



DOUGLAS B. HARDING  
Chairman

STATE OF CONNECTICUT – COUNTY OF TOLLAND  
INCORPORATED 1786

# TOWN OF ELLINGTON

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[www.ellington-ct.gov](http://www.ellington-ct.gov)

DANIEL KEUNE  
Vice Chairmen

## BOARD OF FINANCE

Board of Education

Public Hearing

April 8, 2025

MAURICE BLANCHETTE  
LOGAN JOHNSON  
ELIZABETH NORD  
BARRY C. PINTO

## Minutes

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

**Others Present:** Tiffany Pignataro – Finance Officer, Lori Spielman – First Selectman, Alisha Carpino – Director of Finance & Operations, Jennifer Dzen – Board of Education Chair, Dr. Scott Nicol – Superintendent, Dave Stavens – BOS, John Rainaldi – Town Assesor, Miriam Underwood – Board of Education, Matt Reed – Town Administrator, Dustin Huguenin – Rec Department, Rebecca Stack – Human Services, Jack Turner – BOS, Sheila Grady – Senior Center, Pete Hany – EVAC, Jo Lambert – Resident, Harry Lambert – Resident, Tom Palshaw – Resident, Bob Smith – EVFD, Heather Smith – EVFD, Tom Modzelewski – DPW Director, Marcia Kupferschmid – BOE, Angela Moser – BOE, Kerry Socha – BOE, Susan Philips – Library, Donna Hosey – Tax Collector, Cole Prato – EVFD, Jamie Boucher – BOS, Brian Santa – Resident State Trooper, Mary Cardin – BOS, Peggy Busse – Resident, Ken Darling – Resident, Donna Darling – Resident, Joseph Burns – Resident, Melissa Lopes – Resident, Diane Harding – Resident, Bruce Harding – Resident, James Fay – Resident, Kerry Moore – Resident, Walter Lee – Resident, Matt Mullins – Resident, Carol Feindel – Resident, Lois Ferris – Resident, Cheryl Chamberland – Resident, Jed Lavitt – Resident via zoom, Alissa Delpiano – Resident via zoom, Keith Danforth – Resident via zoom, Lauryn McAvoy – Resident via zoom.

## Public Hearing

The chairman presented the proposed 2025–2026 town budget. Slide show attached.

General Distribution of Expenditures:

- Education: 65%
- General Government: 32%
- Capital Projects: 3%

## **Public Comments & Discussion Highlights**

Peggy Busse (37 Abbott Rd):

Voiced concerns about the current economic environment and asked about contingency planning for unexpected costs.

Tiffany responded that the town has a healthy unassigned fund balance and can offset short-term economic challenges without making major cuts, by strategically using reserves.

Peggy also asked if the town is anticipating inflation on everyday items and whether it is making purchases in advance.

Tom Modzelewski – DPW Director:

Said salt prices are locked in due to overseas supply concerns, preventing future spikes in cost.

Matt Mullins (14 Maplewood Dr):

Thanked town boards, volunteers, fire and emergency services, and employees. Expressed concern that a 2.5% increase is too much, urging the board to consider cuts, noting that homeowners must budget—and the town should too.

Tom Palshaw (120 Pinney St):

Thanked departments for working to keep the increase minimal.

He brought up the tax collection rate, which was increased to 99% last year and remains the same in the proposed budget. Doug confirmed.

Noted that bidding programs were higher in the past, but this year, there's nothing budgeted for them.

Tiffany clarified that revenue is tracked line-by-line, but the budget is set in total.

Chris Litty (3 Brockway Rd):

Asked about rental property owners and whether there's a way to receive more taxes from them.

Mr. Reed noted that large property owners are significant taxpayers and that increases in mill rates impact both owners and renters.

Lois Ferris (23 Settlers Way):

Asked about the loss of two grants in the education budget.

