

TOWN OF EAST HAMPTON, CONNECTICUT

BOARD OF FINANCE

Meeting Agenda

Tuesday January 16, 2024
Town Council Chambers (Rm 107) & Zoom
7:00 PM

Regular Meetings

January 16, 2024 (Tues)

February 20, 2024 (Tues)

March 18, 2024

April 15, 2024

May 20, 2024

June 17, 2024

July 15, 2024

August 19, 2024

September 16, 2024

October 21, 2024

November 18, 2024

December 16, 2024

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Adoption of Agenda
- 4) Approval of Minutes of Meeting(s) *
 - a) December 18 Regular Meeting
- 5) Public Remarks
- 6) Financial Transactions *
- 7) Correspondence
- 8) Status Reports (Financial)
 - a) Revenue
 - b) Expenditures
 - c) Fund Balance
- 9) New Business *
- 10) Continued Business *
 - a) FY 2025 Budget
 - b) FY 2025 Budget Calendar
- 11) Special Presentations
- 12) Liaison Appointments/Reports*
 - a) Town Council (McLennan)
 - b) Board of Education (Comisky)
 - c) Economic Development Commission (Turner)
 - d) Lake / Conservation (Spagnoletti)
 - e) Fire Commissioners (Brown)
 - f) Brownfields/Redevelopment (Radavich)
 - g) Park & Rec. Advisory Board (Coshow)
 - h) Capital Committee (Brown / Coshow)
- 13) Public Remarks
- 14) Adjournment

ZOOM Information

Board of Finance Organizational Meeting 1-16-2024

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/82506917819>

Or One tap mobile :

+13052241968,,82506917819# US

+13092053325,,82506917819# US

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

+1 305 224 1968 US

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 646 931 3860 US

+1 301 715 8592 US (Washington DC)

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 669 444 9171 US

Webinar ID: 825 0691 7819

TOWN OF EAST HAMPTON
GENERAL FUND REVENUES
AS OF JANUARY 11, 2024
FY 2023-2024

Agenda Item: 8A

1/12/2024

	Original Estimate	Adjustments	Revised Estimate	Unaudited Actual YTD Revenue	Balance	% Collected	Projected Variance	Comment
40 Property taxes	45,019,190	-	45,019,190	30,813,804	14,205,386	68.45%		
41 Investment income	100,000	-	100,000	94,613	5,387	94.61%	40,000	
42 License,permit& fees	670,035	-	670,035	459,316	210,719	68.55%	-	
44 FEDERAL, STATE & LOCAL GRANTS	7,973,786	-	7,973,786	3,045,702	4,928,084	38.20%	321,574	Received an unanticipated MRSA grant
47 Other revenue	90,960		90,960	47,643	43,317	52.38%	-	
49 Other Fin. Sources (Use of Fund Balance)	-	-	-	-	-	0.00%	-	
TOTAL GENERAL FUND	53,853,971	-	53,853,971	34,461,078	19,392,893	63.99%	361,574	

