Brownfield remediation and revitalization program: \$20 million
- Grants-in-aid to municipalities for improvements to incinerators and landfills: \$2.9 million
- Grants-in-aid to assist targeted local and regional school districts for alterations, repairs, improvements, technology, and equipment in low-performing schools: \$10 million

Motor Vehicle Tax Cap

As mentioned above, the motor vehicle mill rate (MVMR) would still be capped at 32 mills under the Governor's proposal. 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.

Taxation of Hospital Property

The Governor has proposed allowing towns and cities to tax the real property of hospitals. This taxing authority would result in the elimination of the portion of PILOT: Colleges & Hospitals attributable to hospitals. The change would apply starting with October 1, 2016, grant lists.

Municipal Spending Cap

The Governor's proposal eliminates the municipal spending cap.

Municipal Accountability Review Board

The Governor is proposing a new system of accountability under which some municipalities would be subject to increasing levels of state review and intervention based on fiscal conditions. Most communities would not be impacted.

The system uses tiers to determine fiscal stress in towns and cities. The criteria used to determine a given community's placement include fund balance, credit rating, and level of municipal aid.

Tier I communities would require minimal reporting. The higher tiers would cap local grand levy growth at three percent and require increased reporting. Additional accountability in Tier II and Tier III include some level of oversight functions carried out by a newly formed Municipal Accountability Review Board (MARB).

Based on a request by a local government or a super-majority of the MARB, a community can be placed in Tier IV. Under Tier IV, the MARB may:

- approve debt restructuring and deficit financing using the State's Capital Reserve Fund (SCRF) to enhance a municipality's credit;
- serve as an arbitration panel;
- approve budget assumptions; or
- appoint a fiscal manager to oversee municipal operations.

Composition of the MARB would be as follows.

- Secretary of OPM, or designee, and the State Treasurer, or designee, will each serve as co-chairs.
- The Governor will appoint four members: one resident and one affiliated with a business of a Tier II, III, or IV municipality; one with finance expertise; and one current or former municipal chief executive or financial officer. Additional appointees are permitted if more than two municipalities fall into Tier III and IV.
- Each municipality referred to the board will appoint three representatives: the local chief elected official; a labor organization representative; and a member recommended by regional COG and appointed by the Governor.

CCM will provide more details on the proposed MARB in the near future.

Resident State Trooper

Under the budget, towns would be responsible for 100 percent of costs associated with the Resident State Trooper program. There would be an additional \$750 surcharge for each constable supervised by a trooper.

Business Property Exemption

The Governor is proposing the elimination of personal property taxes for businesses with total personal property valued at less than \$10,000. This was one of the recommendations of the State Tax Panel.

Property Tax Assessment Rates

The proposal would allow towns the option of establishing differentiated rates of taxation for different classes of property. Towns would have to receive approval from OPM to implement this measure.

Single Neutral Arbiter

The Governor's proposal provides for the random selection of neutral arbitrators and the use of a single neutral through an agreement of the parties in the binding arbitration process.

Municipal Employee Retirement System

The Governor has called for allowing towns to negotiate employee contributions under the Municipal Employee Retirement System (MERS).

Prevailing Wage

The Governor is proposing to increase the prevailing wage threshold to \$1 million for new construction and \$500,000 for remodeling projects.

Superintendents in Small Towns

The proposal would allow small school districts to eliminate the requirement for a superintendent. A small school district is defined as a town with fewer than 6,000 residents or 500 students. It would also remove the three-year limitation on superintendent contracts.

Assessment of Antique Cars

The Governor has proposed increasing the assessment cap on antique cars from \$500 to \$1,000.

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



Governor's Proposed FY 18 State Budget Impact on: Ellington

Grant:	Current Year FY 17	Gov. Proposed FY 18	Gov. Proposed FY 18 v. FY 17	
	(\$)	(\$)	(\$)	(%)
Adult Education	14,829	13,269	-1,560	-10.5%
ECS Grant	9,684,435	7,124,088	-2,560,347	-26.4%
LoCIP	0	195,651	195,651	
Pequot-Mohegan Grant	44,853	45,656	803	1.8%
PILOT: Colleges & Hospitals	0	0	0	
PILOT: State-Owned Property	96	5,445	5,349	5571.8%
Town Aid Road	336,331	336,331	0	0.0%
Grants for Municipal Projects	223,527	0	-223,527	-100.0%
MRSF Select PILOT	0	0	0	
MRSF Revenue Sharing	321,722	463,112	141,390	43.9%
MRSF Motor Vehicle	0	0	0	
Special Education	0	2,431,707	2,431,707	
Teachers' Retirement Contribution	0	-1,898,286	-1,898,286	
Hospital Property Tax	0	0	0	
Total	10,625,793	8,716,974	-1,908,819	-18.0%

Governor's Proposed Budget

Proposed Budget	\$37,071,969
Estimated Excess Cost in Budget	\$512,103
Actual Estimated Expenditures	\$37,584,072
 ECS	 (\$7,124,088)
Special Education	(\$2,431,707)
Total Grants	(\$9,555,795)
 Total Net to Town	 \$28,028,277

