

Town of East Hampton
CONNECTICUT

**Board of Finance 2nd Proposed Budget
For
Town Council**



May 16, 2016

FISCAL YEAR 2016-2017

TOWN OF EAST HAMPTON
BOARD OF FINANCE RECOMMENDED BUDGET FOR TOWN COUNCIL
July 1, 2016 - June 30, 2017

				Board of Finance Recommended 2016-2017	INCREASE/ (DECREASE)	2016 to 2017 Percent Change
	Actual 2013-2014	Actual 2014-2015	APPROVED 2015-2016			
EXPENDITURES						
EDUCATION	\$ 28,009,279	\$ 28,632,715	\$ 28,776,785	\$ 29,079,285	\$ 302,500	1.05%
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	2,507,339	166,092	7.09%
HEALTH & HUMAN SERVICES	383,307	406,763	406,885	407,844	959	0.24%
CULTURE & RECREATION	943,055	986,721	1,005,938	1,007,624	1,686	0.17%
REGULATORY	378,160	368,206	429,791	362,902	(66,889)	-15.56%
PUBLIC WORKS	2,028,772	2,177,710	2,212,886	2,238,320	25,434	1.15%
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	685,549	(449,123)	-39.58%
DEBT SERVICE	1,076,026	1,299,679	1,122,717	2,741,123	1,618,406	144.15%
TOTAL EXPENDITURES	\$ 39,961,695	\$ 40,486,975	\$ 41,047,510	\$ 42,791,630	\$ 1,744,120	4.25%
REVENUES						
FEDERAL REVENUES	\$ -	\$ 4,186	\$ -	\$ -	\$ -	
GRANTS - STATE OF CT (EDUCATION)	8,543,347	8,336,353	7,805,485	7,631,006	(174,479)	-2.24%
GRANTS - STATE OF CT (OTHER)	605,676	616,460	625,285	790,138	164,853	26.36%
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	424,505	400,000	1632.32%
VOLUNTEER TAX ABATEMENT			(60,000)	(60,000)	-	0.00%
TOTAL REVENUES (Before taxes & fund balance)	\$ 10,704,330	\$ 10,624,967	\$ 9,924,925	\$ 10,280,425	\$ 355,500	3.58%
FUND BALANCE					-	
PROPERTY TAXES (CURRENT)	\$ 29,256,063	\$ 30,053,901	\$ 31,122,585	\$ 32,511,205		
TOTAL REVENUES	\$ 39,960,393	\$ 40,678,868	\$ 41,047,510	\$ 42,791,630	\$ 1,744,120	4.25%
NET GRAND LIST	\$ 1,128,365,076	\$ 1,134,825,259	\$ 1,143,169,752	\$ 1,126,689,437		
VALUE OF MILL	\$ 1,104,669	\$ 1,112,129	\$ 1,120,306	\$ 1,104,156		
ESTIMATED COLLECTION RATE	97.90%	98.00%	98.00%	98.00%		
CALCULATED MILL RATE	26.63	27.14	27.78	29.44	1.66	5.98%

Example of Estimated Taxes

2016-2017

Proposed Mill Rate	29.44
Proposed Mill Rate Change	1.66

Example of Estimated Taxes

Market Value		Assessment		Taxes		Yearly Increase	Monthly Increase
\$	142,857	\$	100,000	\$	2,944.00	\$ 166.00	\$ 13.83
\$	214,286	\$	150,000	\$	4,416.00	\$ 249.00	\$ 20.75
\$	285,714	\$	200,000	\$	5,888.00	\$ 332.00	\$ 27.67
\$	357,143	\$	250,000	\$	7,360.00	\$ 415.00	\$ 34.58
\$	428,571	\$	300,000	\$	8,832.00	\$ 498.00	\$ 41.50
\$	714,286	\$	500,000	\$	14,720.00	\$ 830.00	\$ 69.17

