

**Town of East Hampton**  
CONNECTICUT

**Board of Finance Proposed Budget  
For  
Town Council**



**FISCAL YEAR 2016-2017**

April 4, 2016

**2016-2017**

|                                  |              |
|----------------------------------|--------------|
| <b>Proposed Mill Rate</b>        | <b>29.55</b> |
| <b>Proposed Mill Rate Change</b> | <b>1.77</b>  |

**Example of Estimated Taxes**

| <b>Market Value</b> |         | <b>Assessment</b> |         | <b>Taxes</b> |           | <b>Yearly<br/>Increase</b> | <b>Monthly<br/>Increase</b> |
|---------------------|---------|-------------------|---------|--------------|-----------|----------------------------|-----------------------------|
| \$                  | 142,857 | \$                | 100,000 | \$           | 2,955.00  | \$ 177.00                  | \$ 14.75                    |
| \$                  | 214,286 | \$                | 150,000 | \$           | 4,432.50  | \$ 265.50                  | \$ 22.13                    |
| \$                  | 285,714 | \$                | 200,000 | \$           | 5,910.00  | \$ 354.00                  | \$ 29.50                    |
| \$                  | 357,143 | \$                | 250,000 | \$           | 7,387.50  | \$ 442.50                  | \$ 36.88                    |
| \$                  | 428,571 | \$                | 300,000 | \$           | 8,865.00  | \$ 531.00                  | \$ 44.25                    |
| \$                  | 714,286 | \$                | 500,000 | \$           | 14,775.00 | \$ 885.00                  | \$ 73.75                    |

**TOWN OF EAST HAMPTON**  
**BOARD OF FINANCE PROPOSED BUDGET**  
**July 1, 2016 - June 30, 2017**

|                                                         |                     |                     |                       | Board of Finance<br>Proposed<br>2016-2017 | INCREASE/<br>(DECREASE) | 2016 to 2017<br>Percent<br>Change |
|---------------------------------------------------------|---------------------|---------------------|-----------------------|-------------------------------------------|-------------------------|-----------------------------------|
|                                                         | Actual<br>2013-2014 | Actual<br>2014-2015 | APPROVED<br>2015-2016 |                                           |                         |                                   |
| <b>EXPENDITURES</b>                                     |                     |                     |                       |                                           |                         |                                   |
| EDUCATION                                               | \$ 28,009,279       | \$ 28,632,715       | \$ 28,776,785         | \$ 29,276,785                             | \$ 500,000              | 1.74%                             |
| TOWN OPERATIONS                                         |                     |                     |                       |                                           |                         |                                   |
| ADMINISTRATION & FINANCE                                | 3,441,343           | 3,396,868           | 3,579,089             | 3,724,144                                 | 145,055                 | 4.05%                             |
| PUBLIC SAFETY                                           | 2,178,837           | 2,263,612           | 2,341,247             | 2,522,339                                 | 181,092                 | 7.73%                             |
| HEALTH & HUMAN SERVICES                                 | 383,307             | 406,763             | 406,885               | 430,944                                   | 24,059                  | 5.91%                             |
| CULTURE & RECREATION                                    | 943,055             | 986,721             | 1,005,938             | 1,023,624                                 | 17,686                  | 1.76%                             |
| REGULATORY                                              | 378,160             | 368,206             | 429,791               | 362,902                                   | (66,889)                | -15.56%                           |
| PUBLIC WORKS                                            | 2,028,772           | 2,177,710           | 2,212,886             | 2,258,320                                 | 45,434                  | 2.05%                             |
| TRANSFERS TO OTHER FUNDS                                |                     |                     |                       |                                           |                         |                                   |
| VILLAGE WATER SYSTEM                                    | 23,532              | 13,532              | -                     | -                                         | -                       |                                   |
| OTHER FUNDS                                             | 35,000              | 35,000              | 37,500                | 37,500                                    | -                       | 0.00%                             |
| CAPITAL IMPROVEMENT                                     | 1,464,384           | 906,169             | 1,134,672             | 942,045                                   | (192,627)               | -16.98%                           |
| DEBT SERVICE                                            | 1,076,026           | 1,299,679           | 1,122,717             | 2,856,123                                 | 1,733,406               | 154.39%                           |
| <b>TOTAL EXPENDITURES</b>                               | \$ 39,961,695       | \$ 40,486,975       | \$ 41,047,510         | \$ 43,434,726                             | \$ 2,387,216            | 5.82%                             |
| <b>REVENUES</b>                                         |                     |                     |                       |                                           |                         |                                   |
| FEDERAL REVENUES                                        | \$ -                | \$ 4,186            | \$ -                  | \$ -                                      | \$ -                    |                                   |
| GRANTS - STATE OF CT (EDUCATION)                        | 8,543,347           | 8,336,353           | 7,805,485             | 7,786,500                                 | (18,985)                | -0.24%                            |
| GRANTS - STATE OF CT (OTHER)                            | 605,676             | 616,460             | 625,285               | 906,281                                   | 280,996                 | 44.94%                            |
| LICENSES, PERMITS AND FEES                              | 461,383             | 447,342             | 427,190               | 472,060                                   | 44,870                  | 10.50%                            |
| OTHER REVENUE                                           | 88,919              | 71,742              | 62,960                | 61,716                                    | (1,244)                 | -1.98%                            |
| INVESTMENT INCOME                                       | 18,492              | 20,202              | 22,500                | 22,500                                    | -                       | 0.00%                             |
| PROPERTY TAX REVENUE (PRIOR YEARS)                      | 927,841             | 1,101,946           | 1,017,000             | 938,500                                   | (78,500)                | -7.72%                            |
| TRANSFERS FROM OTHER FUNDS                              | 58,672              | 26,736              | 24,505                | 674,505                                   | 650,000                 | 2652.52%                          |
| VOLUNTEER TAX ABATEMENT                                 |                     |                     | (60,000)              | (60,000)                                  | -                       | 0.00%                             |
| <b>TOTAL REVENUES (Before taxes &amp; fund balance)</b> | \$ 10,704,330       | \$ 10,624,967       | \$ 9,924,925          | \$ 10,802,062                             | \$ 877,137              | 8.84%                             |
| <b>FUND BALANCE</b>                                     |                     |                     |                       |                                           | -                       |                                   |
| <b>PROPERTY TAXES (CURRENT)</b>                         | \$ 29,256,063       | \$ 30,053,901       | \$ 31,122,585         | \$ 32,632,664                             |                         |                                   |
| <b>TOTAL REVENUES</b>                                   | \$ 39,960,393       | \$ 40,678,868       | \$ 41,047,510         | \$ 43,434,726                             | \$ 2,387,216            | 5.82%                             |
| <b>NET GRAND LIST</b>                                   | \$ 1,128,365,076    | \$ 1,134,825,259    | \$ 1,143,169,752      | \$ 1,126,689,437                          |                         |                                   |
| <b>VALUE OF MILL</b>                                    | \$ 1,104,669        | \$ 1,112,129        | \$ 1,120,306          | \$ 1,104,156                              |                         |                                   |
| <b>ESTIMATED COLLECTION RATE</b>                        | 97.90%              | 98.00%              | 98.00%                | 98.00%                                    |                         |                                   |
| <b>CALCULATED MILL RATE</b>                             | 26.63               | 27.14               | 27.78                 | 29.55                                     | 1.77                    | 6.37%                             |

