

Section 1000 – Miscellaneous:

Contingency Fund

Capital Reserve Fund

Ad Hoc Alcohol Drug Council

ERASE Grant

Ad Hoc Graduation Committee

Memorial Day Committee

Ad Hoc Patriotic Committee

Charter Revision Commission

Miscellaneous

GASB-OPEB

Referendum/Primaries

Building Demolition/Evictions

Salary Adjustment

Employee Educational Development

Town Communications

Town Web site

Grant Applications

GIS

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request
1010 CONTINGENCY FUND								
01-10-00-1010-80-6850 Contingency Plan	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00	175,000.00
DEPARTMENT TOTAL	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00	175,000.00
1011 CAPITAL RESERVE FUND								
01-10-00-1011-80-6851 Capital Reserve Fund	148,633.00	148,633.00	0.00	148,633.00	0.00	148,633.00	0.00	175,000.00
DEPARTMENT TOTAL	148,633.00	148,633.00	0.00	148,633.00	0.00	148,633.00	0.00	175,000.00

GENERAL FUND-CAPITAL RESERVE FUND-HISTORY		Amount shown in Dollars		
TRANSFER CONTINGENCY FUND	102,354		102,354	FISCAL YEAR 1992-93
TRANSFER CONTINGENCY FUND	100,000			
ADD'TL TRANSFER	132,627	232,627	334,981	FISCAL YEAR 1993-94
BOF ACTION 8/09/94				
TRANSFER CONTINGENCY FUND	125,000			
COMMITMENT TO MOODY'S INV	100,000			
TRANSFER PROJECTED 94-95				
SURPLUS	132,627	357,627	692,608	FISCAL YEAR 1994-95
BOF ACTION 8/06/96				
TRANSFER CONTINGENCY FUND	125,000	125,000	817,608	FISCAL YEAR 1995-96
BOF ACTION 8/05/97				
TRANSFER CONTINGENCY FUND	125,000	125,000	942,608	FISCAL YEAR 1996-97
BOF ACTION 9/08/98				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,067,608	FISCAL YEAR 1997-98
BOF ACTION 9/28/99				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,192,608	FISCAL YEAR 1998-99
BOF ACTION 10/03/00				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,317,608	FISCAL YEAR 1999-00
BOF ACTION 07/10/01				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,442,608	FISCAL YEAR 2000-01
BOF ACTION 09/03/02				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,567,608	FISCAL YEAR 2001-02
BOF ACTION 11/17/03				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,692,608	FISCAL YEAR 2002-03
BOF ACTION 08/03/04				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,817,608	FISCAL YEAR 2003-04
BOF ACTION 10/11/05				
TRANSFER CONTINGENCY FUND	125,000	125,000	1,942,608	FISCAL YEAR 2004-05
BOF ACTION 10/10/06				
TRANSFER CONTINGENCY FUND	125,000	125,000	2,067,608	FISCAL YEAR 2005-06
BOF ACTION 10/09/07				
TRANSFER CONTINGENCY FUND	147,000			
TRANSFER CAPITAL RESERVE FUND	91,538	238,538	2,306,146	FISCAL YEAR 2006-07
BOF ACTION 10/7/08				
TRANSFER CONTINGENCY FUND	150,000			
TRANSFER CAPITAL RESERVE FUND	91,538	241,538	2,547,684	FISCAL YEAR 2007-08
BOF ACTION 12/08/09				
1010-TRANSFER CONTINGENCY FUND	150,000			
1011-TRANSFER CAPITAL RESERVE FUND	148,633			
BOF MINUTES-12/04/07-INVESTMENT INCOME	25,062	323,695	2,871,379	FISCAL YEAR 2008-09
BOF MTG 11/09/10				
1010-TRANSFER CONTINGENCY FUND	150,000			
1011-TRANSFER CAPITAL RESERVE FUND	148,633			
BOF MINUTES-12/04/07-INVESTMENT INCOME	6,944	305,577	3,176,956	FISCAL YEAR 2009-10
BOF MTG 11/15/11				
1010-TRANSFER CONTINGENCY FUND	150,000			
1011-TRANSFER CAPITAL RESERVE FUND	148,633			
BOF MINUTES-12/04/07-INVESTMENT INCOME	4,428	303,061	3,480,017	FISCAL YEAR 2010-11

Based on Approved Budget for Fiscal Year 2010-11- \$45,663,569, the Capital Reserve is 7.62% of the total expenditures.