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

	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017	Increase/ (Decrease)	Percent Change
FEDERAL GRANTS						
Miscellaneous	-	4,186	-	-	-	
Total	-	4,186	-	-	-	
EDUCATION GRANTS - STATE						
Education Cost Sharing	7,711,108	7,672,767	7,715,347	7,613,630	(101,717)	-1.3%
Special Education Excess Cost	554,931	481,262	-	-	-	
School Transportation	91,276	77,562	72,232	-	(72,232)	-100.0%
Adult Education	20,061	18,101	17,906	17,376	(530)	-3.0%
Principal/Interest Subsidy - Bonds	165,971	86,661	-	-	-	
Total	8,543,347	8,336,353	7,805,485	7,631,006	(174,479)	-2.24%
GENERAL OPERATING GRANTS - STATE						
State Owned Property	107,111	117,636	111,380	49,068	(62,312)	-55.9%
MRSA Sales Tax Sharing	-	-	-	263,149	263,149	
Mashantucket Pequot/Mohegan grant	59,349	61,488	61,969	41,883	(20,086)	-32.4%
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%
Total	605,676	616,460	625,285	790,138	164,853	26.36%
TOTAL STATE FUNDING	9,149,023	8,952,813	8,430,770	8,421,144	(9,626)	-0.11%
LICENSES, FEES AND PERMITS						
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%
Total	461,383	447,342	427,190	472,060	44,870	10.50%

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

	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Budget 2016-2017	Increase/ (Decrease)	Percent Change
OTHER REVENUE						
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%
Total	88,919	71,742	62,960	61,716	(1,244)	-1.98%
INTEREST INCOME	18,492	20,202	22,500	22,500	-	0.00%
PROPERTY TAX REVENUE - OTHER						
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%
Total	927,841	1,101,946	1,017,000	938,500	(78,500)	-7.72%
TRANSFERS FROM OTHER FUNDS						
Capital Reserve Fund	34,879	2,468		400,000	400,000	
W.P.C.A. / Jt. Facilities (Interfund Service Charge)	23,793	24,268	24,505	24,505	-	0.0%
Total	58,672	26,736	24,505	424,505	400,000	1632.32%
VOLUNTEER TAX ABATEMENT	\$0	\$0	(60,000)	(60,000)	-	0.0%
FUND BALANCE DESIGNATION	-	-	-	-	-	
CURRENT TAXES	29,256,063	30,053,901	31,122,585	32,511,205	1,388,620	4.46%
TOTAL REVENUES	\$ 39,960,393	\$ 40,678,868	\$ 41,047,510	\$ 42,791,630	1,744,120	4.25%

Note: The highlighted amounts above have been adjusted to reflect the latest grants estimates from the State of Connecticut.
Estimated state revenue increased by \$347,447 as a result of the most current figures.

	Town Council	State	Difference
Education Cost Sharing	7,412,215	\$ 7,613,630	\$ 201,415
School Transportation	55,788	\$ -	\$ (55,788)
Adult Education	16,157	\$ 17,376	\$ 1,219
State Owned Property	49,453	\$ 49,068	\$ (385)
MRSA Sales Tax Sharing	62,054	\$ 263,149	\$ 201,095
Mashantucket Pequot/Mohegan grant	41,992	\$ 41,883	\$ (109)
Total	7,637,659	7,985,106	347,447