**TOWN OF EAST HAMPTON**  
**BOARD OF FINANCE PROPOSED BUDGET**  
**JULY 1, 2016 - JUNE 30, 2017**

| 2016-2017                                 |                     |                     |                       |                         |                         |                             |                                           |                        |                   |  |
|-------------------------------------------|---------------------|---------------------|-----------------------|-------------------------|-------------------------|-----------------------------|-------------------------------------------|------------------------|-------------------|--|
| FY 2016 to FY 2017                        |                     |                     |                       |                         |                         |                             |                                           |                        |                   |  |
|                                           | ACTUAL<br>2013-2014 | ACTUAL<br>2014-2015 | APPROVED<br>2015-2016 | Department<br>2016-2017 | Town Manager<br>Changes | Board of Finance<br>Changes | Board of Finance<br>Proposed<br>2016-2017 | Increase<br>(Decrease) | Percent<br>Change |  |
| <b>ADMINISTRATION &amp; FINANCE</b>       |                     |                     |                       |                         |                         |                             |                                           |                        |                   |  |
| TOWN MANAGER'S DEPARTMENT                 | \$ 343,781          | \$ 324,467          | \$ 332,647            | \$ 338,668              | \$ -                    | \$ -                        | \$ 338,668                                | \$ 6,021               | 1.8%              |  |
| COUNCIL - SPECIAL PROGRAMS                | 24,584              | 34,254              | 22,539                | 27,039                  |                         | (2,500)                     | 24,539                                    | 2,000                  | 8.9%              |  |
| FACILITIES ADMINISTRATOR                  | 18,603              |                     | -                     | -                       |                         |                             | -                                         | -                      |                   |  |
| LEGAL DEFENSE & FEES                      | 193,241             | 154,747             | 145,000               | 145,000                 |                         | (1,000)                     | 144,000                                   | (1,000)                | -0.7%             |  |
| TOWN HALL & HUMAN SVS. ANNEX              | 285,469             | 277,161             | 242,758               | 258,019                 |                         | (3,000)                     | 255,019                                   | 12,261                 | 5.1%              |  |
| FINANCE AND ACCOUNTING                    | 431,730             | 441,991             | 457,312               | 466,414                 |                         |                             | 466,414                                   | 9,102                  | 2.0%              |  |
| COLLECTOR OF REVENUE                      | 153,705             | 162,979             | 166,505               | 177,317                 |                         | (2,000)                     | 175,317                                   | 8,812                  | 5.3%              |  |
| ASSESSOR'S OFFICE                         | 166,349             | 175,026             | 181,846               | 187,316                 |                         |                             | 187,316                                   | 5,470                  | 3.0%              |  |
| BOARD OF ASSESSMENT APPEALS               | 991                 | 585                 | 1,917                 | 1,722                   |                         |                             | 1,722                                     | (195)                  | -10.2%            |  |
| TOWN CLERK'S OFFICE                       | 172,806             | 160,258             | 162,768               | 170,194                 |                         |                             | 170,194                                   | 7,426                  | 4.6%              |  |
| REGISTRARS/ELECTIONS                      | 43,099              | 47,764              | 45,483                | 51,121                  |                         | (2,450)                     | 48,671                                    | 3,188                  | 7.0%              |  |
| PROBATE COURT                             | 13,957              | 14,802              | 15,690                | 14,328                  |                         |                             | 14,328                                    | (1,362)                | -8.7%             |  |
| GENERAL INSURANCE                         | 282,132             | 338,643             | 373,410               | 389,225                 |                         |                             | 389,225                                   | 15,815                 | 4.2%              |  |
| EMPLOYEE BENEFITS                         | 1,239,070           | 1,188,023           | 1,322,980             | 1,455,351               | (96,837)                | (9,788)                     | 1,348,726                                 | 25,746                 | 1.9%              |  |
| INFORMATION TECHNOLOGY                    | 71,826              | 76,168              | 88,234                | 90,005                  |                         |                             | 90,005                                    | 1,771                  | 2.0%              |  |
| CONTINGENCY                               |                     |                     | 20,000                | 20,000                  |                         |                             | 20,000                                    | -                      | 0.0%              |  |
| CNG COMMUNITY CONTRIBUTION                |                     |                     |                       | 100,000                 | (50,000)                |                             | 50,000                                    | 50,000                 |                   |  |
| <b>TOTAL ADMINISTRATION &amp; FINANCE</b> | <b>3,441,343</b>    | <b>3,396,868</b>    | <b>3,579,089</b>      | <b>3,891,719</b>        | <b>(96,837)</b>         | <b>(20,738)</b>             | <b>3,724,144</b>                          | <b>145,055</b>         | <b>4.05%</b>      |  |
| <b>PUBLIC SAFETY</b>                      |                     |                     |                       |                         |                         |                             |                                           |                        |                   |  |
| POLICE ADMINISTRATION                     | 297,785             | 311,815             | 315,169               | 327,609                 | 5,275                   |                             | 332,884                                   | 17,715                 | 5.6%              |  |
| POLICE REGULAR PATROL                     | 1,310,423           | 1,417,768           | 1,442,146             | 1,527,109               | (14,458)                |                             | 1,512,651                                 | 70,505                 | 4.9%              |  |
| LAKE PATROL/BOAT REGISTRATIONS            | 4,843               | 2,605               | 3,883                 | 3,559                   |                         | (1,700)                     | 1,859                                     | (2,024)                | -52.1%            |  |
| ANIMAL CONTROL                            | 38,688              | 36,245              | 44,000                | 45,290                  |                         |                             | 45,290                                    | 1,290                  | 2.9%              |  |
| FIRE DEPARTMENT                           | 273,642             | 241,673             | 256,955               | 276,879                 | (8,995)                 | (5,000)                     | 262,884                                   | 5,929                  | 2.3%              |  |
| FIRE MARSHAL                              | 46,470              | 50,191              | 48,561                | 50,595                  | (2,576)                 |                             | 48,019                                    | (542)                  | -1.1%             |  |
| TOWN CENTER FIRE SYSTEM                   | 12,429              | 3,212               | 9,128                 | 9,238                   |                         |                             | 9,238                                     | 110                    | 1.2%              |  |
| AMBULANCE SERVICES                        | 2,619               | 5,422               | 6,500                 | 6,500                   | 13,000                  |                             | 19,500                                    | 13,000                 | 200.0%            |  |
| CIVIL PREPAREDNESS / L.E.P.C              | 16,025              | 15,064              | 15,369                | 15,939                  |                         |                             | 15,939                                    | 570                    | 3.7%              |  |
| PUBLIC SAFETY DISPATCH                    | 120,612             | 122,973             | 140,536               | 220,075                 |                         |                             | 220,075                                   | 79,539                 | 56.6%             |  |
| STREET LIGHTING                           | 55,301              | 56,644              | 59,000                | 59,000                  |                         | (5,000)                     | 54,000                                    | (5,000)                | -8.5%             |  |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>2,178,837</b>    | <b>2,263,612</b>    | <b>2,341,247</b>      | <b>2,541,793</b>        | <b>(7,754)</b>          | <b>(11,700)</b>             | <b>2,522,339</b>                          | <b>181,092</b>         | <b>7.73%</b>      |  |
| <b>HEALTH AND HUMAN SERVICES</b>          |                     |                     |                       |                         |                         |                             |                                           |                        |                   |  |
| CHATHAM HEALTH DISTRICT ASSESSMENT        | 110,407             | 115,813             | 121,341               | 132,602                 |                         |                             | 132,602                                   | 11,261                 | 9.3%              |  |

