

Town of East Hampton

CONNECTICUT

FISCAL YEAR 2017-2018

Board of Finance Proposed Budget For Town Council



April 10, 2017

TOWN OF EAST HAMPTON
BOARD OF FINANCE PROPOSED BUDGET
July 1, 2017 - June 30, 2018

				Board of Finance Proposed 2017-2018	INCREASE/ (DECREASE)	2017 to 2018 Percent Change From Revised Bud.
	Actual 2015-2016	Original 2016-2017	Revised 2016-2017			
EXPENDITURES						
EDUCATION	\$ 28,757,728	\$ 29,058,285	\$ 29,058,285	\$ 30,047,971	\$ 989,686	3.41%
TOWN OPERATIONS						
ADMINISTRATION & FINANCE	3,405,829	3,724,144	4,132,281	4,254,851	122,570	2.97%
PUBLIC SAFETY	2,373,699	2,507,339	2,377,677	2,476,505	98,828	4.16%
HEALTH & HUMAN SERVICES	397,320	422,844	406,718	422,727	16,009	3.94%
CULTURE & RECREATION	1,002,582	1,013,624	965,153	964,805	(348)	-0.04%
REGULATORY	422,147	362,902	326,454	358,848	32,394	9.92%
PUBLIC WORKS	2,175,339	2,238,320	2,115,864	2,130,171	14,307	0.68%
TRANSFERS TO OTHER FUNDS						
VILLAGE WATER SYSTEM	-	-	-	-		
OTHER FUNDS	37,500	37,500	57,500	37,500	(20,000)	-34.78%
CAPITAL IMPROVEMENT	1,454,418	685,549	770,549	778,000	7,451	0.97%
DEBT SERVICE	1,068,094	2,741,123	2,741,123	2,789,341	48,218	1.76%
TOTAL EXPENDITURES	\$ 41,094,656	\$ 42,791,630	\$ 42,951,604	\$ 44,260,719	\$ 1,309,115	3.05%
REVENUES						
FEDERAL REVENUES	\$ 2,128	\$ -	\$ -	\$ -	\$ -	
GRANTS - STATE OF CT (EDUCATION)	7,802,132	7,631,006	7,631,006	6,017,272	(1,613,734)	-21.15%
GRANTS - STATE OF CT (OTHER)	533,064	790,138	790,138	916,389	126,251	15.98%
LICENSES, PERMITS AND FEES	532,242	472,060	472,060	479,825	7,765	1.64%
OTHER REVENUE	84,650	61,716	61,716	66,225	4,509	7.31%
INVESTMENT INCOME	21,548	22,500	22,500	22,500	-	0.00%
PROPERTY TAX REVENUE (PRIOR YEARS)	1,019,479	938,500	938,500	1,058,500	120,000	12.79%
TRANSFERS FROM OTHER FUNDS	80,505	424,505	424,505	129,113	(295,392)	-69.59%
VOLUNTEER TAX ABATEMENT		(60,000)	(60,000)	(60,000)	-	0.00%
TOTAL REVENUES (Before taxes & fund balance)	\$ 10,075,748	\$ 10,280,425	\$ 10,280,425	\$ 8,629,824	\$ (1,650,601)	-16.06%
FUND BALANCE (see Note)			\$ 159,974	-	(159,974)	
PROPERTY TAXES (CURRENT)	\$ 30,913,906	\$ 32,511,205	\$ 32,511,205	\$ 35,630,895		
TOTAL REVENUES	\$ 40,989,654	\$ 42,791,630	\$ 42,951,604	\$ 44,260,719	\$ 1,309,115	3.05%
NET GRAND LIST	\$ 1,143,169,752	\$ 1,126,689,437	\$ 1,126,689,437	\$ 1,126,000,000		
VALUE OF MILL	\$ 1,120,306	\$ 1,104,156	\$ 1,104,156	\$ 1,105,732		
ESTIMATED COLLECTION RATE	98.00%	98.00%	98.00%	98.20%		
CALCULATED MILL RATE	27.78	29.44	29.44	32.22	2.78	9.44%

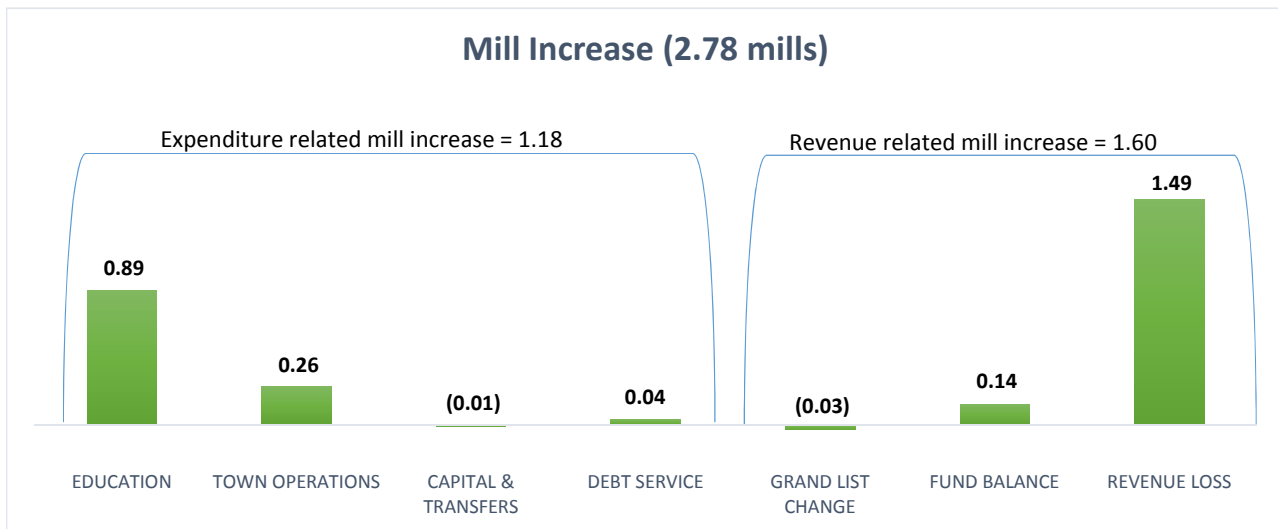
Note: The Use of Fund Balance (FY2016) was for the following items:

	Amount
New police officer (mid-year hire)	\$ 54,974
Purchase of the DiDomizo property	85,000
EH250 Celebration	20,000
\$	159,974

Town of East Hampton
Fiscal Year 2017-2018 Board of Finance Proposed Budget

BUDGET SUMMARY

	EDUCATION	TOWN BUDGET			GRAND TOTAL
		TOWN	DEBT SERVICE	TRANSFERS & CAPITAL	
Expenditures	\$ 30,047,971	\$ 10,607,907	\$ 2,789,341	\$ 815,500	\$ 44,260,719
Estimated Revenue	6,017,272	2,612,552			\$ 8,629,824
Amount to be Raised by Taxation	24,030,699	7,995,355	2,789,341	815,500	35,630,895
MILLS	21.73	7.23	2.52	0.74	32.22



Example of Estimated Taxes

2017-2018

Proposed Mill Rate	32.22
Proposed Mill Rate Change	2.78

Example of Estimated Taxes

Market Value		Assessment		Taxes		Yearly Increase	Monthly Increase
\$	142,857	\$	100,000	\$	3,222	\$ 278	\$ 23
\$	214,286	\$	150,000	\$	4,833	\$ 417	\$ 35
\$	285,714	\$	200,000	\$	6,444	\$ 556	\$ 46
\$	357,143	\$	250,000	\$	8,055	\$ 695	\$ 58
\$	428,571	\$	300,000	\$	9,666	\$ 834	\$ 70
\$	714,286	\$	500,000	\$	16,110	\$ 1,390	\$ 116

TOWN OF EAST HAMPTON
JULY 1, 2017 - JUNE 30, 2018
ESTIMATED REVENUES

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Budget 2017-2018	Increase/ (Decrease)	Percent Change
FEDERAL GRANTS						
Miscellaneous	2,128	-	-	-	-	
Total	2,128	-	-	-	-	
EDUCATION GRANTS - STATE						
Education Cost Sharing	7,723,810	7,613,630	7,613,630	4,274,695	(3,338,935)	-43.9%
Special Education Excess Cost (New Grant)				1,727,122	1,727,122	
Special Education Excess Cost	-	-	-	-	-	
School Transportation	60,007	-	-	-	-	
Adult Education	18,315	17,376	17,376	15,455	(1,921)	-11.1%
Total	7,802,132	7,631,006	7,631,006	6,017,272	(1,613,734)	-21.1%
GENERAL OPERATING GRANTS - STATE						
State Owned Property	49,128	49,068	49,068	83,297	34,229	69.8%
MRSA Sales Tax Sharing	-	263,149	263,149	378,798	115,649	43.9%
Mashantucket Pequot/Mohegan grant	44,261	41,883	41,883	40,629	(1,254)	-3.0%
Disability Tax Relief	1,321	1,245	1,245	1,100	(145)	-11.6%
Elderly Tax Relief (Circuit Breaker)	50,256	48,000	48,000	45,000	(3,000)	-6.3%
Veterans Exemptions	4,256	4,250	4,250	4,250	-	0.0%
Youth & Family Services	15,911	15,911	15,911	15,911	-	0.0%
Town Aid Road	320,189	320,189	320,189	319,904	(285)	-0.1%
Grants for Municipal Projects (OPM)	18,943	18,943	18,943	-	(18,943)	-100.0%
Telephone Access Line Share	27,918	27,500	27,500	27,500	-	0.0%
Miscellaneous	881	-	-	-	-	
Total	533,064	790,138	790,138	916,389	126,251	16.0%
TOTAL STATE FUNDING	8,335,196	8,421,144	8,421,144	6,933,661	(1,487,483)	-17.7%
LICENSES, FEES AND PERMITS						
Town Clerk's Office	260,134	245,750	245,750	245,750	-	0.0%
Police Department	16,065	8,300	8,300	8,300	-	0.0%
Tax & Assessing	1,832	1,300	1,300	1,275	(25)	-1.9%
Blasting Permits	425	100	100	100	-	0.0%
Animal Control Fees	-	210	210	-	(210)	-100.0%
Building Department	194,241	156,600	156,600	169,600	13,000	8.3%
Planning/Zoning Commission	2,856	1,500	1,500	2,000	500	33.3%
Zoning Board of Appeals	1,405	1,000	1,000	1,000	-	0.0%
Inland Wetlands Commission	2,550	2,500	2,500	2,500	-	0.0%
Public Works Department	927	50	50	1,250	1,200	2400.0%
Library Fees	3,907	3,000	3,000	3,000	-	0.0%
Middle Haddam Hist. District	125	250	250	250	-	0.0%
CRRA recycle rebate	4,740	9,000	9,000	5,000	(4,000)	-44.4%
Transfer Station Fees	43,035	42,500	42,500	39,800	(2,700)	-6.4%
Total	532,242	472,060	472,060	479,825	7,765	1.6%