Forecasted variance 361,574

Estimated revenues \$ 54,215,545

TOWN OF EAST HAMPTON
GENERAL FUND EXPENDITURES
1/11/2024
FY 2023-2024

Agenda Item: 8B
1/12/2024

ACCOUNT DESCRIPTION	Original Budget	Transfers	Revised Budget	TOTAL	Available	Projected Variance	% USED	Comment
01010000 Town Manager's Department	393,024	0	393,024	207,741	185,283		52.9%	
01020000 Town Council/Special	40,720	0	40,720	28,343	12,377		69.6%	
01040000 LEGAL	85,000	0	85,000	19,467	65,533		22.9%	
01050130 New Town Hall/Police/	325,140	0	325,140	132,611	192,529		40.8%	
01060135 Finance and Accountin	520,305	0	520,305	276,823	243,482		53.2%	
01060136 Collector of Revenue	178,907	0	178,907	90,314	88,593		50.5%	
01060137 Assessor	199,273	0	199,273	99,242	100,031		49.8%	
01070000 Town Clerk	190,405	0	190,405	106,438	83,967		55.9%	
01080000 Registrars/Elections	50,669	0	50,669	25,220	25,449		49.8%	
01090000 General Insurance	412,260	0	412,260	310,885	101,375		75.4%	
01100000 Probate Court	19,239	0	19,239	9,576	9,663		49.8%	
01110000 Employee Benefits	2,570,725	0	2,570,725	1,835,550	735,175		71.4%	
01120000 Contingency	30,000	0	30,000	0	30,000		0.0%	
01150000 Information Technology	177,046	0	177,046	105,068	71,978		59.3%	
01210211 Police Administration	388,765	0	388,765	221,877	166,888		57.1%	
01210212 Regular Patrol	1,879,545	0	1,879,545	911,074	968,471		48.5%	
01210213 Lake Patrol	5,056	0	5,056	2,592	2,464		51.3%	
01210214 Animal Control	56,480	0	56,480	1,641	54,839		2.9%	
01220221 Firefighting	358,689	0	358,689	162,573	196,116		45.3%	
01220223 FIRE MARSHAL	96,700	0	96,700	33,908	62,792		35.1%	
01220225 Town Center Fire System	8,650	0	8,650	2,151	6,499		24.9%	
01230000 Ambulance	62,290	0	62,290	45,886	16,404		73.7%	
01240000 Emergency Management	8,096	0	8,096	1,129	6,967		13.9%	
01250000 Public Safety Dispatch	232,775	0	232,775	81,298	151,477		34.9%	
01260000 Street Lighting	51,000	0	51,000	11,303	39,697		22.2%	
01310000 Chatham Health District	181,009	0	181,009	90,504	90,505		50.0%	
01320000 Human Services	132,109	0	132,109	58,116	73,993		44.0%	
01330000 Senior Center	160,459	0	160,459	80,844	79,615		50.4%	
01340000 Transportation	53,940	0	53,940	28,600	25,340		53.0%	
01350000 Community Services	6,800	0	6,800	8,960	-2,160	(2,160)	131.8%	Repairs to broken well pump
01360000 CEMETERY CARE	5,000	0	5,000	0	5,000		0.0%	
01370000 Commission on Aging	2,951	0	2,951	924	2,027		31.3%	
01410000 Building, Planning &	389,772	0	389,772	197,385	192,387		50.6%	
01420000 Econ. Development Comm.	4,637	0	4,637	1,010	3,627		21.8%	
01430000 Conservation & Lake Comm.	57,187	0	57,187	18,562	38,625		32.5%	
01460000 Redevelopment Agency	1,462	0	1,462	288	1,174		19.7%	
01470000 Middle Haddam Histori	800	0	800	637	163		79.6%	
01510000 Public Works Admin.	1,542,294	0	1,542,294	681,857	860,438		44.2%	
01510515 Grounds Maintenance	0	0	0	111,793	-111,793			New division. Previously in Parks & Rec.
01520000 Engineering	40,000	0	40,000	0	40,000		0.0%	

TOWN OF EAST HAMPTON
GENERAL FUND EXPENDITURES
1/11/2024
FY 2023-2024

Agenda Item: 8B
1/12/2024

ACCOUNT DESCRIPTION	Original Budget	Transfers	Revised Budget	TOTAL	Available	Projected Variance	% USED	Comment
01530000 Town Garage	44,115	0	44,115	25,926	18,189		58.8%	
01540000 Townwide Motor Fuel	172,600	0	172,600	46,991	125,609		27.2%	
01550000 Road Materials	370,000	0	370,000	71,103	298,897		19.2%	
01560000 Transfer Station	250,625	0	250,625	105,149	145,476		42.0%	
01610610 Park & Recreation	500,392	0	500,392	130,024	370,368		26.0%	See Grounds Maintenance above
01660000 Arts & Cultural Commi	2,980	0	2,980	479	2,501		16.1%	
01670000 Community Center	158,348	0	158,348	60,371	97,977		38.1%	
01680681 E Hampton Public Library	592,642	0	592,642	264,148	328,494		44.6%	
01680682 Middle Haddam Library	10,000	0	10,000	10,000	0		100.0%	
01710711 General Obligation Bond Prin.	2,885,000	0	2,885,000	2,885,000	0		100.0%	
01720721 General Obligation Bond Int.	1,126,556	0	1,126,556	574,971	551,585	19,000	51.0%	Return of bond interest and unspent proceeds
01750000 Capital Leases	110,879	0	110,879	77,219	33,660		69.6%	
01810000 Operating Transfers Out	852,000	0	852,000	42,500	809,500		5.0%	

Grand Total	\$ 17,995,316	\$ -	\$ 17,995,316	\$ 10,296,072	\$ 7,699,244	\$ 16,840	57.2%
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Board of Education	\$ 35,858,655	\$ -	\$ 35,858,655	\$ 18,793,941	\$ 17,064,714	\$ (281,031)	52.4%
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September 19, 2023 forecast

Total Forecasted Deficit (264,191)



