

# Town of Ellington

## BOS Budget Presentation

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FISCAL YEAR 2026-2027

MARCH 2, 2026

TIFFANY PIGNATARO, CPA, MBA, FINANCE OFFICER/TREASURER





# Budget Overview

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- 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
- Realization of past 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 "Aa1"
  - Budget puts an emphasis on continuing these forward strides, maintaining fiscal health, and building of operational reserves
  - Two rating upgrades in the last year have saved a significant amount of taxpayer dollars in the form of interest for Windermere School Renovation Project, BOE HVAC Project, and the Comprehensive Athletic Lighting Project

# Budget Building

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- 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 Selectmen and Board of Finance to prioritize budget proposals based upon value-add to the Ellington community



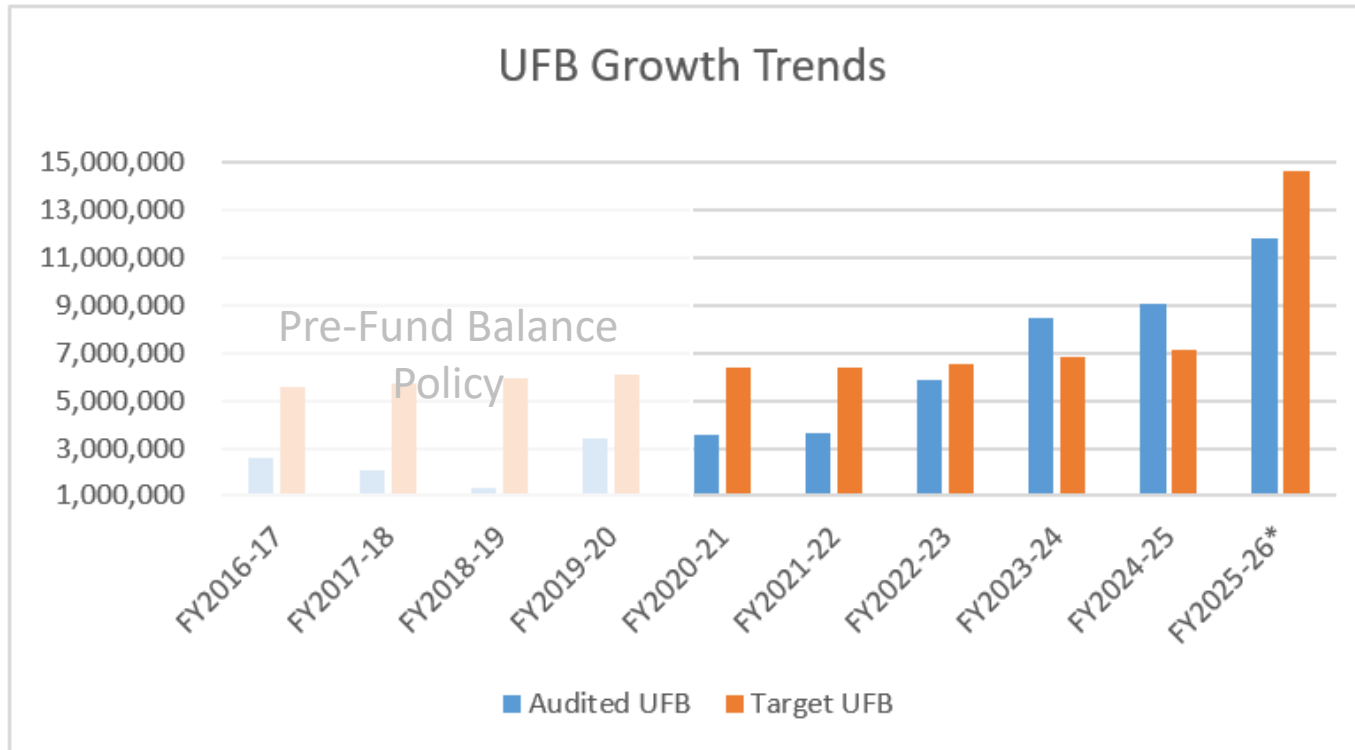
# FY2026-27 Budget Highlights

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- **Proposed Decrease of 10.7 to RE & PP Mill Rate and 6.06 to MV Mill Rate for FY2026-27**
  - Proposed Mill Rate (RE, PP & MV) – **FY2026-27 – 26.4 Mills**
  - Mill Rate (RE & PP) – FY2025-26 – 37.1 Mills
  - Mill Rate (MV) – FY2025-26 – 32.46 Mills
- **Revenue - \$76,986,206**
  - Property Taxes - \$60,428,251
  - Other Revenue - \$16,557,955
- **Expenditures - \$77,560,709**
  - General Government - \$25,566,179
  - Capital Outlay - \$2,720,522
  - Board of Education - \$49,274,008
- **Fund Balance**
  - Projected June 30, 2026 - \$11,839,272
  - To balance FY2026-27 budget - \$(574,503)
  - Projected June 30, 2027 - \$11,264,769
  - Unassigned fund balance policy target – 20% of expenditures, or \$15,512,142

