

Town of Ellington

BOS Budget Presentation

FISCAL YEAR 2025-2026

MARCH 3, 2025

TIFFANY PIGNATARO, CPA, MBA, FINANCE OFFICER/TREASURER





Budget Overview

- Continuation of funding for the essential local government services that our residents rely upon
- Proposed expansions of current services, as well as staffing changes that would continue to move the Town forward in terms of growth, development and overall sustainability of our community with regards to public safety initiatives
- Continued efforts of mill rate stabilization
- Difficult current economic conditions
 - Minimum wage increases
 - Increased costs of goods and services
- Improved credit rating with Moody's of "Aa2"
 - Budget puts an emphasis on continuing these forward strides, maintaining fiscal health, and building of operational reserves
 - Will save a significant amount of taxpayer dollars in the form of interest for upcoming debt service for Windermere School Renovation Project, BOE HVAC Project, and the Comprehensive Athletic Lighting Project

Budget Building

- Challenges department heads to think from the ground up and utilize historical trends to predict future revenues and expenditures
- Focuses on cost-effectiveness, relevance and improved savings
- Encourages forward-thinking strategic goals and initiatives
- Results in financial transparency, identification of strategic priorities and creation of a platform for evaluation and optimization of Town resources
- Reflects a comprehensive plan for moving Ellington forward, allowing the Board of Finance to prioritize budget proposals based upon value-add to the Ellington community