Dr. Nicol explained the Education Cost Sharing (ECS) formula changed several years ago, and Ellington has seen a decline in funding because of demographic shifts.

About 70 towns in Connecticut are now losing ECS funding due to this updated formula.

Cheryl Chamberland (9 Egypt Rd):

Asked about state and federal grants. Mrs. Pignataro explained that while emergency management grants are budgeted, only one is funded—the rest are based on state allocation.

Joanna Harding (81 Pinnacle Rd):

Asked whether the proposed budget impacts the Board of Education. It was confirmed: no impact.

Joe Burns (228 Windsorville Rd):

As a resident on a fixed income, he asked if the board is considering further cuts to reduce the tax burden.

Peggy Busse (37 Abbott Rd):

Inquired how declining student enrollment is reflected in the education budget.

Dr. Nicol explained that student population is part of the demographic calculation for ECS funding.

Marin Cardin (32 Middle Rd):

Asked about the possibility of adding 55 new high school students.

Dr. Nicol said that is not happening, but the district is exploring allowing staff members' children to attend Ellington schools (middle and high school) as a recruitment incentive.

The impact would be minimal (3–6 students) and could help fill hard-to-staff lower-paid positions.

### **Zoom Questions:**

Keith Danforth (29 Chestnut):

Asked what types of cuts might happen if the budget is rejected, referencing last year's failed vote.

Doug said that cuts can be made on town-side line items, while the Board of Education receives a total budget amount to manage independently.

Voting will take place Thursday night.

Alissa Delpiano (12 Laurel Dr):

Asked if the Board of Ed per-student breakdown is available online, especially if student populations change.

Dr. Scott Nicol confirmed that all budget phases are posted on the website.

Chris Litty (3 Brockway Rd):

Asked what cost-cutting measures can be done to avoid cutting services. Mr. Harding responded that the town is always exploring ways to reduce costs.

Referendum will be held on Tuesday, May 27 at the Senior Center from 6am – 8pm.

### **Adjournment**

HEARING ADJOURNED AT 7:52 PM.

Respectfully submitted:

Elizabeth Luginbuhl, Recording Secretary

# Town of Ellington

## BOF Budget Public Hearing

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FISCAL YEAR 2025-2026

APRIL 8, 2025

DOUG HARDING, BOF CHAIRMAN



# Board of Finance Members

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Doug Harding, Chairman

Dan Keune, Vice Chairman

Barry Pinto

Maurice Blanchette

Logan Johnson

Liz Nord

Matthew Reed, Town Administrator

Tiffany Pignataro, Finance Officer/Treasurer

# Disclosure

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This is not the final budget. The Board of Finance will be meeting on Thursday, April 8, 2025 at the Town Hall to make Budget Adjustments. Deliberations begin at 6pm.

If needed, the BoF is scheduled to meet on Tuesday, April 15, 2025 for additional deliberations. This meeting is also at 6pm at the Town Hall.

Both meetings are open to the public.

# Budget Process

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- Town Department Heads and the BOE Administration were asked to submit a fiscally responsible budget
- Capital Improvements due in December, 2024
- BOS held hearings and voted on Capital Improvements in January 2025, 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 12 and 13
- Public Budget Hearing – April 8, 2025 at EHS
- BOF meeting to make adjustments – April 10, 2025 at 6pm at Town Hall (April 15 if needed)
- Town Budget Meeting is Tuesday, May 13, 2025 at 7pm at EHS
- Referendum is Tuesday, May 27, 2025 from 6am -8pm at the Senior Center

# Budget Overview

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- **Expenditures - \$73,387,725**
  - General Government - \$23,379,684
  - Capital Outlay - \$1,942,668
  - Board of Education - \$48,065,373
- **Revenue - \$72,998,237**
  - Property Taxes - \$58,597,871
  - Other Revenue - \$14,400,366
- **Fund Balance usage - \$389,488**
- **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**