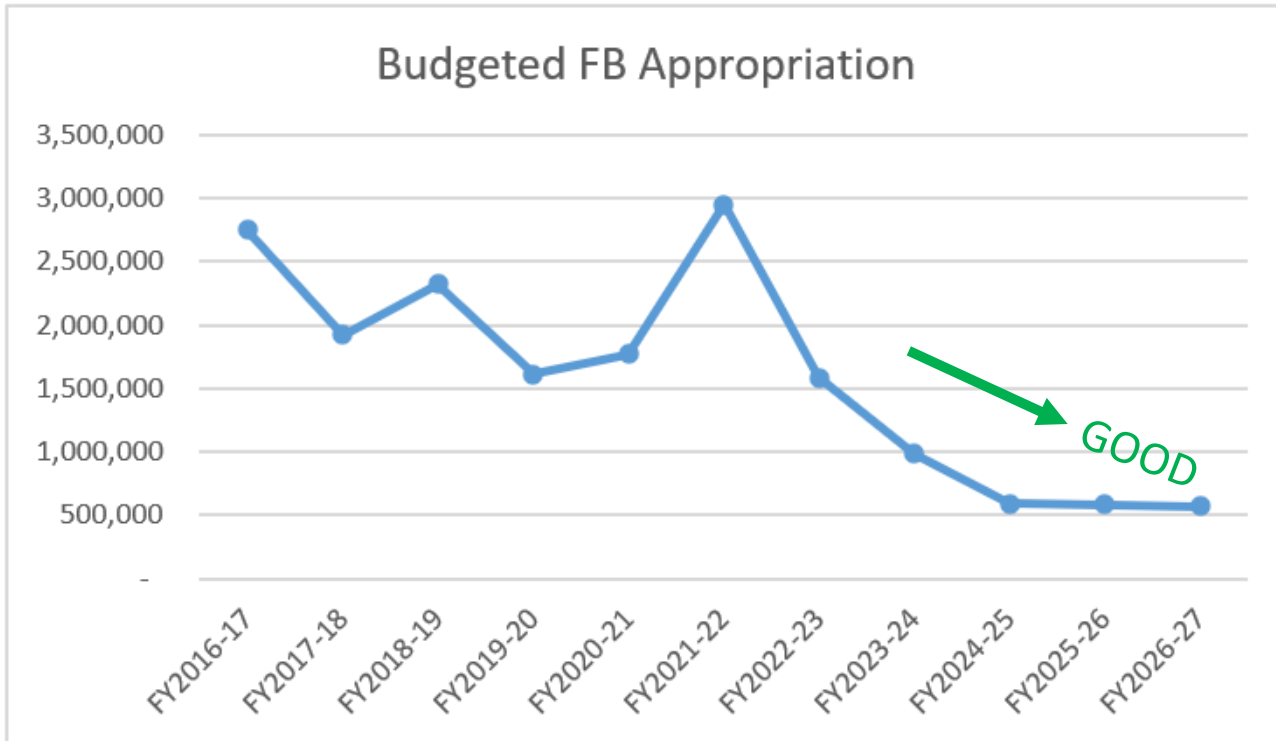


# Fund Balance Road Map



\* Unaudited

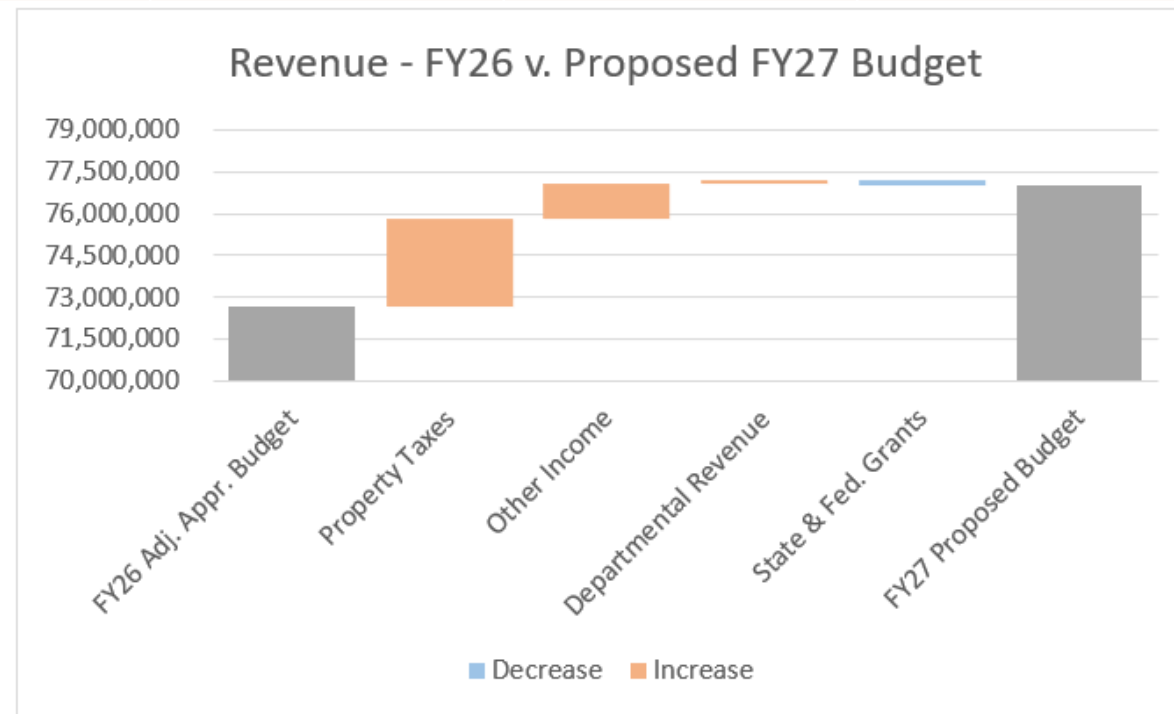
Target is based on 10% of budgeted annual expenditures per Town's Fund Balance Policy