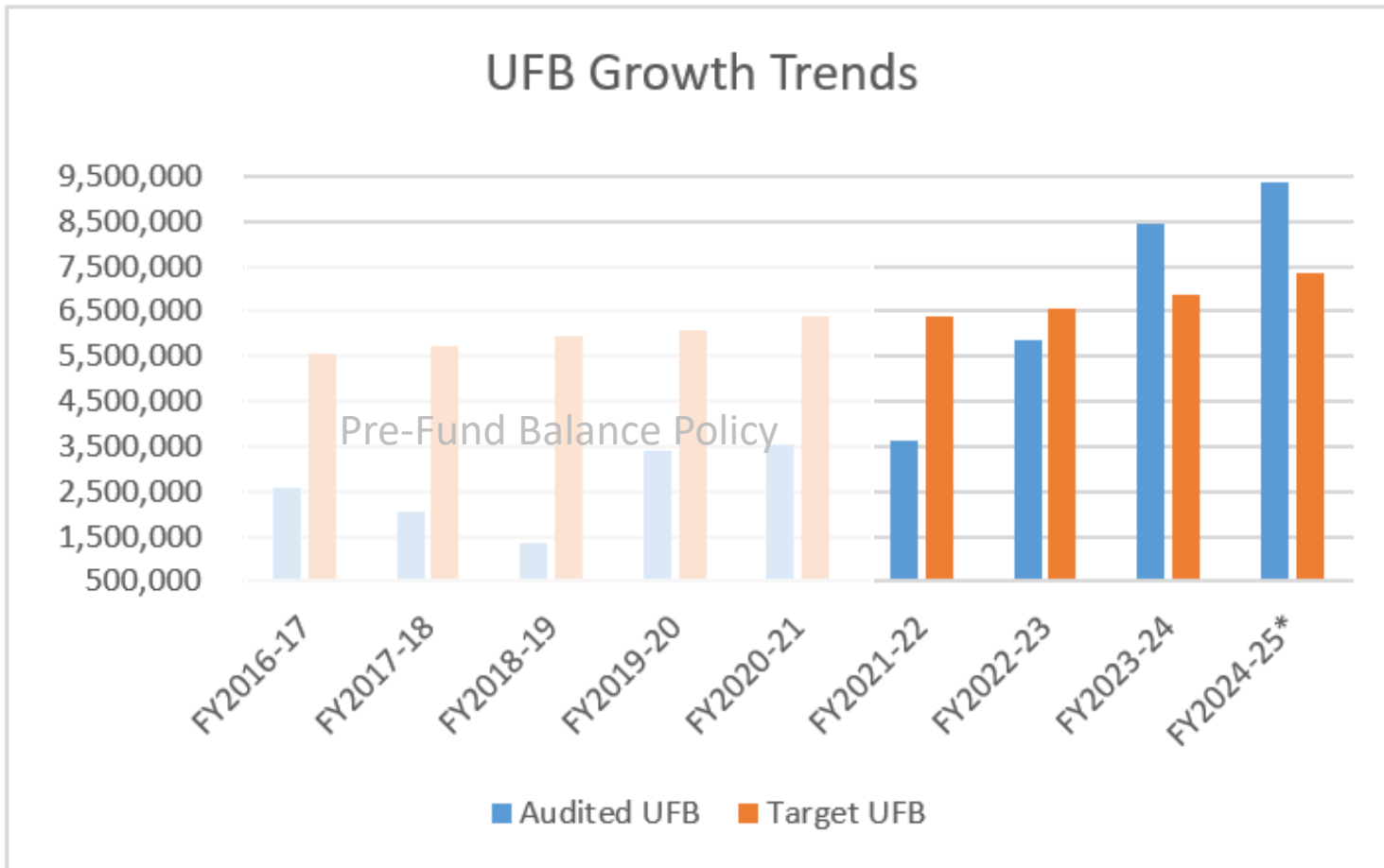


FY2025-26 Budget Highlights

- **Proposed Increase of 2.5 to Mill Rate FY2025-26**
 - Proposed Mill Rate (RE & PP) – **FY2025-26 – 38.5 Mills**
 - Proposed Mill Rate (MV) – **FY2025-26 – 32.46 Mills**
 - Mill Rate (RE & PP) – FY2024-25 – 36.0 Mills
 - Mill Rate (MV) – FY2024-25 – 32.46 Mills
- **Revenue - \$72,998,237**
 - Property Taxes - \$58,597,871
 - Other Revenue - \$14,400,366
- **Expenditures - \$73,387,725**
 - General Government - \$23,379,684
 - Capital Outlay - \$1,942,668
 - Board of Education - \$48,065,373
- **Fund Balance**
 - Projected June 30, 2025 - \$9,742,596
 - To balance FY2025-26 budget - \$(389,488)
 - Projected June 30, 2025 - \$9,353,108
 - Unassigned fund balance policy target – 10% of expenditures, or \$7,338,773