# Major Drivers/Issues impacting the budget

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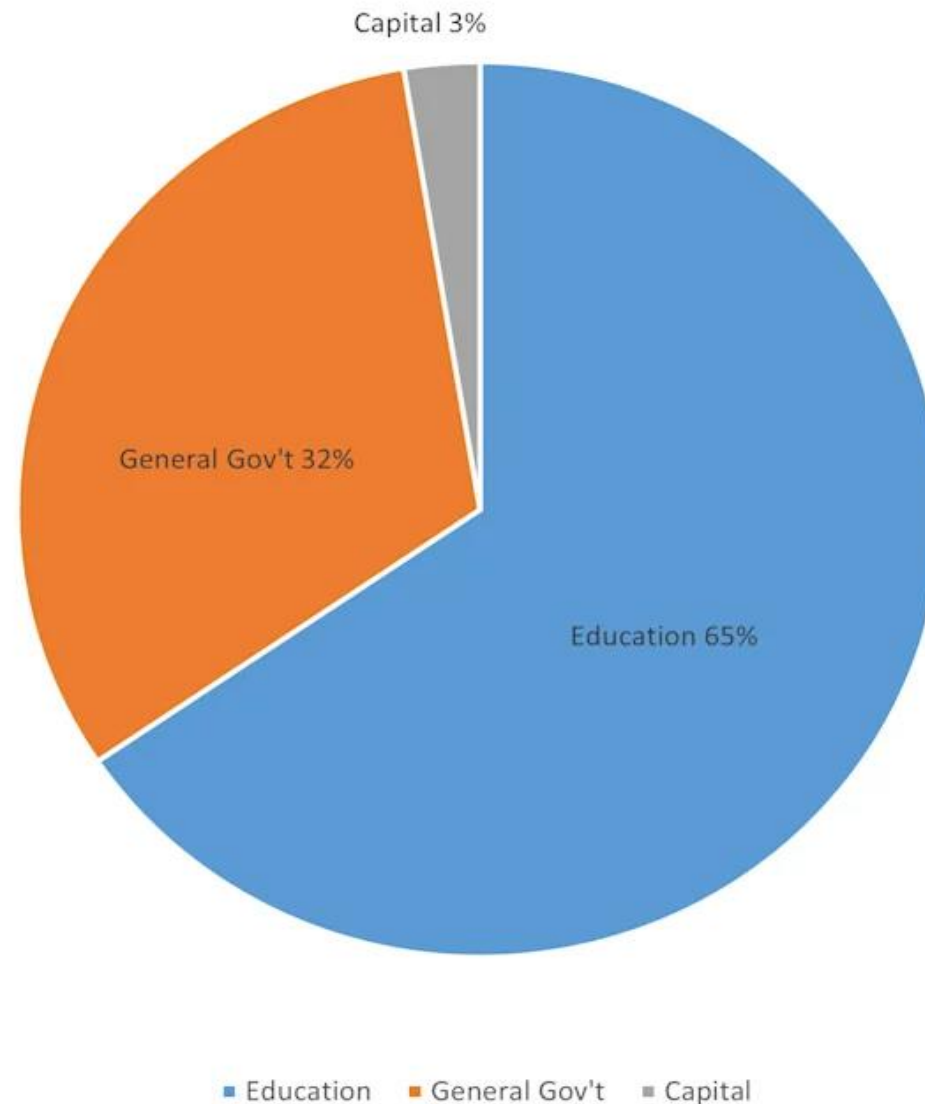
- Grand List Decrease
- Revenue Decreases
- 3 New positions in Ellington Ambulance
- Increased cost of goods and services
- Uncertainty at the Federal and State Level
- Minimum Wage increase