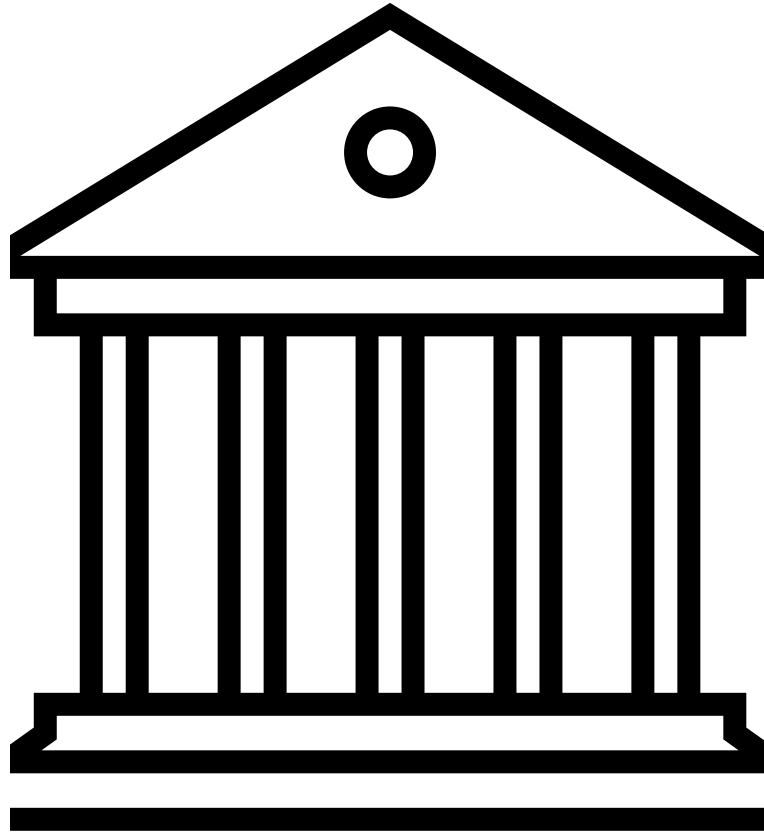


# Fund Balance Road Map

# Total Revenue

	FY2026 Adj. Approved Budget	FY2027 Proposed Budget	\$ Change	% Change
Grand Total	\$ 72,685,809	\$ 76,986,206	\$ 4,300,397	5.92%