TOWN OF EAST HAMPTON
BOARD OF FINANCE RECOMMENDED BUDGET FOR TOWN COUNCIL
JULY 1, 2016 - JUNE 30, 2017

2016-2017											
										FY 2016 to FY 2017	
	ACTUAL 2014-2015	APPROVED 2015-2016	Department 2016-2017	Town Manager Changes	Board of Finance Changes	Town Council Changes	5/16/2016 Board of Finance Additional Changes	Board of Finance Recommended 2016-2017	Increase (Decrease)	Percent Change	
ADMINISTRATION & FINANCE											
TOWN MANAGER'S DEPARTMENT	\$ 324,467	\$ 332,647	\$ 338,668	\$ -	\$ -	\$ -		\$ 338,668	\$ 6,021	1.8%	
COUNCIL - SPECIAL PROGRAMS	34,254	22,539	27,039		(2,500)			24,539	2,000	8.9%	
FACILITIES ADMINISTRATOR		-	-					-	-		
LEGAL DEFENSE & FEES	154,747	145,000	145,000		(1,000)			144,000	(1,000)	-0.7%	
TOWN HALL & HUMAN SVS. ANNEX	277,161	242,758	258,019		(3,000)			255,019	12,261	5.1%	
FINANCE AND ACCOUNTING	441,991	457,312	466,414					466,414	9,102	2.0%	
COLLECTOR OF REVENUE	162,979	166,505	177,317		(2,000)			175,317	8,812	5.3%	
ASSESSOR'S OFFICE	175,026	181,846	187,316					187,316	5,470	3.0%	
BOARD OF ASSESSMENT APPEALS	585	1,917	1,722					1,722	(195)	-10.2%	
TOWN CLERK'S OFFICE	160,258	162,768	170,194					170,194	7,426	4.6%	
REGISTRARS/ELECTIONS	47,764	45,483	51,121		(2,450)			48,671	3,188	7.0%	
PROBATE COURT	14,802	15,690	14,328					14,328	(1,362)	-8.7%	
GENERAL INSURANCE	338,643	373,410	389,225					389,225	15,815	4.2%	
EMPLOYEE BENEFITS	1,188,023	1,322,980	1,455,351	(96,837)	(9,788)			1,348,726	25,746	1.9%	
INFORMATION TECHNOLOGY	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		
TOTAL ADMINISTRATION & FINANCE	3,396,868	3,579,089	3,891,719	(146,837)	(20,738)	-	-	3,724,144	145,055	4.05%	
PUBLIC SAFETY											
POLICE ADMINISTRATION	311,815	315,169	327,609	5,275				332,884	17,715	5.6%	
POLICE REGULAR PATROL	1,417,768	1,442,146	1,527,109	(14,458)				1,512,651	70,505	4.9%	
LAKE PATROL/BOAT REGISTRATIONS	2,605	3,883	3,559		(1,700)			1,859	(2,024)	-52.1%	
ANIMAL CONTROL	36,245	44,000	45,290					45,290	1,290	2.9%	
FIRE DEPARTMENT	241,673	256,955	276,879	(8,995)	(5,000)			262,884	5,929	2.3%	
FIRE MARSHAL	50,191	48,561	50,595	(2,576)		(15,000)		33,019	(15,542)	-32.0%	
TOWN CENTER FIRE SYSTEM	3,212	9,128	9,238					9,238	110	1.2%	
AMBULANCE SERVICES	5,422	6,500	6,500	13,000				19,500	13,000	200.0%	
CIVIL PREPAREDNESS / L.E.P.C	15,064	15,369	15,939					15,939	570	3.7%	
PUBLIC SAFETY DISPATCH	122,973	140,536	220,075					220,075	79,539	56.6%	
STREET LIGHTING	56,644	59,000	59,000		(5,000)	-		54,000	(5,000)	-8.5%	
TOTAL PUBLIC SAFETY	2,263,612	2,341,247	2,541,793	(7,754)	(11,700)	(15,000)	-	2,507,339	166,092	7.09%	
HEALTH AND HUMAN SERVICES											
CHATHAM HEALTH DISTRICT ASSESSMENT	115,813	121,341	132,602					132,602	11,261	9.3%	
HUMAN SERVICES	114,049	101,593	109,310			(6,100)		103,210	1,617	1.6%	
SENIOR CENTER	114,151	118,651	123,732			(17,000)		106,732	(11,919)	-10.0%	