EAST HAMPTON

PUBLIC SCHOOLS

PAUL K. SMITH
Superintendent of Schools

MARY E. CLARK
Director of Curriculum and Instruction

1 Community Drive, Suite 1
EAST HAMPTON, CONNECTICUT 06424
(860) 365-4000

RODNEY L. MOSIER II
Director of Special Education
and Pupil Personnel Services

KAREN HITCHCOCK ASETTA
School Business Manager

September 19, 2023

Memo to Superintendent Paul K. Smith
From Karen Asetta, School Business Manager

Projection of 2023-24 Budget

This projection is the earliest we have developed a public outlook. Last year our first projection was October 20, thus one more month of actual results were available. At this point in the fiscal year, we have only incurred 4 days of the 180-day year for school year only personnel services.

Services for out-placed students (tuition and transportation) are projected with no additional new out-placements this year, some changes should be expected.

Board of Education Operating Budget	Actual 21-22	Actual 22-23	Actual 23-24 YTD 9/19/23	Projected total spending 23-24 9/19/23	Revised Budget 23-24	Projection to budget B/(W)	Conditions influencing prior assumptions
Certified Salaries	16,697,711	17,012,902	2,275,133	17,633,780	17,664,265	30,485	
Classified Salaries	5,239,936	5,822,733	710,175	6,100,000	6,109,800	9,800	Open positions, only 4 of 180 school days paid - estimation risk high
Medical Insurance	4,459,078	4,761,510	420,290	4,990,000	4,890,716	(99,284)	Additional enrollments
Life Insurance	52,871	66,436	16,471	68,861	69,861	1,000	
Payroll Taxes	643,327	693,320	85,948	718,622	721,585	2,963	
Pension	620,432	637,656	562,020	707,418	716,752	9,334	
Unemployment Comp	3,169	99	99	6,000	6,000	0	
Worker's Compensation	135,965	134,908	37,192	148,000	146,600	(1,400)	
Technology Software	252,004	290,695	165,743	310,000	316,639	6,639	
Meetings/Conf/Training	14,256	9,413	2,180	18,000	30,680	12,680	
Professional/Tech Services	786,970	737,974	311,447	755,000	707,350	(47,650)	Services related to outplacements and supplemental speech services delivered locally
Public Utilities (water/sewer)	63,506	65,509	4,042	68,129	70,339	2,210	
Repairs and Maintenance	458,005	359,664	98,633	325,000	292,288	(32,712)	
Rental (includes copiers)	99,613	100,829	20,043	108,000	107,987	(13)	
Pupil Transportation	1,465,504	1,565,663	194,093	1,580,000	1,514,505	(65,495)	Added outplacements increasing cost
Other Transport (athletics)	1,887	14,324	6,193	18,000	26,000	8,000	
Property/Liability Ins	122,146	123,144	44,540	123,191	128,008	4,817	
Phones, printing, ads	84,631	82,176	14,896	80,000	82,569	2,569	
Tuition	1,223,364	1,581,880	1,114,306	1,949,282	1,260,789	(688,493)	14 outplacements as of 9/19, legal change raising age out date, budgeted for 11
Magnet School Tuition	144,543	142,521	0	140,000	115,470	(24,530)	Enrollment trend stabilized
Staff Travel	3,738	3,640	733	5,500	5,720	220	
Other Purchased Services	28,551	22,872	6,875	25,000	35,360	10,360	
Supplies/Mat/Minor Equip	416,741	322,829	155,833	330,000	327,000	(3,000)	
Natural Gas	173,457	190,175	7,624	205,000	202,120	(2,880)	Market uncertainty
Electricity	321,113	266,820	18,131	290,000	340,000	50,000	
Motor Fuel	90,762	124,152	0	135,000	131,960	(3,040)	Market uncertainty and usage with new contractor TBD
Textbooks/Workbooks	71,837	134,571	52,631	90,000	110,400	20,400	
Books/Periodicals	13,960	11,697	7,066	13,000	14,000	1,000	
Other Supplies/Matls - tech	33,905	29,197	28,865	31,000	37,800	6,800	
Computer Equipment	13,154	87,330	116,499	116,499	115,000	(1,499)	Chromebooks in operating budget
Dues and Fees	48,394	45,241	40,996	47,000	49,920	2,920	
TOTAL SPENDING	33,784,530	35,441,880	6,518,697	37,135,282	36,347,483	(787,799)	
LESS : Excess cost grant	702,542	752,520	0	995,596	488,828	(506,768)	Utilizing 76% of cost exceeding threshold - this is actual % from 2023
FINAL TOTAL AFTER EXCESS COST	33,081,988	34,689,360	6,518,697	36,139,686	35,858,655	(281,031)	