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1015 EMERGENCY APPORATION-GENERATORS									
01-10-00-1015-70-6759 New Equipment	0.00	0.00	161,000.00	161,000.00	513.67	161,000.00	0.00	0.00	
DEPARTMENT TOTAL	0.00	0.00	161,000.00	161,000.00	513.67	161,000.00	0.00	0.00	
1017 FEMA Debris Account									
01-10-00-1017-20-6250 Contracted Services	0.00	0.00	300,000.00	300,000.00	174,378.20	300,000.00	0.00	0.00	
DEPARTMENT TOTAL	0.00	0.00	300,000.00	300,000.00	174,378.20	300,000.00	0.00	0.00	

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1020 - AD HOC ALCOHOL/DRUG COUNCIL									
01-10-00-1020-10-5103 Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1020-20-6250 Contracted Services	5,233.62	7,000.00	0.00	7,000.00	4,154.44	7,000.00	0.00	7,000.00	7,000.00
DEPARTMENT TOTAL	5,233.62	7,000.00	0.00	7,000.00	4,154.44	7,000.00	0.00	7,000.00	7,000.00

**TOWN OF ELLINGTON
BUDGET REQUEST
FISCAL YEAR: 2012-2013**

DEPARTMENT: HUMAN SERVICES COMMISSION / HUMAN SERVICES

**OBJECT
NUMBER**

EXPENDITURE EXPLANATION

1020 AD HOC ALCOHOL/DRUG ABUSE PREVENTION COUNCIL \$7,000.00

The Drug Abuse Prevention Council (DAPC) has taken an active role in raising awareness of the consequences of underage drinking. DAPC has been active and is the lead organization for the schools and community in presenting programs and activities for youth and parents. DAPC, Youth Services and the Ellington School System collaborated to write a successful grant that has resulted in the hiring of a part-time prevention coordinator, subcontracted for an addiction counselor to be available to high school students and parents, and created a student led group whose main focus is on awareness and positive alternative activities. This group is Rise Above and has a parent led advisory group that meets monthly. It is requested that funding remain at its current level to fund the programs listed below that are not supplemented by grants.

EHS Fall all school assembly program leadership & motivational focus	\$1,600.00
Peer mediation activities EHS & Middle School	\$1,000.00
Pre-Prom assembly & activities	\$1,500.00
PAWS-student leadership conference EHS & Middle School	\$2,500.00
ERASE Newsletters & Workshop	\$400.00

Total: \$7,000.00

**TOWN OF ELLINGTON
BUDGET REQUEST**

1020 AD HOC ALCOHOL/DRUG ABUSE PREVENTION COUNCIL

Object No. Description & Explanation(s)	FISCAL YEAR 2012-2013
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CONTRACTED SERVICES

\$7,000

The Drug Abuse Prevention Council has taken an active role in raising awareness of the consequences of underage drinking. DACP has been active and is the lead organization for the schools and community in presenting programs and activities for youth and parents.

