



STATE OF CONNECTICUT – COUNTY OF TOLLAND
INCORPORATED 1786

TOWN OF ELLINGTON

DOUGLAS B. HARDING
Chairman

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DANIEL KEUNE
Vice Chairmen

BOARD OF FINANCE

BARRY C. PINTO
LIZ NORD
LOGAN JOHNSON
MAURICE BLANCHETTE

PUBLIC HEARING FY 2024-2025 APRIL 9, 2024 ELLINGTON HIGH SCHOOL

MINUTES

Members Present: Douglas Harding -Chair, Daniel Keune, Barry Pinto, Liz Nord, Logan Johnson - via zoom, Maurice Blanchette.

Others Present: Lori Spielman – First Selectman, Tiffany Pignataro – Finance Officer/Treasurer, Dr. Scott Nicol – Superintendent, Alisha Carpino – Director of Finance & Operations BOE, Board of Selectmen and Board of Education members, Town Officials and Department Heads, Town Residents, and 3 zoom participants.

Chairman Douglas Harding opened the hearing at 7:01 PM and introduced members of the Board. He presented a slideshow of the 2024-2025 budget (slides attached). He pointed out this is the budget that was presented to the Board and at the Budget Deliberations meeting on Thursday reductions will be made.

Mr. Harding opened the floor for questions or comments:

Tom Palshaw, 120 Pinney Street, stated he is very happy with the positive town changes. On the other side he stated he believes the town has gone over board with projects this year. Example: the field lighting project (particularly the Pinney Field) due to this field being used by younger children who will not be playing sports at night. Mr. Palshaw believes we should save where can before getting into the budget season.

Dr. Scott Nicol stated the town did take on multiple projects including the school HVAC project, Windermere Project and the Lighting Project. He stated they are working with the state to allocate the amount needed to complete these projects and they do not plan on coming back to the board for more money.

Peggy Busse, 37 Abbott Road, asked if the fund balance is the reason the balance is able to be budgeted. She stated looking at the budget drivers it sounds like we have to get ride of services in the budget. She asked if the Board has thought about areas they can pull from without getting ride of services the town offers now.

Mrs. Pignataro responded by stating the Board has had meetings with all department heads to ensure we don't have to remove any services our town is currently providing. She stated it takes a lot of collaboration and getting creative with ways to make this possible. Mr. Pignataro shared cutting services is the last resort and they do everything they can to pull from other areas.

Hearing no more questions or comments, the chairman closed the hearing at 7:39 PM

Respectfully submitted:

A handwritten signature in cursive script that reads "Elizabeth Phelps".

Elizabeth Phelps, Recording Secretary

Town of Ellington

BOF Budget Public Hearing

FISCAL YEAR 2024-2025

APRIL 9, 2024

DOUG HARDING, BOF CHAIRMAN



Board of Finance Members

Doug Harding, Chairman

Dan Keune, Vice Chairman

Barry Pinto

Maurice Blanchette

Logan Johnson

Liz Nord

Tiffany Pignataro, Finance Officer/Treasurer

Budget Process

- Town Department Heads and the BOE Administration were asked to submit a fiscally responsible budget
- Capital Improvements due in December, 2023
- BOS held hearings and voted on Capital Improvements in January 2024, presented to BOF in February
- Budget requests were due Feb 15 to the Finance Office
- BOF held hearings on BOE and Town Budgets on March 13 and 14
- Public Budget Hearing – April 9, 2024 at EHS
- BOF meeting to make adjustments – April 11, 2024 at 6pm at Town Hall
- Town Budget Meeting is Tuesday, May 14, 2024 at 7pm at EHS, will adjourn to referendum

Budget Overview

- **Expenditures - \$71,950,934**
 - General Government - \$22,863,710
 - Capital Outlay - \$2,177,064
 - Board of Education - \$46,910,160
- **Revenue - \$71,534,676**
 - Property Taxes - \$57,147,477
 - Other Revenue - \$14,387,199
- **Fund Balance usage - \$416,258**
- **Proposed Increase of 2.9 to Mill Rate FY2024-25**
 - Proposed Mill Rate (RE & PP) – **FY2024-25 – 37.2 Mills**
 - Proposed Mill Rate (MV) – **FY2024-25 – 32.46 Mills**