*** CT SDE recommends this accounting method**



AMOUNTS SHOWN IN DOLLARS									PUBLIC HEARING	PAGE 1/17
TOWN OF ELLINGTON									BUDGET	ALTERNATIVE
BUDGET EXPENDITURE REQUEST									BASED ON	BUDGET NOT
BUDGET SUMMARY									GOVERNOR'S	BASED ON
FISCAL YEAR 2017-18									PROPOSED	GOVERNOR'S
									BUDGET	BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS/ ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER) UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST	
GENERAL GOVERNMENT *	1,432,615	1,518,408	32,721	1,551,129	735,433	1,552,487	(1,358)	1,599,037	1,599,037	
BOARDS, AGENCIES & COMM.	109,798	132,937	0	132,937	73,529	138,412	(5,475)	138,193	138,193	
PUBLIC SAFETY	2,863,610	2,832,279	17,407	2,849,686	922,174	2,977,909	(128,223)	3,037,796	3,037,796	
PUBLIC WORKS	3,563,814	3,942,567	50,134	3,992,701	1,642,407	4,044,701	(52,000)	4,074,428	4,074,428	
CULTURAL ARTS & RECREATION	452,502	460,170	4,577	464,747	266,853	474,400	(9,653)	490,027	490,027	
LIBRARY	572,804	600,915	0	600,915	315,099	600,915	0	620,710	620,710	
HUMAN SERVICES	633,747	668,762	18,306	687,068	313,392	683,226	3,842	766,412	766,412	
TOWN PROPERTIES	701,597	730,149	0	730,149	382,543	797,280	(67,131)	757,555	757,555	
DEBT SERVICE	2,931,111	2,928,382	0	2,928,382	1,808,000	2,848,375	80,007	3,332,999	3,332,999	
FIXED CHARGES	2,656,210	3,034,066	0	3,034,066	1,458,011	3,079,632	(45,566)	3,002,962	3,002,962	
MISCELLANEOUS	583,030	1,028,276	(123,145)	905,131	243,938	845,098	60,033	667,059	667,059	
GENERAL GOVERNMENT TOTAL	16,500,838	17,876,911	0	17,876,911	8,161,379	18,042,435	(165,524)	18,487,178	18,487,178	
CAPITAL OUTLAY	1,502,028	1,375,968	9,674	1,385,642	1,013,620	1,385,642	0	1,429,204	1,429,204	
BOARD OF EDUCATION	35,040,242	36,099,749	0	36,099,749	15,908,311	36,086,644	13,105	39,482,358	37,071,969	
BUDGET GRAND TOTAL	53,043,108	55,352,628	9,674	55,362,302	25,083,310	55,514,721	(152,419)	59,398,740	56,988,351	
* FIRST SELECTMAN'S SALARY	79,194	83,430	0	83,430	41,715	83,430	0	85,933	85,933	

TOWN OF ELLINGTON BUDGET EXPENDITURE REQUEST FISCAL YEAR 2017-18									PUBLIC HEARING	PAGE 2/17
									BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET	ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS/ ADDTL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)/ UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST	
GENERAL GOVERNMENT										
110 BOARD OF SELECTMEN	233,817	239,973	5,144	245,117	131,163	260,157	(15,040)	286,935	286,935	
120 BOARD OF FINANCE	7,649	9,950	0	9,950	5,980	11,250	(1,300)	9,950	9,950	
121 AUDITORS	44,000	45,000	0	45,000	15,000	45,000	0	45,000	45,000	
122 AUDITORS-SPECIAL PROJECTS	0	100	0	100	0	100	0	100	100	
130 FINANCE OFFICER	281,990	331,671	9,076	340,747	160,071	340,747	0	340,873	340,873	
131 TAX ASSESSOR	175,733	215,980	0	215,980	83,423	186,498	29,482	209,093	209,093	
132 TAX COLLECTOR	156,567	161,519	5,506	167,025	91,167	167,025	0	171,392	171,392	
133 BD. OF ASSESSMENT APPEALS	67	400	0	400	0	400	0	400	400	
134 INS. ADVISORY BD.	0	100	0	100	0	100	0	100	100	
140 TOWN CLERK	166,839	179,522	9,485	189,007	82,504	189,007	0	190,124	190,124	
150 TOWN COUNSEL	144,320	110,000	0	110,000	60,288	125,000	(15,000)	110,000	110,000	
155 PROBATE COURT	7,353	7,353	0	7,353	3,676	7,353	0	7,353	7,353	
170 TOWN PLANNER	214,280	216,840	3,510	220,350	102,161	219,850	500	227,717	227,717	
TOTAL	1,432,615	1,518,408	32,721	1,551,129	735,433	1,552,487	(1,358)	1,599,037	1,599,037	
BOARDS & AGENCIES										
210 REGISTRARS & ELECTORS	64,024	80,762	0	80,762	43,479	82,762	(2,000)	84,122	84,122	
220 ECON. DEV. COMM.	3,279	4,500	0	4,500	1,475	4,500	0	5,000	5,000	
230 PLANNING & ZONING	30,306	31,654	0	31,654	20,398	32,754	(1,100)	32,150	32,150	
235 DESIGN REVIEW BOARD	0	100	0	100	200	450	(350)	100	100	
240 ZONING BD. OF APPEALS	3,409	4,100	0	4,100	2,727	5,325	(1,225)	5,100	5,100	
245 SHARED SERVICES COMMISSION	0	100	0	100	0	100	0	100	100	
250 PERM. BLDG. COMM.	1,375	1,750	0	1,750	375	1,750	0	1,750	1,750	
255 ETHICS COMMISSION	200	1,170	0	1,170	170	1,170	0	1,170	1,170	
260 INLAND WETLAND AGENCY	4,914	6,700	0	6,700	4,111	6,700	0	6,100	6,100	
265 FLOOD & EROSION CONTROL BOARD	0	100	0	100	0	100	0	100	100	
270 CONSERVATION COMM.	2,291	2,000	0	2,000	594	2,800	(800)	2,500	2,500	
280 WPCA	0	1	0	1	0	1	0	1	1	
TOTAL	109,798	132,937	0	132,937	73,529	138,412	(5,475)	138,193	138,193	
PUBLIC SAFETY										

