TOWN OF ELLINGTON CONNECTICUT INCORPORATED 1786 SEAL

LOGAN JOHNSON
Chairman

STATE OF CONNECTICUT – COUNTY OF TOLLAND
INCORPORATED 1786

TOWN OF ELLINGTON

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Vice Chairman
ELIZABETH NORD

Members
MAURICE BLANCHETTE
DOUGLAS B. HARDING
DANIEL KEUNE
GOMATHI RAMACHANDRAN

RECEIVED
26 AUG 10 AM 8: 06
ELLINGTON
TOWN CLERK

Tuesday, August 4, 2026
BOARD OF FINANCE

Regular Meeting Minutes

Members Present: Liz Nord, Maurice Blanchette, Doug Harding (via Zoom), Dan Keune, Gomathi Ramachandran.
Members Absent: Logan Johnson

Others Present: Lori Burstein – First Selectman; Matthew Reed – Town Administrator; Peg Busse – Library Board; Shane Schiller – IT; Felicia LaPlante – Assistant Finance Officer.

I. Call to Order and Pledge of Allegiance
The vice chairman, Liz Nord, called the meeting to order at 6:00 pm.

II. Roll Call
Logan Johnson-not in attendance; all others present.

III. Chairman's Report
None

IV. Public Comment

Peg Busse, 37 Abbott Road: Ms. Busse is concerned that resident tax payers are angry and talking amongst themselves about what to do next budget season. She says the overwhelming theme seems to be no matter what gets presented, vote NO at the first referendum because the town always seems to find more money. Ms. Busse fears this may force department heads to inflate their budget proposals including wants and not just needs knowing they are going to have to make cuts. She recommends town officials work on strategies to present a well thought out budget that the public can support. We should not wait until the next referendum is upon us, but should start discussing this soon. We all need to develop a plan of action for how we are going to approach next year's budget presentation with numbers the public can get behind and support.

No further public comments

V. Approval of Minutes

MOVED (RAMACHANDRAN), SECONDED (BLANCHETTE) AND PASSED UNANIMOUSLY (HARDING ABSTAINED) TO APPROVE THE JUNE 9, 2026 SPECIAL MEETING MINUTES.

MOVED (KEUNE), SECONDED (BLANCHETTE) AND PASSED UNANIMOUSLY TO APPROVE THE JUNE 11, 2026 SPECIAL MEETING MINUTES.

MOVED (BLANCHETTE), SECONDED (RAMACHANDRAN) AND PASSED UNANIMOUSLY TO APPROVE THE JUNE 23, 2026 SPECIAL MEETING MINUTES.

VI. Presentation
None

VII. Financial Report (LaPlante)
All June 2026 closing entries will be completed by the end of next week; the audit is on track to finish in a timely manner; there have been no obvious budget issues for final numbers once the budget transfers are complete and all overages that are being presented with the transfers have been presented to the Boards of Finance and Selectmen throughout the year as they have been occurring, so there should be no unforeseen issues with either board.

VIII. Unfinished Business
None

IX. New Business

A. **2025-2026 Budget Transfers**
MOVED (RAMACHANDRAN), SECONDED (KEUNE) AND PASSED UNANIMOUSLY TO TRANSFER FY 2025-26 FROM THE FOLLOWING ACCOUNTS: 00950 INSURANCE $333,748.82; 01010 CONTINGENCY FUND $200,000 TO THE FOLLOWING ACCOUNTS: 00110 – BOARD OF SELECTMEN $28,909.59; 00120 BOARD OF FINANCE $1,041.32; 00130 FINANCE OFFICER $11,244.81; 00133 BOARD OF ASSESSMENT OF APPEALS $61.01; 00230 PLANNING & ZONING COMMISSION $2,144.35; 00270 CONSERVATION COMMISSION $19.89; 00321 FIRE PROTECTION HYDRANTS $45,024.72; 00331 POLICE SPECIAL DUTY $292,980.04; 00333 POLICE DRUG ABUSE RESIST EDUCATION $1,741.16; 00340 ANIMAL CONTROL OFFICER $10,327.67; 00360 BUILDING DEPARTMENT $1,143.42; 00420 EQUIPMENT MAINTENANCE $30,046.81; 00439 TOWN ROAD AID – WINTER $38,628.98; 00440 TOWN ROAD AID – MATERIALS $1,304.36; 00480 ENGINEER & INSPECTIONS $30,991.13; 00510 RECREATION ADMINISTRATION $3,498.60; 00514 RECREATION PROGRAMS $17,620.07; 00837 CRYSTAL LAKE FIRE BUILDING $337.38; 00960 SERVICE INSURANCE $11,600.51; 01050 REFERENDUM $5,083.00