TOWN OF EAST HAMPTON
JULY 1, 2017 - JUNE 30, 2018
ESTIMATED REVENUES

	Actual 2015-2016	Original 2016-2017	Revised 2016-2017	Budget 2017-2018	Increase/ (Decrease)	Percent Change
OTHER REVENUE						
Use of Schools	40	-	-	-	-	
Finance Department	8,719	1,000	1,000	1,000	-	0.0%
Community Room Rental	-	150	150	150	-	0.0%
Housing Authority (P.I.L.O.T)	19,873	15,000	15,000	15,000	-	0.0%
Sears Park Boat Passes	4,050	3,000	3,000	3,000	-	0.0%
Pavilion Rental	975	750	750	975	225	30.0%
Library Receipts	9,694	9,000	9,000	9,000	-	0.0%
Cell tower rent	28,566	28,566	28,566	32,850	4,284	15.0%
Insurance reimbursement	9,071	-	-	-	-	
Sale of food at Sears Park	3,662	2,250	2,250	2,250	-	0.0%
Miscellaneous	-	2,000	2,000	2,000	-	0.0%
Total	84,650	61,716	61,716	66,225	4,509	7.3%
INTEREST INCOME	21,548	22,500	22,500	22,500	-	0.0%
PROPERTY TAX REVENUE - OTHER						
Supp. Motor Vehicle	281,823	245,000	245,000	300,000	55,000	22.4%
Back Taxes	482,185	450,000	450,000	490,000	40,000	8.9%
Interest on back taxes	253,071	240,000	240,000	265,000	25,000	10.4%
Lien Fees	2,400	3,500	3,500	3,500	-	0.0%
Total	1,019,479	938,500	938,500	1,058,500	120,000	12.8%
TRANSFERS FROM OTHER FUNDS						
Capital Reserve Fund	56,000	400,000	400,000	104,608	(295,392)	-73.8%
W.P.C.A. / Jt. Facilities (Interfund Service Charge)	24,505	24,505	24,505	24,505	-	0.0%
Total	80,505	424,505	424,505	129,113	(295,392)	-69.6%
VOLUNTEER TAX ABATEMENT	-	(60,000)	(60,000)	(60,000)	-	0.0%
USE OF FUND BALANCE (Additional Appropriations)		-	159,974	-	(159,974)	
CURRENT TAXES	30,913,906	32,511,205	32,511,205	35,630,895	3,119,690	9.6%
TOTAL REVENUES	\$ 40,989,654	\$ 42,791,630	\$ 42,951,604	\$ 44,260,719	\$ 1,309,115	3.0%

**TOWN OF EAST HAMPTON
BOARD OF FINANCE PROPOSED BUDGET
JULY 1, 2017 - JUNE 30, 2018**

2017-2018									
FY 2017 (Revised) to FY 2018									
	ACTUAL 2015-2016	ORIGINAL 2016-2017	REVISED 2016-2017	Department 2017-2018	Town Manager Changes	4/10/2017 Board of Finance Changes	Board of Finance Proposed 2017-2018	Increase (Decrease)	Percent Change
ADMINISTRATION & FINANCE									
TOWN MANAGER'S DEPARTMENT	\$ 332,151	\$ 338,668	\$ 323,181	\$ 326,079	\$ -		\$ 326,079	\$ 2,898	0.9%
COUNCIL - SPECIAL PROGRAMS	29,592	24,539	24,415	24,073			24,073	(342)	-1.4%
LEGAL DEFENSE & FEES	155,521	144,000	144,000	144,000		(17,000)	127,000	(17,000)	-11.8%
TOWN HALL & HUMAN SVS. ANNEX	262,582	255,019	255,019	259,227		(4,500)	254,727	(292)	-0.1%
FINANCE AND ACCOUNTING	457,186	466,414	424,393	432,445			432,445	8,052	1.9%
COLLECTOR OF REVENUE	168,836	175,317	161,272	165,834			165,834	4,562	2.8%
ASSESSOR'S OFFICE	177,557	187,316	171,518	173,888		160	174,048	2,530	1.5%
BOARD OF ASSESSMENT APPEALS	185	1,722	1,677	1,462		(1,462)	-	(1,677)	-100.0%
TOWN CLERK'S OFFICE	166,248	170,194	154,652	156,941			156,941	2,289	1.5%
REGISTRARS/ELECTIONS	44,721	48,671	48,671	52,086		(3,415)	48,671	-	0.0%
PROBATE COURT	14,221	14,328	14,328	16,244			16,244	1,916	13.4%
GENERAL INSURANCE	323,215	389,225	389,225	476,009			476,009	86,784	22.3%
EMPLOYEE BENEFITS (See note)	1,186,030	1,348,726	1,859,925	2,196,419	(432,619)	65,500	1,829,300	(30,625)	-1.6%
INFORMATION TECHNOLOGY	87,784	90,005	90,005	106,480	(3,000)		103,480	13,475	15.0%
CONTINGENCY	-	20,000	20,000	20,000			20,000	-	0.0%
CNG COMMUNITY CONTRIBUTION	-	50,000	50,000	100,000			100,000	50,000	100.0%
TOTAL ADMINISTRATION & FINANCE	3,405,829	3,724,144	4,132,281	4,651,187	(435,619)	39,283	4,254,851	122,570	3.0%
PUBLIC SAFETY									
POLICE ADMINISTRATION	313,960	332,884	320,783	322,473	(896)		321,577	794	0.2%
POLICE REGULAR PATROL	1,511,151	1,512,651	1,395,226	1,509,466	(34,398)		1,475,068	79,842	5.7%
LAKE PATROL/BOAT REGISTRATIONS	997	1,859	1,723	1,723			1,723	-	0.0%
ANIMAL CONTROL	43,921	45,290	45,290	46,620			46,620	1,330	2.9%
FIRE DEPARTMENT	239,061	262,884	262,884	262,884			262,884	-	0.0%
FIRE MARSHAL	47,107	33,019	33,019	77,975	(28,457)	(1,411)	48,107	15,088	45.7%
TOWN CENTER FIRE SYSTEM	4,312	9,238	9,238	9,350	(1,300)		8,050	(1,188)	-12.9%
AMBULANCE SERVICES	692	19,500	19,500	19,500		(3,000)	16,500	(3,000)	-15.4%
CIVIL PREPAREDNESS / L.E.P.C	15,232	15,939	15,939	15,901			15,901	(38)	-0.2%
PUBLIC SAFETY DISPATCH	140,127	220,075	220,075	220,075			220,075	-	0.0%
STREET LIGHTING	57,139	54,000	54,000	60,000			60,000	6,000	11.1%
TOTAL PUBLIC SAFETY	2,373,699	2,507,339	2,377,677	2,545,967	(65,051)	(4,411)	2,476,505	98,828	4.2%
HEALTH AND HUMAN SERVICES									
CHATHAM HEALTH DISTRICT ASSESSMENT	121,341	132,602	132,602	138,569			138,569	5,967	4.5%