									PUBLIC HEARING	PAGE 3/17
TOWN OF ELLINGTON									BUDGET	ALTERNATIVE
BUDGET EXPENDITURE REQUEST									BASED ON	BUDGET NOT
FISCAL YEAR 2017-18									GOVERNOR'S PROPOSED BUDGET	GOVERNOR'S BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS/ ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)\ UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST	
310 CENTER FIRE DEPT	270,606	256,060	0	256,060	104,587	274,309	(18,249)	264,760	264,760	
320 CRYSTAL LAKE FIRE DEPT	74,513	81,152	0	81,152	30,780	108,152	(27,000)	81,152	81,152	
321 PUBLIC FIRE PROTECTION	328,426	326,604	0	326,604	144,893	354,000	(27,396)	351,268	351,268	
322 EMERGENCY 911	50,364	48,026	0	48,026	47,396	48,026	0	48,332	48,332	
330 POLICE	1,231,734	1,211,918	6,282	1,218,200	184,557	1,218,200	0	1,366,470	1,366,470	
331 POLICE SPECIAL DUTY	39,977	20,000	0	20,000	23,026	40,000	(20,000)	20,000	20,000	
333 POLICE DRUG ABUSE RESIST ED	580	1,500	0	1,500	0	1,500	0	1,500	1,500	
340 ANIMAL CONTROL OFFICER	83,955	100,345	1,170	101,515	36,000	108,015	(6,500)	103,318	103,318	
350 EMERGENCY MANAGEMENT	37,234	53,874	836	54,710	29,864	53,590	1,120	53,540	53,540	
360 BUILDING DEPT	145,001	142,231	5,176	147,407	69,248	147,407	0	148,681	148,681	
370 E. VOLUNTEER AMBULANCE	274,310	268,199	0	268,199	137,885	298,397	(30,198)	266,199	266,199	
375 EMERGENCY SERV INCENTIVE PGM	143,699	149,700	0	149,700	36,934	149,700	0	157,047	157,047	
376 ADHOC EMERGENCY SERVICES COMM	0	535	0	535	125	535	0	535	535	
380 PUBLIC SAFETY	0	100	0	100	0	100	0	100	100	
391 FIRE MARSHAL	183,211	172,035	3,943	175,978	76,879	175,978	0	174,894	174,894	
TOTAL	2,863,610	2,832,279	17,407	2,849,686	922,174	2,977,909	(128,223)	3,037,796	3,037,796	
PUBLIC WORKS										
410 GENERAL TOWN ROADS	1,654,109	1,821,116	50,134	1,871,250	869,620	1,921,250	(50,000)	1,943,977	1,943,977	
415 NEW EQUIPMENT	9,879	10,000	0	10,000	3,935	10,000	0	10,000	10,000	
420 EQUIP. MAINT.	223,134	244,000	0	244,000	78,468	224,000	20,000	228,100	228,100	
425 TOWN GARAGE MAINTENANCE	66,084	73,500	0	73,500	24,523	73,500	0	74,000	74,000	
430 STREET SIGNS	13,652	17,500	0	17,500	4,055	17,500	0	17,500	17,500	
435 GROUNDS MAINTENANCE-BOE/PARKS	144,249	105,000	0	105,000	59,438	107,000	(2,000)	110,000	110,000	
439 TOWN ROAD AID-WINTER	274,540	270,000	0	270,000	44,610	270,000	0	270,000	270,000	
440 TOWN ROAD AID-MATERIALS	305,434	290,000	0	290,000	167,048	290,000	0	290,000	290,000	
SUB-TOTAL	2,691,081	2,831,116	50,134	2,881,250	1,251,697	2,913,250	(32,000)	2,943,577	2,943,577	
450 SANITARY LANDFILL	282,695	381,000	0	381,000	130,454	381,000	0	400,400	400,400	
451 MUN-SOLID/BULKY WASTE CURB	0	0	0	0	0	0	0	0	0	
455 SANITARY RECYCLING	335,542	377,200	0	377,200	139,971	377,200	0	377,200	377,200	
456 HOUSEHOLD HAZARDOUS WASTE	11,576	15,000	0	15,000	911	15,000	0	15,000	15,000	
460 WPCA MAINTENANCE	49,425	116,016	0	116,016	36,686	116,016	0	116,016	116,016	