**TOWN OF EAST HAMPTON**  
**BOARD OF FINANCE PROPOSED BUDGET**  
**JULY 1, 2016 - JUNE 30, 2017**

| 2016-2017                        |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
|----------------------------------|---------------------|---------------------|-----------------------|-------------------------|-------------------------|---------------------------------|-----------------------------------------------|------------------------|-------------------|
| FY 2016 to FY 2017               |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
|                                  | ACTUAL<br>2013-2014 | ACTUAL<br>2014-2015 | APPROVED<br>2015-2016 | Department<br>2016-2017 | Town Manager<br>Changes | Board of Finance<br><br>Changes | Board of Finance<br><br>Proposed<br>2016-2017 | Increase<br>(Decrease) | Percent<br>Change |
| HUMAN SERVICES                   | 110,363             | 114,049             | 101,593               | 109,310                 |                         |                                 | 109,310                                       | 7,717                  | 7.6%              |
| SENIOR CENTER                    | 100,971             | 114,151             | 118,651               | 123,732                 |                         |                                 | 123,732                                       | 5,081                  | 4.3%              |
| TRANSPORTATION                   | 52,600              | 52,600              | 52,600                | 52,600                  |                         |                                 | 52,600                                        | -                      | 0.0%              |
| COMMUNITY SERVICES               | 4,650               | 4,620               | 5,250                 | 5,250                   |                         |                                 | 5,250                                         | -                      | 0.0%              |
| CEMETERY CARE                    | 4,316               | 4,532               | 5,000                 | 5,000                   |                         |                                 | 5,000                                         | -                      | 0.0%              |
| COMMISSION ON AGING (New 2015)   | -                   | 998                 | 2,450                 | 2,450                   |                         |                                 | 2,450                                         | -                      | 0.0%              |
| TOTAL HEALTH AND HUMAN SERVICES  | 383,307             | 406,763             | 406,885               | 430,944                 | -                       | -                               | 430,944                                       | 24,059                 | 5.91%             |
| CULTURE AND RECREATION           |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
| PARK & RECREATION                | 370,695             | 387,687             | 396,681               | 397,933                 |                         |                                 | 397,933                                       | 1,252                  | 0.3%              |
| ARTS & CULTURAL COMMISSION       | 1,007               | 1,397               | 2,500                 | 2,500                   |                         |                                 | 2,500                                         | -                      | 0.0%              |
| E H COMMUNITY CENTER             | 160,796             | 157,340             | 145,562               | 152,424                 | (4,000)                 |                                 | 148,424                                       | 2,862                  | 2.0%              |
| E HAMPTON PUBLIC LIBRARY         | 390,557             | 420,297             | 441,195               | 458,392                 | (3,625)                 |                                 | 454,767                                       | 13,572                 | 3.1%              |
| MIDDLE HADDAM LIBRARY            | 20,000              | 20,000              | 20,000                | 20,000                  |                         |                                 | 20,000                                        | -                      | 0.0%              |
| TOTAL CULTURE AND RECREATION     | 943,055             | 986,721             | 1,005,938             | 1,031,249               | (7,625)                 | -                               | 1,023,624                                     | 17,686                 | 1.76%             |
| REGULATORY                       |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
| PLANNING, ZONING & BUILDING      | 358,567             | 356,575             | 335,668               | 342,974                 | (500)                   | (500)                           | 341,974                                       | 6,306                  | 1.9%              |
| ECONOMIC DEVELOPMENT             | 3,743               | 1,803               | 4,710                 | 8,615                   | (3,000)                 | (750)                           | 4,865                                         | 155                    | 3.3%              |
| CONSERVATION AND LAKE COMMISSION | 11,669              | 8,828               | 85,201                | 24,137                  | (10,400)                |                                 | 13,737                                        | (71,464)               | -83.9%            |
| REDEVELOPMENT AGENCY             | 3,236               | 510                 | 2,555                 | 2,526                   |                         | (1,000)                         | 1,526                                         | (1,029)                | -40.3%            |
| MIDDLE HADDAM HISTORIC DISTRICT  | 945                 | 490                 | 1,657                 | 1,657                   |                         | (857)                           | 800                                           | (857)                  | -51.7%            |
| TOTAL REGULATORY                 | 378,160             | 368,206             | 429,791               | 379,909                 | (13,900)                | (3,107)                         | 362,902                                       | (66,889)               | -15.56%           |
| PUBLIC WORKS                     |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
| PUBLIC WORK DEPARTMENT           | 1,249,515           | 1,494,413           | 1,415,013             | 1,467,038               | (4,153)                 |                                 | 1,462,885                                     | 47,872                 | 3.4%              |
| ENGINEERING                      | 56,261              | 26,570              | 61,500                | 65,245                  | (15,245)                |                                 | 50,000                                        | (11,500)               | -18.7%            |
| TOWN GARAGE                      | 56,399              | 66,938              | 78,907                | 78,536                  |                         |                                 | 78,536                                        | (371)                  | -0.5%             |
| TOWNWIDE MOTOR FUEL              | 185,078             | 110,907             | 140,102               | 138,245                 | (2,000)                 |                                 | 136,245                                       | (3,857)                | -2.8%             |
| ROAD MATERIALS                   | 344,173             | 358,694             | 358,750               | 365,925                 |                         |                                 | 365,925                                       | 7,175                  | 2.0%              |
| TRANSFER STATION                 | 135,114             | 117,812             | 156,214               | 176,285                 | (14,156)                |                                 | 162,129                                       | 5,915                  | 3.8%              |
| SEPTAGE DISPOSAL                 | 2,232               | 2,376               | 2,400                 | 2,600                   |                         |                                 | 2,600                                         | 200                    | 8.3%              |
| TOTAL PUBLIC WORKS               | 2,028,772           | 2,177,710           | 2,212,886             | 2,293,874               | (35,554)                | -                               | 2,258,320                                     | 45,434                 | 2.05%             |
| TOTAL OPERATING BUDGET (TOWN)    |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
|                                  | 9,353,474           | 9,599,880           | 9,975,836             | 10,569,488              | (161,670)               | (35,545)                        | 10,322,273                                    | 346,437                | 3.47%             |

**TOWN OF EAST HAMPTON  
BOARD OF FINANCE PROPOSED BUDGET  
JULY 1, 2016 - JUNE 30, 2017**

| 2016-2017                                 |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
|-------------------------------------------|---------------------|---------------------|-----------------------|-------------------------|-------------------------|---------------------------------|-----------------------------------------------|------------------------|-------------------|
| FY 2016 to FY 2017                        |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
|                                           | ACTUAL<br>2013-2014 | ACTUAL<br>2014-2015 | APPROVED<br>2015-2016 | Department<br>2016-2017 | Town Manager<br>Changes | Board of Finance<br><br>Changes | Board of Finance<br><br>Proposed<br>2016-2017 | Increase<br>(Decrease) | Percent<br>Change |
| DEBT SERVICE (Includes tax exempt leases) | 1,076,026           | 1,299,679           | 1,122,717             | 2,710,123               |                         | 146,000                         | 2,856,123                                     | 1,733,406              | 154.39%           |
| CONTRIBUTIONS TO OTHER FUNDS              |                     |                     |                       |                         |                         |                                 |                                               |                        |                   |
| TRANSFER TO CAPITAL RESERVE FUND          | 1,464,384           | 906,169             | 1,134,672             | 1,135,000               | 82,045                  | (275,000)                       | 942,045                                       | (192,627)              | -17.0%            |
| TRANSFER TO WATER FUND                    | 23,532              | 13,532              | -                     |                         |                         |                                 | -                                             | -                      |                   |
| TRANSFER TO COMP. ABSENCES FUND           | 35,000              | 35,000              | 37,500                | 37,500                  |                         |                                 | 37,500                                        | -                      | 0.0%              |
| TOTAL CONTRIBUTIONS TO OTHER FUNDS        | 1,522,916           | 954,701             | 1,172,172             | 1,172,500               | 82,045                  | (275,000)                       | 979,545                                       | (192,627)              | -16.4%            |
| EDUCATION                                 | 28,009,279          | 28,632,715          | 28,776,785            | 29,336,181              | (559,396)               | 500,000                         | 29,276,785                                    | 500,000                | 1.74%             |
| TOTAL                                     | \$ 39,961,695       | \$ 40,486,975       | \$ 41,047,510         | \$ 43,788,292           | (\$639,021)             | 335,455                         | \$ 43,434,726                                 | 2,387,216              | 5.82%             |