B. **Closing of Solid Waste Collection Fund**
MOVED (KEUNE), SECONDED (BLANCHETTE) AND PASSED UNANIMOUSLY TO CLOSE THE SOLID WASTE COLLECTION FUND EFFECTIVE JUNE 30, 2026, AND TO TRANSFER ALL RETAINED EARNINGS AS OF JUNE 30, 2026, TO THE DPW SPECIAL REVENUE FUND AS APPROVED AT THE JUNE 23, 2026 BOARD OF FINANCE SPECIAL MEETING.

C. **Additional Appropriation - Hall Memorial Library**
MOVED (BLANCHETTE), SECONDED (KEUNE) AND PASSED UNANIMOUSLY TO APPROVE THE FY2026-27 ADDITIONAL APPROPRIATION OF $3,000 TO THE HALL MEMORIAL LIBRARY PROGRAMS EXPENDITURE ACCOUNT 1000.06.00610.30.60301 AND AN ADDITIONAL APPROPRIATION OF $3,000 TO THE FRIENDS OF THE LIBRARY REVENUE ACCOUNT 1000.01.00000.00.40512, RESULTING IN A NET IMPACT TO THE GENERAL FUND OF $0.00

X. Committee and Liaison Reports

A. American Rescue Plan Act (ARPA)-No Report

B. Shared Services-No Report

C. Deferred Compensation-No Report

D. Ad Hoc Emergency Services-No Report

E. Permanent Building

Ms. Nord reports that work on the Windermere Elementary School continues and is close to complete. The project continues to be under budget. At the last meeting there was a vote on some additional expenditures such as a special basketball hoop, and a portable equipment shed.

F. Board of Education Liaison

Ms. Nord reports that the new superintendent is now present and working in Ellington. The interim principal at Ellington High School was selected as the permanent principal. A new director of finance and operations schools has been hired.

G. Hall Memorial Library Liaison

Ms. Ramachandran reports that summer programming is active and a number of events are ongoing. Her children happen to volunteer at the library and love the work there. There was brief comment regarding the recent appearance of the "party pigs" at the library. The next Library Board meeting is scheduled for 9/8/2026.

Board Member Comments

Ms. Nord asked Board members if there was a need to discuss any other matters.

Mr. Keune commented that he would like to add to a future agenda a discussion of next year's budget letter. Such letter is traditionally sent to department heads by the Board of Finance. Mr. Keune is asking that a proposed letter be brought before the Board of Finance for input by all Board members in preparation for the next budget cycle. Mr. Keune suggests that some modifications of past practices need to be made; we need to do some things differently and that should start with the way the letter is prepared. Ms. LaPlante responded that she would gather some previous letters.

XI. Adjournment

MOVED (RAMACHANDRAN), SECONDED (BLANCHETTE) AND PASSED UNANIMOUSLY TO ADJOURN THE MEETING AT 6:17 PM.