TOWN OF EAST HAMPTON
BOARD OF FINANCE PROPOSED BUDGET
JULY 1, 2017 - JUNE 30, 2018

2017-2018									
FY 2017 (Revised) to FY 2018									
	ACTUAL 2015-2016	ORIGINAL 2016-2017	REVISED 2016-2017	Department 2017-2018	Town Manager Changes	4/10/2017 Board of Finance Changes	Board of Finance Proposed 2017-2018	Increase (Decrease)	Percent Change
HUMAN SERVICES	100,523	103,210	94,119	102,219	(4,893)	(5,000)	92,326	(1,793)	-1.9%
SENIOR CENTER	112,508	121,732	114,697	117,507		10,000	127,507	12,810	11.2%
TRANSPORTATION	52,600	52,600	52,600	52,600			52,600	-	0.0%
COMMUNITY SERVICES	5,175	5,250	5,250	5,725			5,725	475	9.0%
CEMETERY CARE	4,987	5,000	5,000	5,000			5,000	-	0.0%
COMMISSION ON AGING	186	2,450	2,450	2,450		(1,450)	1,000	(1,450)	-59.2%
TOTAL HEALTH AND HUMAN SERVICES	397,320	422,844	406,718	424,070	(4,893)	3,550	422,727	16,009	3.9%
CULTURE AND RECREATION									
PARK & RECREATION	390,992	397,933	374,858	384,239	(6,950)		377,289	2,431	0.6%
ARTS & CULTURAL COMMISSION	1,891	2,500	2,500	3,085		(1,500)	1,585	(915)	-36.6%
E H COMMUNITY CENTER	146,736	148,424	141,728	155,072	(1,000)	(6,114)	147,958	6,230	4.4%
E HAMPTON PUBLIC LIBRARY	442,963	445,767	427,067	430,973		(8,000)	422,973	(4,094)	-1.0%
MIDDLE HADDAM LIBRARY	20,000	19,000	19,000	20,000	(5,000)		15,000	(4,000)	-21.1%
TOTAL CULTURE AND RECREATION	1,002,582	1,013,624	965,153	993,369	(12,950)	(15,614)	964,805	(348)	0.0%
REGULATORY									
PLANNING, ZONING & BUILDING	332,099	341,974	305,704	373,642	(43,275)		330,367	24,663	8.1%
ECONOMIC DEVELOPMENT	4,218	4,865	4,796	4,527			4,527	(269)	-5.6%
CONSERVATION AND LAKE COMMISSION	84,249	13,737	13,677	48,477	(26,800)		21,677	8,000	58.5%
REDEVELOPMENT AGENCY	841	1,526	1,477	1,477			1,477	-	0.0%
MIDDLE HADDAM HISTORIC DISTRICT	740	800	800	800			800	-	0.0%
TOTAL REGULATORY	422,147	362,902	326,454	428,923	(70,075)	-	358,848	32,394	9.9%
PUBLIC WORKS									
PUBLIC WORK DEPARTMENT	1,400,803	1,452,885	1,334,198	1,370,165	(7,600)	(4,400)	1,358,165	23,967	1.8%
ENGINEERING	73,015	50,000	50,000	50,000			50,000	-	0.0%
TOWN GARAGE	72,543	78,536	78,536	80,728	(300)	(4,000)	76,428	(2,108)	-2.7%
TOWNWIDE MOTOR FUEL	134,933	136,245	136,245	136,245		(2,000)	134,245	(2,000)	-1.5%
ROAD MATERIALS	346,632	365,925	365,925	400,925	(35,000)	(10,000)	355,925	(10,000)	-2.7%
TRANSFER STATION	144,929	152,129	148,360	152,808			152,808	4,448	3.0%
SEPTAGE DISPOSAL	2,484	2,600	2,600	2,600			2,600	-	0.0%
TOTAL PUBLIC WORKS	2,175,339	2,238,320	2,115,864	2,193,471	(42,900)	(20,400)	2,130,171	14,307	0.68%
TOTAL OPERATING BUDGET (TOWN)	9,776,916	10,269,173	10,324,147	11,236,987	(631,488)	2,408	10,607,907	283,760	2.75%