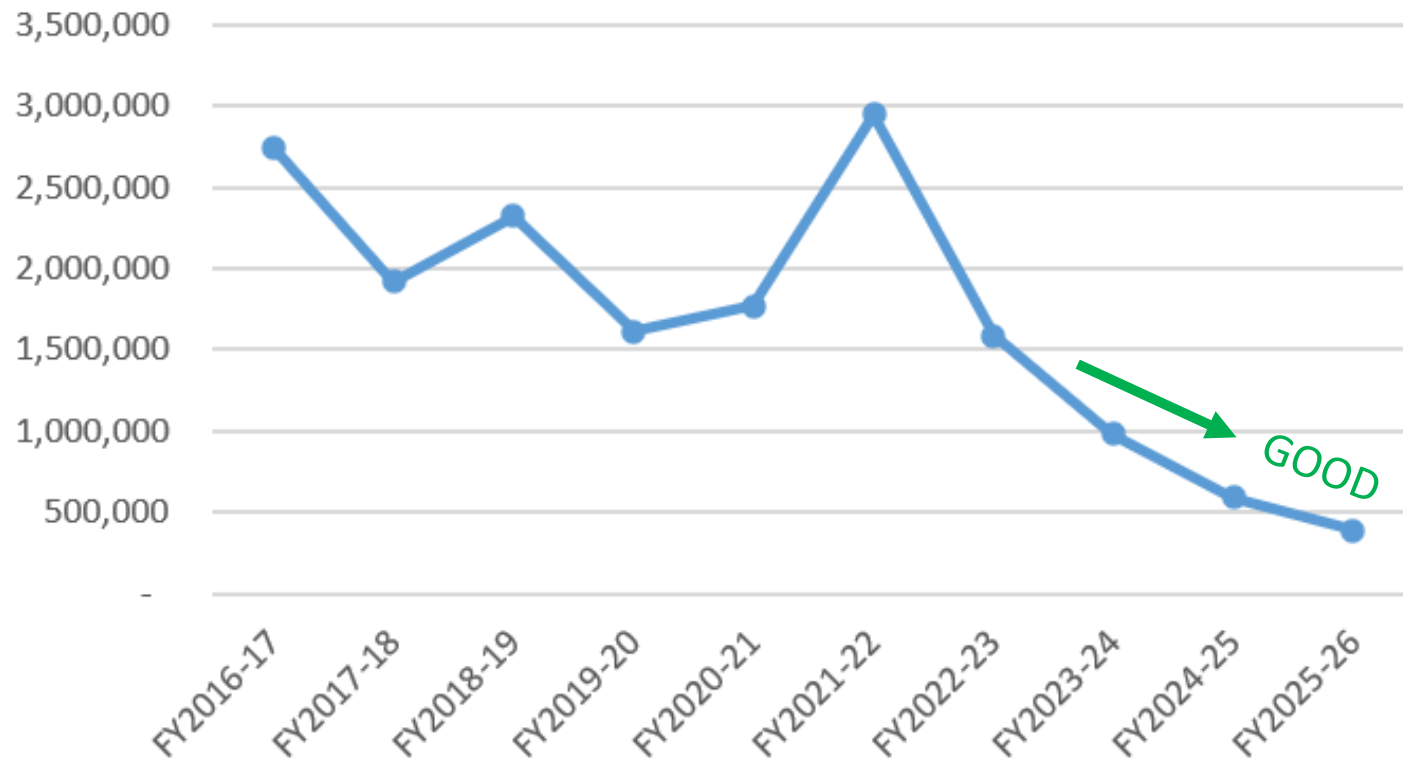
Fund Balance Road Map



* Unaudited

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

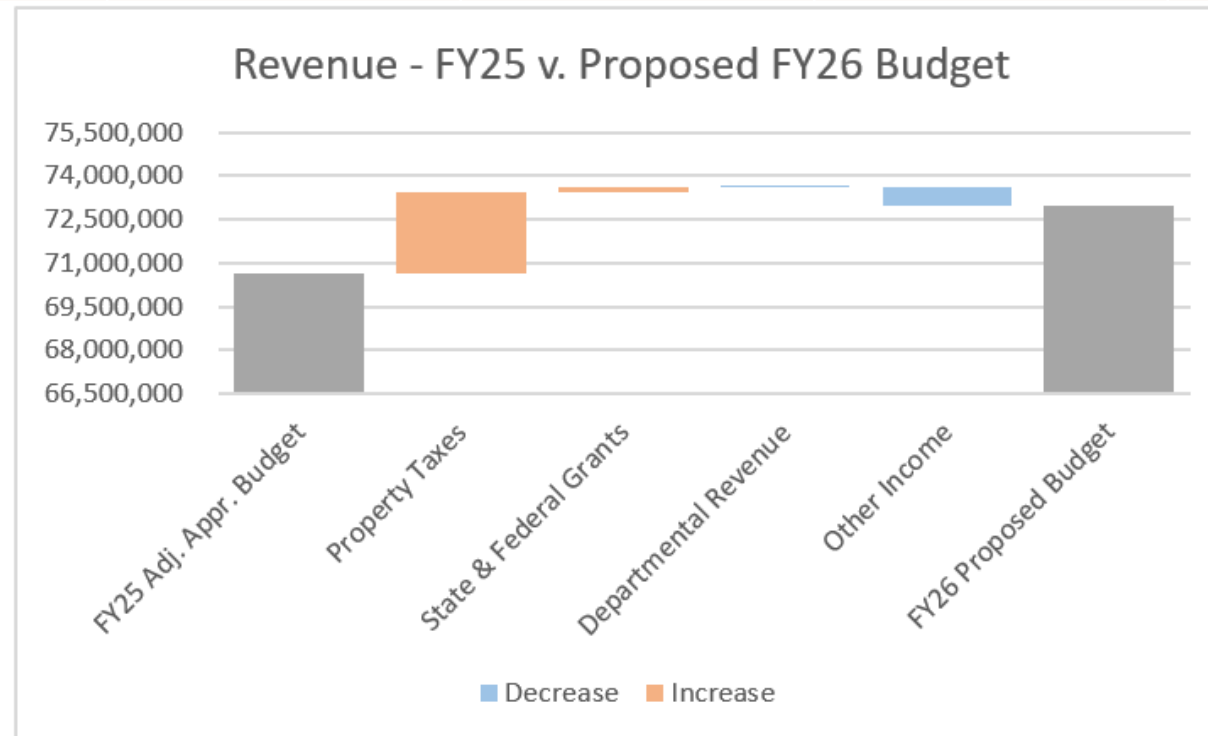
Budgeted FB Appropriation

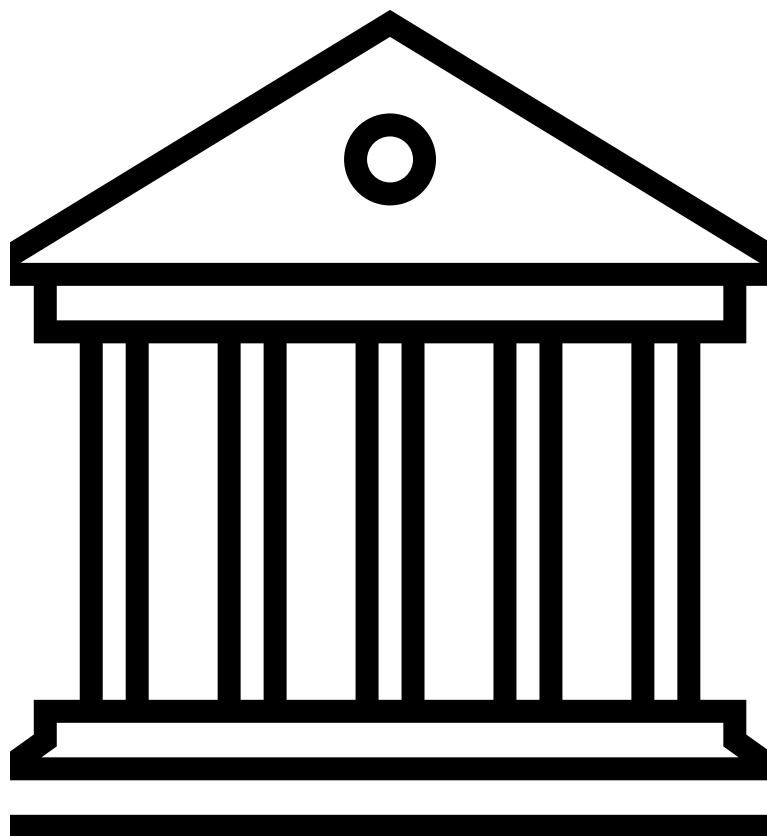


Fund Balance
Road Map

Total Revenue

	FY2025 Adj. Approved Budget	FY2026 Proposed Budget	\$ Change	% Change
Grand Total	\$ 70,668,672	\$ 72,998,237	\$ 2,329,565	3.30%



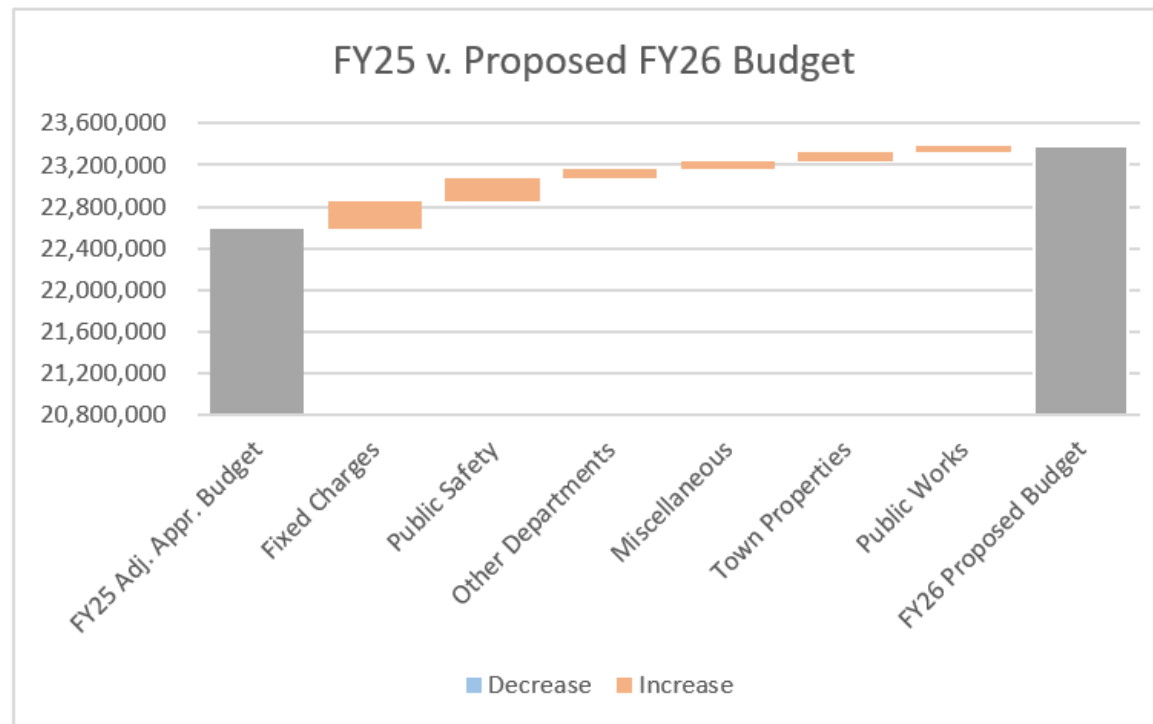


Total Revenue

- **Property Taxes** - \$ 2,786,398 net increase
 - Mill rate increase proposal - \$ 3,510,688
 - Grand list decline at (1.46)% - \$ (724,290)
- **State and Federal Grants** - \$ 188,298 net increase
 - Primary driver is the increase in Motor Vehicle Tax Reimbursement - \$ 350,913, offset by decrease in ECS Funding \$(135,292)
- **Departmental Revenue** - \$ (19,531) net decrease
 - Various small decreases including Town Clerk, Recreation and Senior Center, offset by Building Department revenue increase
- **Other Income** - \$ (625,600) net decrease
 - Ambulance Fee program contributions decreased \$(391,800) due to purchase of ambulance in PY and decreased 3-year historical trend billing revenue for the Ambulance
 - Reduction in transfer from Capital Reserve Fund \$(200,000) used in FY2024-25 budget deliberations to help reduce PY mill rate increase