# Expenditures

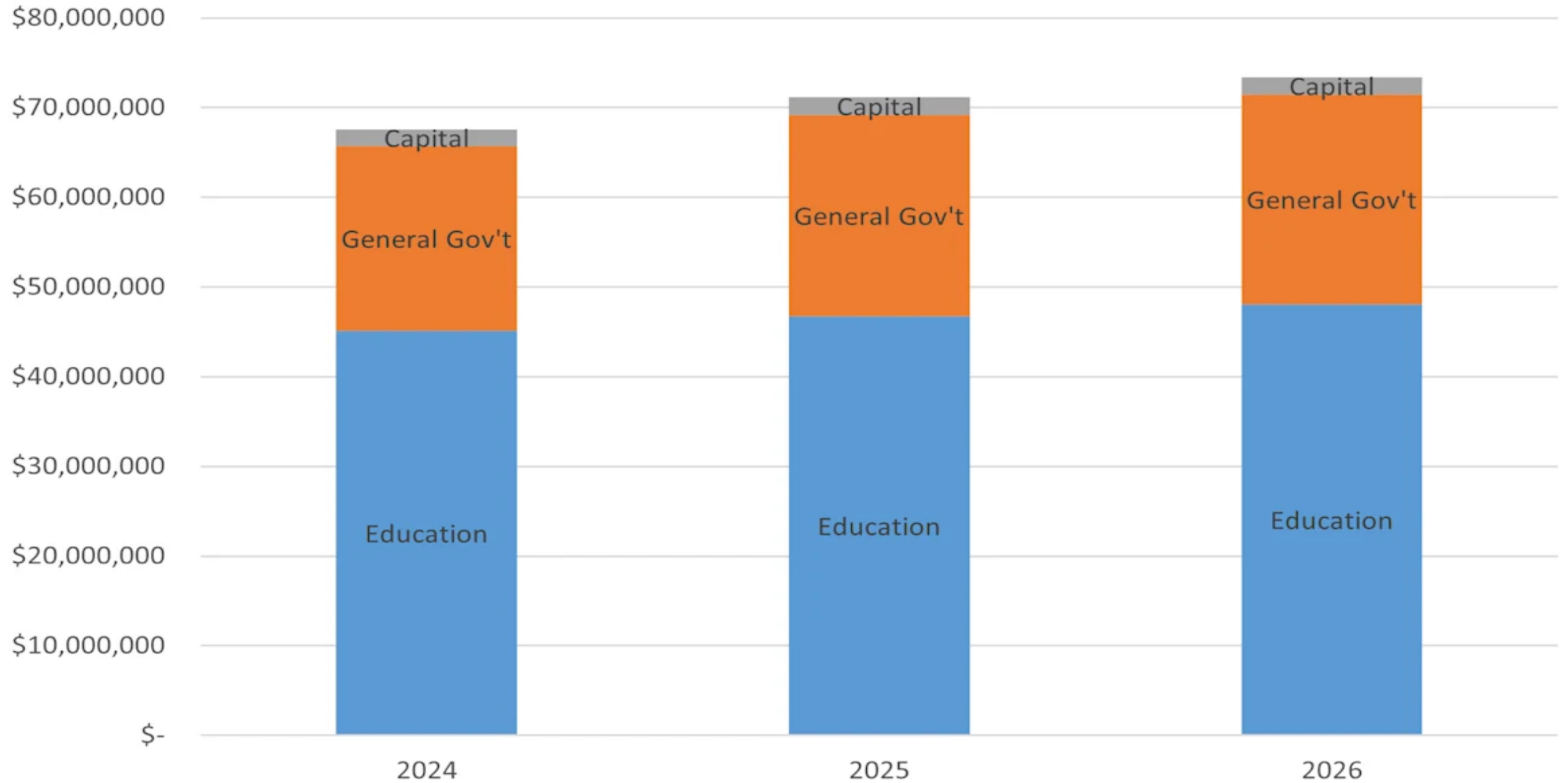
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- Total Expenditures-\$73,387,725
  - General Government - \$23,379,684
  - Capital Outlay - \$1,942,668
  - Board of Education - \$48,065,373
- Total Increase - \$2,126,970 or 2.98%
  - General Government - \$789,656 or 3.54%
  - Capital Outlay - \$-21,899 or -1.11%
  - Board of Education - \$1,350,213 or 2.89%