Note: Financing is being proposed for two heavy duty dump trucks and the aerial ladder truck that was previously paid for from capital reserve funds.  
The heavy duty trucks are proposed to be financed over 7 years and the ladder truck over 10. An estimated payment schedule is presented below.  
This type of financing requires an additional approval from the Town Council.

|               |               |                     |                |
|---------------|---------------|---------------------|----------------|
| Amt. Financed | \$ 705,000    | \$ 400,000          |                |
| Int. rate     | 3%            | 1.82%               |                |
|               | Ladder Truck  | 2 Heavy Duty Trucks | Total          |
| <b>2017</b>   | <b>84,000</b> | <b>62,000</b>       | <b>146,000</b> |
| 2018          | 84,000        | 62,000              | 146,000        |
| 2019          | 84,000        | 62,000              | 146,000        |
| 2020          | 84,000        | 62,000              | 146,000        |
| 2021          | 84,000        | 62,000              | 146,000        |
| 2022          | 84,000        | 62,000              | 146,000        |
| 2023          | 84,000        | 62,000              | 146,000        |
| 2024          | 84,000        |                     | 84,000         |
| 2025          | 84,000        |                     | 84,000         |
| 2026          | 84,000        |                     | 84,000         |

**TOWN OF EAST HAMPTON**  
**JULY 1, 2016 - JUNE 30, 2017**  
**ESTIMATED REVENUES**

|                                         | Actual<br>2013-2014 | Actual<br>2014-2015 | Budget<br>2015-2016 | Budget<br>2016-2017 | Increase/<br>(Decrease) | Percent<br>Change |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------------|
| <b>FEDERAL GRANTS</b>                   |                     |                     |                     |                     |                         |                   |
| Miscellaneous                           | -                   | 4,186               | -                   | -                   | -                       |                   |
| <b>Total</b>                            | <b>-</b>            | <b>4,186</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>                |                   |
| <b>EDUCATION GRANTS - STATE</b>         |                     |                     |                     |                     |                         |                   |
| Education Cost Sharing                  | 7,711,108           | 7,672,767           | 7,715,347           | 7,714,555           | (792)                   | 0.0%              |
| Special Education Excess Cost           | 554,931             | 481,262             | -                   | -                   | -                       |                   |
| School Transportation                   | 91,276              | 77,562              | 72,232              | 55,788              | (16,444)                | -22.8%            |
| Adult Education                         | 20,061              | 18,101              | 17,906              | 16,157              | (1,749)                 | -9.8%             |
| Principal/Interest Subsidy - Bonds      | 165,971             | 86,661              | -                   | -                   | -                       |                   |
| <b>Total</b>                            | <b>8,543,347</b>    | <b>8,336,353</b>    | <b>7,805,485</b>    | <b>7,786,500</b>    | <b>(18,985)</b>         | <b>-0.24%</b>     |
| <b>GENERAL OPERATING GRANTS - STATE</b> |                     |                     |                     |                     |                         |                   |
| State Owned Property                    | 107,111             | 117,636             | 111,380             | 49,453              | (61,927)                | -55.6%            |
| MRSA Sales Tax Sharing                  | -                   | -                   | -                   | 378,798             | 378,798                 |                   |
| Mashantucket Pequot/Mohegan grant       | 59,349              | 61,488              | 61,969              | 41,992              | (19,977)                | -32.2%            |
| Disability Tax Relief                   | 1,267               | 1,248               | 1,245               | 1,245               | -                       | 0.0%              |
| Elderly Tax Relief (Circuit Breaker)    | 45,253              | 47,040              | 47,000              | 48,000              | 1,000                   | 2.1%              |
| Veterans Exemptions                     | 4,774               | 4,344               | 4,300               | 4,250               | (50)                    | -1.2%             |
| Youth & Family Services                 | 16,137              | 16,137              | 16,100              | 15,911              | (189)                   | -1.2%             |
| Town Aid Road                           | 323,375             | 322,948             | 322,948             | 320,189             | (2,759)                 | -0.9%             |
| Grants for Municipal Projects (OPM)     | 17,816              | 17,816              | 18,943              | 18,943              | -                       | 0.0%              |
| Telephone Access Line Share             | 30,455              | 27,803              | 30,400              | 27,500              | (2,900)                 | -9.5%             |
| Civil Preparedness                      | 139                 | -                   | 11,000              | -                   | (11,000)                | -100.0%           |
| <b>Total</b>                            | <b>605,676</b>      | <b>616,460</b>      | <b>625,285</b>      | <b>906,281</b>      | <b>280,996</b>          | <b>44.94%</b>     |
| <b>TOTAL STATE FUNDING</b>              | <b>9,149,023</b>    | <b>8,952,813</b>    | <b>8,430,770</b>    | <b>8,692,781</b>    | <b>262,011</b>          | <b>3.11%</b>      |
| <b>LICENSES, FEES AND PERMITS</b>       |                     |                     |                     |                     |                         |                   |
| Town Clerk's Office                     | 240,821             | 224,450             | 239,700             | 245,750             | 6,050                   | 2.5%              |
| Police Department                       | 12,159              | 10,037              | 8,500               | 8,300               | (200)                   | -2.4%             |
| Tax & Assessing                         | 1,484               | 1,565               | 1,300               | 1,300               | -                       | 0.0%              |
| Blasting Permits                        | 205                 | 385                 | 100                 | 100                 | -                       | 0.0%              |
| Animal Control Fees                     | 542                 | 210                 | 500                 | 210                 | (290)                   | -58.0%            |
| Building Department                     | 140,409             | 149,222             | 115,390             | 156,600             | 41,210                  | 35.7%             |
| Planning/Zoning Commission              | 1,150               | 3,240               | 1,500               | 1,500               | -                       | 0.0%              |
| Zoning Board of Appeals                 | 1,000               | 910                 | 1,000               | 1,000               | -                       | 0.0%              |
| Inland Wetlands Commission              | 3,295               | 2,745               | 2,500               | 2,500               | -                       | 0.0%              |
| Public Works Department                 | 40                  | 946                 | 50                  | 50                  | -                       | 0.0%              |
| Library Fees                            | 3,074               | 2,992               | 3,000               | 3,000               | -                       | 0.0%              |
| Middle Haddam Hist. District            | 275                 | 175                 | 250                 | 250                 | -                       | 0.0%              |
| CRRA recycle rebate                     | 8,968               | 9,193               | 9,000               | 9,000               | -                       | 0.0%              |
| Transfer Station Fees                   | 47,961              | 41,272              | 44,400              | 42,500              | (1,900)                 | -4.3%             |
| <b>Total</b>                            | <b>461,383</b>      | <b>447,342</b>      | <b>427,190</b>      | <b>472,060</b>      | <b>44,870</b>           | <b>10.50%</b>     |