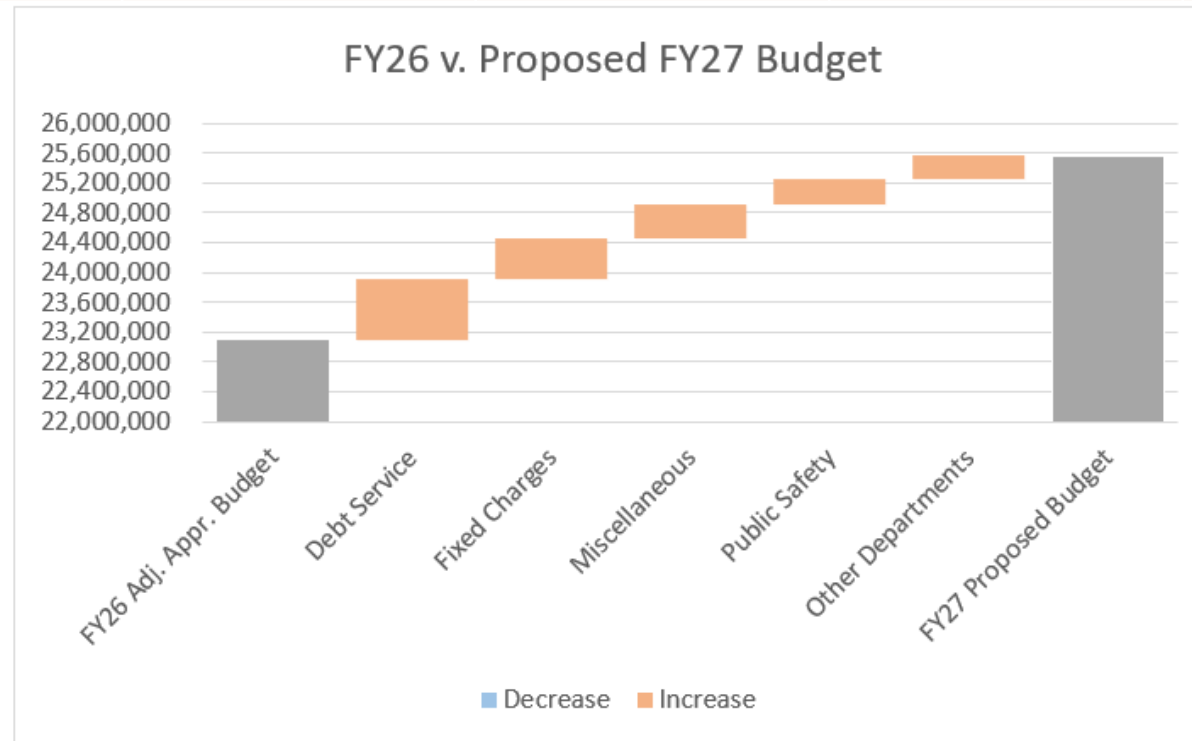
# Total Revenue

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- **Property Taxes** - \$ 3,120,277 net increase
  - Mill rate decrease proposal – 10.7 mills
  - Grand List increases – 52.94% RE, 4.84% MV, 46.49% PP
- **State and Federal Grants** - \$ (198,603) net decrease
  - Primary driver is the decrease in Road Work Reimbursement - \$(503,587), offset by increases in MV Tax Reimbursement \$199,595 and Town Road Aid \$117,074
- **Departmental Revenue** - \$ 84,168 net increase
  - Various small increases including Recreation and Youth Services
- **Other Income** - \$ 1,294,555 net increase
  - Mill Rate Stabilization – revenue offset to cover increase in Windermere School and Athletic Lighting projects debt service \$806,918, plus the 27<sup>th</sup> pay period that is occurring in FY26-27 \$443,000

# Total Expenditures

	FY2026 Adj. Approved Budget	FY2027 Proposed Budget	\$ Change	% Change
General Gov't	\$ 23,098,723	\$ 25,566,179	\$ 2,467,456	10.68%





# General Government

\$149,461 or 6.28% net increase

- **Board of Selectmen** - \$ (299,623) or (46.23)% net decrease
  - Break out of HR and IT costs to their own departments
- **Human Resources** - \$124,950 or 100% net increase
  - Break out of HR costs from Board of Selectmen department for the first time
- **Information Technology** - \$315,386 or 100% net increase
  - Break out of IT costs from Board of Selectmen department for the first time
  - Also includes reclassification of Town phone costs from Town Hall building property dept



# Boards & Agencies

\$4,814 or 3.85% net increase

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- **Registrars & Electors** - \$ 4,365 or 5.66% net increase
  - Increase from staffing levels needed in current year, which is due to the upcoming election season



# Public Safety \$337,624 or 8.97% net increase

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- **Center Fire** - \$ 180,905 or 73.66% net increase
  - Proposed addition of 2 FT Officers, 2 FT Firefighters \$135,200 and \$20,000 in per diems starting January 1<sup>st</sup>
  - Increased costs for uniforms and clothing to equip new staff in the amount of \$25,300
- **Police** - \$ 101,344 or 7.94% net increase
  - Increase of \$50,000 in road constable and Trooper overtime costs for proposal of overnight shifts
  - Increase of \$13,090 of additional training (rifle, taser, Cap Regional training)
  - Resident State Troopers projection showed increased costs of \$40,695 year over year



# Recreation \$61,877 or 7.25% net increase

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- **Summer Playgrounds** - \$ 38,795 or 21.55% net increase
  - Minimum wage increases and additional staff support (required) offset fully by increased revenue projections for upcoming fiscal year