DEPARTMENT TOTAL

\$7,000

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request
1021 ERASE GRANT								
01-10-00-1021-10-5103 Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1021-20-6250 Contracted Services	3,436.95	3,105.00	0.00	3,105.00	1,300.42	3,105.00	0.00	3,105.00
DEPARTMENT TOTAL	3,436.95	3,105.00	0.00	3,105.00	1,300.42	3,105.00	0.00	3,105.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1021 ERASE GRANT**

Object No.	Description & Explanation(s)	FISCAL YEAR 2012-2013	
		FY 2011-12 Revised	FY 2012-13
5103	<u>PART TIME PAYROLL</u>	\$0	\$0
	TOTAL PAYROLL		<u>\$0</u>
6250	<u>CONTRACTED SERVICES</u> This is a yearly grant from the East of the River Action for Substance Abuse Elimination. This funding is used to help support RISE ABOVE Student Leadership Group. Some of activities funded are media campaign, outreach to middle school, alternative (substance free) activities, and incentive for Rise Above members.		\$3,105
	TOTAL OFFICE BUDGET		<u>\$3,105</u>
	DEPARTMENT TOTAL		<u>\$3,105</u>

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1030 - MEMORIAL DAY COMMITTEE									
01-10-00-1030-20-6250 Contracted Services	1,983.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL	1,983.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Memorial Day Committee's Budget has been combined with the ADHOC Patriotic Committee									
1031 - ADHOC PATRIOTIC COMMITTEE									
01-10-00-1031-10-5103 Part Time	0.00	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
01-10-00-1031-20-6250 Contracted Services	1,000.60	4,200.00	0.00	4,200.00	0.00	4,200.00	0.00	4,200.00	4,200.00
DEPARTMENT TOTAL	1,000.60	4,700.00	0.00	4,700.00	0.00	4,700.00	0.00	4,700.00	4,700.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1031 ADHOC PATRIOTIC COMMITTEE**

Object No.	Description & Explanation(s)	FISCAL YEAR 2012-2013	
		<u>FY 2011-12</u> <u>Revised</u>	<u>FY 2012-13</u>
5103	<u>PART TIME PAYROLL</u> Secretarial Assistance	\$ -	\$ 500
	TOTAL PAYROLL		\$ 500
6250	<u>CONTRACTED SERVICES</u> Memorial Day Observance Flag Burning Ceremony, Observance of 9-11 (10th Anniversary), Veterans' Day, Wreaths across America	\$ 1,700 \$ 2,500	\$ 4,200
	TOTAL OFFICE BUDGET		\$ 4,200
	DEPARTMENT TOTAL		\$ 4,700

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1040 - MISCELLANEOUS									
01-10-00-1040-10-5101 Full Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1040-10-5103 Part Time	295.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1040-20-6250 Contracted Services	66.62	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
DEPARTMENT TOTAL	361.62	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1045 - GASB-OPEB									
01-10-00-1045-20-6250 Contracted Services	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
DEPARTMENT TOTAL	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00

See attached Audit General Fund Balance Sheet Government Funds for General Fund June 30, 2011
Fund Balance Assigned-General Government for Post-Employment Benefits (OPEB) -\$583,774
Footnote 11-Other Post-Employment Benefits (OPEB)