Major Drivers

- Planning for future debt increase
- Minimum Wage increase
- Increased cost of goods and services
- Grand List Decrease

Expenditures

- Total Expenditures-\$71,950,934
 - General Government - \$22,863,710
 - Capital Outlay - \$2,177,064
 - Board of Education - \$46,910,160
- Total Increase - \$3,596,235 or 5.26%
 - General Government - \$1,366,530 or 6.36%
 - Capital Outlay - \$402,892 or 22.71%
 - Board of Education - \$1,826,813 or 4.05%

100 Accounts-General Government

- Total Expenditures-\$2,349,429
- Increase of \$37,267 or 1.61%
- BOS Budget is up \$198,927 due to moving IT expenses from Finance Officer's Budget to the BOS budget
- First Selectman Salary reduced to \$35,000

200 Accounts-Boards and Agencies

- Total Expenditures-\$134,394
- Increase of \$5,464 or 4.24%
- Major driver is due to November 2024 election and early voting

300 Accounts-Public Safety

- Total Expenditures-\$3,634,443
- Increase of \$156,379 or 4.50%
- EVFD-\$9,931 increase or 4.76% (increase in uniform costs)
- Police-\$56,272 or 4.53% (Increase in uniforms and MPTC Training time for Police Accountability requirements)
- EVAC \$111,322 or 27.97% net increase (\$100K added for Part Time Labor)

400 Accounts-Public Works

- Total Expenditures-\$5,652,802
- Increase of \$179,923 or 3.29%
- New Laborer position
- Removed the Superintendent position
- Sanitary Recycling processing fees were missing in last year's budget, have been added

500 Accounts-Recreation

- Total Expenditures-\$789,597
- Increase of \$39,493 or 5.27%
- Increase due to conversion of part-time Program Assistant to full time Programs and Events Specialist
- Minimum wage increases
- One extra beach weekend

600 Accounts-Library

- Total Expenditures-\$788,193
- Increase of \$8,762 or 1.12%
- Increase in the Books Line item of \$10,000

700 Accounts-Human Services

- Total Expenditures-\$916,371
- Increase of \$7,196 or 0.79%
- Increase of \$15,596 at the Senior Center for Breakfast Program and Air Conditioning project in the kitchen

800 Accounts-Town Properties

- Total Expenditures-\$798,880
- Increase of \$59,253 or 8.01%

900 Accounts-Debt Service

- Total Expenditures-\$3,154,791
- Increase of \$501,549 or 18.90% net increase
- Includes \$725K for Mill Rate Stabilization efforts
- Debt is expected to increase \$1.2 million in FY 25-26 and another \$1.1 million in FY 26-27
- Due to various projects residents have approved over the past few years
 - Windermere School Project
 - Comprehensive Lighting Project
 - HVAC projects at Center School, EHS and EMS
- Town's Bond rating with Moody's is Aa2 (increased in December, 2023)

900 Accounts-Fixed Charges

- Total Expenditures-\$3,766,634
- Increase of \$226,078 or 6.39%
- Insurance cost increases
- Increases in Social Security due to raises and other proposed staffing changes

1000 Accounts-Miscellaneous

- Total Expenditures-\$878,176
- Increase of 145,166 or 19.80%
- Increase in Salary Adjustment line item due to ongoing contract negotiations
- \$50,000 added to Salary Adjustment for Public Safety initiatives

Capital Outlay

- Total Expenditures - \$2,177,064
- Increase of \$402,892 or 22.71%
- Net cost to the budget is \$1,470,240
- This line is offset by \$706,824 in Municipal Grants in Aid, Ambulance Fee Program, and State Grant LOCIP