- **Recreation Programs** - \$ 13,852 or 10.79% net increase
  - Increase of need for seasonal staffing associated with projected programming for FY2026-27 offset fully by increased revenue projections for upcoming fiscal year



# Library

\$14,393 or 1.82% net increase

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- Consistent operations year over year
  - Slight increases in contracted services and books offset by various immaterial decreases



# Human Services

\$63,591 or 6.52% net increase

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- **Youth Activity Programs** - \$23,665 9.33% net increase
  - Includes additional funding for increases in programming for pre-K students, which is fully offset by programmatic revenue increase year over year
- **Senior Center** - \$ 31,193 8.86% net increase
  - Proposed new part-time position for a transportation dispatcher to support increased activity within the Senior Center transportation program - \$22,880



# Debt Service

\$806,918 or 25.49% net increase

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- **Principal and Interest Fluctuations**

- Increase in debt levels due to Windermere School Renovation/Addition and Athletic Lighting project, which are fully offset by proposed Mill Rate Stabilization revenue transfer in FY26-27
- Mill rate stabilization fund contributions in prior years has been a way for Ellington to save for future rising debt costs that result from Windermere School Project, Comprehensive Lighting Project and School HVAC Project that are in various stages of completion
- No additional tax dollars will be levied in the FY26-27 fiscal year to cover the \$806,918 increase in projected debt payments



# Fixed Charges

\$551,254 or 14.06% net increase

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- **Insurance** - \$ 467,070 or 14.51% net increase
  - Increase on projected health and dental rates from the State for the upcoming year of 15%
  - Increase in payroll tax and related benefits for the added benefit eligible positions/staffing changes proposed in public safety



# Miscellaneous

\$450,132 or 64.15% net increase

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- **Salary Adjustment** - \$ 416,373 net increase from prior year approved unadjusted budget
  - Budgeted raises proposed in accordance with the Town's Personnel Rules for non-union Town staff
  - Includes DPW Union employee raise estimate due to July 1<sup>st</sup> contract negotiations
  - Includes 27<sup>th</sup> pay period for FY2026-27 due to the fiscal calendar, which is fully offset by mill rate stabilization in the amount of \$443,000; no additional tax dollars needed to offset this fiscal calendar occurrence



Questions?