TOWN OF ELLINGTON BUDGET EXPENDITURE REQUEST FISCAL YEAR 2017-18									PUBLIC HEARING BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET	PAGE 4/17 ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS/ ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)\ UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST	
470 STREET LIGHTING	91,823	97,235	0	97,235	38,803	117,235	(20,000)	97,235	97,235	
480 ENGINEER & INSPECTIONS	101,672	125,000	0	125,000	43,885	125,000	0	125,000	125,000	
TOTAL	3,563,814	3,942,567	50,134	3,992,701	1,642,407	4,044,701	(52,000)	4,074,428	4,074,428	
RECREATION										
540 PARKS & RECREATION	415,382	422,570	4,577	427,147	230,483	421,800	5,347	452,427	452,427	
550 CULTURAL ARTS	0	100	0	100	0	100	0	100	100	
560 INTERAGENCY AFTER SCHOOL PGM	12,120	12,500	0	12,500	40	12,500	0	12,500	12,500	
585 CRYSTAL LAKE WATER MONITOR	25,000	25,000	0	25,000	36,330	40,000	(15,000)	25,000	25,000	
TOTAL	452,502	460,170	4,577	464,747	266,853	474,400	(9,653)	490,027	490,027	
LIBRARY										
610 HALL MEMORIAL LIBRARY	572,804	600,915	0	600,915	315,099	600,915	0	620,710	620,710	
TOTAL	572,804	600,915	0	600,915	315,099	600,915	0	620,710	620,710	
HUMAN SERVICES COMMISSION										
710 PUBLIC HEALTH NURSING	2,776	3,500	0	3,500	576	3,500	0	3,500	3,500	
714 NUTMEG BIG BROTHERS BIG SISTERS	500	500	0	500	500	500	0	500	500	
715 TRI-TOWN EMERGY SHELTER	500	500	0	500	0	0	500	0	0	
716 CORNERSTONE FOUNDATION INC	500	500	0	500	500	500	0	1,000	1,000	
720 CONN LEGAL SERVICES	2,200	2,200	0	2,200	2,200	2,200	0	2,200	2,200	
725 YWCA /SACS	800	800	0	800	800	800	0	1,000	1,000	
726 NC REG MENTAL HEALTH BOARD	1,092	1,092	0	1,092	1,092	1,092	0	1,092	1,092	
731 KIDSAFE CT	3,000	3,000	0	3,000	3,000	3,000	0	1,500	1,500	
740 HOCKANUM VALLEY COMMUNITY COUNG	36,383	33,000	0	33,000	16,298	33,000	0	35,000	35,000	
741 FOOD PANTRY	1,047	1,000	0	1,000	1,347	1,500	(500)	1,000	1,000	
742 FUEL/UTILITY BANK	519	1,500	0	1,500	0	1,500	0	1,500	1,500	
744 YOUTH ENRICHMENT	20,811	24,000	0	24,000	3,383	24,000	0	24,000	24,000	
745 YOUTH ACTIVITY PROGRAMS	59,235	67,870	0	67,870	24,908	67,870	0	66,811	66,811	
746 HARTFORD INTERVAL HOUSE	2,000	2,000	0	2,000	0	2,000	0	2,500	2,500	
750 HUMAN SERVICES	214,536	219,283	15,503	234,786	116,854	239,138	(4,352)	277,061	277,061	
SUB-TOTAL	345,899	360,745	15,503	376,248	171,458	380,600	(4,352)	418,664	418,664	

TOWN OF ELLINGTON BUDGET EXPENDITURE REQUEST FISCAL YEAR 2017-18									PUBLIC HEARING BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET	ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS/ ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)\ UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST	
770 NO. CENTRAL HEALTH DISTRICT	73,721	73,763	0	73,763	36,881	73,763	0	74,328		74,328
780 WELFARE	10,605	16,000	0	16,000	3,772	16,000	0	16,000		16,000
790 MUNICIPAL AGENT	2,300	2,500	0	2,500	63	2,500	0	2,500		2,500
795 SENIOR CENTER	201,222	215,754	2,803	218,557	101,218	210,363	8,194	254,920		254,920
TOTAL	633,747	668,762	18,306	687,068	313,392	683,226	3,842	766,412		766,412
TOWN PROPERTIES										
810 TOWN HALL	427,822	455,372	0	455,372	252,101	509,372	(54,000)	460,372		460,372
820 CENTER CEMETERY	3,700	3,700	0	3,700	0	3,700	0	3,700		3,700
835 HALL MEMORIAL LIBRARY BUILDING	147,775	147,775	0	147,775	80,462	153,775	(6,000)	153,775		153,775
840 ARBOR COMMONS-HUM SERV/PARKS RE	21,213	22,350	0	22,350	8,816	22,350	0	22,350		22,350
841 ARBOR COMMONS-POLICE	15,804	19,250	0	19,250	6,522	19,250	0	20,550		20,550
845 SENIOR CENTER BUILDING	74,281	69,002	0	69,002	29,950	76,133	(7,131)	80,108		80,108
850 PINNEY HOUSE	1,343	1,500	0	1,500	513	1,500	0	1,500		1,500
860 OLD CRYSTAL LAKE SCHOOL HOUSE	9,659	11,200	0	11,200	4,179	11,200	0	15,200		15,200
TOTAL	701,597	730,149	0	730,149	382,543	797,280	(67,131)	757,555		757,555
DEBT SERVICE										
910 DEBT REDEMPTION-PRINCIPAL	2,126,728	2,095,066	0	2,095,066	1,418,279	2,091,597	3,469	2,492,904		2,492,904
920 DEBT REDEMPTION-INTEREST	804,383	833,316	0	833,316	389,721	756,778	76,538	840,095		840,095
TOTAL	2,931,111	2,928,382	0	2,928,382	1,808,000	2,848,375	80,007	3,332,999		3,332,999
FIXED CHARGES										
930 SOCIAL SECURITY	363,846	430,900	0	430,900	207,611	430,900	0	430,009		430,009
950 INSURANCE	2,138,546	2,489,666	0	2,489,666	1,148,581	2,535,232	(45,566)	2,459,453		2,459,453
951 INSURANCE REIMB. & CLAIMS	57,477	7,500	0	7,500	819	7,500	0	7,500		7,500
952 INSURANCE PRIOR YEAR	0	5,000	0	5,000	0	5,000	0	5,000		5,000
960 SERVICE INSURANCE	96,341	101,000	0	101,000	101,000	101,000	0	101,000		101,000
TOTAL	2,656,210	3,034,066	0	3,034,066	1,458,011	3,079,632	(45,566)	3,002,962		3,002,962
MISCELLANEOUS										
1010 CONTINGENCY FUND	200,000	200,000	0	200,000	0	200,000	0	200,000		200,000