**TOWN OF EAST HAMPTON**  
**JULY 1, 2016 - JUNE 30, 2017**  
**ESTIMATED REVENUES**

|                                                      | Actual<br>2013-2014  | Actual<br>2014-2015  | Budget<br>2015-2016  | Budget<br>2016-2017  | Increase/<br>(Decrease) | Percent<br>Change |
|------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------|
| <b>OTHER REVENUE</b>                                 |                      |                      |                      |                      |                         |                   |
| Use of Schools                                       | -                    | 95                   |                      | -                    | -                       |                   |
| Finance Department                                   | 780                  | 2,451                | 1,000                | 1,000                | -                       | 0.0%              |
| Building Department                                  |                      | 5                    | -                    | -                    | -                       |                   |
| Community Room Rental                                | 50                   | 150                  | 150                  | 150                  | -                       | 0.0%              |
| Housing Authority (P.I.L.O.T)                        | 13,329               | 15,481               | 12,500               | 15,000               | 2,500                   | 20.0%             |
| Sears Park Stickers / Boat Passes                    | 7,864                | 4,062                | 3,000                | 3,000                | -                       | 0.0%              |
| Pavilion Rental                                      | 750                  | 1,274                | 750                  | 750                  | -                       | 0.0%              |
| Library Receipts                                     | 8,765                | 8,868                | 10,000               | 9,000                | (1,000)                 | -10.0%            |
| Cell tower rent                                      | 28,566               | 28,566               | 28,560               | 28,566               | 6                       | 0.0%              |
| Fire Marshall                                        | 18                   |                      | -                    | -                    | -                       |                   |
| Insurance reimbursement                              | 8,698                | 5,995                | -                    | -                    | -                       |                   |
| Cemetery                                             | 500                  |                      | -                    | -                    | -                       |                   |
| Sale of equipment                                    | 9,421                |                      | -                    | -                    | -                       |                   |
| Sale of food at Sears Park                           | 2,595                | 2,397                |                      | 2,250                | 2,250                   |                   |
| Miscellaneous                                        | 7,583                | 2,398                | 7,000                | 2,000                | (5,000)                 | -71.4%            |
| <b>Total</b>                                         | <b>88,919</b>        | <b>71,742</b>        | <b>62,960</b>        | <b>61,716</b>        | <b>(1,244)</b>          | <b>-1.98%</b>     |
| <b>INTEREST INCOME</b>                               | <b>18,492</b>        | <b>20,202</b>        | <b>22,500</b>        | <b>22,500</b>        | <b>-</b>                | <b>0.00%</b>      |
| <b>PROPERTY TAX REVENUE - OTHER</b>                  |                      |                      |                      |                      |                         |                   |
| Supp. Motor Vehicle                                  | 254,084              | 269,908              | 235,000              | 245,000              | 10,000                  | 4.3%              |
| Back Taxes                                           | 417,599              | 523,959              | 503,000              | 450,000              | (53,000)                | -10.5%            |
| Interest on back taxes                               | 251,713              | 303,615              | 276,000              | 240,000              | (36,000)                | -13.0%            |
| Lien Fees                                            | 4,445                | 4,464                | 3,000                | 3,500                | 500                     | 16.7%             |
| <b>Total</b>                                         | <b>927,841</b>       | <b>1,101,946</b>     | <b>1,017,000</b>     | <b>938,500</b>       | <b>(78,500)</b>         | <b>-7.72%</b>     |
| <b>TRANSFERS FROM OTHER FUNDS</b>                    |                      |                      |                      |                      |                         |                   |
| Capital Reserve Fund                                 | 34,879               | 2,468                |                      | 650,000              | 650,000                 |                   |
| W.P.C.A. / Jt. Facilities (Interfund Service Charge) | 23,793               | 24,268               | 24,505               | 24,505               | -                       | 0.0%              |
| <b>Total</b>                                         | <b>58,672</b>        | <b>26,736</b>        | <b>24,505</b>        | <b>674,505</b>       | <b>650,000</b>          | <b>2652.52%</b>   |
| <b>VOLUNTEER TAX ABATEMENT</b>                       | <b>\$0</b>           | <b>\$0</b>           | <b>(60,000)</b>      | <b>(60,000)</b>      | <b>-</b>                | <b>0.0%</b>       |
| <b>FUND BALANCE DESIGNATION</b>                      | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>                |                   |
| <b>CURRENT TAXES</b>                                 | <b>29,256,063</b>    | <b>30,053,901</b>    | <b>31,122,585</b>    | <b>32,632,664</b>    | <b>1,510,079</b>        | <b>4.85%</b>      |
| <b>TOTAL REVENUES</b>                                | <b>\$ 39,960,393</b> | <b>\$ 40,678,868</b> | <b>\$ 41,047,510</b> | <b>\$ 43,434,726</b> | <b>2,387,216</b>        | <b>5.82%</b>      |

**TOWN OF EAST HAMPTON  
CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016-2017**

|                                                            |                          | 3/5/2016   | 3/12/2016  | 4/4/2016   |                  |
|------------------------------------------------------------|--------------------------|------------|------------|------------|------------------|
|                                                            |                          | 2016-2017  | 2016-2017  | 2016-2017  | 2016-2017        |
| CATEGORY                                                   | Department               | Department | Manager    | Committee  | Board of Finance |
| BUILDINGS AND GROUNDS                                      |                          |            |            |            |                  |
| Senior Center / Library Upgrade Sinking Fund               | Senior Center            | 10,000     | 10,000     | 10,000     | 10,000           |
| Sears Park Boat Launch & Parking Lot Renovation            | Parks & Recreation       | 63,198     |            |            |                  |
| Public Works Garage (Replace overhead doors)               | Public Works             | 10,000     | 10,000     | 10,000     | 10,000           |
| Fire Department Facility Maintenance & Repair Sinking Fund | Fire Department          | 50,000     | 40,000     | 40,000     | 40,000           |
| Playscape Replacement at Memorial School (Sinking Fund)    | Parks & Recreation       | 20,000     | 20,000     | 20,000     | 20,000           |
| Field and green top drainage                               | Memorial School & Middle | 15,000     |            |            |                  |
| Track resurface sinking fund                               | High School              | 15,000     | 15,000     | 15,000     | 15,000           |
| School Safety                                              | All Schools              | 30,000     | 30,000     | 30,000     | 30,000           |
| Accesible Walkway to Middle School Athletic Fields         | Middle School            | 15,000     |            |            |                  |
| CO Detection                                               | All Schools              | 11,000     |            |            |                  |
| Asbestos Abatement                                         | All Schools              | 14,000     |            |            |                  |
| Bathroom upgrades                                          | Center School            | 12,000     |            |            |                  |
| Floor Tile/Carpet                                          | All Schools              | 24,000     |            |            |                  |
| HVAC/RTU Replacement                                       | Middle School            | 40,000     |            | 40,000     | 40,000           |
| Traffic and Pedestrian Safety Barrier                      | Memorial School          | 8,000      |            |            |                  |
| School Repair & Maintenance Sinking Fund                   | All Schools              |            | 40,000     | 40,000     | 40,000           |
| Total                                                      |                          | \$ 337,198 | \$ 165,000 | \$ 205,000 | \$ 205,000       |
| ROADS/SIDEWALKS                                            |                          |            |            |            |                  |
| Upgrade unimproved roads                                   | Public Works             | 40,000     | 40,000     | 40,000     | -                |
| Road repairs (Private Roads)                               | Public Works             | 25,000     | 25,000     | 25,000     | 25,000           |
| Sidewalk repair and replacement                            | Public Works             | 50,000     | 25,000     | 25,000     | 25,000           |
| Water quality infrastructure improvements                  | Public Works             | 40,000     | 40,000     | 40,000     | 40,000           |
| Engineering Road Study                                     | Public Works             | 45,000     | 45,000     | 45,000     | 45,000           |
| Road Repair / Maintenance                                  | Public Works             | 328,000    | 328,000    | 328,000    | 268,000          |
| Total                                                      |                          | \$ 528,000 | \$ 503,000 | \$ 503,000 | \$ 403,000       |
| VEHICLES                                                   |                          |            |            |            |                  |
| Sinking Fund for Fire Department Rolling Stock             | Fire Department          | 75,000     | 75,000     | 75,000     | 75,000           |
| Cruisers and Conversion Equip.                             | Police Department        | 67,767     | 67,767     | 67,767     | 67,767           |
| 4X4 Pickup truck w/plow                                    | Facilities               | 40,000     |            |            |                  |
| 4X4 Pickup truck w/plow                                    | Public Works             | 40,000     | 40,000     | 40,000     | 40,000           |
| Vehicle equipment sinking fund                             | Public Works             | 75,000     | 75,000     | 75,000     | 75,000           |
| Plow Truck (Lease)                                         | Public Works             |            |            | 200,000    | 400,000          |
| Plow Truck                                                 | Public Works             | 400,000    | 200,000    | 200,000    | -                |
| Total                                                      |                          | \$ 697,767 | \$ 457,767 | \$ 657,767 | \$ 657,767       |

