

TOWN OF ELLINGTON  
FUND BALANCE ACTIVITY  
SUMMARY BUDGET STATEMENT  
FISCAL YEAR 2025-26

AUDITED ACTUAL	ESTIMATED	PROPOSED BUDGET
2023-24	2024-25	2025-26

FUND BALANCE-JULY 1	\$ 6,858,624	9,268,130	9,742,596
REVENUES			
PROPERTY TAXES	53,879,685	55,931,473	57,852,843
OTHER REVENUES	16,082,187	15,689,270	14,580,166
TOTAL	69,961,872	71,620,743	72,433,009
TOTAL MEANS OF FINANCING	76,820,496	80,888,873	82,175,605
EXPENDITURES	67,552,366	71,146,277	72,845,238
FUND BALANCE-JUNE 30	\$ 9,268,130	9,742,596	9,330,367

COMPUTATION OF MILL RATE

	ASSESSMENTS	MILL	BUDGET REQUEST
NET ASSESSMENT OF NON-ELDERLY	\$ 1,353,604,320	37.50	\$ 50,760,162
PLUS TOTAL NET ASMENT OF CIR ELD	15,727,260	37.50	589,772
MINUS TOTAL CIRCUIT BENEFIT-			-
PLUS ESTIMATED PRO RATES	6,600,000	37.50	247,500
MOTOR VEHICLES	185,935,200	32.46	6,035,457
SUPPLEMENTAL MOTOR VEHICLES	19,800,000	32.46	642,708
TOTAL	1,581,666,780		58,275,599

ESTIMATED COLLECTION RATE	99.00%
PROPOSED CURRENT YEAR LEVY	\$ 57,692,843
PROPERTY TAXES	
CURRENT YEAR LEVY	\$ 57,692,843
PRIOR YEAR LEVIES	80,000
INTEREST AND LIEN FEES	80,000
TOTAL ANTICIPATED PROPERTY TAXES	\$ 57,852,843

ONE MILL= \$1,581,667

MILL RATE RE/PP FOR FISCAL YEAR 2024-25 = 36.0 MILLS  
MILL RATE MV FOR FISCAL YEAR 2024-25 = 32.46 MILLS  
MILL RATE RE/PP FOR FISCAL YEAR 2023-24 = 34.3 MILLS  
MILL RATE MV FOR FISCAL YEAR 2023-24 = 32.46 MILLS  
MILL RATE RE/PP FOR FISCAL YEAR 2022-23 = 32.5 MILLS  
MILL RATE MV FOR FISCAL YEAR 2022-23 = 32.46 MILLS  
MILL RATE FOR FISCAL YEAR 2021-22 = 31.6 MILLS  
MILL RATE FOR FISCAL YEAR 2020-21 = 32.6 MILLS  
MILL RATE FOR FISCAL YEAR 2019-20 = 32.6 MILLS