TOWN OF EAST HAMPTON
BOARD OF FINANCE RECOMMENDED BUDGET FOR TOWN COUNCIL
JULY 1, 2016 - JUNE 30, 2017

2016-2017										
FY 2016 to FY 2017										
	ACTUAL 2014-2015	APPROVED 2015-2016	Department 2016-2017	Town Manager Changes	Board of Finance Changes	Town Council Changes	5/16/2016 Board of Finance Additional Changes	Board of Finance Recommended 2016-2017	Increase (Decrease)	Percent Change
TRANSPORTATION	52,600	52,600	52,600					52,600	-	0.0%
COMMUNITY SERVICES	4,620	5,250	5,250					5,250	-	0.0%
CEMETERY CARE	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	406,763	406,885	430,944	-	-	(23,100)	-	407,844	959	0.24%
CULTURE AND RECREATION										
PARK & RECREATION	387,687	396,681	397,933			(50,996)	50,996	397,933	1,252	0.3%
ARTS & CULTURAL COMMISSION	1,397	2,500	2,500					2,500	-	0.0%
E H COMMUNITY CENTER	157,340	145,562	152,424	(4,000)				148,424	2,862	2.0%
E HAMPTON PUBLIC LIBRARY	420,297	441,195	458,392	(3,625)		(15,000)		439,767	(1,428)	-0.3%
MIDDLE HADDAM LIBRARY	20,000	20,000	20,000			(1,000)		19,000	(1,000)	-5.0%
TOTAL CULTURE AND RECREATION	986,721	1,005,938	1,031,249	(7,625)	-	(66,996)	50,996	1,007,624	1,686	0.17%
REGULATORY										
PLANNING, ZONING & BUILDING	356,575	335,668	342,974	(500)	(500)			341,974	6,306	1.9%
ECONOMIC DEVELOPMENT	1,803	4,710	8,615	(3,000)	(750)			4,865	155	3.3%
CONSERVATION AND LAKE COMMISSION	8,828	85,201	24,137	(10,400)				13,737	(71,464)	-83.9%
REDEVELOPMENT AGENCY	510	2,555	2,526		(1,000)			1,526	(1,029)	-40.3%
MIDDLE HADDAM HISTORIC DISTRICT	490	1,657	1,657		(857)			800	(857)	-51.7%
TOTAL REGULATORY	368,206	429,791	379,909	(13,900)	(3,107)	-	-	362,902	(66,889)	-15.56%
PUBLIC WORKS										
PUBLIC WORK DEPARTMENT	1,494,413	1,415,013	1,467,038	(4,153)		(10,000)		1,452,885	37,872	2.7%
ENGINEERING	26,570	61,500	65,245	(15,245)				50,000	(11,500)	-18.7%
TOWN GARAGE	66,938	78,907	78,536					78,536	(371)	-0.5%
TOWNWIDE MOTOR FUEL	110,907	140,102	138,245	(2,000)				136,245	(3,857)	-2.8%
ROAD MATERIALS	358,694	358,750	365,925					365,925	7,175	2.0%
TRANSFER STATION	117,812	156,214	176,285	(14,156)		(10,000)		152,129	(4,085)	-2.6%
SEPTAGE DISPOSAL	2,376	2,400	2,600					2,600	200	8.3%
TOTAL PUBLIC WORKS	2,177,710	2,212,886	2,293,874	(35,554)	-	(20,000)	-	2,238,320	25,434	1.15%
TOTAL OPERATING BUDGET (TOWN)										
	9,599,880	9,975,836	10,569,488	(211,670)	(35,545)	(125,096)	50,996	10,248,173	272,337	2.73%
DEBT SERVICE (Includes tax exempt leases)										
	1,299,679	1,122,717	2,710,123		146,000	(115,000)		2,741,123	1,618,406	144.15%

TOWN OF EAST HAMPTON
BOARD OF FINANCE RECOMMENDED BUDGET FOR TOWN COUNCIL
JULY 1, 2016 - JUNE 30, 2017

2016-2017										
FY 2016 to FY 2017										
	ACTUAL 2014-2015	APPROVED 2015-2016	Department 2016-2017	Town Manager Changes	Board of Finance Changes	Town Council Changes	5/16/2016 Board of Finance Additional Changes	Board of Finance Recommended 2016-2017	Increase (Decrease)	Percent Change
CONTRIBUTIONS TO OTHER FUNDS										
TRANSFER TO CAPITAL RESERVE FUND	906,169	1,134,672	1,135,000	82,045	(275,000)	(320,500)	64,004	685,549	(449,123)	-39.6%
TRANSFER TO WATER FUND	13,532	-						-	-	
TRANSFER TO COMP. ABSENCES FUND	35,000	37,500	37,500					37,500	-	0.0%
TOTAL CONTRIBUTIONS TO OTHER FUNDS	954,701	1,172,172	1,172,500	82,045	(275,000)	(320,500)	64,004	723,049	(449,123)	-38.3%
EDUCATION										
	28,632,715	28,776,785	29,336,181	(559,396)	500,000	(312,500)	115,000	29,079,285	302,500	1.05%
TOTAL										
	\$ 40,486,975	\$ 41,047,510	\$ 43,788,292	(689,021)	335,455	\$ (873,096)	\$ 230,000	\$ 42,791,630	1,744,120	4.25%

Note: Financing is being proposed for one heavy duty dump truck. The heavy duty truck is proosed to be financed over 7 years. An estimated payment schedule is presented below.
 This type of financing requires an additional approval from the Town Council.