Respectfully submitted,

Matthew D. Reed

Matthew D. Reed

Acting Recording Secretary

AGENDA # VII

Town of Ellington

Trial Balance - On Demand Report **Fiscal Year: 2025-2026** From Date: 7/1/2025 To Date: 6/30/2026 ☐ Print accounts with zero balance

Solid Waste Collection - 5301	Opening Balance	Debits	Credits	Ending Balance
ASSET				
5301.00.00000.00.10215 / Allowance for Doubtful Accounts---Solid Waste Coll	($4,556.00)	$0.00	$0.00	($4,556.00)
5301.00.00000.00.10262 / A/R-User Charges--Solid Waste Collection--	$4,555.82	$0.00	$0.00	$4,555.82
5301.00.00000.00.70000 / Interfund	$211,565.03	$23.37	$0.00	$211,588.40
ASSET TOTAL	$211,564.85	$23.37	$0.00	$211,588.22
FUND BALANCE				
5301.00.00000.00.30300 / Retained Earnings---Solid Waste Collection--	($211,564.85)	$0.00	$0.00	($211,564.85)
FUND BALANCE TOTAL	($211,564.85)	$0.00	$0.00	($211,564.85)
REVENUE				
5301.00.05301.00.40655 / Solid Waste Fees---Solid Waste Collection--	$0.00	$0.00	($23.37)	($23.37)
REVENUE TOTAL	$0.00	$0.00	($23.37)	($23.37)
Grand Total:	$0.00	$23.37	($23.37)	$0.00

		Opening Balance	Debits	Credits	Ending Balance
	Asset Totals:	$211,564.85	$23.37	$0.00	$211,588.22
	Liability Totals:	$0.00	$0.00	$0.00	$0.00
	Fund Balance Totals:	($211,564.85)	$0.00	$0.00	($211,564.85)
	Revenue Totals:	$0.00	$0.00	($23.37)	($23.37)
	Expenditure Totals:	$0.00	$0.00	$0.00	$0.00
	Transfers In Totals:	$0.00	$0.00	$0.00	$0.00
	Transfers Out Totals:	$0.00	$0.00	$0.00	$0.00
All Funds are In Balance	**General Ledger Total:**	$0.00	$23.37	($23.37)	$0.00

End of Report

AGENDA #IX A.

