

**Board of Finance  
Regular Meetings**

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January 17, 2017  
(Tues)

February 21, 2017 (Tues)

March 20, 2017

April 17, 2017

May 15, 2017  
(7:00)

June 19, 2017  
(7:00)

July 17, 2017  
(7:00)

August 21, 2017  
(7:00)

September 18, 2017

October 16, 2017

November 20, 2017

December 18, 2017

**TOWN OF EAST HAMPTON, CONNECTICUT**

**BOARD OF FINANCE**

**Meeting Agenda**

Tuesday, February 21, 2017

**6:30 PM**

**Location: Library Community Room**

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes of Meeting(s) \*
  - a) January 17, 2017 – Regular meeting
4. Public Remarks
5. Financial Transactions \*
  - a) Discuss and Take Possible Action on a Capital Reserve Fund Transfer for the Town Hall/Police Department Architect and related services
  - b) FY 2017 Budget Transfer (Pension Contribution)
6. Special Presentations
7. Correspondence
8. Status Reports (Financial)
  - a) 2016-2017 Revenue
  - b) 2016-2017 Expenditure
  - c) 2016-2017 Fund Balance
9. New Business
  - a) Citizens Guide to the Budget
  - b) Select an ex-officio member for the Town Facilities Building Committee
10. Continued Business
  - a) High School Renovation project status
  - b) 2017-2018 Budget
11. Liaison's Reports
  - a) Town Council
  - b) Board of Education
  - c) Economic Development Commission
  - d) Lake / Conservation
  - e) Fire Commissioners
  - f) Brownfields/Redevelopment
  - g) Park & Rec. Advisory Board
  - h) Water Task Force
12. Public Remarks
13. Town Manager's Report
14. Adjournment

\* - Potential action item

**CAPITAL RESERVE FUND**

**NEW TOWN HALL/POLICE STATION BUDGET TRANSFER AND APPROPRIATION FOR DESIGN FEES AND  
PRE-REFERENDUM SERVICES**

RESOLVED,

1. That the Town of East Hampton appropriate ONE HUNDRED TWENTY-EIGHT THOUSAND DOLLARS (\$128,000) for costs with respect to the proposed new Town Hall/Police Department facility. The appropriation may be spent for architectural, engineering, project management, construction management, legal fees and administrative costs related to pre-referendum project costs, including without limitation the preparation of schematic drawings and outline specifications for the project.
  
2. That the Town transfer funds from the following Capital Reserve Fund Project(s) to temporarily fund the project:
  - Mill Rate Stabilization (13900) \$128,000
  
3. That the Town hereby declares its official intent under Federal Income Tax Regulation Section 1.150-2 that project costs paid from such temporary advances are reasonably expected to be reimbursed from the appropriation for the full costs of the project, including not in excess of \$128,000 of the proceeds of borrowings funding such appropriation, if and when approved.

**FY 2016-2017 Budget Transfer**

**Agenda item: 5B**

**Transfer From:**

<b>Org</b>	<b>Object</b>	<b>Description</b>	<b>2017 Revised Budget</b>
01010000	5230	Pension	15,487
01020000	5230	Pension	124
01060135	5230	Pension	42,021
01060136	5230	Pension	14,045
01060137	5230	Pension	15,798
01060138	5230	Pension	45
01070000	5230	Pension	15,542
01210211	5230	Pension	12,101
01210212	5230	Pension	158,498
01210213	5230	Pension	136
01320000	5230	Pension	9,091
01330000	5230	Pension	7,035
01410000	5230	Pension	36,270
01420000	5230	Pension	69
01430000	5230	Pension	60
01460000	5230	Pension	49
01510000	5230	Pension	118,687
01560000	5230	Pension	3,769
01610610	5230	Pension	23,075
01670000	5230	Pension	6,696
01680681	5230	Pension	18,700
			<b>\$ 497,298</b>

**Transfer To:**

01110000	5230	Pension	<b>\$ 497,298</b>
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Note: As the Town continues its transition to a defined contribution plan from a defined benefit plan, the individual allocations between departments has become more complicated and time consuming. Continuing this process offers little to no benefit. I am recommending that beginning in FY2018 the Town budget for its share of the pension contribution in the employee benefits budget. The Board of Education, WPCA & Jt. Facility will budget for their respective shares as well. In order to have a budget that is comparative from FY2017 to FY2018 I am proposing that the department budgets for the DB pension contribution be transferred to the employee benefits budget (FY2017). Not doing this would give the appearance that department budgets are decreasing from 17 to 18.