Total Expenditures

	FY2025 Adj. Approved Budget	FY2026 Proposed Budget	\$ Change	% Change
General Gov't	\$ 22,581,028	\$ 23,379,684	\$ 798,656	3.54%





General Government

\$(9,222) or (0.39)% net decrease

- **Board of Selectmen** - \$ (38,394) or (5.56)% net decrease
 - Reclassifying HRIS costs to Finance Officer department - \$(13,560)
 - Cost savings with new contract for Cloud Based Servers - \$(28,800)
- **Finance Officer** - \$ 46,672 or 10.07% net increase
 - Reclassifying HRIS costs from Board of Selectmen budget – increase of \$13,560
 - Reclassifying Grant Platform costs from DPW budget – increase of \$17,850
 - Increase in contracted services for arbitrage calculation, accounting software fees, and payroll costs
- **Town Counsel** - \$ (15,000) or (11.11)% net decrease
 - Decrease in anticipation of lower costs associated with upcoming union negotiations
- **Probate Court** - \$ (21,616) or (77.20)% net decrease
 - Decrease due to moving costs being incurred and paid in FY24 and FY25



Boards & Agencies

\$(7,698) or (5.75)% net decrease

- **Registrars & Electors** - \$ (6,398) or (7.66)% net decrease
 - Decrease from staffing levels needed in prior year, which included the November 2024 Presidential election



Public Safety \$225,200 or 6.20% net increase

- **Center Fire** - \$ 39,253 or 19.02% net increase
 - Increase in projected costs for education \$4,780 and motor vehicle repairs due to the added annual service to the recently repaired burn trailer \$22,085 (parts and labor combined)
- **EVAC** - \$ 191,156 or 37.60% net increase
 - Increase of \$100,000 requested for a new EMS Director position to oversee Ellington Ambulance operations for the Town
 - Increase of \$93,600 requested for two new full-time EMT/Ambulance Driver positions to staff two ambulances



Recreation \$45,717 or 5.72% net increase

- **Summer Playgrounds** - \$ 13,503 or 8.11% net increase
 - Minimum wage increases and additional staff support (required) offset by slight reduction in contracted services for reductions in teen camp
- **Recreation Programs** - \$ 21,998 or 20.68% net increase
 - Increase of need for contracted services associated with projected programming for FY2025-26



Library

\$14,426 or 1.85% net increase

- Payroll - \$ 14,097 or 2.30% net increase
- Increase to restore Saturday part-time coverage that was eliminated during FY2024-25 budget deliberations



Human Services

\$38,866 or 4.18% net increase

- **Hockanum Valley Community Council** - \$7,000 35.00% net increase
 - Includes \$5,000 additional request for transportation services and \$2,000 additional request for food pantry/basic needs services
- **Youth Activity Programs** - \$8,852 3.66% net increase
 - Includes funding for Ellington Unified Advisor \$4,800 and increase in seasonal program instructors \$7,794
- **Senior Center** - \$ 15,267 4.58% net increase
 - Increase in food services employee from 15 hours/week to 18 hours/week
 - Increased costs for lunch program, as well as increased costs for contractors related to popular programming



Debt Service \$10,251 or 0.32% net increase

- **Principal and Interest Fluctuations**

- Budget proposal includes \$200,000 in stabilization efforts
- Mill rate stabilization fund is a way to save for future rising debt costs that will result from Windermere School Project, Comprehensive Lighting Project and School HVAC Project that are in various stages of completion
- Overall debt is anticipated to grow from current levels an estimated \$1.2m in FY2026-27 and then remain at those levels for several fiscal years due to the three above mentioned projects



Fixed Charges

\$265,619 or 7.13% net increase

- **Insurance** - \$ 223,507 or 7.33% net increase
 - Increase on projected health and dental rates from the State for the upcoming year of 13%
 - Increase in payroll tax and related benefits for the added benefit eligible positions/staffing changes proposed in public safety



Miscellaneous

\$79,154 or 10.65% net increase

- **Salary Adjustment** - \$ (39,700) net decrease from prior year approved unadjusted budget
 - Budgeted raises proposed in accordance with the Town's Personnel Rules for non-union Town staff
 - Includes Police and EVAC Union employees due to July 1st contract negotiations
 - Reduction of \$(50,000) from prior year budget to fund future public safety initiatives – requested this year in EVAC budget full-time staffing



Questions?