**TOWN OF EAST HAMPTON
BOARD OF FINANCE PROPOSED BUDGET
JULY 1, 2017 - JUNE 30, 2018**

2017-2018									
							FY 2017 (Revised) to FY 2018		
					4/10/2017	Board of Finance			
ACTUAL 2015-2016	ORIGINAL 2016-2017	REVISED 2016-2017	Department 2017-2018	Town Manager Changes	Board of Finance Changes	Proposed 2017-2018	Increase (Decrease)	Percent Change	
DEBT SERVICE (Includes tax exempt leases)	1,068,094	2,741,123	2,741,123	2,789,341	-	2,789,341	48,218	1.76%	
CONTRIBUTIONS TO OTHER FUNDS									
TRANSFER TO CAPITAL RESERVE FUND	1,454,418	685,549	770,549	1,066,000	(288,000)	-	778,000	7,451	1.0%
TRANSFER TO COMP. ABSENCES FUND	37,500	37,500	37,500	37,500			37,500	-	0.0%
TRANSFER TO PARKS & REC. SPECIAL REV.			20,000				-	(20,000)	-100.0%
TOTAL CONTRIBUTIONS TO OTHER FUNDS	1,491,918	723,049	828,049	1,103,500	(288,000)	-	815,500	(12,549)	-1.5%
TOWN TOTAL	12,336,928	13,733,345	13,893,319	15,129,828	(919,488)	2,408	14,212,748	319,429	2.30%
EDUCATION	28,757,728	29,058,285	29,058,285	31,747,971	-	(1,700,000)	30,047,971	989,686	3.41%
TOTAL	\$ 41,094,656	\$ 42,791,630	\$ 42,951,604	\$ 46,877,799	(919,488)	(1,697,592)	\$ 44,260,719	\$ 1,309,115	3.05%

Note: Defined benefit pension contributions previously reported in department budgets are now budgeted for in employee benefits. Fiscal year 2017 budgeted amounts have been reclassified to the employee benefit account for comparative purposes.

**TOWN OF EAST HAMPTON
CAPITAL IMPROVEMENT PLAN 2017-2018**

12-8-2016

4-10-2017 (Proposed)