Town of East Hampton
Fund Balance Projection
JUNE 30, 2024

Agenda Item: 8C
1/12/2024

	TOTAL
	Projected as of
	06/30/2024
Total Fund Balance at July 1, 2023 (Audited).....	\$ 6,355,637
Less: Fund balance restrictions (TIF District).....	(50,191)
Fund Balance (Unrestricted) at July 1, 2023 (Audited).....	\$ 6,305,446
2023-2024	
Forecasted Revenues.....	54,215,545
Forecasted Expenditures.....	54,118,162
Net income / (loss).....	\$ 97,383
Unrestricted Fund Balance at June 30, 2024.....	\$ 6,402,829
Unrestricted Fund Balance as a % of FY 2024 approved budget.....	11.9%

Fiscal Year 2025 Budget Calendar

1/12/2024

All meetings to be held at Town Hall and on Zoom

Date	Description	Time (if applicable)
Wednesday, January 17, 2024	Submit budget requests to Finance Department	
Wednesday, January 31, 2024	Submit budget narratives to Finance Department	
January & February	Town Manager review of Operating & Capital Budgets	
February	Capital Committee meetings to review and approve Capital Plan	
Friday, February 23, 2024	Press Release on Budget workshop	
Monday, February 26, 2024	Town Manager completion of proposed budget	
Friday, March 1, 2024	Press Release on Budget deliberations	
Monday, March 11, 2024	Submit Manager Proposed Budget to the Board of Finance	
Monday, March 18, 2024	Board of Finance Public Hearing <i>Town and Board of Education Budget Presentation</i>	6:30 PM
Tuesday, March 19, 2024	Budget workshop General Government / Regulatory / Health & Human Services / Culture & Recreation	4:00 PM- 8:30 PM
Wednesday, March 20, 2024	Budget workshop Board of Education	6:30 PM- 8:30 PM
Thursday, March 21, 2024	Budget workshop Public Safety / Public Works	6:30 PM- 8:30 PM
Wednesday, March 27, 2024	Board of Finance Special Meeting Budget deliberations	6:30 PM
Wednesday, April 3, 2024	Board of Finance Special Meeting Budget deliberations	6:30 PM
Tuesday, April 9, 2024	Submit Board of Finance budget to members of Town Council	
TBD	Town Council Special Meeting Adoption of Annual Budget	6:30 PM
TBD	Town Meeting	6:00 PM
TBD	Town VOTE	6:00 AM - 8:00 PM
June 2024	Set mill rate	

FY 2024-2025 Budget Workshop Schedule

1/12/2024

Org Code	Department / Agency	Workshop Date	Day	Time	Staff	Location
01680682	Middle Haddam Library	3/19/2024	Tuesday	4-8:30 PM	Donna Roberts	Conference Room 107 & Zoom
01010000	Town Manager's Department	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01020000	Town Council/Special Programs	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01040000	Legal	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01050130	Town Hall/Police/BOE	3/19/2024	Tuesday	4-8:30 PM	Jeff Jylkka	Conference Room 107 & Zoom
01060135	Finance and Accounting	3/19/2024	Tuesday	4-8:30 PM	Jeff Jylkka	Conference Room 107 & Zoom
01060136	Collector of Revenue	3/19/2024	Tuesday	4-8:30 PM	Kristy Merrifield	Conference Room 107 & Zoom
01060137	Assessor	3/19/2024	Tuesday	4-8:30 PM	Deborah Copp	Conference Room 107 & Zoom
01070000	Town Clerk	3/19/2024	Tuesday	4-8:30 PM	Patty Burnham	Conference Room 107 & Zoom
01080000	Registrars/Elections	3/19/2024	Tuesday	4-8:30 PM	Lori Wilcox / Theresa Latimer	Conference Room 107 & Zoom
01090000	General Insurance	3/19/2024	Tuesday	4-8:30 PM	Jeff Jylkka	Conference Room 107 & Zoom
01100000	Probate Court	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01110000	Employee Benefits	3/19/2024	Tuesday	4-8:30 PM	Jeff Jylkka	Conference Room 107 & Zoom
01120000	Contingency	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01150000	Information Technology	3/19/2024	Tuesday	4-8:30 PM	Jeff Jylkka	Conference Room 107 & Zoom
01310000	Chatham Health District Fee	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01320000	Human Services	3/19/2024	Tuesday	4-8:30 PM		Conference Room 107 & Zoom
01330000	Senior Center	3/19/2024	Tuesday	4-8:30 PM	JoAnn Ewing	Conference Room 107 & Zoom
01340000	Transportation	3/19/2024	Tuesday	4-8:30 PM	JoAnn Ewing	Conference Room 107 & Zoom
01350000	Community Services	3/19/2024	Tuesday	4-8:30 PM	JoAnn Ewing	Conference Room 107 & Zoom
01360000	CEMETERY CARE	3/19/2024	Tuesday	4-8:30 PM	Matt Walsh	Conference Room 107 & Zoom
01370000	Commission on Aging	3/19/2024	Tuesday	4-8:30 PM	Eric Rosenberg/JoAnn Ewing	Conference Room 107 & Zoom
01410000	Building, Planning & Zoning	3/19/2024	Tuesday	4-8:30 PM	James Prue	Conference Room 107 & Zoom
01420000	Econ. Development Commission	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01430000	Conservation & Lake Commission	3/19/2024	Tuesday	4-8:30 PM	Shawn Mullen	Conference Room 107 & Zoom
01460000	Redevelopment Agency	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01470000	Middle Haddam Historic Dist.	3/19/2024	Tuesday	4-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01610610	Park & Recreation	3/19/2024	Tuesday	4-8:30 PM	Shawn Mullen	Conference Room 107 & Zoom
01660000	Arts & Cultural Commission	3/19/2024	Tuesday	4-8:30 PM	Melissa Pionzio	Conference Room 107 & Zoom
01670000	Community Center	3/19/2024	Tuesday	4-8:30 PM	Matt Walsh	Conference Room 107 & Zoom
01680681	E Hampton Public Library	3/19/2024	Tuesday	4-8:30 PM	Christine Cachuela	Conference Room 107 & Zoom