TOWN OF ELLINGTON, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011

	General Fund	High School/ Center School Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 777,257	\$ -	\$ 312,325	\$ 1,089,582
Investments	3,597,855	-	2,156,663	5,754,518
Receivables:				
Property taxes receivable, net of allowance for uncollectibles of \$172,400	893,996	-	-	893,996
Grants and contracts receivable	64,827	-	358,391	423,218
Other	206,643	-	133,080	339,723
Due from other funds	3,880,520	-	36,501	3,917,021
Prepaid expenses	311	-	-	311
Inventories	-	-	7,244	7,244
Total assets	<u>\$ 9,421,409</u>	<u>\$ -</u>	<u>\$ 3,004,204</u>	<u>\$ 12,425,613</u>
LIABILITIES AND FUND BALANCES (DEFICIT)				
Liabilities:				
Accounts payable	\$ 1,480,864	\$ -	\$ 27,280	\$ 1,508,144
Accrued liabilities	55,954	-	-	55,954
Due to other funds	180,149	2,696,913	800,533	3,677,595
Unearned/deferred revenue	855,609	-	408,120	1,263,729
Due to funding source	-	-	16,813	16,813
Bond anticipation note payable	-	-	410,000	410,000
Total liabilities	<u>2,572,576</u>	<u>2,696,913</u>	<u>1,662,746</u>	<u>6,932,235</u>
Fund balances (deficit):				
Nonspendable:				
Endowments	-	-	52,497	52,497
Inventories	-	-	7,244	7,244
Committed:				
Capital reserves	3,480,017	-	-	3,480,017
Capital and nonrecurring	196,098	-	-	196,098
Capital purchases	-	-	326,722	326,722
School lunch operations	-	-	165,813	165,813
Public safety	-	-	309,206	309,206
Human services	-	-	119,024	119,024
Town properties	-	-	420,133	420,133
Land use	-	-	58,730	58,730
General government	-	-	39,667	39,667
Assigned:				
General government	583,774	-	-	583,774
Public works	202,838	-	-	202,838
Sanitation	48,269	-	-	48,269
Unassigned (deficit)	2,337,837	(2,696,913)	(157,578)	(516,654)
Total fund balances (deficit)	<u>6,848,833</u>	<u>(2,696,913)</u>	<u>1,341,458</u>	<u>5,493,378</u>
Total liabilities and fund balances (deficit)	<u>\$ 9,421,409</u>	<u>\$ -</u>	<u>\$ 3,004,204</u>	<u>\$ 12,425,613</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF ELLINGTON, CONNECTICUT
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2011

NOTE 10 - PENSION PLANS (Continued)

CONNECTICUT STATE TEACHERS' RETIREMENT SYSTEM

The faculty and professional personnel of the Board of Education participate in a contributory defined benefit plan, established under Chapter 167a of the Connecticut General Statutes, which is administered by the Connecticut State Teachers' Retirement Board.

Certain part-time and full-time certified teachers are eligible to participate in the plan and are required to contribute 7.25% of their annual earnings to the plan. The Town does not and is not legally responsible to contribute to the plan. Prior to completing five years of service, teachers are fully vested in their contributions up to 5% of their earnings. After five years of service, teachers are fully vested in the monthly pension benefit which is payable at the age of sixty. The State of Connecticut contributes based on actuarially determined amounts. The funding level was determined based on actuarial information for the plan as a whole which does not provide actuarial information on an individual town basis. For the year ended June 30, 2011, Town teachers contributed \$1,100,302 to the plan and covered payroll for the period was \$15,176,579.

In accordance with the provisions of Governmental Accounting Standards Board Statement No. 24, the Town has reported "on-behalf" payments of \$2,413,076 made by the State of Connecticut into the Teachers' Retirement System as intergovernmental revenues and education expenditures of the General Fund in the accompanying statement of revenues, expenditures and changes in fund balances of governmental funds.

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The Town of Ellington administers the Town of Ellington Retirement Healthcare Plan (the "Plan"), which is a single-employer defined benefit healthcare plan. The Plan provides lifetime healthcare insurance benefits for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members. Benefit provisions are established through negotiations between the Town and the union representing Town employees and are renegotiated each three-year bargaining period. The Plan does not issue a publicly available financial report and is not included in the financial statements of another entity.

Funding Policy

Contribution requirements of the plan members and the Town are established in the Plan document and may be amended through negotiations between the Town and the respective labor union. Currently, Board of Education employees age 55 with 5 or more consecutive years of service or any age with 25 years of service in the Ellington School System are eligible to receive benefits. Also, Town employees with 25 or more years of service and age plus service must be greater than or equal to 75 years are eligible to receive benefits. Retirees contribute 100% towards dental and medical premiums. For Non-Union employees, the Town contributes 100% of the premium cost for retiree's health and dental insurance coverage. For Supervisor and White Collar employees, the Town contributes 90% towards pre age 65 retiree medical and dental premiums and 100% of the premium cost for Medicare and dental coverage for retirees age 65 and older. Employees hired on or after December 4, 2008 are not eligible for any post employment town contributions. For Public Works Department employees, the Town contributes 88% towards pre age 65 retiree medical and dental premiums and 100% of the premium cost for Medicare and dental coverage for retirees age 65 and older. Employees hired on or after March 25, 2008 are not eligible for any post-employment contributions from the Town.