Amt. Financed	\$ 200,000
Int. rate	1.82%
	<u>1 Heavy Duty Truck</u>
2017	31,000
2018	31,000
2019	31,000
2020	31,000
2021	31,000
2022	31,000
2023	31,000

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

		3/5/2016	3/12/2016	4/4/2016	5/10/2016	5/16/2016
		2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
CATEGORY	Department	Manager	Committee	Board of Finance	Town Council	Board of Finance
BUILDINGS AND GROUNDS						
Senior Center / Library Upgrade Sinking Fund	Senior Center	10,000	10,000	10,000	-	-
Sears Park Boat Launch & Parking Lot Renovation	Parks & Recreation					
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	40,000	40,000	40,000	39,500	39,500
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					
Track resurface sinking fund	High School	15,000	15,000	15,000	15,000	15,000
School Safety	All Schools	30,000	30,000	30,000	30,000	30,000
HVAC/RTU Replacement	Middle School		40,000	40,000	40,000	40,000
School Repair & Maintenance Sinking Fund	All Schools	40,000	40,000	40,000	-	-
Total		\$ 165,000	\$ 205,000	\$ 205,000	\$ 124,500	\$ 154,500
ROADS/SIDEWALKS						
Upgrade unimproved roads	Public Works	40,000	40,000	-	-	-
Road repairs (Private Roads)	Public Works	25,000	25,000	25,000	10,000	10,000
Sidewalk repair and replacement	Public Works	25,000	25,000	25,000	10,000	10,000
Water quality infrastructure improvements	Public Works	40,000	40,000	40,000	40,000	40,000
Engineering Road Study	Public Works	45,000	45,000	45,000	45,000	45,000
Road Repair / Maintenance	Public Works	328,000	328,000	268,000	200,000	224,004
Total		\$ 503,000	\$ 503,000	\$ 403,000	\$ 305,000	\$ 329,004
VEHICLES						
Sinking Fund for Fire Department Rolling Stock	Fire Department	75,000	75,000	75,000	40,000	40,000
Cruisers and Conversion Equip.	Police Department	67,767	67,767	67,767	30,767	30,767
4X4 Pickup truck w/plow	Public Works	40,000	40,000	40,000	40,000	40,000
Vehicle equipment sinking fund	Public Works	75,000	75,000	75,000	40,000	40,000
Plow Truck (Lease)	Public Works		200,000	400,000	200,000	200,000
Plow Truck	Public Works	200,000	200,000	-	-	-
Total		\$ 457,767	\$ 657,767	\$ 657,767	\$ 350,767	\$ 350,767
EQUIPMENT						
Cold Planer	Public Works	-	-	25,000	25,000	25,000
Truck plows / sanders	Public Works	20,000	20,000	20,000	15,000	15,000
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	13,964
Turnout gear	Fire Department	18,000	18,000	18,000	18,000	18,000
Air Bottles	Fire Department	14,000	14,000	14,000	14,000	14,000
Total		\$ 75,964	\$ 75,964	\$ 100,964	\$ 85,964	\$ 95,964
TECHNOLOGY						
Upgrade servers / printers	General Government	9,814	9,814	9,814	9,814	9,814
Technology Equip. / Network Upgrades (Switches & Software)	All Schools		15,000	15,000	15,000	15,000
Total		\$ 9,814	\$ 24,814	\$ 24,814	\$ 24,814	\$ 24,814
OTHER						
Glastonbury Dispatch	Public Safety	55,000	55,000	55,000	55,000	55,000
Rt. 66 Corridor Study (Grant Match)	General Government	17,500	17,500	17,500	17,500	17,500
Revaluation	Tax Assessor	20,000	20,000	20,000	-	-
Total		\$ 92,500	\$ 92,500	\$ 92,500	\$ 72,500	\$ 72,500
TOTAL CAPITAL PROGRAM		\$ 1,304,045	\$ 1,559,045	\$ 1,484,045	\$ 963,545	\$ 1,027,549
General Fund Contribution		\$ 1,217,045	\$ 1,217,045	\$ 942,045	\$ 621,545	\$ 685,549
LOCIP		87,000	87,000	87,000	87,000	87,000
Lease Finance			200,000	400,000	200,000	200,000
Residual project balances			55,000	55,000	55,000	55,000