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TOWN OF EAST HAMPTON  
YEAR-TO-DATE BUDGET REPORT

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FOR 2017 13

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
40 Property taxes	33,432,205	0	33,432,205	32,271,057.53	1,161,147.47	96.5%
41 Investment income	22,500	0	22,500	10,000.70	12,499.30	44.4%
42 License, permit & FEES	463,060	0	463,060	314,859.35	148,200.65	68.0%
44 STATE & LOCAL GRANTS	8,393,644	0	8,393,644	4,491,133.23	3,902,510.77	53.5%
47 Other revenue	80,221	0	80,221	45,059.16	35,161.84	56.2%
48 Oper. Transfers In	400,000	0	400,000	400,000.00	.00	100.0%
49 Other Fin. sources	0	159,974	159,974	.00	159,974.00	.0%
TOTAL GENERAL FUND	42,791,630	159,974	42,951,604	37,532,109.97	5,419,494.03	87.4%



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TOWN OF EAST HAMPTON  
YEAR-TO-DATE BUDGET REPORT

P 1  
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FOR 2017 13

ACCOUNTS 01	FOR: GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01010000	Town Manager's Department	338,668	0	338,668	205,173.76	2,500.00	130,994.24	61.3%
01020000	Town Council/Special Progr	24,539	0	24,539	12,501.31	.00	12,037.69	50.9%
01040000	LEGAL	144,000	0	144,000	65,502.12	.00	78,497.88	45.5%
01050000	Town Hall/Annex	255,019	0	255,019	140,082.51	23,089.35	91,847.14	64.0%
01060135	Finance and Accounting	466,414	0	466,414	319,892.69	963.49	145,557.82	68.8%
01060136	Collector of Revenue	175,317	0	175,317	106,572.23	450.64	68,294.13	61.0%
01060137	Assessor	187,316	0	187,316	99,019.42	2,638.64	85,657.94	54.3%
01060138	Board of Assessment Appeal	1,722	0	1,722	185.00	.00	1,537.00	10.7%
01070000	Town Clerk	170,194	0	170,194	109,599.38	11,901.86	48,692.76	71.4%
01080000	Registrars/Elections	48,671	0	48,671	26,256.40	.00	22,414.60	53.9%
01090000	General Insurance	389,225	0	389,225	263,737.17	98,667.64	26,820.19	93.1%
01100000	Probate Court	14,328	0	14,328	14,328.00	.00	.00	100.0%
01110000	Employee Benefits	1,348,726	13,901	1,362,627	832,962.70	.00	529,664.30	61.1%
01120000	Contingency	20,000	0	20,000	.00	.00	20,000.00	.0%
01150000	Information Technology	90,005	0	90,005	53,939.29	1,150.00	34,915.71	61.2%
01190000	CNG Community Contribution	50,000	0	50,000	50,000.00	.00	.00	100.0%
01210211	Police Administration	332,884	0	332,884	200,308.98	4,197.05	128,377.97	61.4%
01210212	Regular Patrol	1,512,651	41,073	1,553,724	967,936.42	6,798.36	578,989.22	62.7%
01210213	Lake Patrol	1,859	0	1,859	317.75	.00	1,541.25	17.1%
01210214	Animal Control	45,290	0	45,290	557.00	.00	44,733.00	1.2%
01220221	Firefighting	262,884	0	262,884	108,056.06	7,896.93	146,931.01	44.1%
01220223	Fire Marshall	33,019	0	33,019	21,701.84	.00	11,317.16	65.7%
01220225	Town Center Fire System	9,238	0	9,238	2,349.23	.00	6,888.77	25.4%
01230000	Ambulance	19,500	0	19,500	6,994.13	.00	12,505.87	35.9%
01240000	Emergency Management	15,939	0	15,939	2,938.23	.00	13,000.77	18.4%
01250000	Public Safety Dispatch	220,075	0	220,075	131,694.53	.00	88,380.47	59.8%
01260000	Street Lighting	54,000	0	54,000	34,011.94	.00	19,988.06	63.0%
01310000	Chatham Health District Fe	132,602	0	132,602	99,451.50	33,150.50	.00	100.0%
01320000	Human Services	103,210	0	103,210	65,125.68	280.00	37,804.32	63.4%
01330000	Senior Center	121,732	0	121,732	67,937.35	411.78	53,382.87	56.1%
01340000	Transportation	52,600	0	52,600	47,850.00	.00	4,750.00	91.0%
01350000	Community Services	5,250	0	5,250	5,520.00	.00	-270.00	105.1%
01360000	CEMETERY CARE	5,000	0	5,000	.00	.00	5,000.00	.0%
01370000	Commission on Aging	2,450	0	2,450	.00	.00	2,450.00	.0%
01410000	Building, Planning & Zonin	341,974	0	341,974	215,333.16	573.36	126,067.48	63.1%
01420000	Econ. Development Commissi	4,865	0	4,865	607.33	.00	4,257.67	12.5%
01430000	Conservation & Lake Commis	13,737	0	13,737	11,346.95	.00	2,390.05	82.6%
01460000	Redevelopment Agency	1,526	0	1,526	452.23	.00	1,073.77	29.6%
01470000	Middle Haddam Historic Dis	800	0	800	640.98	.00	159.02	80.1%
01510000	Public Works Admin.	1,452,885	0	1,452,885	862,625.03	919.53	589,340.44	59.4%
01520000	Engineering	50,000	0	50,000	12,020.42	.00	37,979.58	24.0%
01530000	Town Garage	78,536	0	78,536	36,473.47	.00	42,062.53	46.4%
01540000	Townwide Motor Fuel	136,245	0	136,245	61,450.52	18,987.00	55,807.48	59.0%
01550000	Road Materials	365,925	0	365,925	190,157.17	48,958.55	126,809.28	65.3%