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# Town of Ellington

## Public Works Budget Presentation

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FISCAL YEAR 2026-2027

MARCH 2, 2026

TOM MODZELEWSKI, DIRECTOR OF PUBLIC WORKS

# 2026-2027 Budget Highlights

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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.

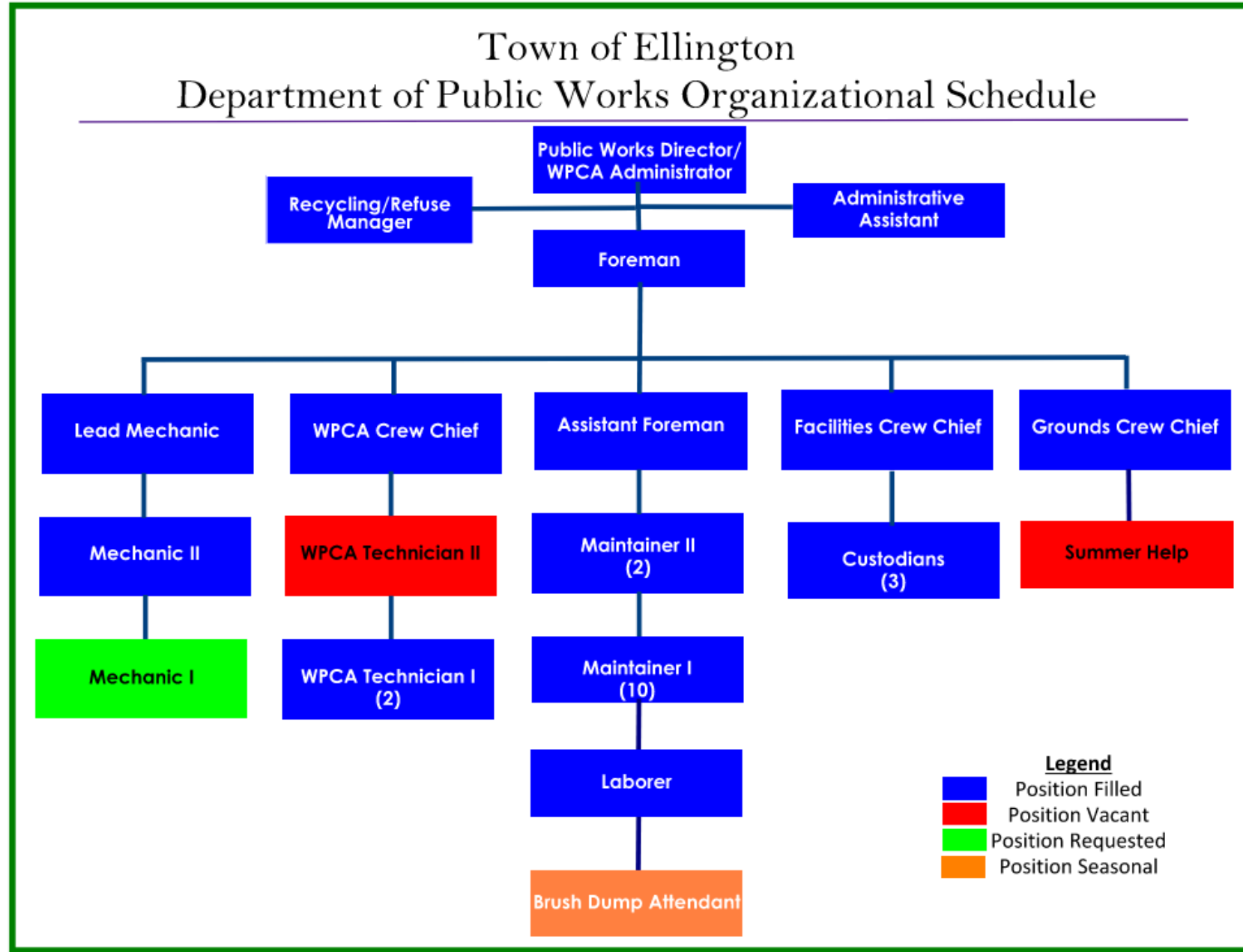
- Payroll Accounts increased by **\$71,290 or 3%**.
- 410/415/420/425/430/435/439/440 Accounts increased by **\$123,863 or 3.63%**.
- 450 Accounts increased by **\$53,117 or 2.69%**.
- 321/470/480 Accounts increased by **\$26,200 or 3.77%**.
- 800 Accounts decreased by **\$141,276 or 22.11%**.