Board of Education

- Total Expenditures-\$46,910,160
- Total Increase - \$1,826,813 or 4.05%
- Major drivers include Outside Tuition, Technology and Operations. New BCBA and Administrative Assistant at the 6th School (Special Education)
- Right sizing of 19 accounts under Facilities that have run deficits in the past few years

Requested Staffing Not Included

Department	Position	FTE	Estimated Salary	Estimated Benefits
EVAC	EMT/Ambulance Driver	1.0	49,920	46,243
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EVAC	EMT/Ambulance Driver	1.0	49,920	46,243
EVFD	Part Time Firefighter	0.5	26,000	1,989
EVFD	Part Time Firefighter	0.5	26,000	1,989
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EVFD	Part Time Firefighter	0.5	26,000	1,989
DPW	Grant/Project Manager	1.0	100,000	55,954
Total			455,680	252,862

Revenues

- **Total Revenue - \$71,534,676**
 - Property Taxes - \$57,147,477
 - Other Revenue - \$14,387,199
- **Use of Fund Balance - \$416,258**
- **Total - \$71,950,934**

Grand List

NET GRAND LIST

Assessment	2023	2022	% Change (2023/2022)	# Change (2023/2022)
Real Estate	\$1,287,932,630	\$1,283,655,480	0.33%	\$4,277,150
Motor Vehicle	\$196,450,330	\$207,036,440	-5.11%	-\$10,586,110
Personal Property	\$76,648,700	\$76,998,490	-0.45%	-\$349,790
TOTAL	\$1,561,031,660	\$1,567,690,410	-0.42%	-\$6,658,750

Decrease in the Grand List will result in a tax revenue loss of \$241,776

Property Taxes

- Proposed budget would raise \$57,147,447 in property taxes
 - Current year - \$56,987,477
 - Prior years - \$80,000
 - Interest and Lien fees - \$80,000
- Mill Rate would be 37.2 for Real Estate and Personal Property
 - Increase of 2.9 Mills
- Mill Rate would be 32.46 for Motor Vehicles

Other Revenues

- Total of \$14,387,199
- Includes State/Federal Grants, Department Revenues, Investment Earnings, etc.
- ECS (\$10,341,646) is flat funded
- Motor Vehicle Reimbursement increased by \$409,489
- Department Revenues have been reduced \$53,524, mainly due to reduced Real Estate Conveyance Taxes