## General Distribution of Expenditures



# General Distribution of Expenditures



# Revenues

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- **Total Revenue - \$72,998,237**
  - Property Taxes - \$58,597,871
  - Other Revenue - \$14,400,366
- **Use of Fund Balance - \$389,488**
- **Total - \$73,387,725**

# Grand List

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	Gross Assessments	Exemptions	Net Assessments	% Change from 2023
Real Estate	\$1,314,576,170	\$24,036,360	\$1,290,539,810	0.22%
Personal Property	\$121,485,300	\$42,693,530	\$78,791,770	2.87%
Motor Vehicle	\$170,844,810	\$2,314,080	\$168,530,730	-14.21%
TOTAL	\$1,606,906,280	\$69,043,970	\$1,537,862,310	-1.46%

# Updated Grand List

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- Town has taken advantage of recent legislation to re-calculate the motor vehicle portion of the grand list based on an updated depreciation schedule.
- The revised net assessment for motor vehicles went from \$168,530,730 to \$185,935,200 resulting in approximately \$560,000 of additional motor vehicle revenue
- This should allow the mill rate to be reduced by approximately .5 mill
- The Board of Finance will be making this change as part of our deliberations

# Property Taxes

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- Proposed budget would raise \$58,597,871 in property taxes
  - Current year - \$ 58,437,871
  - Prior years - \$80,000
  - Interest and Lien fees - \$80,000
- Mill Rate would be 38.5 for Real Estate and Personal Property
  - Increase of 2.5 Mills\* (this will be adjusted in deliberations)
- Mill Rate would be 32.46 for Motor Vehicles (State Max)

# Other Revenues

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- Total of \$14,400,366
- Includes State/Federal Grants, Department Revenues, Investment Earnings, etc.
- ECS (\$10,206,354) is cut by \$135,292 in Governor's proposed budget
- Motor Vehicle Reimbursement increased by \$350,914
- Department Revenues have been reduced \$19,531 due to decreases in Town Clerk, Recreation and Senior Center, offset by increases the Building Department

# Other Revenues Continued

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- Ambulance Fee revenue decreased by \$391,800 due to purchase of ambulance in previous year and reduction in the 3-year historical billing revenue
- Capital Reserve reduction of \$200,000 (last year an allocation of \$200,000 from the Capital Reserve Fund was used to help lower mill rate during deliberations)

# CCM Projections



## Governor's Proposed FY 26 State Budget Municipal Aid for: Ellington

	Est. FY 25	Gov. Prop. FY 26	\$ Change	% Change
Adult Education	26,151	22,481	(3,670)	-14.0%
ECS	10,341,646	10,206,354	(135,292)	-1.3%
LoCIP	165,756	165,756	0	0.0%
Pequot-Mohegan	4,081	4,081	0	0.0%
PILOT	9,851	10,339	488	5.0%
Town Aid Road	340,984	340,984	0	0.0%
Municipal Grants-in-Aid	223,527	223,527	0	0.0%
Motor Vehicle Reimbursement	418,233	769,146	350,914	83.9%
Supplemental Revenue Sharing	0	0	0	
TOTAL	11,530,229	11,742,668	212,439	1.8%