TOWN OF ELLINGTON, CONNECTICUT
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2011

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Annual OPEB Cost and Net OPEB Obligation

The Town's annual OPEB cost (expense) is calculated based on the annual required contribution ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation.

Annual required contribution	\$ 297,646
Interest on net OPEB obligation	10,064
Adjustment to annual required contribution	(11,229)
Annual OPEB cost (expense)	<u>296,481</u>
Contributions made	<u>148,473</u>
Increase in net OPEB obligation	148,008
Net OPEB obligation, beginning of year	251,607
Net OPEB obligation, end of year	<u><u>\$ 399,615</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2011, 2010 and 2009 are as follows:

Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2009	\$ 263,983	48.5%	\$ 135,877
2010	275,523	58.0%	251,607
2011	296,481	50.1%	399,615

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2010 (the date of the most recent actuarial valuation) was as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) - Entry Age Normal Cost Method (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
July 1, 2010	\$ -	\$ 3,675,039	\$ 3,675,039	0.0%	\$ 21,414,616	17.2%

TOWN OF ELLINGTON, CONNECTICUT
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2011

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Funded Status and Funding Progress (Continued)

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of events in the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the Town are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits are based on the substantive plan (the plan as understood by the Town and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Town and the plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Town and plan members in the future. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial cost method:	Entry Age Normal Cost Method
Amortization method:	Level Dollar Amount
Remaining amortization period:	27.2 years, closed
Asset valuation method:	N/A
Actuarial assumptions:	
Interest rate	4.00%
Inflation rate	2.50%
Healthcare cost trend rate	9.00% initial 5.00% final

NOTE 12 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Town has commercial insurance for all risks of loss including workers' compensation, employee health and accident and property and casualty insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1050 - REFERENDUM									
01-10-00-1050-10-5103 Part Time	10,411.00	13,200.00	0.00	13,200.00	0.00	13,200.00	0.00	13,200.00	13,200.00
01-10-00-1050-20-6250 Contracted Services	4,841.35	4,800.00	0.00	4,800.00	0.00	4,800.00	0.00	4,800.00	4,800.00
DEPARTMENT TOTAL	15,252.35	18,000.00	0.00	18,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00

Each Referendum/Primaries Cost \$6,000
Budget provides for three (3) Referendum/Primaries

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1060 - BUILDING DEMOLITION/EVICTION									
01-10-00-1060-20-6250 Contracted Services	9,388.63	5,000.00	31,000.00	36,000.00	0.00	36,000.00	0.00	10,000.00	10,000.00
DEPARTMENT TOTAL	9,388.63	5,000.00	31,000.00	36,000.00	0.00	36,000.00	0.00	10,000.00	10,000.00

Evictions and Demolitions

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

	2010-11 Actuals	2011-12 Approved Budget	2011-12 Trans/ Addl Appr.	2011-12 Adjusted Approved Budget	2011-12 First Six Months Actual	2011-12 Estimated Total Actuals	2011-12 (Over)\ Under	2012-13 Budget Request	2012-13 Board of Selectmen
1065 - SALARY ADJUSTMENT									
01-10-00-1065-10-5130 27th Biweekly Pay Period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1065-10-5150 Salary Adjustment	0.00	32,630.00	(17,906.00)	14,724.00	0.00	14,724.00	0.00	143,250.00	143,250.00
DEPARTMENT TOTAL	0.00	32,630.00	(17,906.00)	14,724.00	0.00	14,724.00	0.00	143,250.00	143,250.00