Town of Ellington
Backup for Year End Transfers
For the Year Ended June 30, 2026

Dept Code	Dept Description	Adjusted Approved Budget	YTD Actuals	Under (Over) Budget
00110	Board of Selectmen	$648,132.00	$677,041.59	($28,909.59)
00120	Board of Finance	$12,300.00	$13,341.32	($1,041.32)
00121	Auditors	$64,710.00	$59,210.20	$5,499.80
00122	Auditors Special Projects	$1.00	$0.00	$1.00
00130	Finance Officer	$519,099.00	$530,343.81	($11,244.81)
00131	Tax Assessor	$312,322.00	$290,248.86	$22,073.14
00132	Tax Collector	$209,511.00	$202,685.72	$6,825.28
00133	Board of Assessment Appeals	$120.00	$181.01	($61.01)
00134	Insurance Advisory Board	$130.00	$0.00	$130.00
00140	Town Clerk	$209,464.00	$198,830.06	$10,633.94
00150	Town Counsel	$120,000.00	$41,440.95	$78,559.05
00155	Probate Court	$6,385.00	$1,544.85	$4,840.15
00170	Land Use	$279,633.00	$275,829.60	$3,803.40
00210	Registrars & Electors	$77,152.00	$62,759.38	$14,392.62
00220	Econ Dev Commission	$4,450.00	$2,370.00	$2,080.00
00230	Planning & Zoning Comm	$26,150.00	$28,294.35	($2,144.35)
00235	Design Review Board	$1.00	$0.00	$1.00
00240	Zoning Board of Appeals	$3,600.00	$2,923.21	$676.79
00245	Shared Services Commission	$1.00	$0.00	$1.00
00250	Permanent Building Committee	$3,080.00	$1,840.00	$1,240.00
00255	Ethics Commission	$20.00	$0.00	$20.00
00260	Inland Wetlands Agency	$7,350.00	$3,501.26	$3,848.74
00265	Flood & Erosion Control Board	$1.00	$0.00	$1.00
00270	Conservation Commission	$3,350.00	$3,369.89	($19.89)
00280	WPCA Commission	$1.00	$0.00	$1.00
00310	Center Fire	$245,610.00	$242,212.12	$3,397.88
00320	Crystal Lake Fire	$112,061.00	$106,648.82	$5,412.18
00321	Fire Protection Hydrants	$450,000.00	$495,024.72	($45,024.72)
00322	Emergency 911	$68,669.00	$68,238.96	$430.04
00330	Police	$1,276,784.00	$1,257,024.67	$19,759.33
00331	Police Special Duty	$227,000.00	$519,980.04	($292,980.04)
00333	Police Drug Abuse Resist Education	$1,500.00	$3,241.16	($1,741.16)
00340	Animal Control Officer	$119,682.00	$130,009.67	($10,327.67)
00350	Emergency Management	$16,415.00	$14,991.95	$1,423.05
00360	Building Department	$195,352.00	$196,495.42	($1,143.42)
00370	EVAC	$707,935.00	$575,502.77	$132,432.23
00375	Emergency Services Incentive Program	$140,000.00	$120,712.67	$19,287.33
00376	ADHOC Emergency Ser Comm	$250.00	$0.00	$250.00
00377	Preemption Service Townwide	$5,000.00	$0.00	$5,000.00
00380	Public Safety	$1.00	$0.00	$1.00
00391	Fire Marshal	$197,886.00	$195,043.74	$2,842.26
00410	Public Works	$2,407,495.00	$2,383,640.58	$23,854.42
00415	New Equipment	$10,000.00	$7,053.90	$2,946.10
00420	Equipment Maintenance	$263,000.00	$293,046.81	($30,046.81)
00425	Town Garage Maintenance	$82,460.00	$78,308.50	$4,151.50
00430	Street Signs	$10,000.00	$4,550.23	$5,449.77
00435	Grounds Maintenance	$155,000.00	$130,509.50	$24,490.50
00439	Town Road Aid - Winter	$210,340.00	$248,968.98	($38,628.98)
00440	Town Road Aid - Materials	$275,000.00	$276,304.36	($1,304.36)
00450	Sanitary Landfill	$656,816.00	$626,795.28	$30,020.72
00451	Mun-Solid/Bulky Waste	$753,980.00	$750,885.53	$3,094.47
00455	Sanitary Recycling	$549,369.00	$530,724.32	$18,644.68
00456	Household Hazardous Waste	$15,000.00	$15,000.00	$0.00
00470	Street Lighting	$105,000.00	$79,436.35	$25,563.65
00480	Engineer & Inspections	$140,000.00	$170,991.13	($30,991.13)
00510	Recreation Administration	$332,920.00	$336,418.60	($3,498.60)
00511	Townwide Maintenance	$1,592.00	$1,373.85	$218.15
00512	Summer Play Grounds	$179,986.00	$162,647.98	$17,338.02