# Budget Overview

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The Public Works Department consists of:

- A staff of 28 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 \$2,483,150

**\$75,655 or 3.14% 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 the transition from Lead Custodian to Crew Chief of Facilities (roughly \$9k) and the inclusion of a third mechanic (roughly \$34k).



# 415 Account New Equipment

Proposed Budget \$10,000

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## 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 \$257,940

**\$5,060 net decrease or 1.92%**

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 however, the 5-year average does not suggest an increase. Parts & supplies costs continue to go up significantly year over year.
- 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

VIN		PO #	SALES REP	QUOTE # (MOST R...	TRUCK #	TECH
NA		BRIAN	KEK	NA	NA	Pick Up
Qty	Item Code	Description			Price Ea...	Amount
1	38800	FISHER - 2017+ HEADLIGHT KIT - H9/H11 (PAIR)			530.98	530.98
2	96464	FISHER - 9 BUTTON 4-PIN SQUARE HARNESS			171.66	343.32
THANK YOU FOR YOUR BUSINESS					<b>SUBTOTAL</b>	<b>\$874.30</b>
					<b>CT SALES TAX (0.0%)</b>	<b>\$0.00</b>
					<b>PAYMENTS/CREDITS</b>	<b>\$0.00</b>
<b>Terms</b>	<b>N30</b>	<b>Due Date</b>	<b>2/26/2026</b>	<b>BALANCE DUE</b>	<b>\$874.30</b>	



# 425 Account Town Garage Maintenance

Proposed Budget \$85,968

**\$3,508 increase or 4.25%**

This account funds:

- Daily expenses of electricity, water, HVAC repairs and maintenance for the DPW complex.
- Heating fuel/gas for the office and garage.
  - This is offset by an aggressive waste oil burning program.
- The increase in this account has been lessened due to the transferring of telephone expensed to IT.



# 430 Account Street Signage

Proposed Budget \$10,000

## Net neutral budget from the previous fiscal year.

This account funds:

- The purchasing and maintenance of street signs, regulatory signs, and other signage.
- The Town maintains MUTCD regulatory compliance of sign retro-reflectivity and condition by inspecting our signs annually. Upon completion, repairs are made, inventory replenished and GIS data base updated.



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

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Proposed Budget \$158,600

**\$3,600 or 2.32% increase**

This account funds:

- Playing field maintenance and lining.
- Annual fertilizer program.
- Facility cleaning & electricity.
- General repairs & maintenance at the Crystal Lake Beach.
- Irrigation services required at athletic facilities and schools.
- Increase due to higher expected utility costs.