**TOWN OF EAST HAMPTON  
CAPITAL IMPROVEMENT PLAN  
FISCAL YEAR 2016-2017**

|                             |                                                              | 3/5/2016            | 3/12/2016    | 4/4/2016     |                  |        |
|-----------------------------|--------------------------------------------------------------|---------------------|--------------|--------------|------------------|--------|
| CATEGORY                    | Department                                                   | 2016-2017           | 2016-2017    | 2016-2017    | 2016-2017        |        |
|                             |                                                              | Department          | Manager      | Committee    | Board of Finance |        |
| EQUIPMENT                   |                                                              |                     |              |              |                  |        |
|                             | Cold Planer                                                  | Public Works        | 25,000       | -            | -                | 25,000 |
|                             | Truck plows / sanders                                        | Public Works        | 20,000       | 20,000       | 20,000           | 20,000 |
|                             | Replace cans & equipment trash recycling at Transfer station | Public Works        | 10,000       | 10,000       | 10,000           | 10,000 |
|                             | Scag Turf Tiger                                              | Parks & Recreation  | 13,964       | 13,964       | 13,964           | 13,964 |
|                             | Turnout gear                                                 | Fire Department     | 18,000       | 18,000       | 18,000           | 18,000 |
|                             | Air Bottles                                                  | Fire Department     | 14,000       | 14,000       | 14,000           | 14,000 |
|                             | Total                                                        | \$ 100,964          | \$ 75,964    | \$ 75,964    | \$ 100,964       |        |
| TECHNOLOGY                  |                                                              |                     |              |              |                  |        |
|                             | Upgrade servers / printers                                   | General Government  | 9,814        | 9,814        | 9,814            | 9,814  |
|                             | Technology Equip. / Network Upgrades (Switches & Software)   | All Schools         |              |              | 15,000           | 15,000 |
|                             | Total                                                        | \$ 9,814            | \$ 9,814     | \$ 24,814    | \$ 24,814        |        |
| OTHER                       |                                                              |                     |              |              |                  |        |
|                             | Glastonbury Dispatch                                         | Public Safety       |              | 55,000       | 55,000           | 55,000 |
|                             | Rt. 66 Corridor Study (Grant Match)                          | General Government  |              | 17,500       | 17,500           | 17,500 |
|                             | Lake Watershed 9 point plan                                  | Conservation & Lake | 100,000      | -            | -                | -      |
|                             | Revaluation                                                  | Tax Assessor        | 30,000       | 20,000       | 20,000           | 20,000 |
|                             | Total                                                        | \$ 130,000          | \$ 92,500    | \$ 92,500    | \$ 92,500        |        |
|                             | TOTAL CAPITAL PROGRAM                                        | \$ 1,803,743        | \$ 1,304,045 | \$ 1,559,045 | \$ 1,484,045     |        |
| General Fund Contribution   |                                                              | \$ 1,716,743        | \$ 1,217,045 | \$ 1,217,045 | \$ 942,045       |        |
| LOCIP                       |                                                              | 87,000              | 87,000       | 87,000       | 87,000           |        |
| Lease Finance               |                                                              |                     |              | 200,000      | 400,000          |        |
| Police Special Revenue Fund |                                                              |                     |              |              |                  |        |
| Residual project balances   |                                                              |                     |              | 55,000       | 55,000           |        |

## East Hampton Public Schools - Operating Budget Overview

### Fiscal Year 2016-17

| Object<br>Number    | Object Description and Budget Assumptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2014-15<br>Actual | 2015-16<br>Budget | 2016-17<br>Proposed | Change \$ | Change<br>% |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|---------------------|-----------|-------------|
| 5111                | <p><b>Certified Salaries:</b> This account represents the cost of salaries for 161.4 FTE certified teachers, a <b>reduction of 2.4</b> through retirements and attrition. A total of 157.46 FTE are in the general operating budget (2.94 supported by IDEA grant funding and 1FTE in program shared with another community). Seventy seven percent of all teachers are at step 10 with the remaining 23.3% eligible for step increase. The general wage increase effective for certified teachers is 2.5% for 2016-17. Also included in this object are the salaries for administrators (Principals, Directors of Support Services and Curriculum, Superintendent) with the collectively bargained contract for the administrators providing a general wage increase of 2% plus step. The cost of athletic coaches, extracurricular stipends, and certified teacher stipends are also budgeted here. <b>In addition to the 2.4 FTE reduction noted above, three retirements with replacement , and 75,000 in unpaid long term leave</b> included in this line. As of February 29th only three of the assumed 5 retirements are known.</p> | 14,263,278        | 14,775,480        | 14,992,373          | 216,893   | 1.5%        |
| 5112                | <p><b>Classified Salaries:</b> This account includes the hourly wages for full and part-time paraprofessionals, custodians, and secretaries, also salaries for technology, facilities, and business employees. The cost of providing substitutes in the classroom is recorded here. <b>Reductions for 2 full time staff are included</b> , no retirements are known as of February 29.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3,694,195         | 3,876,014         | 3,944,215           | 68,201    | 1.8%        |
| 5210<br>and<br>5290 | <p><b>Medical Insurance:</b> This account includes the employer share of providing medical and dental insurance to full time employees eligible for and selecting coverage. Open enrollment occurs annually but selections for the next budget year are not known until May 31. Only a high deductible medical plan is offered to all Board of Education employees. The current medical insurance carrier is Cigna. The dental plan is self-insured and administered by Anthem. The renewal rate increase continues to be under negotiation on February 29th and is assumed at 7.5%. <b>Deductibles will increase by 33% from \$1,500/\$3,000 to \$2,000/\$4,000 for approximately 60% of covered employees in 2016-17</b> , this change reduces the expected cost. This staff changes noted above are also reflected here in the related benefits.</p>                                                                                                                                                                                                                                                                                    | 3,655,293         | 3,781,630         | 3,991,660           | 210,030   | 5.6%        |