Town of Ellington

Public Works Budget Presentation



FISCAL YEAR 2025-2026

MARCH 3, 2025

TOM MODZELEWSKI, DIRECTOR OF PUBLIC WORKS

2025-2026 Budget Highlights

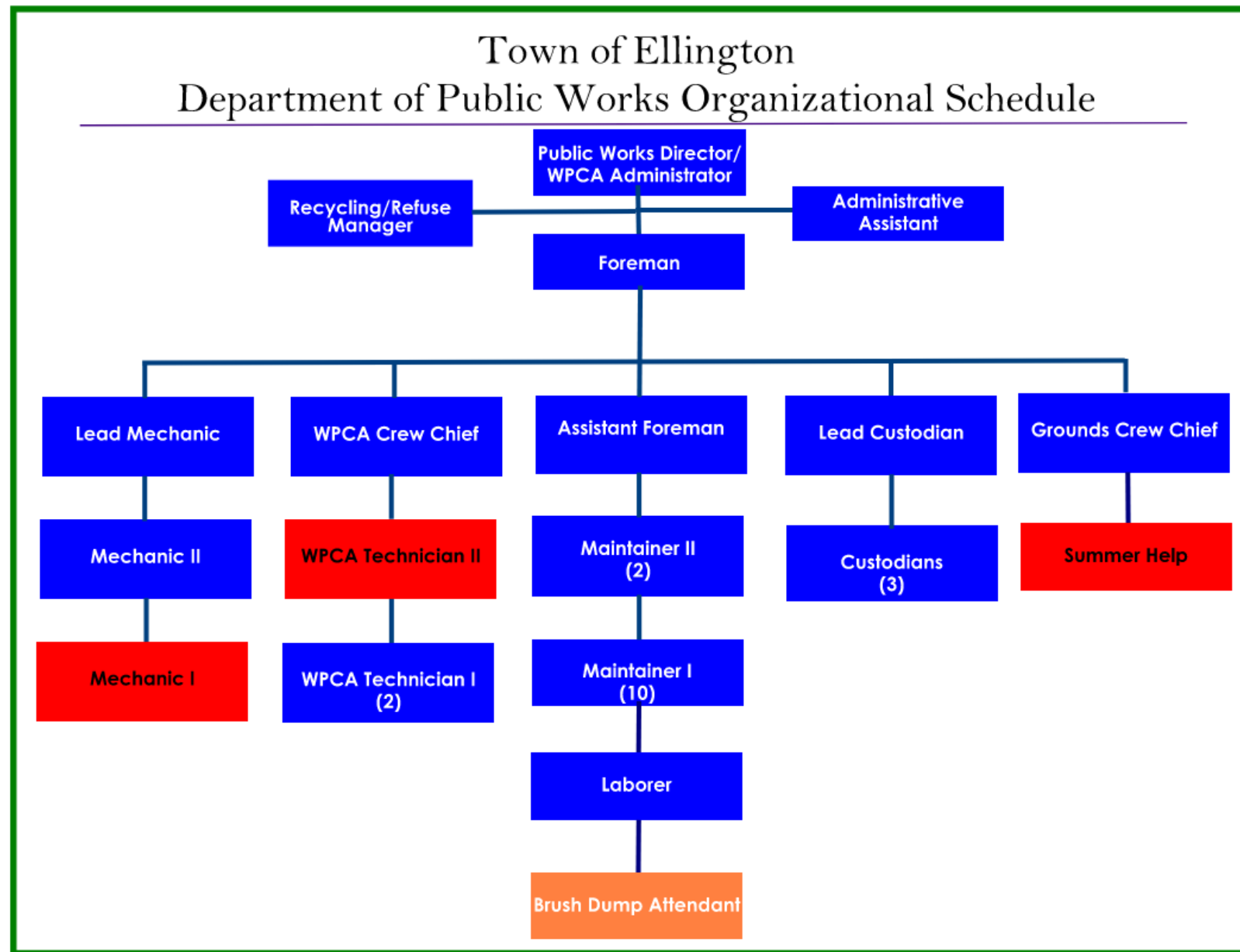
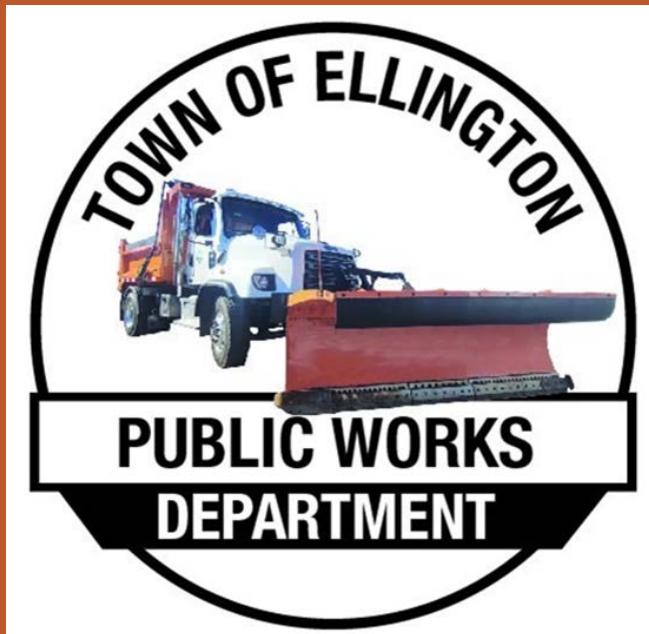
The Public Works Department has formulated a budget that outlines essential allocations for the maintenance of our infrastructure and equipment, as well as necessary improvements. These financial provisions are crucial to ensuring the ongoing safety and enhancement of our fleet, facilities, playing fields, and parks.