Category	Project Name	Funding	Status / Comments	2018 Department	2018 Manager	2018 Committee	2018 Manager Revised	2018 Board of Finance
EDUCATION								
Buildings & Grounds	School Safety	General Fund	In-process	30,000	30,000	30,000	30,000	50,000
Buildings & Grounds	Track resurface sinking fund	General Fund	Open	15,000	15,000	15,000	15,000	15,000
Buildings and Grounds	Asbestos abatement	General Fund	NEW 2018	14,000	-	-	-	-
Buildings and Grounds	Center School Boiler Replacement with Heating/HVAC Air Quality Upgrade	Finance	NEW 2018 (Looking for approval prior to 7-1-17)	1,085,000	1,085,000	-	-	-
Buildings and Grounds	Floor Tile and Carpet	General Fund	NEW 2018	24,000	-	-	-	-
Buildings and Grounds	HVAC RTU Equipment Replacement	General Fund	NEW 2018	40,000	-	-	-	-
Buildings and Grounds	Middle School Accessible Walkway to Athletic Fields	General Fund	NEW 2018	15,000	-	-	-	-
Buildings and Grounds	Bathroom Upgrades - All schools	General Fund	NEW 2018	12,000	-	-	-	-
Technology	Chromebooks - complete High School one to one - Lease Option - replaces/alternative to purchase above	Finance	NEW 2018	110,000	-	110,000	110,000	110,000
Technology	Chromebooks - complete High School one to one - Purchase Option	General Fund	NEW 2018	110,000	110,000	-	-	-
Technology	Infrastructure Security at Middle School	General Fund	NEW 2018	25,000	-	25,000	25,000	25,000
Technology	Upgrade Center School Wireless	General Fund	NEW 2018	32,000	-	32,000	25,000	25,000
			TOTAL EDUCATION	\$ 1,512,000	\$ 1,240,000	\$ 212,000	\$ 205,000	\$ 225,000
CULTURE & RECREATION								
Buildings & Grounds	Exterior Paint - Community Center	General Fund	NEW 2018	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Buildings & Grounds	Interior Paint - Community Center	General Fund	NEW 2018	10,000	-	-	-	-
Buildings & Grounds	Playscape Replacement at Memorial School (Sinking Fund)	General Fund	Donations/Fund Raising	30,000	20,000	20,000	20,000	-
Buildings & Grounds	Roof Replacement - Community Center	General Fund	NEW 2018	89,000	89,000	89,000	89,000	89,000
Buildings and Grounds	Sears Park Parking Lot	General Fund	NEW 2018	10,000	-	-	-	-
Buildings and Grounds	Storage Unit/Shed	General Fund	NEW 2018	9,500	-	-	-	-
Buildings and Grounds	Tennis Court Repairs	General Fund	NEW 2018	7,500	-	-	-	-
Vehicles	F-550 Dump Truck	General Fund	NEW 2018	54,316	-	-	-	-
			TOTAL CULTURE & RECREATION	\$ 217,816	\$ 116,500	\$ 116,500	\$ 116,500	\$ 96,500
GENERAL GOVERNMENT								
Buildings & Grounds	Parking Lot Paving/Upgrade	General Fund	NEW 2018	60,000	-	-	-	-
Buildings & Grounds	Water Upgrade	General Fund	NEW 2018	100,000	50,000	100,000	-	-
Other	Revaluation	General Fund	Complete	25,000	25,000	25,000	15,000	15,000
Technology	Upgrade/Enhance Software	General Fund	On-going	18,000	-	-	-	-
Technology	Wide Format Color Scanner	General Fund	NEW 2018	10,000	-	-	-	-
			TOTAL GENERAL GOVERNMENT	\$ 213,000	\$ 75,000	\$ 125,000	\$ 15,000	\$ 15,000
PUBLIC SAFETY								
Buildings & Grounds	Boiler Replacement - Fire Co. 1	General Fund	NEW 2018	\$ 30,000	\$ -	\$ 38,696	\$ 38,696	\$ 38,696
Buildings & Grounds	Fire Department Facility Maintenance & Repair Sinking Fund	General Fund	Sinking Fund	50,000	50,000	50,000	30,000	30,000
Buildings & Grounds	Furnace Replacement Fire Co. 2	General Fund	NEW 2018	14,000	10,000	12,000	12,000	12,000
Buildings & Grounds	Repave Lot and Apron - Fire Co. 1	General Fund	NEW 2018	50,000	-	-	-	-
Equipment	Trailers	General Fund	NEW 2018	20,000	20,000	20,000	20,000	20,000
Equipment	Turnout gear	General Fund	On-going	20,000	20,000	20,000	20,000	20,000
Equipment	UTV	General Fund	NEW 2018	20,000	20,000	20,000	20,000	20,000
Other	Glastonbury Dispatch	General Fund	In process	55,000	62,500	62,500	62,500	62,500
Technology	Accountability System	General Fund	NEW 2018	15,000	-	-	-	-
Technology	CAD (DMV) Upgrade	General Fund	NEW 2018	25,000	-	-	-	-
Vehicles	Cruisers and Conversion Equip.	General Fund	On-going	70,000	70,000	70,000	70,000	70,000
Vehicles	Sinking Fund for Fire Department Rolling Stock	General Fund	Sinking Funds	100,000	75,000	75,000	40,000	40,000
			TOTAL PUBLIC SAFETY	\$ 469,000	\$ 327,500	\$ 368,196	\$ 313,196	\$ 313,196
PUBLIC WORKS								
Buildings & Grounds	Fuel Island Repl/Reloc.	Finance	Approved in FY 2017	450,000	450,000	450,000	-	-
Equipment	Chipper	General Fund	NEW 2018	55,000	-	-	-	-
Equipment	Paver	Finance	NEW 2018	160,000	160,000	160,000	-	-
Equipment	Truck plows / sanders	General Fund	Sinking Fund	15,000	15,000	15,000	9,000	9,000
Roads / Sidewalks	Road Repair / Maintenance	General Fund	On-going	250,000	250,000	250,000	225,000	225,000
Roads / Sidewalks	Road repairs (Private Roads)	General Fund	On-going	10,000	10,000	10,000	-	-
Roads / Sidewalks	Sidewalk repair and replacement	General Fund	On-going	50,000	25,000	25,000	25,000	25,000
Roads / Sidewalks	Water quality infrastructure improvements	General Fund	\$87K is set aside to cover LOCIP	40,000	40,000	40,000	40,000	40,000
Vehicles	Large Dump/Plow Truck	General Fund	NEW 2018	200,000	-	-	-	-
Vehicles	Vehicle equipment sinking fund	General Fund	On-going	100,000	50,000	50,000	50,000	50,000
			TOTAL PUBLIC WORKS	\$ 1,330,000	\$ 1,000,000	\$ 1,000,000	\$ 349,000	\$ 349,000
			TOTAL	\$ 3,741,816	\$ 2,759,000	\$ 1,821,696	\$ 998,696	\$ 998,696

TOWN OF EAST HAMPTON
CAPITAL IMPROVEMENT PLAN 2017-2018

		12-8-2016			4-10-2017 (Proposed)	
Category	Project Name	Funding	Status / Comments	2018 Department	2018 Manager Revised	2018 Board of Finance
TOTAL EDUCATION				\$ 1,512,000	\$ 1,240,000	\$ 212,000
TOTAL TOWN				\$ 2,229,816	\$ 1,519,000	\$ 710,816