TOWN OF ELLINGTON BUDGET EXPENDITURE REQUEST FISCAL YEAR 2017-18									PUBLIC HEARING	PAGE 6/17
									BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET	ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS/ ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)\nUNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST	
1011 CAPITAL RESERVE FUND	200,000	200,000	0	200,000	0	200,000	0	200,000	200,000	
1020 ADHOC COUNCIL DEVELOP POSITIVE YC	6,911	10,000	0	10,000	1,232	10,000	0	10,000	10,000	
1021 ERASE GRANT	812	3,105	0	3,105	1,682	3,105	0	3,907	3,907	
1031 ADHOC PATRIOTIC COMMITTEE	2,500	4,700	0	4,700	385	4,700	0	4,700	4,700	
1035 CHARTER REVISION COMMITTEE	1,645	4,550	0	4,550	583	1,250	3,300	4,000	4,000	
1040 MISCELLANEOUS	1,000	2,000	0	2,000	714	2,000	0	2,000	2,000	
1045 GASB-OPEB	100,000	100,000	0	100,000	0	100,000	0	100,000	100,000	
1050 REFERENDUM/PRIMARIES	19,510	18,000	0	18,000	388	18,000	0	18,000	18,000	
1060 BUILDING DEMOLITION/EVICTIONS	1,360	10,000	0	10,000	3,299	10,000	0	10,000	10,000	
1065 SALARY ADJUSTMENT	0	417,191	(123,145)	294,046	203,576	243,576	50,470	64,500	64,500	
1067 EMPLOYEE EDUCATIONAL DEVELOPMEN	17,805	7,500	0	7,500	2,500	7,500	0	7,500	7,500	
1075 TOWN COMMUNICATIONS	26,787	11,528	0	11,628	2,756	5,144	6,484	2,850	2,850	
1080 TOWN WEB SITE	0	23,602	0	23,602	23,823	23,823	(221)	23,602	23,602	
1085 GRANT APPLICATIONS	4,700	2,000	0	2,000	0	2,000	0	2,000	2,000	
1090 GIS	0	14,000	0	14,000	3,000	14,000	0	14,000	14,000	
TOTAL	583,030	1,028,276	(123,145)	905,131	243,938	845,098	60,033	667,059	667,059	
GENERAL GOV'T GRAND TOTAL	16,500,838	17,876,911	0	17,876,911	8,161,379	18,042,435	(165,524)	18,487,178	18,487,178	
CAPITAL OUTLAY										
1100 CAPITAL NON-RECURRING FUND	1,502,028	1,375,968	9,674	1,385,642	1,013,620	1,385,642	0	1,429,204	1,429,204	
TOTAL	1,502,028	1,375,968	9,674	1,385,642	1,013,620	1,385,642	0	1,429,204	1,429,204	
1200 BOARD OF EDUCATION	35,040,242	36,099,749	0	36,099,749	15,908,311	36,086,644	13,105	39,482,358	37,071,969	
TOTAL	35,040,242	36,099,749	0	36,099,749	15,908,311	36,086,644	13,105	39,482,358	37,071,969	
GRAND TOTAL	53,043,108	55,352,628	9,674	55,362,302	25,083,310	55,514,721	(152,419)	59,398,740	56,988,351	