- Payroll Accounts increased by **\$70,083 or 3.23%**.
- 410/415/420/425/430/435/439/440 Accounts increased by **\$51,564 or 1.53%**.
- 450 Accounts increased by **\$26,459 or 1.36%**.
- 321/470/480 Accounts decreased by **\$10,778 or 1.53%**.
- 800 Accounts increased by **\$66,173 or 10.80%**.

Budget Overview

The Public Works Department consists of:

- A staff of 26 employees.
- Oversight of the community's 100 miles of roadway (96 Paved, 4.5 Unimproved).
- Oversight of four (4) public parks, five (5) school athletic areas containing 17 baseball/softball fields, 14 multi-use fields, a running track, 2 grandstands, eight (8) trail networks, a community garden, a public beach and 160 +/- acres of open space.
- Ten (10) facilities are maintained by the Public Works Department.
- Hoffman Road Brush/Material Center.
- Recycling Center & Swap Shop
- 105 + Equipment Assets
- 1000's of public trees



410 Accounts General Town Maintenance

Proposed Budget \$2,395,988

\$40,248 or 1.71% net increase

This account funds:

- All salaries, overtime, employee contractual benefits (uniforms, meals, and longevity)
- Contracted services and contract work
- Crystal Lake Cemetery care
- Office supplies, construction materials, technical supplies and the Tree Warden's funds
- Equipment rental & professional development
- Net increase is due to contractual payroll increases and a \$10,000 increase to the Tree Warden account.



415 Account New Equipment

Proposed Budget \$10,000

Net-Neutral Budget

This account funds:

- New equipment supports the Department in replacing small power tools, chains saws, and weed whackers (to name a few items) along with other hand tools needed.



420 Account Equipment Maintenance

Proposed Budget \$272,000

\$9,100 or 3.46% net increase

This account funds:

- Repairs of all the Town's rolling stock, trucks, cars and heavy equipment except ambulances and fire trucks. This Account has been historically overspent by a 5-year average of \$12,500. Additionally, parts & supplies costs have gone up significantly.
- Includes the Police vehicle boat repair account of \$5,000.
- Gas and diesel are included in this account for:
 - Fire Apparatus
 - Police Cruisers
 - BOE (Reimbursed)
 - Ambulances
 - All pool cars
 - WPCA
 - Senior Center



425 Account Town Garage Maintenance

Proposed Budget \$82,460

\$10,194 increase or 14.11%

This account funds:

- Daily expenses of telephone, electricity, water and heat repairs and maintenance for the DPW complex.
- The increase is due to the Energy Efficiency Loan.



430 Account Street Signage

Proposed Budget \$10,000

Net neutral budget from the previous fiscal year.

This account funds:

- The purchasing of street signs and other regulatory signs, stop, yield and others are made with this account.



435 Account Ground Maintenance Board of Education and Town Park's

Proposed Budget \$155,000

\$25,932 or 20.09% increase

This account funds:

- Playing field maintenance and lining
- Lawn treatments at the parks and schools pavilion cleaning
- General repairs at the Crystal Lake Beach
- Irrigation services required at both the parks and schools.
- Increase due to seed & paint price increases as well as electrical costs on the rise.



439 Account Town-Aid – Winter

Proposed Budget \$210,340

Decrease of \$33,910 or 13.88%

This account funds:

- The purchasing of 1500 tons of treated road salt.
- 250 tons of straight road salt.
- 100 tons of sand.
- 4-6 pallets of sidewalk deicer.
- 2500 gallons of liquid deicer.
- Contractor to remove snow at the schools & CLFD.
 - Used for plowing only.
- Decrease due to the reduction in anticipated salt usage.