	2018	2018 Manager	2018 Committee	2018 Manager Revised	2018 Board of Finance
Cash	\$ 1,861,816	\$ 989,000	\$ 991,000	\$ 778,000	\$ 778,000
Finance	\$ 1,805,000	\$ 1,695,000	\$ 720,000	\$ 110,000	\$ 110,000
Natural Gas Project Balance			\$ 35,696	\$ 35,696	\$ 35,696
LOCIP	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL	\$ 3,741,816	\$ 2,759,000	\$ 1,821,696	\$ 998,696	\$ 998,696

Financing Summary		2018	2018 Manager	2018 Committee	2018 Manager Revised	2018 Manager Revised
Center School Boiler Replacement		\$ 1,085,000	\$ 1,085,000	\$ -	\$ -	\$ -
Chromebooks		\$ 110,000		\$ 110,000	\$ 110,000	\$ 110,000
Fuel Island (Approved FY 2017)		\$ 450,000	\$ 450,000	\$ 450,000	\$ -	\$ -
Paving Box		\$ 160,000	\$ 160,000	\$ 160,000	\$ -	\$ -
TOTAL		\$ 1,805,000	\$ 1,695,000	\$ 720,000	\$ 110,000	\$ 110,000

East Hampton Public Schools - Operating Budget Overview

Fiscal Year 2017-18

Object Number	Object Description and Budget Assumptions	2015-16 Actual	2016-17 Budget	2017-18 Superintendent Recommended	Change from Current to 17- 18	%
5111	Certified Salaries: This account represents the cost of salaries for 162 FTE certified teachers with 158 FTE in the general operating budget (2.94 supported by IDEA grant funding and 1FTE in program shared with another community). Seventy six percent of all teachers are at step 10 with the remaining 24% eligible for step increase. The general wage increase effective for certified teachers is 2.25% for 2017-18. 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 2.75% plus step. The cost of athletic coaches, extracurricular stipends, and certified teacher stipends are also budgeted here. Reductions from 16-17 staffing levels include 1 FTE through attrition, with six additional retirements with replacement, and 100,000 in unpaid long term leave included in this line. As of March 1 only five of the assumed seven retirements are known.	14,611,034	14,982,373	15,456,335	473,962	3.16%
5112	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. In 16-17, an outside consulting service was eliminated and replaced with a full-time Board Certified Behaviorist on our staff to direct the interventionist program. Collectively bargained contracts for all groups expire June 2017 and are subject to upcoming negotiations.	3,738,286	3,944,216	4,123,246	179,030	4.54%
5210 and 5290	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 and dental insurance carrier is Cigna. The renewal rate increase continues to be under review via bidding/negotiation and is assumed at 20%, although significant variability is possible. Deductibles increased 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. During the 16-17 school year employee coverage selections have trended to 58% family coverage from 54% in 15-16. Note: Seventy two percent of Board of Education employees receive NO contribution towards the deductible from the employer, unique for Connecticut public sector employees , generating valuable cost savings.	3,536,556	3,874,660	4,678,587	803,927	20.75%

East Hampton Public Schools - Operating Budget Overview

Fiscal Year 2017-18

Object Number	Object Description and Budget Assumptions	2015-16 Actual	2016-17 Budget	2017-18 Superintendent Recommended	Change from Current to 17- 18	%
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. No increase in rate for 17-18 was assumed.	42,456	44,400	44,400	0	0.00%
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.	242,794	253,154	264,435	11,281	4.46%
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.	243,007	252,330	260,500	8,170	3.24%
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 hired after April 2013 are covered by a defined contribution plan requiring a 5% match (covered individual and Board of Education). The expense for the defined benefit plan is actuarially determined. Changes to the actuarial assumptions and staffing levels determine the cost, reducing the assumed investment return has had the greatest impact on increasing the required contribution in recent years. Town actuarial evaluation to be completed by end of April 2017, budget is based on preliminary estimates.	422,046	434,162	450,000	15,838	3.65%
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. Staff reductions described may lead to one or more individuals qualifying for unemployment benefits, creating some risk to this estimate for 2017-18.	36,569	8,000	8,000	0	0.00%

East Hampton Public Schools - Operating Budget Overview

Fiscal Year 2017-18

Object Number	Object Description and Budget Assumptions	2015-16 Actual	2016-17 Budget	2017-18 Superintendent Recommended	Change from Current to 17-18	%
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. Preliminary increases have been quoted with significant increases, subject to negotiations as of March 1.	159,359	169,150	180,000	10,850	6.41%
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.	353,257	199,923	206,000	6,077	3.04%
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. Funds available from the Title II grant (\$24,600 in current year) supplement the operational budget for training.	27,929	44,700	25,000	-19,700	-44.07%
5330	Professional/Technical Services: <i>Special education services comprise 77%</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. Negotiation services are anticipated lower in 2017-18 due to the timing of collectively bargained contracts, further reductions in special education services also assumed, but entail some risk to the estimates.	923,297	814,750	650,000	-164,750	-20.22%
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 recently completed fiscal year.	48,223	50,425	53,750	3,325	6.59%