Town of Ellington  
FY25 - 26 Budget Deliberations  
Cut Ideas

	Dept	Account	Amount	Page	Notes
R	HML - SR Fund	1000.01.00000.00.40511	(50,000)	OK	HML Special Revenue Fund to fund basement capital
R	BOE Revenue	1000.01.01300.00.40510	37,000	OK	Reduction of FT ERMD
R	Capital Reserve	1000.01.00000.00.40701	(100,000)	OK	Increase capital reserve to phase-in removal
R	Ambulance Fee Program	1000.01.00000.00.40622	83,200	OK	Removal of EVAC Service Vehicle
R	Investment Income	1000.01.00000.00.40600	(150,000)	OK	Increase investment income
E	Board of Selectmen	1000.01.00110.20.60250	(18,250)	OK	Cut UConn Internship program
E	Auditors	1000.01.00121.20.60250	3,510	OK	Audit Fees - CLA new prices
E	Permanent Building Comm	1000.02.00250.10.50103	(1,040)	OK	Perm Build Comm - reduce to 16 meetings
E	Police	1000.03.00330.10.50122	(19,903)	OK	State Trooper Projection Adjustment
E	Emergency Management	1000.03.00350.10.50101	(98,571)	OK	Reduction of FT ERMD
E	Social Security Tax	1000.09.00930.10.50149	(7,842)	OK	Reduction of FT ERMD
E	Deferred Comp	1000.09.00950.10.50156	(11,572)	OK	Reduction of FT ERMD
E	Salary Adjustment	1000.10.01065.10.50150	(3,942)	OK	Reduction of FT ERMD
E	BOE Expenditure	1000.13.01301.50.60501	(37,000)	OK	Reduction of FT ERMD
E	Ambulance	1000.03.00370.10.50101	(15,600)	OK	Delay start of new EMTs to 9/1
E	Social Security Tax	1000.09.00930.10.50149	(1,193)	OK	Delay start of new EMTs to 9/1
E	Deferred Comp	1000.09.00950.10.50156	(1,831)	OK	Delay start of new EMTs to 9/1
E	Insurance	1000.09.00950.10.50151	(11,321)	OK	Delay start of new EMTs to 9/1
E	DPW	1000.04.00410.10.50102	958	OK	Increase OT based on 10 year average
E	Social Security Tax	1000.09.00930.10.50149	73	OK	DPW OT changes
E	MERF	1000.09.00950.10.50155	46	OK	DPW OT changes
E	Deferred Comp	1000.09.00950.10.50156	79	OK	DPW OT changes
E	Equipment Maintenance	1000.04.00420.30.60351	(9,000)	OK	Reduction in diesel fuel pricing - 20,000 @ 2.3990 v. 2.85 originally budgeted
E	Human Services	1000.07.00740.20.60250	(2,000)	OK	Reduction in funding based on further analysis
E	HML Building	1000.08.00835.20.60241	(34,917)	OK	HML Efficiency Loan to capital
E	SC Building	1000.08.00845.20.60271	(2,500)	OK	Reduce repairs and maintenance for equipment
E	SC Building	1000.08.00845.20.60272	(2,500)	OK	Reduce repairs and maintenance for building
E	Insurance	1000.09.00950.10.50151	(27,909)	OK	Adjustment of health ins increase per SPP
E	Insurance	1000.09.00960.20.60250	(9,100)	OK	Take cost of provider transition from Plan Assets v. General Fund
E	Salary Adjustment	1000.10.01065.10.50150	(6,164)	OK	Police Union Contract Negotiation - salary increases
E	Social Security Tax	1000.09.00930.10.50149	(472)	OK	Police Union Contract Negotiation - salary increases
E	BOE Expenditure	1000.13.01301.50.60501	(26,500)	OK	BOE Adjustment - Magnet Tuition
E	Capital	1000.11.01176.70.60750	10,000	OK	Increase CL Beach Cap Project from \$50k to \$60k
E	Capital	1000.11.01102.70.60750	(44)	OK	Cut capital LOCIP to match state revenue figure
E	Capital	1000.11.01450.70.60750	(83,200)	OK	EVAC Service Vehicle
E	Capital	1000.11.01451.70.60750	(28,000)	OK	EVFD Bathrooms
E	Capital	1000.11.01114.70.60750	(20,000)	OK	Old CL School House
E	Capital	1000.11.01467.70.60750	(30,000)	OK	Town Hall Renovation Addition
E	Capital	1000.11.01128.70.60750	(40,000)	OK	High School Fence
E	Capital	1000.11.01281.70.60750	(6,782)	OK	BOE Tractor - State Contract
Total Revenue Change			(179,800)		
Total Expenditure Change			(542,487)		

MOVE TO REDUCE THE FOLLOWING BUDGET REVENUE ACCOUNTS

CURRENT YEAR LEVY \$745,028  
BOARD OF EDUCATION REVENUE \$37,000  
AMBULANCE FEE PROGRAM \$83,200;

MOVE TO INCREASE THE FOLLOWING BUDGET REVENUE ACCOUNTS

TRANSFER FROM CAPITAL RESERVE \$100,000  
HALL MEMORIAL LIBRARY REIMBURSEMENT \$50,000  
INVESTMENT EARNINGS \$150,000  
APPROPRIATION-FUND BALANCE \$22,741;

MOVE TO REDUCE THE FOLLOWING BUDGET EXPENDITURE ACCOUNTS

110-60250 BOARD OF SELECTMEN CONTRACTED SERVICES \$18,250  
250-50103 PERM. BUILD. COMM. PART-TIME PAYROLL \$1,040  
330-50122 POLICE RESIDENT STATE TROOPERS \$19,903  
350-50101 EMERGENCY MANAGEMENT FULL-TIME PAYROLL \$98,571  
370-50101 EVAC FULL-TIME PAYROLL \$15,600  
420-60351 EQUIPMENT MAINTENANCE DIESEL \$9,000  
740-60250 HOCKANUM VALLEY COMM. COUNCIL \$2,000  
835-60241 HALL MEMORIAL LIBRARY BUILDING ELECTRICITY \$34,917  
845-60271 SENIOR CENTER BUILDING REPAIR AND MAINT. EQUIPMENT \$2,500  
845-60272 SENIOR CENTER BUILDING REPAIR AND MAINT. BUILDING \$2,500  
930-50149 SOCIAL SECURITY TAX \$9,434  
950-50151 INSURANCE - ANTHEM BC/BS \$39,230  
950-50156 INSURANCE DEFERRED COMPENSATION \$13,324  
960-60250 SERVICE INSURANCE CONTRACTED SERVICES \$9,100  
1065-50150 SALARY ADJUSTMENT \$10,106  
1301-60501 BOE EXPENDITURES \$63,500  
CAPITAL NON-RECURRING FUND EVAC - SERVICE VEHICLE SUV REPLACEMENT \$83,200  
CAPITAL NON-RECURRING FUND EVFD - BATHROOM REMODEL \$28,000  
CAPITAL NON-RECURRING FUND DPW - HIGH SCHOOL FENCE \$40,000  
CAPITAL NON-RECURRING FUND BOE - LAWN TRACTOR \$6,782  
CAPITAL NON-RECURRING FUND DPW - OLD CRYSTAL LAKE SCHOOLHOUSE REPAIRS \$20,000  
CAPITAL NON-RECURRING FUND DPW - TOWN HALL RENOVATION/ADDITION \$30,000  
CAPITAL NON-RECURRING FUND LOCAL CAPITAL IMPROVEMENT PROGRAM - \$44