440 Account Town Road Aid-Materials

Proposed Budget \$275,000

Net neutral budget from the previous fiscal year

This account funds:

- Roadway maintenance, rehabilitation and reconstruction, as necessary.
- The striping of Town roads.
 - Double yellow center lines.
 - Stop bars
 - Crosswalks
- Catch basin cleaning per MS4 requirements.
- Asphalt for patching & paving.
- Catch basin components and piping.



450 Account Sanitary Landfill

Proposed Budget \$656,816

\$6,284 or net decrease of .95%

This account funds:

- The cost to dispose of the annual tonnage of municipal solid waste
 - The cost to dispose increased \$116.42 per ton
 - Anticipated tonnage of 5,000 tons
- Bulky waste tipping fees of \$105/ton @ 400 tons
- Town Building & Condominium dumping fees
- Increase due to AAW contractual increase in tipping fees.



451 ACCOUNT

Proposed Budget \$753,980

Municipal Solid/Bulky Waste Curbside Collection

\$22,596 or a 3.09% net increase

This account funds:

- The cost to provide the curbside pickup for 5210 homes @ \$11.50 per home, per month.
- The cost for the Town's dumpster services.
- Increase due to AAW contractual increase.



455 ACCOUNT SANITARY RECYCLING

Proposed Budget \$549,369

\$15,023 or a 2.81% net increase

This account funds:

- The collection of our recycling material along with the disposal of electronics, refrigerant, brush, leaves and waste oil.
- Includes all homes and condos.
 - 5,210 homes & 110 hand-pick condos
 - \$95.62/ton @ 1200 tons
- Includes Waste Oil/Antifreeze disposal
- Includes Brush & Leaf disposal



Proposed Budget \$15,000

This account funds:

-
- A collection of various household and automotive products. In the center is a large red gasoline can with a yellow label that says "GASOLINE". To its left is a blue jug of "MOTOR OIL". To the right of the gasoline can is a green paint can with paint dripping down its side. Further right are several cleaning bottles in blue, yellow, and red, some with spray nozzles. In the foreground, there are various smaller items: a blue and green spray bottle, a red and white striped container, a yellow bottle, a blue bottle, a black wheel, and several small yellow and black containers. The background is a plain, light-colored surface.

470 ACCOUNT STREET LIGHTING

Proposed Budget \$105,000



\$16,378 or a 13.49% decrease

This account funds:

- All Streetlights within the Town.
- All traffic lights within the Town.
- All other metered lighting (rotary).

480 ACCOUNT ENGINEERING & INSPECTIONS

Proposed Budget \$140,000



Net-Neutral Budget

This account funds:

- J.R. Russo, the Town Engineer, for work performed in plan review, plan design and inspections of various projects.
 - Managing grant funded projects throughout Town.
 - Aids the Department of Public Works and the Planning and Zoning Department.
- CMG's monitoring of our stormwater outfalls for MS4 compliance.
- CMG also handles any issues related to contaminated wells in Town and performs environmental surveys as necessary.

321 ACCOUNT FIRE PROTECTION HYDRANTS

Proposed Budget: \$450,000

\$5,600 increase or 1.26%.

This account funds:

- The installation, maintenance & monthly cost of all fire hydrants in Town.



800 ACCOUNTS TOWN BUILDINGS

Proposed Budget: \$676,266

\$66,173 increase or 10.85%

The Public Works Department also manages various Town Properties that are funded under the 800 code that include:

- Town Hall
 - Town Hall Annex
 - Arbor Commons (Human Services, Parks & Recreation and Police Facilities)
 - Pinney House
 - Hall Memorial Library
 - Senior Center
 - Old Crystal Lake School House
- Increase to electricity and inclusion of the efficiency loan.
- Hall Memorial Library Contracted Services and Equipment Repair lines have been re-established to model other building accounts and shows an increase of \$6,090 with these lines.
- Senior Center Repairs and Maintenance accounts are also increasing by \$12,320 due to aging building, kitchen equipment and added fitness equipment.



1060 ACCOUNT BUILDING DEMO/EVICITION

Proposed Budget: \$2,500

Net-Neutral Budget

This account funds:

- Any evictions in Town
 - The DPW is charged with the storage of private valuables for 15 days after an eviction.
 - A moving vendor is hired for this service.
 - Items are disposed of or auction in unclaimed within 15 days.
- All proposed building demolition
 - None at this time.



Thank you for you consideration!!

Any Questions??