CCM Projections



Governor's Proposed FY 25 State Budget Adjustments Municipal Aid for: Ellington

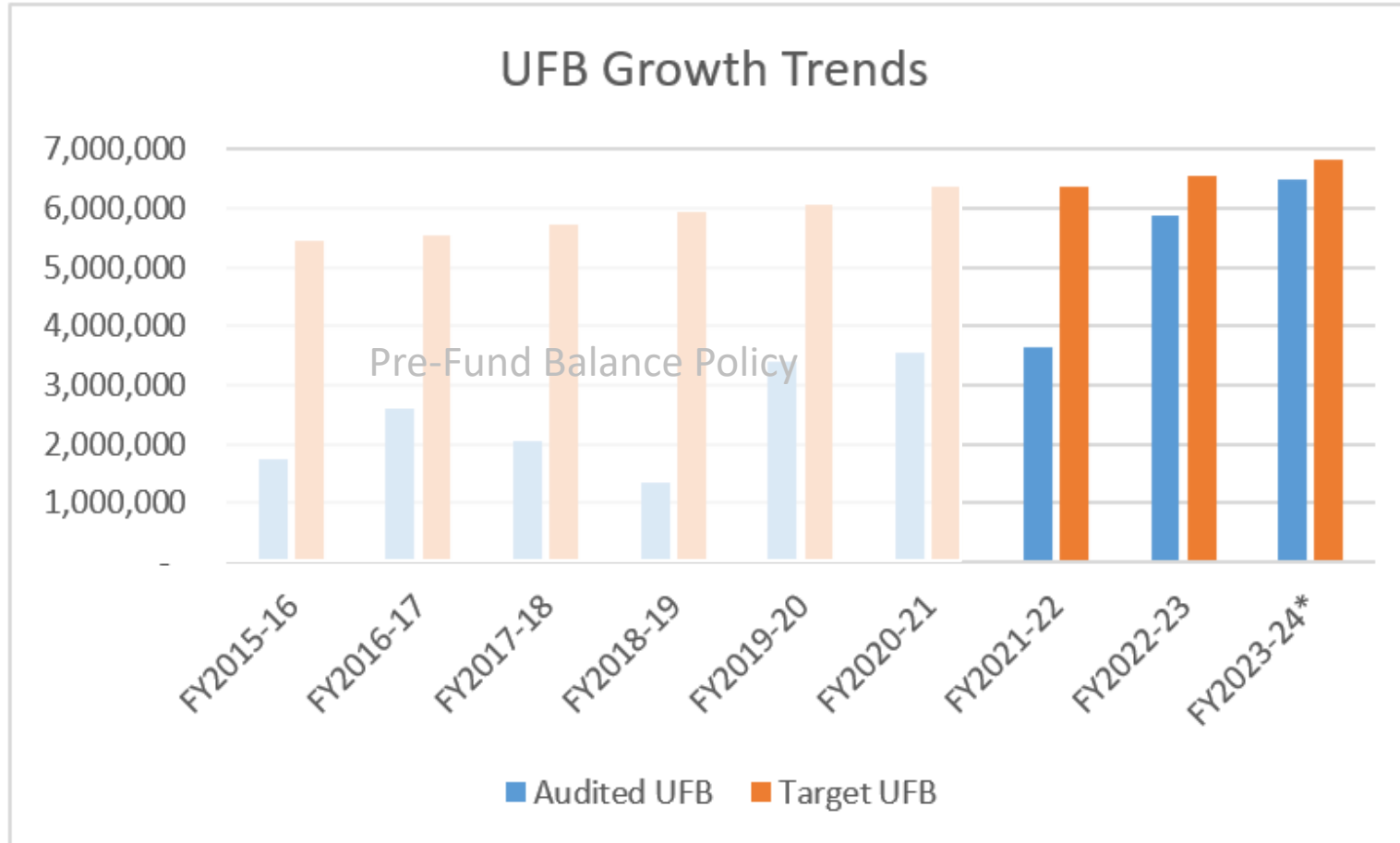
2/7/2024

	Est. FY 24	Orig. FY 25	Gov. Prop. FY 25	\$ Change Gov. Prop. v. FY 24	% Change Gov. Prop. v. FY 24	\$ Change Gov. Prop. v. Orig. FY 25	% Change Gov. Prop. v. Orig. FY 25
Adult Education	24,679	23,099	24,679	0	0.0%	1,580	6.8%
ECS	10,341,646	10,889,787	10,341,646	0	0.0%	(548,141)	-5.0%
LoCIP	165,800	160,391	165,800	0	0.0%	5,410	3.4%
Pequot-Mohegan	4,081	4,081	4,081	0	0.0%	0	0.0%
PILOT	9,334	9,334	9,851	517	5.5%	517	5.5%
Town Aid Road	340,943	339,087	340,943	0	0.0%	1,856	0.5%
Municipal Grants-in-Aid	223,527	223,527	223,527	0	0.0%	0	0.0%
Motor Vehicle Reimbursement	8,744	8,744	418,233	409,489	4683.3%	409,489	4683.3%
Municipal Revenue Sharing - GF	0	0	0	0		0	
Municipal Stabiization	0	0	0	0		0	
Supplemental Revenue Sharing	0	0	0	0		0	
TOTAL	11,118,754	11,658,049	11,528,760	410,006	3.7%	(129,289)	-1.1%

Fund Balance

- Fund Balance
 - Projected June 30, 2024 - \$6,910,672
 - To balance FY2024-25 budget - \$(416,258)
 - Projected June 30, 2025 - \$6,494,414
 - Unassigned fund balance policy target – 10% of budgeted expenditures, or \$7,195,093