00513	Water Front	$91,042.00	$59,952.84	$31,089.16
00514	Recreation Programs	$128,372.00	$145,992.07	($17,620.07)
00536	Mini Programs	$59,280.00	$52,533.66	$6,746.34
00585	Crystal Lake Water Monitor	$60,000.00	$60,000.00	$0.00
00610	Hall Memorial Library	$792,619.00	$787,824.00	$4,795.00
00714	Nutmeg Big Brothers Big Sisters	$2,500.00	$2,500.00	$0.00
00716	Cornerstone Foundation Inc	$6,000.00	$6,000.00	$0.00
00717	Access Community Action Agency	$1,500.00	$1,500.00	$0.00
00725	YWCA/SACS	$2,000.00	$2,000.00	$0.00
00726	NC Reg Mental health	$1,149.00	$1,149.00	$0.00
00740	Hockanum Valley Comm Council	$25,000.00	$25,000.00	$0.00
00745	Youth Services	$253,725.00	$232,662.34	$21,062.66
00746	Hartford Interval House	$3,000.00	$3,000.00	$0.00
00750	Human Services	$242,832.00	$240,117.83	$2,714.17
00770	Health District	$84,121.00	$84,120.30	$0.70
00790	Municipal Agent	$2,000.00	$1,556.91	$443.09
00795	Senior Center	$352,194.00	$345,311.75	$6,882.25
00810	Town Hall	$358,946.00	$314,281.92	$44,664.08
00820	Center Cemetery	$3,700.00	$3,700.00	$0.00
00835	Hall Memorial Library Building	$117,090.00	$110,086.37	$7,003.63
00836	EVAC Building	$39,840.00	$30,369.96	$9,470.04
00837	Crystal Lake Fire Building	$38,403.00	$38,740.38	($337.38)
00838	Center Fire Main Street	$41,350.00	$37,887.36	$3,462.64
00839	Center Fire 6 Nutmeg	$28,836.00	$27,599.09	$1,236.91
00840	Arbor Commons - Human Services	$27,242.00	$25,540.30	$1,701.70
00841	Arbor Commons - Police	$18,236.00	$10,829.47	$7,406.53
00842	Animal Control Facility	$2,750.00	$1,634.90	$1,115.10
00845	Senior Center Building	$90,321.00	$81,492.81	$8,828.19
00850	Pinney House	$1,800.00	$1,488.77	$311.23
00860	Old Crystal Lake School House	$16,264.00	$12,748.78	$3,515.22
00910	Payment on Debt	$1,698,304.00	$1,698,303.12	$0.88
00920	Interest on Indebtedness	$1,466,738.00	$1,226,237.50	$240,500.50
00930	Social Security Tax	$601,527.00	$595,621.70	$5,905.30
00950	Insurance	$3,219,180.00	$2,828,171.61	$391,008.39
00951	Insurance Reimbursement	$10,000.00	$4,736.73	$5,263.27
00960	Service Insurance	$90,065.00	$101,665.51	($11,600.51)
01010	Contingency Fund	$200,000.00	$0.00	$200,000.00
01020	ADHOC Council Develop Post YC	$10,000.00	$9,638.34	$361.66
01021	Erase Grant	$4,153.00	$4,152.90	$0.10
01031	ADHOC Patriotic Committee	$5,250.00	$5,250.00	$0.00
01032	ADHOC Ell Beautifucation Committee	$300.00	$0.00	$300.00
01033	ADHOC Ell Trails Committee	$4,900.00	$3,425.70	$1,474.30
01035	Charter Revision Commission	$1.00	$0.00	$1.00
01036	ADHOC Diversity and Inclusion	$1,000.00	$778.75	$221.25
01040	Miscellaneous	$1,900.00	$1,426.34	$473.66
01045	GASB - OPEB	$100,000.00	$100,000.00	$0.00
01046	Mill Rate Stabilization	$300,000.00	$300,000.00	$0.00
01050	Referendum	$14,800.00	$19,883.00	($5,083.00)
01060	Building Demolition/Eviction	$2,500.00	$0.00	$2,500.00
01065	Salary Adjustment	$18,677.00	$6,433.67	$12,243.33
01067	Employee Education	$5,000.00	$5,000.00	$0.00
01075	Town Communications	$250.00	($7.16)	$257.16
01080	Town Web Site	$30,000.00	$18,099.00	$11,901.00
01090	GIS	$3,000.00	$3,000.00	$0.00
Grand Total		$23,098,723.00	$22,096,976.19	$1,001,746.81

AGENDA #

IX B.