## East Hampton Public Schools - Operating Budget Overview

### Fiscal Year 2016-17

| Object Number | Object Description and Budget Assumptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2014-15 Actual | 2015-16 Budget | 2016-17 Proposed | Change \$ | Change % |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------|-----------|----------|
| 5213          | <b>Life Insurance:</b> This account represents the expense of providing life insurance and accidental death/disability insurance in accordance with contractual agreements. The cost is 11 cents per \$1,000 of covered salary. The insurance is provided by Anthem following open bidding and is in effect until June 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 40,829         | 44,100         | 44,400           | 300       | 0.7%     |
| 5220          | <b>Social Security:</b> This account represents the employer share of social security expense which is 6.2% of covered salary and wages. Teacher salary payments reported to Connecticut Teacher Retirement are not eligible for social security matching by the employer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 239,361        | 246,281        | 253,154          | 6,873     | 2.8%     |
| 5221          | <b>Medicare:</b> This account represents the employer share of Medicare expense which is 1.45% of covered salary and wages. Certified teachers hired by the East Hampton prior to April 1986 are not eligible for Medicare and thus have no matching employer cost.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 234,740        | 248,471        | 252,330          | 3,859     | 1.6%     |
| 5230-5235     | <b>Pension:</b> This account represents the Board of Education share of the Town of East Hampton Retirement Income Plan, a defined benefit program. Eligible employees are determined by union contract and non-union classified staff hired before April 2013. Non-union employees employed after April 2013 are covered by a defined contribution plan. The expense is actuarially determined. Changes to the actuarial assumptions and staffing levels determine the cost, reducing the assumed investment return had the greatest impact on increasing the required contribution in recent years. Town actuarial evaluation to be completed by end of April 2016, budget is based on preliminary actuarial amount shared by Town Finance Director. The anticipated reduction in assumed investment returns was phased in more gradually than initially determined, the 2015-16 budget amount was higher than required creating the reduction in the 2016-17 budget. | 402,922        | 460,005        | 434,162          | (25,843)  | -5.6%    |
| 5250          | <b>Unemployment Compensation:</b> The Board of Education is recognized as a "reimbursable employer" by the Connecticut Department of Labor and is billed for eligible payouts to former employees. By Connecticut law, each employer who paid wages to a claimant in the base period of the claim is potentially chargeable for a portion of each benefit payment made to that claimant. Each employer's charge is based on the percentage of base period wages it paid to the claimant. All staff reductions in the developed 2016-17 budget as of January 15th assumed due to natural attrition with no unemployment.                                                                                                                                                                                                                                                                                                                                                 | 15,242         | 21,343         | 8,000            | (13,343)  | -62.5%   |

## East Hampton Public Schools - Operating Budget Overview

### Fiscal Year 2016-17

| Object Number | Object Description and Budget Assumptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2014-15 Actual | 2015-16 Budget | 2016-17 Proposed | Change \$ | Change % |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------|-----------|----------|
| 5260          | <b>Worker's Compensation:</b> Connecticut employers must carry insurance for injuries determined to be work related. The Board of Education's workers compensation carrier is the Connecticut Interlocal Risk Management Agency (CIRMA). CIRMA is a member owned agency organized by the Connecticut Conference of Municipalities. Also expensed here is the unreimbursed share of salary and wage costs during the period of time the employee is receiving compensation from the insurance carrier as required per certain collectively bargained contracts. Increase is estimated. | 160,102        | 162,800        | 174,150          | 11,350    | 7.0%     |
| 5316          | <b>Computer Consulting Services:</b> Includes the annual update costs for various software packages, site licensing, and other software services. These include the student data management system, web filters, accounting software shared with the town, the educator evaluation system (RANDA), and universal screens such as STAR assessments.                                                                                                                                                                                                                                    | 207,963        | 198,682        | 219,923          | 21,241    | 10.7%    |
| 5319          | <b>Meetings/Conferences/Training:</b> This account represents the cost of all district training and professional development conducted by various outside providers to increase teacher effectiveness. State mandates require ongoing professional development for certified staff.                                                                                                                                                                                                                                                                                                   | 69,264         | 33,800         | 44,700           | 10,900    | 32.2%    |
| 5330          | <b>Professional/Technical Services:</b> <i>Special education services comprise 81%</i> of this line for contracted student services such as speech and occupational therapies, plus evaluation and autism support services. Some services are provided through CREC or individual consultants. Other services for the district include legal representation, negotiation services, and outside auditors. Anticipated reimbursement from Medicaid for services rendered to students are utilized a reduction to expenses in this line, \$75,000 is assumed.                            | 844,092        | 875,241        | 814,750          | (60,491)  | -6.9%    |
| 5410          | <b>Public Utilities:</b> Sewer and water use charges to the Town of East Hampton and the East Hampton Water Pollution Control Authority (WPCA). Fees payable to the WPCA for water use at Memorial and Center Schools and the Central Office increased approximately 175% in the 2015-16 fiscal year.                                                                                                                                                                                                                                                                                 | 33,721         | 46,476         | 50,425           | 3,949     | 8.5%     |
| 5430 to 5439  | <b>Repairs and Maintenance:</b> These accounts include the costs or repairs and service contracts for all buildings and equipment including plumbing and electrical services, monitoring and maintenance of security systems, heating and ventilation repairs; additionally inspection and tests of fire alarm and fire suppression systems. Also includes refuse removal and recycling contracts. Modifications and improvements needed for safety and security upgrades included as well.                                                                                           | 346,136        | 360,545        | 349,615          | (10,930)  | -3.0%    |

## East Hampton Public Schools - Operating Budget Overview

### Fiscal Year 2016-17

| Object Number | Object Description and Budget Assumptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2014-15 Actual | 2015-16 Budget | 2016-17 Proposed | Change \$ | Change % |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------|-----------|----------|
| 5440          | <b>Rental:</b> Copier lease, supplies, and services provided by the vendor is the primary expense here, 16-17 will be year 3 of a 48 month lease, awarded by open bidding (ending August 2018). Other costs include leased postage machines.                                                                                                                                                                                                                                                                                                                                                                                           | 89,891         | 96,684         | 102,001          | 5,317     | 5.5%     |
| 5510          | <b>Pupil Transportation:</b> The 16-17 school year is the final year of a five year contract with DATTCO (who assumed the Nichols Bus Company contract). <i>In 16-17 contract rates increase by 2.5%</i> , continued sharing of one van with neighboring towns is assumed. Sixteen 71 passenger buses, run daily each at \$239.07 per day, 4 in town vans, other runs with differing rates: 2 Vinyl/Voag runs, 1 mini bus, and various out of town vans meeting student needs. <i>One additional bus was added in the 2015-16 fiscal year, only 15 buses were originally planned.</i>                                                  | 1,176,951      | 1,133,760      | 1,219,498        | 85,738    | 7.6%     |
| 5511          | <b>Other Transportation:</b> Transportation to athletic events and various field trips, some expenses are offset by athletic participation fees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 35,533         | 35,504         | 33,004           | (2,500)   | -7.0%    |
| 5520          | <b>Property/Liability Insurance:</b> Insurance protection for the district in the event of lawsuits, property damage, and certain student accidents. Actual cost estimated, student athletic portion bid in June 2014. Expect increase when building project ends and high school coverage returns to budget. The Town of East Hampton and Board of Education share the cost of a consultant who manages the bidding of these policies.                                                                                                                                                                                                | 112,761        | 155,226        | 129,150          | (26,076)  | -16.8%   |
| 5530-5550     | <b>Communications, printing, newspaper advertising:</b> Fiber is budgeted here and represents approximately 25% of this category. All telephone and fiber expenses are budgeted net of E-rate reimbursement. East Hampton Schools applies for "ERate" reimbursement for eligible services, reimbursement rates are declining by 50% each year (was 40% in 2014-15 for most services). ERATE is administered through the Universal Service Administrative Company (USAC) an independent, not-for-profit corporation designated by the Federal Communications Commission (FCC) as the administrator of the universal service fund (USF). | 97,437         | 116,032        | 116,625          | 593       | 0.5%     |