BUD1200									
		TOWN OF ELLINGTON						PUBLIC	PAGE 9/17
		BUDGET EXPENDITURE REQUEST						HEARING	
		FISCAL YEAR 2017-18						BUDGET	ALTERNATIVE
		1200 BOARD OF EDUCATION						BASED ON	BUDGET NOT
								GOVERNOR'S	BASED ON
								PROPOSED	GOVERNOR'S
								BUDGET	BUDGET
	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2017-18	2017-18
	ACTUALS	APPROVED	TRANS/	ADJUSTED	FIRST SIX	ESTIMATED	(OVER)\	BUDGET	BUDGET
		BUDGET	ADDTL	APPROVED	MONTHS	TOTAL	UNDER	REQUEST	REQUEST
DESCRIPTION			APPR	BUDGET	ACTUAL	ACTUALS			
SALARIES									
ADMINISTRATION	1,784,878	1,858,839	12,000	1,870,839	934,993	1,871,691	(852)	2,036,889	2,036,889
FACULTY	16,073,178	16,792,243	125,019	16,917,262	6,116,049	16,892,262	25,000	17,278,499	17,278,499
SECRETARIAL	812,451	831,752	15,700	847,452	410,000	894,471	(47,019)	954,566	954,566
CUSTODIAL	1,304,716	1,301,916	0	1,301,916	688,157	1,339,083	(37,167)	1,368,230	1,368,230
NURSES/HEALTH AIDES	354,781	372,324	0	372,324	145,404	372,324	0	380,611	380,611
INSTRUCTOR AIDES	1,036,720	1,147,818	0	1,147,818	542,504	1,147,818	0	1,243,425	1,243,425
TECH/MEDIA/SECURITY/CAFÉ	426,478	442,064	47,729	489,793	214,494	472,668	17,125	502,554	502,554
SEVERANCE/ADJ	166,279	151,712	44,840	196,552	25,504	86,010	110,542	53,000	53,000
TOTAL	21,959,481	22,898,668	245,288	23,143,956	9,077,105	23,076,327	67,629	23,817,774	23,817,774
EMPLOYEE BENEFITS									
HEALTH BENEFITS	5,066,478	5,335,320	(245,288)	5,090,032	2,928,582	5,090,032	0	5,003,900	5,003,900
SOCIAL SECURITY	582,839	578,575	0	578,575	262,791	578,575	0	644,510	644,510
UNEMPLOYMENT COMP	12,800	10,000	0	10,000	13,689	56,623	(46,623)	10,000	10,000
RETIREMENT	487,798	538,093	0	538,093	195,615	538,093	0	525,679	525,679
COURSE TUITION	1,800	1,000	0	1,000	2,267	2,267	(1,267)	1,000	1,000
TOTAL	6,151,715	6,462,988	(245,288)	6,217,700	3,402,944	6,265,590	(47,890)	6,185,089	6,185,089
CONTRACTED SERVICES									
PROGRAM IMPROVEMENT	354,257	352,127	0	352,127	201,370	352,127	0	364,904	364,904
PUPIL SERVICES	78,329	75,691	0	75,691	36,592	75,691	0	81,049	81,049
MANAGEMENT SERVICES	31,687	24,000	0	24,000	24,069	30,152	(6,152)	30,000	30,000
OTHER PROF/TECH SERV	660,585	650,632	0	650,632	179,963	719,879	(69,247)	650,755	650,755
ELECTRICITY	464,159	458,000	0	458,000	184,108	458,000	0	430,000	430,000
OTHER PROPERTY SERV	179,251	185,700	0	185,700	115,720	185,700	0	199,000	199,000
WORKERS COMP/PROPERTY INS	335,558	350,500	0	350,500	266,866	350,500	0	371,275	371,275
RENTALS	119,833	119,269	0	119,269	40,603	119,269	0	127,271	127,271
REPAIRS INSTR. EQUIP.	58,169	48,933	0	48,933	17,986	48,933	0	50,476	50,476
PROPANE/NATURAL GAS	136,051	185,000	0	185,000	46,186	185,000	0	185,000	185,000
WATER	54,582	51,700	0	51,700	30,639	51,700	0	49,200	49,200

BUD1200									
		TOWN OF ELLINGTON						PUBLIC	PAGE 10/17
		BUDGET EXPENDITURE REQUEST						HEARING	
		FISCAL YEAR 2017-18						BUDGET	ALTERNATIVE
		1200 BOARD OF EDUCATION						BASED ON	BUDGET NOT
								GOVERNOR'S	BASED ON
								PROPOSED	GOVERNOR'S
								BUDGET	BUDGET
	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2017-18	2017-18
	ACTUALS	APPROVED	TRANS/	ADJUSTED	FIRST SIX	ESTIMATED	(OVER)\	BUDGET	BUDGET
		BUDGET	ADDTL	APPROVED	MONTHS	TOTAL	UNDER	REQUEST	REQUEST
DESCRIPTION			APPR	BUDGET	ACTUAL	ACTUALS			
REPAIRS/MAINTENANCE	147,085	143,474	0	143,474	83,137	143,474	0	162,450	162,450
REG. PUPIL TRANSP.	1,459,149	1,641,367	0	1,641,367	600,855	1,620,057	21,310	1,709,353	1,709,353
CONF/TRAVEL	62,661	54,700	0	54,700	17,457	54,700	0	54,700	54,700
SPECIAL ED TRANSP	468,042	437,244	0	437,244	160,376	437,244	0	485,957	485,957
ATHLETIC TRANSP	41,839	43,120	0	43,120	32,730	43,120	0	39,460	39,460
TELEPHONE	81,201	55,030	0	55,030	34,295	55,030	0	58,716	58,716
PRINTING/ADVERTISING	15,816	25,278	0	25,278	7,167	25,278	0	22,611	22,611
OUTSIDE TUITION	834,680	884,469	0	884,469	903,017	884,469	0	1,000,121	1,000,121
TOTAL	5,582,934	5,786,234	0	5,786,234	2,983,136	5,840,323	(54,089)	6,072,298	6,072,298
SUPPLIES AND MATERIALS									
ADMINISTRATIVE	77,070	59,096	0	59,096	20,723	59,096	0	60,075	60,075
PROGRAM	340,254	306,184	0	306,184	150,037	306,184	0	325,739	325,739
SPECIAL EDUCATION	57,884	41,031	0	41,031	12,471	41,031	0	37,170	37,170
BASIC	119,336	130,679	0	130,679	73,341	130,679	0	138,466	138,466
CUSTODIAL	127,371	134,500	0	134,500	70,228	134,500	0	138,700	138,700
HEATING FUEL	874	5,000	0	5,000	2,015	5,000	0	4,500	4,500
TEXTBOOKS	142,895	86,324	0	86,324	26,820	86,324	0	94,572	94,572
LIBRARY/MEDIA	52,688	58,068	0	58,068	30,654	58,068	0	59,951	59,951
TOTAL	918,372	820,882	0	820,882	386,289	820,882	0	859,173	859,173
CAPITAL OUTLAY									
REPLACEMENT EQUIPMENT	215,257	31,602	0	31,602	31,458	31,602	0	41,500	41,500
TOTAL	215,257	31,602	0	31,602	31,458	31,602	0	41,500	41,500
MEMBERSHIP/DUES	61,284	58,875	0	58,875	8,420	11,420	47,455	58,635	58,635
TRANSFER ACCOUNT	29,569	0	0	0	314	0	0	0	0
DEPARTMENT TOTAL	34,918,612	36,059,249	0	36,059,249	15,889,666	36,046,144	13,105	37,034,469	37,034,469