TOWN OF ELLINGTON
FINANCE OFFICE
MEMO

Date:	July 7, 2026
To:	Board of Selectmen
From:	Felicia LaPlante, Assistant Finance Officer/Deputy Treasurer FAL
Subject:	Request to close the Solid Waste Collection Fund and Transfer Retained Earnings

I am requesting the Board of Selectmen authorize the closure of the Solid Waste Collection Fund and recommend that the Board approve the transfer of the fund's retained earnings to the Department of Public Works (DPW) Special Revenue Fund pending Board of Finance approval.

During the FY 2026-27 third round of budget adjustments, the Board of Finance approved moving the Recycling Revenue Coordinator's salary and benefits from the General Fund to the DPW Special Revenue Fund. This action was taken with the understanding that the DPW Special Revenue Fund would require initial "seed money" to support the transition and ongoing operations.

The Finance Department has been evaluating the continued need for the Solid Waste Collection Fund for some time. This fund was once separately maintained as an enterprise fund when trash billings were issued to residents and collected outside of the mill rate. It has been several years since the Town moved away from the separate billing for trash, and as such, annual revenues generated by the fund have declined to a level that no longer justifies maintaining a separate fund. In FY 2025-26, the fund generated only $23.37 in delinquent collections. As a result, it is no longer operationally efficient to continue administering the fund.

As of this date, there are $4,556.00 in outstanding receivables related to the Solid Waste Collection Fund, which due to their age, have been fully reserved for liability purposes on the financial statements. If transferred, upon collection, these immaterial revenues would be recorded as General Fund miscellaneous income rather than being posted to the closed fund.

As of June 30, 2026, the Solid Waste Collection Fund has retained earnings totaling **$207,032.22**. Transferring these retained earnings to the DPW Special Revenue Fund will provide the necessary financial foundation contemplated by the Board of Finance when it approved the budget adjustment and will allow the Town to eliminate an inactive fund while supporting ongoing DPW operations.

If the Solid Waste Collection Fund is not closed and the retained earnings are not transferred to the DPW Special Revenue Fund, the Town will not have the funding source that was anticipated when the FY 2026-27 budget adjustment was approved. In that event, the Recycling Revenue Coordinator's salary and benefits would need to be transferred back to the General Fund, and a formal budget appropriation would be required to provide the necessary funding.

Accordingly, I respectfully request that the Board of Selectmen approve the closure of the Solid Waste Collection Fund and forward a recommendation to the Board of Finance to transfer the retained earnings balance of **$207,032.22** to the DPW Special Revenue Fund.

Please let me know if you have any questions or require additional information.

AGENDA # IX C.

From: Peggy Busse
To: Logan Johnson; Felicia LaPlante
Cc: Sue Phillips
Subject: BOF Motion
Date: Sunday, July 26, 2026 9:18:38 PM

Logan and Felicia:

As a result of budget deliberations, the library budget was reduced by $20,000. $3,000 was attributed to programs. Subsequently, a plea was made to the Friends of the Library to restore the program monies for the upcoming year in hopes of the budget being restored in 2027-2028. The FOL agreed to this and therefore, at a special meeting on Thursday, July 23 the Library Board of Trustees passed the following motion:

Move to petition the Board of Finance for the following at their August, 2026 meeting:

MOVE TO APPROVE THE ADDITIONAL APPROPRIATION OF $3,000 TO THE HALL MEMORIAL LIBRARY PROGRAMS EXPENDITURE ACCOUNT 1000.06.00610.30.60301 AND AN ADDITIONAL APPROPRIATION OF $3,000 TO THE FRIENDS OF THE LIBRARY REVENUE ACCOUNT 100.01.00000.00.40512, RESULTING IN A NET IMPACT TO THE GENERAL FUND OF 0.00.

We hope the Board of Finance will take this action at the next meeting. If you have any questions, please let me know.

Peg Busse
Chair, Library Board of Trustees