	Board of Education	3/20/2024	Wednesday	6:30-8:30 PM	East Hampton Board of Education	Conference Room 107 & Zoom
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FY 2024-2025 Budget Workshop Schedule

1/12/2024

Org Code	Department / Agency	Workshop Date	Day	Time	Staff	Location
01210211	Police Administration	3/21/2024	Thursday	4-6:30 PM	Dennis Woessner	Conference Room 107 & Zoom
01210212	Regular Patrol	3/21/2024	Thursday	4-6:30 PM	Dennis Woessner	Conference Room 107 & Zoom
01210213	Lake Patrol	3/21/2024	Thursday	4-6:30 PM	Dennis Woessner	Conference Room 107 & Zoom
01250000	Public Safety Dispatch	3/21/2024	Thursday	4-6:30 PM	Dennis Woessner	Conference Room 107 & Zoom
01210214	Animal Control	3/21/2024	Thursday	6:30-8:30 PM	David Cox	Conference Room 107 & Zoom
01220221	Firefighting	3/21/2024	Thursday	6:30-8:30 PM	Robert Rainville	Conference Room 107 & Zoom
01220223	Fire Marshal	3/21/2024	Thursday	6:30-8:30 PM	Rich Klotzbier	Conference Room 107 & Zoom
01220225	Town Center Fire System	3/21/2024	Thursday	6:30-8:30 PM	Rich Klotzbier	Conference Room 107 & Zoom
01230000	Ambulance	3/21/2024	Thursday	6:30-8:30 PM	Dave Cox	Conference Room 107 & Zoom
01240000	Emergency Management	3/21/2024	Thursday	6:30-8:30 PM	Rich Klotzbier	Conference Room 107 & Zoom
01260000	Street Lighting	3/21/2024	Thursday	4-6:30 PM	Jeff Jylkka	Conference Room 107 & Zoom
01510000	Public Works Admin.	3/21/2024	Thursday	4-6:30 PM	Matt Walsh	Conference Room 107 & Zoom
01510510	Grounds Maintenance	3/21/2024	Thursday	4-6:30 PM	Matt Walsh	Conference Room 107 & Zoom
01520000	Engineering	3/21/2024	Thursday	4-6:30 PM	Matt Walsh	Conference Room 107 & Zoom
01530000	Town Garage	3/21/2024	Thursday	4-6:30 PM	Matt Walsh	Conference Room 107 & Zoom
01540000	Townwide Motor Fuel	3/21/2024	Thursday	4-6:30 PM	Matt Walsh	Conference Room 107 & Zoom
01550000	Road Materials	3/21/2024	Thursday	4-6:30 PM	Matt Walsh	Conference Room 107 & Zoom
01560000	Transfer Station	3/21/2024	Thursday	4-6:30 PM	Matt Walsh	Conference Room 107 & Zoom