BUD1200	TOWN OF ELLINGTON BUDGET EXPENDITURE REQUEST FISCAL YEAR 2017-18 1200 BOARD OF EDUCATION							PUBLIC HEARING BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET	PAGE 11/17 ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S BUDGET
	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS/ ADDTL 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 BUDGET REQUEST
DESCRIPTION									
TOWNWIDE MAINT. PROG.	121,630	40,500	0	40,500	18,645	40,500	0	37,500	37,500
GRAND TOTAL	35,040,242	36,099,749	0	36,099,749	15,908,311	36,086,644	13,105	37,071,969	37,071,969
SPECIAL EDUCATION-ESTIMATED EXCESS COST IN BUDGET	0	0	0	0	0	0	0	512,103	0
TEACHER'S RETIREMENT CONTR	0	0	0	0	0	0	0	1,898,286	0
REVISED GRAND TOTAL WITH GOVERNORS BUDGET CHANGES	35,040,242	36,099,749	0	36,099,749	15,908,311	36,086,644	13,105	39,482,358	37,071,969

								PUBLIC HEARING	PAGE 12/17
AMOUNTS SHOWN IN DOLLARS								BUDGET	ALTERNATIVE
TOWN OF ELLINGTON								BASED ON	BUDGET NOT
PROJECTED BUDGET REVENUES								GOVERNOR'S	BASED ON
BUDGET SUMMARY								PROPOSED	GOVERNOR'S
FISCAL YEAR 2017-18								BUDGET	BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)\ UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST
PROPERTY TAXES	40,924,359	40,430,225	0	40,430,225	25,770,229	40,643,000	(212,775)	45,112,930	42,573,901
STATE AND FEDERAL GRANTS	10,860,243	10,461,552	0	10,461,552	3,064,133	10,805,003	(343,451)	10,794,423	10,923,063
DEPARTMENTAL REVENUES	1,114,563	980,940	0	980,940	694,735	1,094,445	(113,505)	1,002,595	1,002,595
INVESTMENT EARNINGS	21,826	15,000	0	15,000	24,740	47,000	(32,000)	45,000	45,000
DEBT RETIREMENT	75,000	75,000	0	75,000	0	75,000	0	100,000	100,000
OTHER INCOME	625,575	643,331	0	643,331	313,764	673,671	(30,340)	423,792	423,792
APPROPRIATION-FUND BALANCE	0	2,746,580	9,674	2,756,254	0	2,756,254	0	1,920,000	1,920,000
BUDGET GRAND TOTAL	53,621,566	55,352,628	9,674	55,362,302	29,867,601	56,094,373	(732,071)	59,398,740	56,988,351

TOWN OF ELLINGTON PROJECTED BUDGET REVENUES FISCAL YEAR 2017-18								PUBLIC HEARING BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET	PAGE 13/17 ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)\ UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST
PROPERTY TAXES									
CURRENT YEAR LEVY	40,166,582	40,230,225	0	40,230,225	25,662,738	40,443,000	(212,775)	44,912,930	42,373,901
PRIOR YEAR LEVIES	395,837	90,000	0	90,000	43,290	90,000	0	90,000	90,000
INTEREST AND LIEN FEES	361,940	110,000	0	110,000	64,201	110,000	0	110,000	110,000
TOTAL	40,924,359	40,430,225	0	40,430,225	25,770,229	40,643,000	(212,775)	45,112,930	42,573,901
STATE AND FEDERAL GRANTS									
SCHOOLS:									
EDUCATION COST SHARING GRANTS	9,773,751	9,351,112	0	9,351,112	2,443,225	9,684,435	(333,323)	7,124,088	9,684,435
SPECIAL EDUCATION	0	0	0	0	0	0	0	2,431,707	0
TRANSPORTATION	126,032	127,592	0	127,592	0	0	127,592	0	0
ADULT ED. & VO-AG	14,890	14,124	0	14,124	9,615	14,829	(705)	13,269	13,269
TOWN ROAD AID	336,233	336,233	0	336,233	168,166	336,331	(98)	336,331	336,331
ELDERLY CIRCUIT BREAKER REIMB	74,762	74,761	0	74,761	68,171	68,171	6,590	68,171	68,171
DISABILITY REIMBURSEMENT	1,848	1,847	0	1,847	1,748	1,748	99	1,748	1,748
STATE PROPERTY FOREST	0	97	0	97	96	96	1	5,445	5,445
PEQUOT/MOHEGAN FUNDS	49,491	44,970	0	44,970	14,951	44,853	117	45,656	45,656
CIRCUIT COURT FINES	9,374	11,790	0	11,790	2,280	7,455	4,335	7,500	7,500
HOUSING AUTHORITY	0	0	0	0	0	0	0	0	0
DOG DAMAGE	0	100	0	100	0	0	100	100	100
TELECOMM SERV PERS PROP TAX	23,409	23,409	0	23,409	0	22,760	649	22,760	22,760
ADDITIONAL INCOME VETERANS	19,726	19,725	0	19,725	16,514	16,514	3,211	16,514	16,514
LOCAL CAPITAL IMP PROGRAM	106,719	106,719	0	106,719	0	0	106,719	195,651	195,651
MRSA-GRANTS FOR MUNICIPAL PROJECTS	223,527	223,527	0	223,527	0	223,527	0	0	0
MRSF-REEVEUE SHARING GRANT	0	75,866	0	75,866	321,722	321,722	(245,856)	463,112	463,112
DWI GRANT	36,585	37,575	0	37,575	9,107	37,575	0	37,575	37,575
DOT-SPEED ENFORCEMENT	15,428	0	0	0	0	0	0	0	0
ERASE GRANT	802	3,105	0	3,105	3,907	3,907	(802)	3,907	3,907
MIRA-RECYCLABLES REBATE	7,074	0	0	0	0	0	0	0	0
HISTORICAL PRESERVE AWARD	3,000	3,000	0	3,000	4,000	4,000	(1,000)	4,000	4,000
DEEP-CHARGING STATION	7,178	0	0	0	0	0	0	0	0
MILFOIL REMOVAL CRYSTAL LAKE	15,000	0	0	0	0	0	0	0	0
DEEP-ELLINGTON BRIDGE GRANT	3,175	0	0	0	0	0	0	0	0
NORTH CENTRAL AREA AGENCY ON AGING-EMATS	6,691	3,000	0	3,000	631	6,691	(3,691)	5,000	5,000