## East Hampton Public Schools - Operating Budget Overview

### Fiscal Year 2016-17

| Object Number | Object Description and Budget Assumptions                                                                                                                                                                                                                                                                                                                                                                                                               | 2014-15 Actual | 2015-16 Budget | 2016-17 Proposed | Change \$ | Change % |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------|-----------|----------|
| 5560          | <b>Tuition-RESC:</b> Tuition as required for currently identified special education students.                                                                                                                                                                                                                                                                                                                                                           | 467,613        | 421,217        | 552,797          | 131,580   | 31.2%    |
| 5561          | <b>Tuition to Agencies W/In CT:</b> Tuition as required for currently enrolled students in VOAG and adult ed services. The 2015-16 budget was reduced by \$75,000 for Medicaid services reimbursement. During 2015-16 year it was determined this reimbursement more directly impacted services not tuition, see above.                                                                                                                                 | 90,677         | 19,804         | 131,618          | 111,814   | 564.6%   |
| 5563          | <b>Tuition to Private Schools:</b> Tuition as required for currently identified special education students. Budgeted expenditures in 2015-16 and 2016-17 are NOT REDUCED BY EXCESS COST see subtraction below, excess cost is netted in this line within the Town/School finance system                                                                                                                                                                 | 311,700        | 311,333        | 424,454          | 113,121   | 36.3%    |
| 5566          | <b>Magnet School Tuition:</b> Moderation in rate of growth anticipated with implementation of full day kindergarten                                                                                                                                                                                                                                                                                                                                     | 212,293        | 210,000        | 192,500          | (17,500)  | -8.3%    |
| 5580          | <b>Staff Travel:</b> Per collectively bargained contracts including reimbursement of inter-building travel at IRS mileage rates.                                                                                                                                                                                                                                                                                                                        | 11,182         | 13,965         | 13,965           | 0         | 0.0%     |
| 5590          | <b>Other Purchased Services:</b> Athletic officials, building inspection services, and services supporting professional development activities.                                                                                                                                                                                                                                                                                                         | 52,366         | 54,429         | 50,584           | (3,845)   | -7.1%    |
| 5611          | <b>Supplies, Materials, and Minor Equipment:</b> Includes copy paper, other daily used instructional materials, and custodial supplies to clean, service, and maintain facility (27% of total 2016-17 budget).                                                                                                                                                                                                                                          | 429,137        | 434,997        | 436,411          | 1,414     | 0.3%     |
| 5620 and 5621 | <b>Natural Gas and Heating Oil:</b> On average for years prior to 2015-16 135,600 gallons of heating oil were used annually. The 2016-17 year will be 100% natural gas with cost estimated provided by CNG. Only the facility utilized by the Learning Center will remain on oil.                                                                                                                                                                       | 343,259        | 294,626        | 140,180          | (154,446) | -52.4%   |
| 5622          | <b>Electricity:</b> Electricity is split into two different billed and bid services: Transmission and distribution (or delivery) service, provided by Eversource. Electrical supply service or generated electricity: electrical supply service consists of multiple components, including electricity, capacity, and various ancillary costs, this is provided by Transcanada, bid collaboratively with the Town and is committed until December 2018. | 350,381        | 379,500        | 334,400          | (45,100)  | -11.9%   |

## East Hampton Public Schools - Operating Budget Overview

### Fiscal Year 2016-17

| Object<br>Number | Object Description and Budget Assumptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2014-15<br>Actual | 2015-16<br>Budget | 2016-17<br>Proposed | Change \$      | Change<br>%  |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|---------------------|----------------|--------------|
| 5623             | <b>Bottled/Compressed Gas:</b> Cafeteria use is charged to cafeteria fund, other use includes science labs and boiler starts.                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,911             | 3,000             | 3,000               | 0              | 0.0%         |
| 5627             | <b>Motor Fuel:</b> Supplies for transportation vehicles, 38,820 gallons diesel at \$2.223 18,925 gallons of gas at \$1.833 Bid coordinated with the town, diesel on fiscal year bid cycle until June 2017, gasoline on calendar bid cycle through December 2017.                                                                                                                                                                                                                                                                                      | 154,070           | 122,315           | 120,907             | (1,408)        | -1.2%        |
| 5641             | <b>Textbooks/Workbooks:</b> Purchases to support implementation of district curriculum                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 81,577            | 75,000            | 43,160              | (31,840)       | -42.5%       |
| 5642             | <b>Books/Periodicals:</b> Purchases to support implementation of Common Core State Standards                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 30,744            | 31,440            | 30,052              | (1,388)        | -4.4%        |
| 5690             | <b>Other Supplies/Materials:</b> Primarily items utilized in administrative technology support                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 51,956            | 53,510            | 54,410              | 900            | 1.7%         |
| 5743             | <b>Furniture &amp; fixtures:</b> Substantial items required to improve student learning                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 31,329            | 20,000            | 15,000              | (5,000)        | -25.0%       |
| 5744             | <b>Computer Equipment:</b> Substantial items required to maintain/upgrade network and provide technology as required for student use                                                                                                                                                                                                                                                                                                                                                                                                                  | 246,364           | 75,000            | 75,000              | 0              | 0.0%         |
| 5810             | <b>Dues and Fees:</b> Various professional organizations including CAFE, CAPSS, and additionally athletic organizations such as: Shoreline Conference                                                                                                                                                                                                                                                                                                                                                                                                 | 46,445            | 51,588            | 51,608              | 20             | 0.0%         |
|                  | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>28,632,715</b> | <b>29,239,798</b> | <b>29,844,181</b>   | <b>604,383</b> | <b>2.1%</b>  |
|                  | <b>LESS: Excess cost reimbursement:</b> In accordance with past agreements with the Town Finance Director and Board of Finance, the East Hampton Board of Education's budget is reduced for estimated funding from the State Department of Education for high cost students or excess cost reimbursement. In accordance with state statute section 10-76 the town is obligated to credit the Board of Education only when the Board of Education's expenditures for excess special education costs exceed the budgeted estimates of such expenditures |                   | 463,013           | 508,000             | 44,987         | 9.7%         |
|                  | <b>FINAL TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>28,632,715</b> | <b>28,776,785</b> | <b>29,336,181</b>   | <b>559,396</b> | <b>1.94%</b> |