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

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1067 - EMPLOYEE EDUCATION DEVELOPMENT									
01-10-00-1067-20-6233 Employee Education Developm	3,056.00	7,500.00	0.00	7,500.00	327.75	7,500.00	0.00	7,500.00	7,500.00
DEPARTMENT TOTAL	3,056.00	7,500.00	0.00	7,500.00	327.75	7,500.00	0.00	7,500.00	7,500.00

MEMO

To: Nicholas J. DiCorleto, Finance Office
From: Michael P. Stupinski, First Selectman, *MS*
Subject: Employee Educational Development
Date: February 11, 2009



Personnel Rules & Regulations, Section 7-6. Training and Development, addresses the reimbursement to employees who participate in Employee-Initiated Training, specifically college level courses.

I would like to recommend that you establish a separate line item in the miscellaneous section of the Town budget called "Employee Educational Development". This is a benefit for all full-time employees and it is stipulated in the policy that "In the event that the number of applicants meeting the criteria for reimbursement exceeds available funds, reimbursement shall be approved on a pro-rata basis." Or the case may be that in tough economic times the Town shall elect to not fund this budget. By removing this expense from the individual department operating budget, it distributes the benefit in a more uniform fashion.

Individual department operating budgets would only include funding for Town-initiated training and development, i.e., certification courses, seminars and conferences.

/ms

7-6 Training and Development

The Town encourages employees to further their training and education within their respective positions. The First Selectman may authorize leave with or without pay and the reimbursement of expenses incurred by an employee in furtherance of his or her education or professional development in accordance with the provisions of this section.

Types of Training and Development. Training and development for which the Town may make compensation can take a number of forms. Included are courses, seminars and conferences, both non-credit and for credit toward a scholastic degree, sponsored by a professional organization, a college, or a graduate, vocational or other school.

Prior Approval. Employees considering enrolling in courses, seminars, conferences etc., for which they plan to seek Town reimbursement, must acquire the approval of the First Selectman prior to registration. Leave with or without pay for training sessions may be authorized by the First Selectman upon the recommendation of the employee's Department Head.

Town-Initiated Training and Development. The Town shall reimburse the employee 100% for all direct expenses, including travel incurred in acquiring any Town-initiated training. Town-initiated training shall include that which is required by the Town or State, or suggested by the Town. Funds to cover the cost shall be included in the department's operating budget. It shall not include training required by the Town as a minimum qualification for a position in the Town service unless specifically authorized by the First Selectman. Leave with pay shall be granted to employees to attend Town-initiated training and development sessions. Training is completed successfully if a certificate is issued, or a "passing" grade is achieved.

In the event the employee fails the Town-Initiated training, such employee may be subject to disciplinary action.

Employee-Initiated Training and Development. Training and development not required by the Town or State shall be considered employee-initiated and the employee may be compensated for such training [if funds are available in the town's education budget] as follows:

- A. Only full-time employees with at least one year of continuous service are eligible to participate in employee-initiated training and development.
- B. Provided that Town budgetary limitations permit, reimbursement of expenses shall only be made for training successfully completed. Training is completed successfully if a certificate is issued, a grade of "C" or better is achieved if the course is graded or a mark of "passing" is achieved if the course is graded on a pass/fail basis.
- C. Upon submittal of the **proper receipts**, the Town may reimburse up to
 - 50% for a grade of "C," or
 - 75% for a grade "B" or better; or
 - 75% for a passing grade if course is graded on a pass/fail basis

Reimbursement includes the cost of tuition and/or fees of any training (books and other supplies are not subject to reimbursement), to a maximum of \$2,000 per employee per fiscal year, which is judged by the First Selectman and Department Head to be of direct value to the employee in performing his or her present or potential job duties. In the event that the number of applicants meeting the criteria for reimbursement exceeds available funds, reimbursement shall be approved on a pro-rata basis. No employee shall receive preferential treatment.

- D. Leave with or without pay may be granted to an employee for employee-initiated training and development sessions held during the employee's regular working hours.