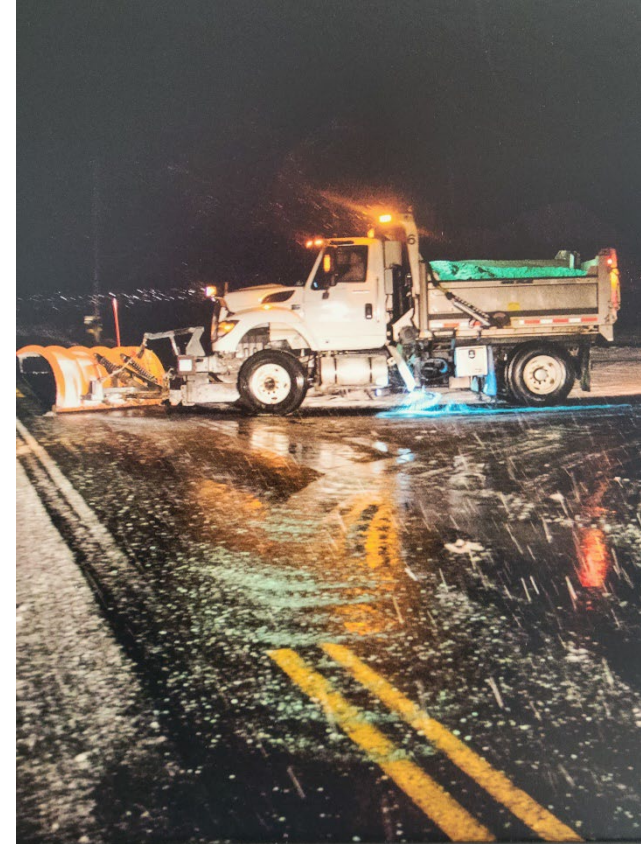
# 439 Account Town-Aid – Winter

Proposed Budget \$256,500

## **Increase of \$46,160 or 21.95%**

This account funds:

- The purchasing of 2000 tons of treated road salt.
- 250 tons of straight road salt.
- 100 tons of sand.
- 4-6 pallets of sidewalk deicer.
- 1500 gallons of liquid deicer.
- Contractor to remove snow at the schools & CLFD.
  - Used for plowing only.
- Increase due to 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 \$667,497

## Increase of \$10,681 or 1.63%

This account funds:

- The cost to dispose of the annual tonnage of municipal solid waste
  - The cost to dispose increased to \$120.49 per ton
  - Anticipated tonnage of 4,700 tons – A decrease of 300 tons
- Bulky waste tipping fees of \$110/ton @ 400 tons
- Town Building & Condominium dumping fees
- Increase due to AAW contractual increase in tipping fees and a projected increase in new Ellington homes.



# 451 ACCOUNT

Proposed Budget \$772,494

## Municipal Solid/Bulky Waste Curbside Collection

**\$18,514 increase or 2.46%**

This account funds:

- The cost to provide the curbside pickup for an anticipated 5245 homes @ \$11.70 per home, per month.
- The cost for the Town's dumpster services.
- Increase due to AAW contractual increase and additional houses.



# 455 ACCOUNT SANITARY RECYCLING

Proposed Budget \$565,900

**\$16,531 increase or 3.01%**

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.
  - 5,245 homes & 110 hand-pick condos
  - \$98.49/ton @ 1200 tons
- Includes Waste Oil/Antifreeze disposal
- Includes Brush, Leaf & food waste disposal





# 470 ACCOUNT STREET LIGHTING

Proposed Budget \$100,000



**\$5,000 or a 4.76% decrease**

This account funds:

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

Decrease due to lower than expected expenses.

# 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

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Proposed Budget: \$481,200

**\$31,200 increase or 6.93%**

This account funds:

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

Increase due to expected CT Water charges and additional installations.



# 800 ACCOUNTS TOWN BUILDINGS

Proposed Budget: \$495,073

**\$141,276 decrease or 22.11%**

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

- Town Hall **\$180,081 decrease**
- Town Hall Annex **\$37,555 increase**
- Human Services/Parks & Recreation **\$1,451 increase**
- Police Facilities) **\$366 increase**
- Animal Control **\$250 increase**
- Pinney House **Net Neutral**
- Hall Memorial Library **\$3,279 decrease**
- Senior Center **\$1,966 increase**
- Old Crystal Lake School House **\$496 increase**
  
- Decrease due to the reassignment of the telephone account to IT.
  
- All building accounts have been reviewed and adjusted based on 6-month data. These adjustments do not reflect any changes that are market based or utility-imposed after submission.



# 1060 ACCOUNT BUILDING DEMO/EVICITION

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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 your consideration!

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*Thank you!*

I am happy to answer any  
questions