FURTHER MOVE TO INCREASE THE FOLLOWING BUDGET EXPENDITURE ACCOUNTS

121-60250 AUDITORS CONTRACTED SERVICES \$3,510  
410-50102 GENERAL TOWN ROADS OVERTIME \$958  
950-50155 INSURANCE - CMERS DPW \$46  
CAPITAL NON-RECURRING FUND DPW - CRYSTAL LAKE BEACH - \$10,000

FURTHER MOVED THAT THE SUM OF MONEY

RECOMMENDED FOR FISCAL YEAR 2025-26 IS 72,845,238

ALL EDUCATION COST SHARING GRANTS (ECS)

ARE DEEMED TO BE APPROPRIATED TO THE BOARD OF EDUCATION.

FURTHER MOVE TO RECOMMEND TO THE ANNUAL BUDGET MEETING THE FOLLOWING ITEMS:

GENERAL GOVERNMENT	2,340,550
BOARDS, AGENCIES, COMMISSIONS	125,156
PUBLIC SAFETY	3,723,921
PUBLIC WORKS	5,622,911
CULTURAL ARTS & RECREATION	844,270
LIBRARY	792,619
HUMAN SERVICES	966,403
TOWN PROPERTIES	784,778
DEBT SERVICE	3,165,042
FIXED CHARGES	3,920,772
MISCELLANEOUS	812,301
GENERAL GOVERNMENT TOTAL	23,098,723
CAPITAL OUTLAY	1,744,642
BOE	48,001,873
BUDGET GRAND TOTAL	72,845,238

FURTHER TO RECOMMEND TO A TOWN MEETING AN APPROPRIATION OF \$ 1,744,642  
 FOR FISCAL YEAR 2025-26 FOR THE CAPITAL NON-RECURRING FUND  
 SAID APPROPRIATION TO FUND THE FOLLOWING PROJECTS:

**1100 CAPITAL NON-RECURRING FUND**

<b><u>Project Requests</u></b>	<b>2025-26 BUDGET REQUEST</b>	<b>ADDITIONS (REDUCTIONS)</b>	<b>2025-26 BOF RECOMMEND</b>
Road Overlay	\$ 650,000	\$ -	\$ 650,000
Local Capital Improvement Program	165,800	(44)	165,756
Unimproved Road Improvement	50,000	-	50,000
Sidewalks	20,000	-	20,000
Culvert Maintenance & Repair	20,000	-	20,000
Rd Construction-Large/Small Bridges	30,000	-	30,000
DPW - Town Hall Addition/Renovation	60,000	(30,000)	30,000
DPW - DPW Building Maintenance	25,000	-	25,000
DPW - Library Updates	50,000	-	50,000
DPW - Old Crystal Lake School House Repairs	20,000	(20,000)	-
EVFD - Bathroom Remodel	48,000	(28,000)	20,000
DPW - Parking Lot Renovations	30,000	-	30,000
DPW - Transfer Site Improvements	20,000	-	20,000
DPW - Tennis & Basketball Court Maintenance	25,000	-	25,000
DPW - High School Track	25,000	-	25,000
DPW - Guiderail Program	20,000	-	20,000
DPW - Crystal Lake Beach	50,000	10,000	60,000
DPW - High School Fence	40,000	(40,000)	-
Assessor - Revaluation	57,000	-	57,000
BOE - Modern Classroom Furniture	30,000	-	30,000
BOE - Lawn Tractor	17,668	(6,782)	10,886
BOE - AV Upgrades	25,000	-	25,000
DPW - Snow Plow Dump trucks Replacement	90,000	-	90,000
DPW - Loader	195,000	-	195,000
DPW - Parks Equipment	20,000	-	20,000
DPW - Equipment Trailer	20,000	-	20,000
DPW - Disc Style Seeder	26,000	-	26,000
EVAC - Service Vehicle SUV Replacement	83,200	(83,200)	-
BOE - Vehicle Replacement	30,000	-	30,000
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,942,668</b>	<b>\$ (198,026)</b>	<b>\$ 1,744,642</b>
<b>LESS-FEDERAL/STATE/TRUST FUNDS</b>			
Municipal Grants in Aid	\$ 223,527	\$ -	\$ 223,527
Ambulance Fee Fund	83,200	(83,200)	-
State Grant-LOCIP	165,800	(44)	165,756
<b>TOTAL</b>	<b>\$ 472,527</b>	<b>\$ (83,244)</b>	<b>\$ 389,283</b>
<b>NET COST TO TOWN CAP NON REC FUND</b>	<b>\$ 1,470,141</b>	<b>\$ (114,782)</b>	<b>\$ 1,355,359</b>