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Fiscal Year 2016-17

Object Number	Object Description and Budget Assumptions	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change \$	Change %
5111	<p>Certified Salaries: This account represents the cost of salaries for 161.4 FTE certified teachers, a reduction of 2.4 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. In addition to the 2.4 FTE reduction noted above, three retirements with replacement , and 75,000 in unpaid long term leave 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>Classified Salaries: 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. Reductions for 2 full time staff are included , no retirements are known as of February 29.</p>	3,694,195	3,876,014	3,944,215	68,201	1.8%
5210 and 5290	<p>Medical Insurance: 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%. Deductibles will increase by 33% from \$1,500/\$3,000 to \$2,000/\$4,000 for approximately 60% of covered employees in 2016-17 , 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%

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Fiscal Year 2016-17

Object Number	Object Description and Budget Assumptions	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change \$	Change %
5213	Life Insurance: 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	Social Security: 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	Medicare: 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	Pension: 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	Unemployment Compensation: 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	Worker's Compensation: 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	Computer Consulting Services: 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	Meetings/Conferences/Training: 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	Professional/Technical Services: <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	Public Utilities: 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	Repairs and Maintenance: 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%

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Fiscal Year 2016-17

Object Number	Object Description and Budget Assumptions	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change \$	Change %
5440	Rental: 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	Pupil Transportation: 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	Other Transportation: 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	Property/Liability Insurance: 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	Communications, printing, newspaper advertising: 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%

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Fiscal Year 2016-17

Object Number	Object Description and Budget Assumptions	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change \$	Change %
5560	Tuition-RESC: Tuition as required for currently identified special education students.	467,613	421,217	552,797	131,580	31.2%
5561	Tuition to Agencies W/In CT: 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	Tuition to Private Schools: 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	Magnet School Tuition: Moderation in rate of growth anticipated with implementation of full day kindergarten	212,293	210,000	192,500	(17,500)	-8.3%
5580	Staff Travel: Per collectively bargained contracts including reimbursement of inter-building travel at IRS mileage rates.	11,182	13,965	13,965	0	0.0%
5590	Other Purchased Services: Athletic officials, building inspection services, and services supporting professional development activities.	52,366	54,429	50,584	(3,845)	-7.1%
5611	Supplies, Materials, and Minor Equipment: 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	Natural Gas and Heating Oil: 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	Electricity: 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 Number	Object Description and Budget Assumptions	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change \$	Change %
5623	Bottled/Compressed Gas: 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	Motor Fuel: 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	Textbooks/Workbooks: Purchases to support implementation of district curriculum	81,577	75,000	43,160	(31,840)	-42.5%
5642	Books/Periodicals: Purchases to support implementation of Common Core State Standards	30,744	31,440	30,052	(1,388)	-4.4%
5690	Other Supplies/Materials: Primarily items utilized in administrative technology support	51,956	53,510	54,410	900	1.7%
5743	Furniture & fixtures: Substantial items required to improve student learning	31,329	20,000	15,000	(5,000)	-25.0%
5744	Computer Equipment: 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	Dues and Fees: Various professional organizations including CABE, CAPSS, and additionally athletic organizations such as: Shoreline Conference	46,445	51,588	51,608	20	0.0%
	Total	28,632,715	29,239,798	29,844,181	604,383	2.1%
	LESS: Excess cost reimbursement: 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%
	FINAL TOTAL	28,632,715	28,776,785	29,336,181	559,396	1.94%
	Town Manager reduction			\$(559,396)		
	Board of finance addition			500,000		
	Town Council reduction			(312,500)		
	Board of Finance addition 5/16/16			115,000		
	Recommended budget			<u>\$29,079,285</u>		14