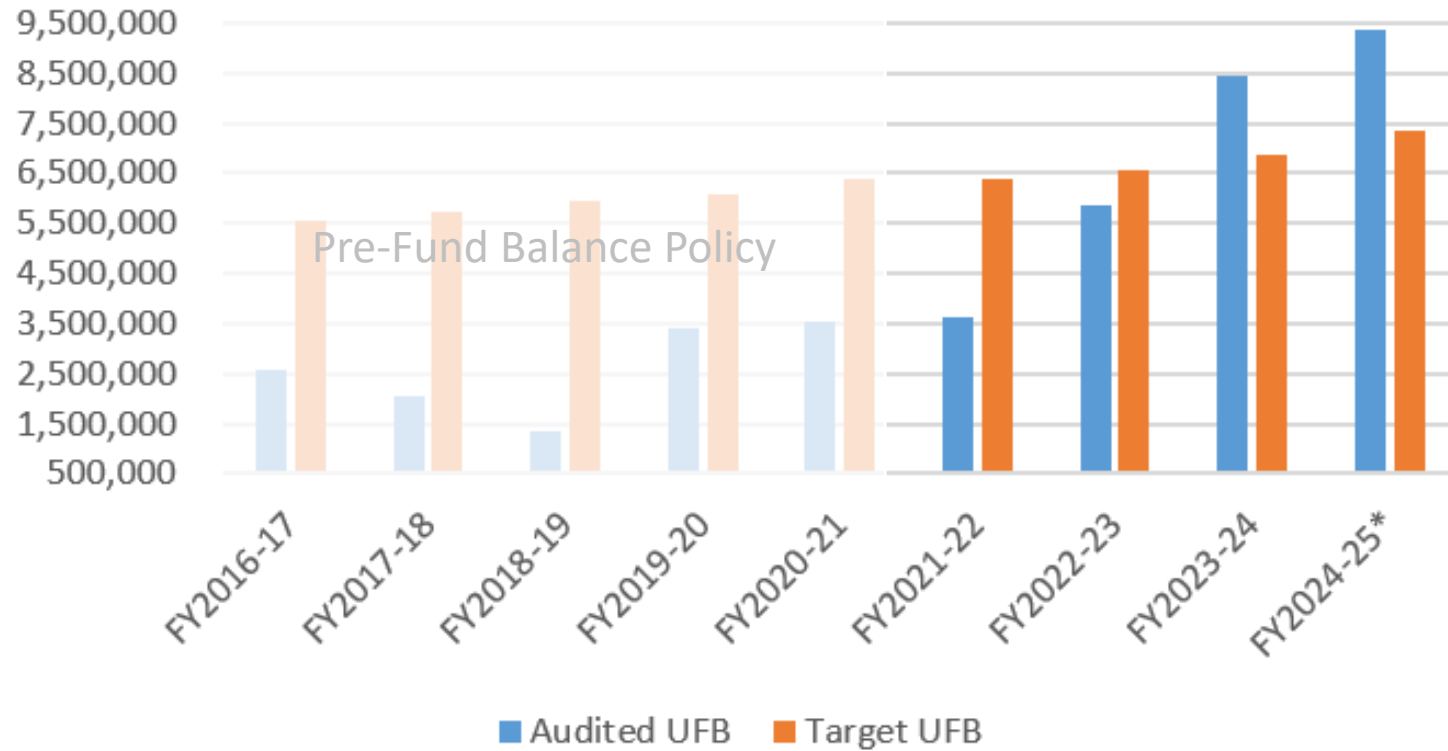
# Fund Balance

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- Fund Balance
  - Projected June 30, 2025 - \$9,742,596
  - To balance FY2025-26 budget - \$(389,488)
  - Projected June 30, 2026 - \$9,353,108
  - Town's Unassigned fund balance policy target – 10% of budgeted expenditures, or \$7,338,773