East Hampton Public Schools - Operating Budget Overview

Fiscal Year 2017-18

Object Number	Object Description and Budget Assumptions	2015-16 Actual	2016-17 Budget	2017-18 Superintendent Recommended	Change from Current to 17-18	%
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. Savings in 2017-18 are assumed from a project to replace the Center School boiler.	423,961	349,615	271,732	-77,883	-22.28%
5440	Rental: Copier lease, supplies, and services provided by the vendor is the primary expense here, 17-18 will be the final year of a 48 month lease, originally awarded by open bidding (ending August 2018). Other costs include leased postage machines.	96,741	102,001	99,884	-2,117	-2.08%
5510	Pupil Transportation: The 16-17 current five year contract with DATTCO (who assumed the Nichols Bus Company contract) expires June 2017. <i>The results of negotiations or bidding are to be determined early in 2017.</i> Continued sharing of one van with neighboring towns is assumed. Sixteen 71 passenger buses, 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. In 2017-18 the mini-bus route was <i>eliminated</i> , consolidating passengers with other full-size buses. Elementary buses are operating at capacity level stretching satisfaction due to the length of rides and the impact of crowding on student behavior.	1,182,758	1,177,857	1,201,250	23,393	1.99%
5511	Other Transportation: Transportation to athletic events and various field trips, some expenses are offset by athletic participation fees.	43,303	33,004	33,004	0	0.00%
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. Increase from completion of High School building project ends and related coverage shifts from project to operating budget. The Town of East Hampton and Board of Education share the cost of a consultant who manages the bidding of these policies. Increase estimate for 2017-18.	112,566	129,150	145,000	15,850	12.27%

East Hampton Public Schools - Operating Budget Overview

Fiscal Year 2017-18

Object Number	Object Description and Budget Assumptions	2015-16 Actual	2016-17 Budget	2017-18 Superintendent Recommended	Change from Current to 17-18	%
5530-5550	Communications, printing, newspaper advertising: Fiber optic internet 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).	79,118	96,625	82,000	-14,625	-15.14%
5560	Tuition-RESC: Tuition as required for currently identified special education students.	504,766	497,797	402,642	-95,155	-19.12%
5561	Tuition to Agencies W/In CT: Tuition as required for currently enrolled students in VOAG and adult ed services. Number of students attending VO-Ag currently at 13, compared to just 3 in 2014-15.	174,064	198,618	196,631	-1,987	-1.00%
5563	Tuition to Private Schools: Tuition as required for currently identified special education students. Budgeted expenditures in 2016-17 and 2017-18 are NOT REDUCED BY EXCESS COST see subtraction below, excess cost is netted in this line within the Town/School finance system	390,500	424,454	297,414	-127,040	-29.93%
5566	Magnet School Tuition: Moderation in rate of growth following our implementation of full day kindergarten and completion of the High School renovation.	265,801	192,500	230,000	37,500	19.48%
5580	Staff Travel: Per collectively bargained contracts including reimbursement of inter-building travel at IRS mileage rates.	10,126	13,965	12,000	-1,965	-14.07%
5590	Other Purchased Services: Athletic officials, building inspection services, and services supporting professional development activities.	53,807	40,584	35,000	-5,584	-13.76%
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 2017-18 budget).	550,122	416,155	320,000	-96,155	-23.11%

East Hampton Public Schools - Operating Budget Overview

Fiscal Year 2017-18

Object Number	Object Description and Budget Assumptions	2015-16 Actual	2016-17 Budget	2017-18 Superintendent Recommended	Change from Current to 17- 18	%
5620 and 5621 and 5623	Natural Gas and Heating Oil: July 2016 the schools became 100% heated by natural gas with cost estimates provided by CNG. Only the Learning Center facility will remain on oil. Without any experience history, 2017-18 is an estimate subject to risk.	129,084	143,180	160,850	17,670	12.34%
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.	310,801	326,900	328,900	2,000	0.61%
5627	Motor Fuel: Supplies for transportation vehicles, 34,300 gallons diesel at \$2.11 (current bid \$2.223 for diesel 19,025 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 with estimates for remaining period.	119,017	120,907	107,251	-13,656	-11.29%
5641	Textbooks/Workbooks: Purchases to support implementation of district curriculum	144,670	38,160	38,160	0	0.00%
5642	Books/Periodicals: Purchases to support implementation of district curriculum	53,103	31,052	25,000	-6,052	-19.49%
5690	Other Supplies/Materials: Primarily items utilized in administrative technology support	49,708	53,665	38,000	-15,665	-29.19%
5743	Furniture & fixtures: Substantial items required to improve student learning , operating budget support eliminated, <i>capital funds available as of March 1, 2017: \$3,924</i>	0	0	0	0	

East Hampton Public Schools - Operating Budget Overview

Fiscal Year 2017-18

Object Number	Object Description and Budget Assumptions	2015-16 Actual	2016-17 Budget	2017-18 Superintendent Recommended	Change from Current to 17- 18	%
5744	Computer Equipment: Substantial items required to maintain/upgrade network and provide technology as required for student use	164,910	75,000	35,000	-40,000	-53.33%
5810	Dues and Fees: Various professional organizations including CABE, CAPSS, and additionally athletic organizations such as: Shoreline Conference	52,002	51,608	88,000	36,392	70.52%
	Total	29,295,741	29,585,040	30,547,971	962,931	3.25%
	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. Beginning with the year ending June 2016 the reimbursement reduces education expenditures by "netting" against tuition costs.	538,013	526,755	400,000	-126,755	-24.06%
	TOTAL	28,757,728	29,058,285	30,147,971	1,089,686	3.75%
	CONTINGENCY FOR STATE BUDGET UNCERTAINTY	0	0	1,600,000	1,600,000	
	FINAL TOTAL	28,757,728	29,058,285	31,747,971	2,689,686	9.26%