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TOWN OF EAST HAMPTON  
YEAR-TO-DATE BUDGET REPORT

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FOR 2017 13

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01560000 Transfer Station	152,129	0	152,129	71,514.78	.00	80,614.22	47.0%
01570000 Septage Disposal	2,600	0	2,600	2,484.00	.00	116.00	95.5%
01610610 Park & Recreation	397,933	0	397,933	254,322.07	6,681.90	136,929.03	65.6%
01660000 Arts & Cultural Commission	2,500	0	2,500	27.90	.00	2,472.10	1.1%
01670000 Community Center	148,424	0	148,424	96,324.42	.00	52,099.58	64.9%
01680681 E Hampton Public Library	445,767	0	445,767	260,035.91	889.05	184,842.04	58.5%
01680682 Middle Haddam Library Dona	19,000	0	19,000	19,000.00	.00	.00	100.0%
01710711 General Obligation Bonds-P	1,705,000	0	1,705,000	1,705,000.00	.00	.00	100.0%
01720721 General Obligation Bonds-I	819,628	0	819,628	819,627.68	.00	.32	100.0%
01750000 Capital Leases	216,495	0	216,495	212,347.71	.00	4,147.29	98.1%
01810000 Operating Transfers Out	723,049	105,000	828,049	828,049.00	.00	.00	100.0%
TOTAL GENERAL FUND	13,733,345	159,974	13,893,319	9,722,343.35	271,105.63	3,899,870.02	71.9%



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TOWN OF EAST HAMPTON  
PROJECT BUDGET REPORT

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PROJECT NUMBER: 54  
STATE CODE:  
CFDA NUMBER:  
GRANT AMOUNT:

CAPITAL PROJECTS  
THROUGH EOY 2017

THROUGH EOY 2017

DESCRIPTION	REVISED BUDGET	* MONTH TO DATE	* QUARTER TO DATE	* EXPENDITURES YEAR TO DATE	* PROJECT TO DATE	* AVAILABLE BUDGET
54 CAPITAL PROJECTS						
93766 High School Renovation Proj.						
<a href="#">54940000 5120</a> Part Time/Seasonal Salaries	1192.22	.00	.00	.00	1192.22	.00
<a href="#">54940000 5220</a> Social Security	73.28	.00	.00	.00	73.28	.00
<a href="#">54940000 5221</a> Medicare	17.13	.00	.00	.00	17.13	.00
<a href="#">54940000 5330</a> Professional/Tech. Services	75000.00	.00	.00	.00	62514.10	12485.90
<a href="#">54940000 5339</a> Architectural Design	3131464.00	.00	.00	144720.05	2739032.23	392431.77
<a href="#">54940000 5340</a> Other Professional Services	765620.00	.00	.00	134093.46	650320.84	115299.16
<a href="#">54940000 5342</a> Project Management	1044968.00	.00	.00	150162.00	774337.74	270630.26
<a href="#">54940000 5520</a> Property/Liability Insurance	99800.00	.00	.00	.00	98849.00	951.00
<a href="#">54940000 5530</a> Communications	100.00	.00	.00	6.45	26.44	73.56
<a href="#">54940000 5540</a> Newspaper Advertising	100.00	.00	.00	.00	70.00	30.00
<a href="#">54940000 5590</a> Other Purchased Services	65000.00	.00	.00	.00	.00	65000.00
<a href="#">54940000 5720</a> Buildings	43666940.00	.00	.00	5824250.76	39584943.06	4081996.94
<a href="#">54940000 5743</a> Furniture & fixtures	2026500.00	.00	.00	823472.46	1456022.61	570477.39
<a href="#">54940000 5830</a> Interest	250000.00	.00	.00	99166.67	339417.18	-89417.18
<a href="#">54940000 5850</a> DEBT ISSUANCE COSTS	180000.00	.00	.00	13841.75	133037.30	46962.70
<a href="#">54940000 5990</a> Contingency	388225.37	.00	.00	.00	.00	388225.37
TOTAL High School Renovation Proj.	51695000.00	.00	.00	7189713.60	45839853.13	5855146.87
TOTAL CAPITAL PROJECTS	51695000.00	.00	.00	7189713.60	45839853.13	5855146.87
TOTAL EXPENSES	51695000.00	.00	.00	7189713.60	45839853.13	5855146.87
GRAND TOTALS	51695000.00	.00	.00	7189713.60	45839853.13	5855146.87

Grant:	Current Year FY 17	Gov. Proposed FY 18	Gov. Proposed FY 18 v. FY 17	% Change	Mill Impact (Est.)	Comment
Adult Education	\$ 16,980	\$ 15,455	\$ (1,525)	-9.0%	0.001	
ECS Grant	7,538,993	4,274,695	(3,264,298)	-43.3%	2.952	
LoCIP	-	162,008	162,008		N/A	Not part of general fund budget.
Pequot-Mohegan Grant	41,883	40,629	(1,254)	-3.0%	0.001	
PILOT: State-Owned Property	49,068	83,297	34,229	69.8%	(0.031)	
Town Aid Road	319,904	319,904	-		-	
Grants for Municipal Projects	18,943	-	(18,943)	-100.0%	0.017	
MRSF Revenue Sharing	263,149	378,798	115,649	43.9%	(0.105)	
Special Education	-	2,127,122	2,127,122		(1.924)	
Special Education Excess Cost Grant	489,447		(489,447)	-100.0%	0.443	
Teachers' Retirement Contribution	-	(1,528,350)	(1,528,350)		1.382	This is not a grant but an expense to the BOE
<b>Total</b>	<b>\$ 8,738,367</b>	<b>\$ 5,873,558</b>	<b>\$ (2,864,809)</b>	<b>-28.80%</b>	<b>2.737</b>	