[illegible]

			TOWN OF ELLINGTON PROJECTED BUDGET REVENUES FISCAL YEAR 2017-18					PUBLIC HEARING BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET	PAGE 15/17 ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S BUDGET
DESCRIPTION	2015-16 ACTUALS	2016-17 APPROVED BUDGET	2016-17 TRANS ADD'TL APPR	2016-17 ADJUSTED APPROVED BUDGET	2016-17 FIRST SIX MONTHS ACTUALS	2016-17 ESTIMATED TOTAL ACTUALS	2016-17 (OVER)\ UNDER	2017-18 BUDGET REQUEST	2017-18 BUDGET REQUEST
SENIOR CENTER RENTAL INCOME	0	0	0	0	0	200	(200)	500	500
SENIOR CENTER TRANSPORTATION PROGRAM	600	500	0	500	200	500	0	500	500
TOTAL	1,114,563	980,940	0	980,940	694,735	1,094,445	(113,505)	1,002,595	1,002,595
INVESTMENT EARNINGS									
INTEREST ON EARNINGS	21,826	15,000	0	15,000	24,740	47,000	(32,000)	45,000	45,000
TOTAL	21,826	15,000	0	15,000	24,740	47,000	(32,000)	45,000	45,000
DEBT RETIREMENT									
WATER POLLUTION CONTROL AUTH	75,000	75,000	0	75,000	0	75,000	0	100,000	100,000
TOTAL	75,000	75,000	0	75,000	0	75,000	0	100,000	100,000
OTHER INCOME									
CLOSEOUT-PRIOR YR CAPITAL PROJECTS	0	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	259,406	0	259,406	259,406	259,406	0	0	0
AMBULANCE FEE PROGRAM	343,180	93,199	0	93,199	0	93,199	0	146,000	146,000
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	0	0	0	0	0	20,000	(20,000)	0	0
INSURANCE CLAIMS & REFUNDS	69,473	7,500	0	7,500	529	529	6,971	7,500	7,500
WPCA REIMBURSEMENT	32,540	32,135	0	32,135	0	32,540	(405)	32,540	32,540
WPCA-REIMB MAINTEN BUDGET	136,086	216,016	0	216,016	0	202,677	13,339	202,677	202,677
BUILDING DEMOLITION/EVICTIONS	0	5,000	0	5,000	0	0	5,000	5,000	5,000
SNOW REMOVAL CHARGE-DEVELOPERS	0	0	0	0	0	0	0	0	0
SUNDRY REFUNDS & RECEIPTS	24,403	20,000	0	20,000	24,869	28,500	(8,500)	20,000	20,000
RENTAL INCOME OF TOWN PROPERTY	9,975	9,975	0	9,975	4,987	9,975	0	9,975	9,975
SALE OF PROPERTY	9,918	100	0	100	23,973	26,845	(26,745)	100	100
TOTAL	625,575	643,331	0	643,331	313,764	673,671	(30,340)	423,792	423,792
APPROPRIATION-FUND BALANCE	0	2,746,580	9,674	2,756,254	0	2,756,254	0	1,920,000	1,920,000
GRAND TOTAL	53,621,566	55,352,628	9,674	55,362,302	29,867,601	56,094,373	(732,071)	59,398,740	56,988,351

PUBLIC HEARING BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET				PUBLIC HEARING BUDGET BASED ON GOVERNOR'S PROPOSED BUDGET				PAGE 16/17

ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S PROPOSED BUDGET				ALTERNATIVE BUDGET NOT BASED ON GOVERNOR'S PROPOSED BUDGET				PAGE 17/17