Professional Meetings and Conventions. Employees must acquire the approval of the First Selectman prior to registration for a professional meeting, conference or convention. The First Selectman shall grant leave with or without pay for, and approve the reimbursement of, costs incurred by an employee attending a professional meeting, conference or convention provided the funds to cover expenses are included in the department's operating budget.

7-7. Promotion

The Town encourages employees to develop new skills, expand knowledge of their work, assume greater responsibilities and make known their qualifications for promotion to more difficult and responsible positions.

- A. An employee may apply for a vacant position in any Town office or department that affords a promotional or new opportunity, if the employee has held his/her current position for a minimum of six (6) months, has performed his/her duties satisfactorily and otherwise meets the requirements of the position.
- B. To assure that employees are afforded opportunities for promotion, vacancies will be advertised in the all general government buildings. Current employees are encouraged to apply for any vacancy for which they meet the requirements of the position.
- C. When the First Selectman determines that an insufficient number of well-qualified employees are available from within the classified service, the First Selectman will consider outside applicants along with Town employees in order to provide an adequate number of candidates for consideration.

7-8. Transfer

Transfer of an employee from one position to another, which does not constitute either a promotion or a demotion as defined herein, may occur when:

- A. The employee meets the qualification requirements;
- B. The transfer is in the best interests of the Town;

Amounts in Dollars

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1075 - TOWN COMMUNICATIONS									
01-10-00-1075-20-6250 Contracted Services	15,738.42	16,144.00	0.00	16,144.00	4,912.56	16,144.00	0.00	16,400.00	16,400.00
DEPARTMENT TOTAL	15,738.42	16,144.00	0.00	16,144.00	4,912.56	16,144.00	0.00	16,400.00	16,400.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1075 TOWN COMMUNICATIONS**

<u>Object No.</u>	<u>Description & Explanation(s)</u>	<u>FISCAL YEAR 2012-2013</u>
6250	<u>CONTRACTED SERVICES</u>	\$ 16,400
	Ellington Connection 4 Editions @ \$4,100/edition	
	Postage: \$1,079/edition; Printing: \$3,021/edition	
	DEPARTMENT TOTAL	<u>\$ 16,400</u>

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

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1080 - TOWN WEB SITE									
01-10-00-1080-20-6250 Contracted Services	0.00	2,300.00	0.00	2,300.00	600.00	2,300.00	0.00	6,800.00	6,800.00
DEPARTMENT TOTAL	0.00	2,300.00	0.00	2,300.00	600.00	2,300.00	0.00	6,800.00	6,800.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1080 TOWN WEBSITE**

Object No.	Description & Explanation(s)	FISCAL YEAR 2012-2013
6250	<u>CONTRACTED SERVICES</u> Hosting: \$1,800; Upgrades: \$5,000	\$ 6,800
DEPARTMENT TOTAL		<u>\$ 6,800</u>

Upgrades includes purchasing software to allow website users to complete forms on line;
add intranet feature for employee use: message board for notices, employee forms/douments/email

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

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1085 - GRANT APPLICATIONS									
01-10-00-1085-20-6250 Contracted Services	118.05	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
DEPARTMENT TOTAL	118.05	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2012-2013

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1090 - GIS									
01-10-00-1090-20-6250 Contracted Services	9,084.00	15,000.00	0.00	15,000.00	1,700.00	15,000.00	0.00	15,000.00	15,000.00
DEPARTMENT TOTAL	9,084.00	15,000.00	0.00	15,000.00	1,700.00	15,000.00	0.00	15,000.00	15,000.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1090 GIS**

Object No.	Description & Explanation(s)	FISCAL YEAR 2012-2013	
6250	<u>CONTRACTED SERVICES</u> Create and update GIS data layers	\$	15,000
	TOTAL OFFICE BUDGET	<u>\$</u>	<u>15,000</u>
	DEPARTMENT TOTAL	<u>\$</u>	<u>15,000</u>