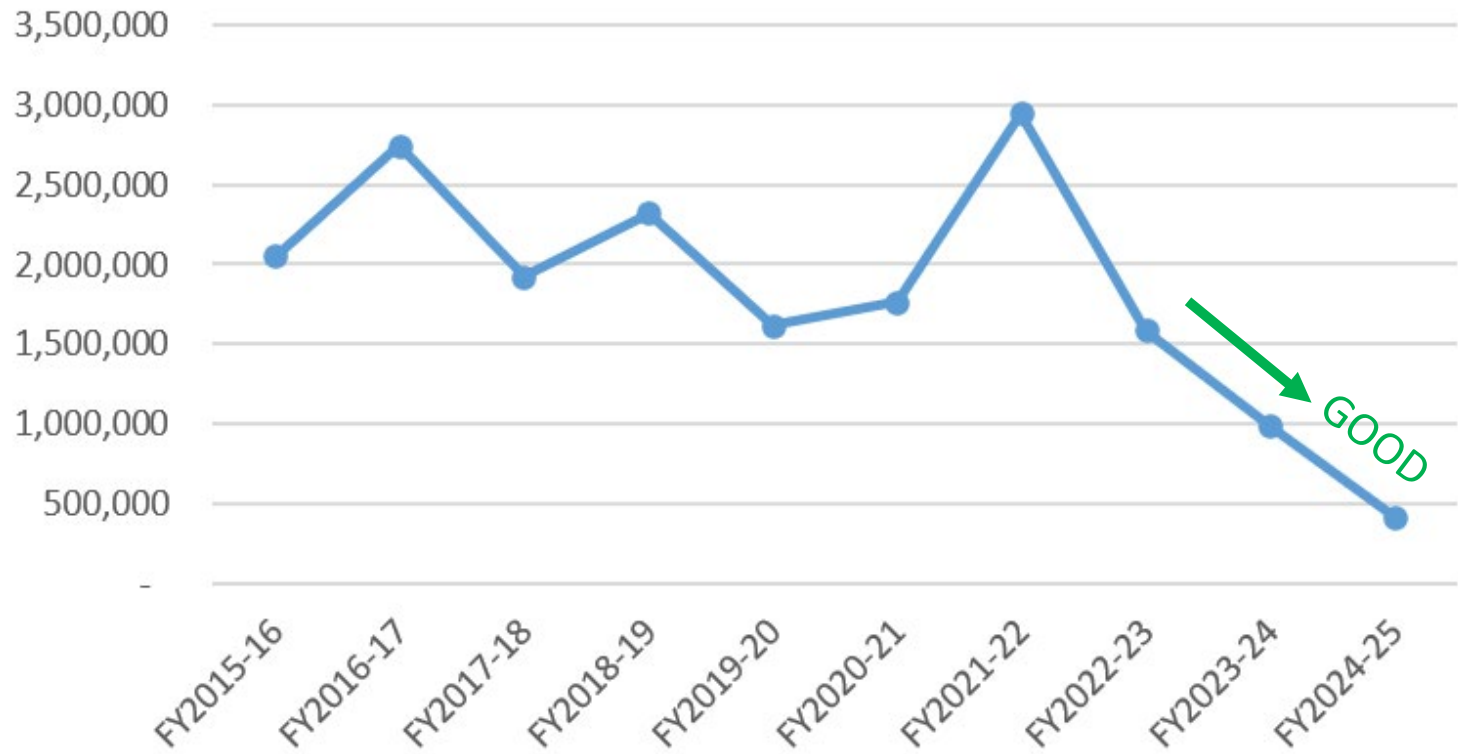
Fund Balance Road Map



* Unaudited

Target is based on 10% of budgeted annual expenditures per Town's Fund Balance Policy

Budgeted FB Appropriation



Fund Balance Road Map



Questions or
Comments?