# Fund Balance Road Map

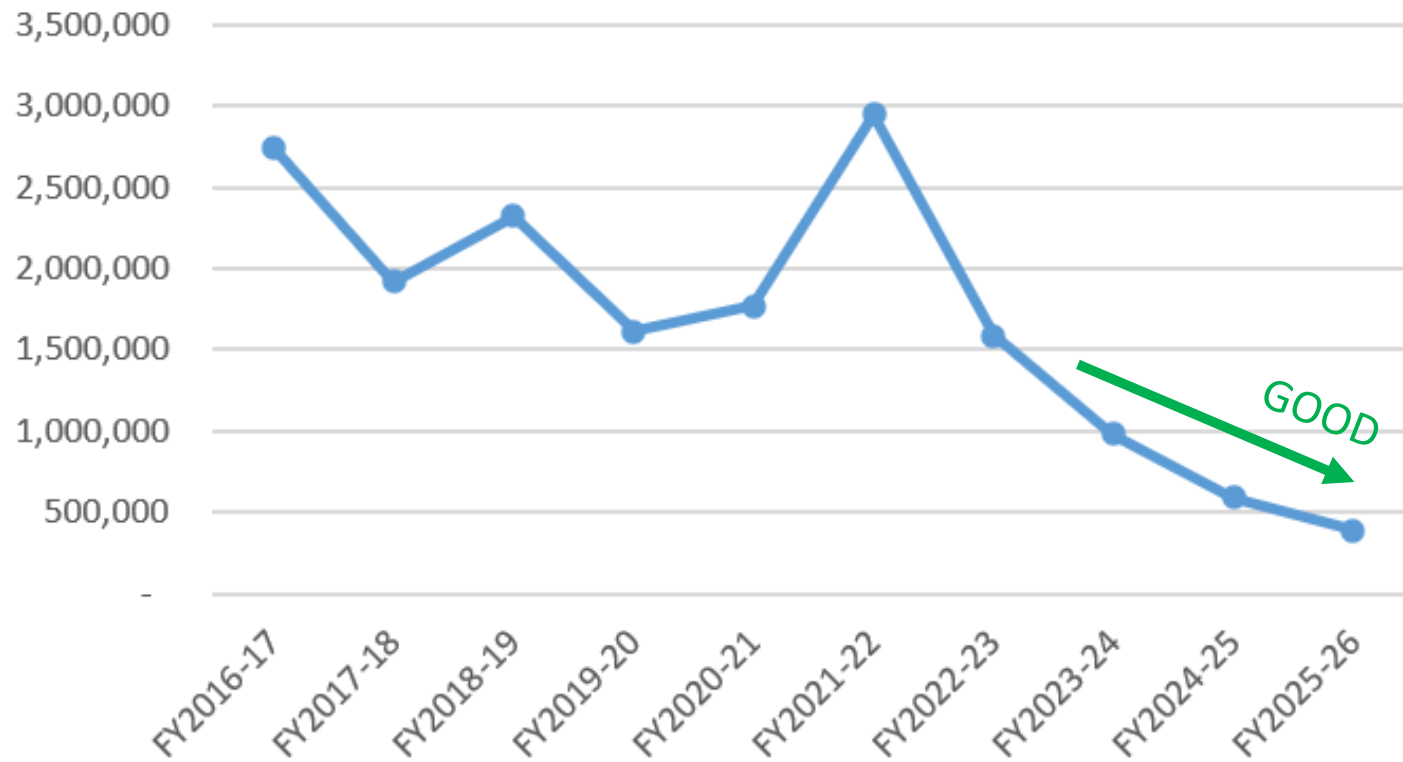
## UFB Growth Trends



\* Unaudited

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

Budgeted FB Appropriation



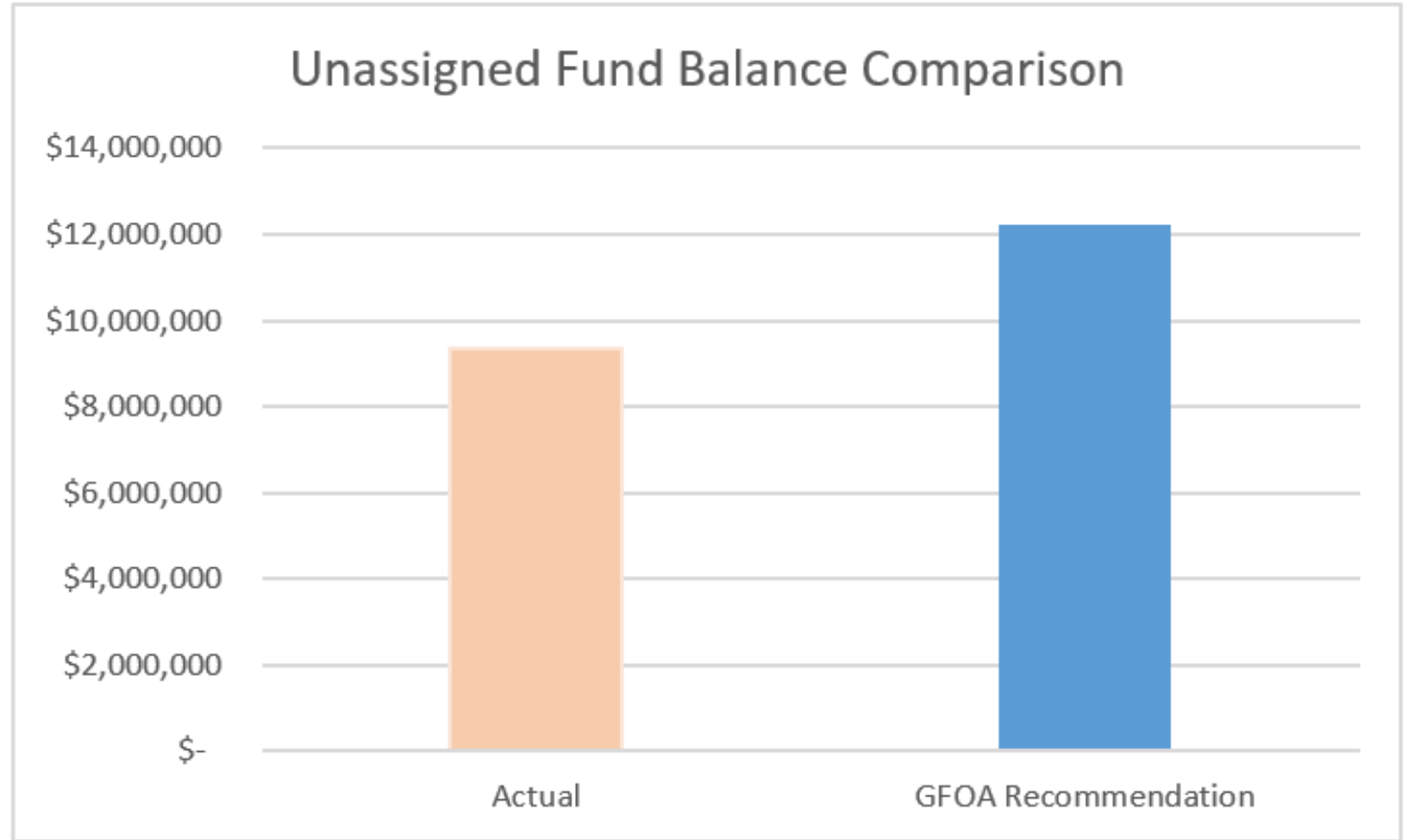
## Fund Balance Road Map

# GFOA Target-Fund Balance

GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain

unrestricted

budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.



# What happens next?

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- Board of Finance will hold deliberations on Thursday April 10 and Tuesday April 15 (if needed)
- Town will be holding the annual Town Budget Meeting on Tuesday, May 13 at 7pm at EHS.
- Meeting will be adjourned to a referendum on Tuesday, May 27 at the Senior Center from 6am-8pm

# Budget Information Sessions

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- The Town is 2 holding Budget Information Presentations:
  - Thursday, May 1 at 12:30pm at the Senior Center
  - Saturday, May 3 at 10am at the Library
- Full budget information is available on Town Website



Questions or  
Comments?

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